

Eligibility

Eligibility for TAP takes effect for active regular (not term) employees (except those on disability absence) on their date of hire for course work begun on or after the date of hire. To maintain eligibility, employees must be on the active payroll through the completion of each course.

General

Read the instructions before completing the Application. All parts of the Application must be completed! Applications must be submitted as originals prior to the term end date, require review by your immediate supervisor, and approval of the Tuition Assistance Coordinator (TAC). You are responsible for contacting the TAC when employee or course/program information changes.

Review the application before mailing to ensure you have included all requested information. A non-refundable administrative fee of \$43.00 will be billed to your organization. Incomplete applications cause processing delays and may increase charges to your organization.

Submit a separate application to the TAC (address below) for each Regionally Accredited school and each term. Only one application can be processed in advance of the current term. Always make a copy of your records and attach grade reports to an 8 1/2 X 11 piece of paper. Postage is at your expense:

Send documentation to:
Lucent Technologies
Tuition Assistance Plan
PO Box 2018
Bloomfield Hills, MI 48303-2018

Refer TAP policy questions to your supervisor. Refer application process questions to the TAC on **800-785-6586**. Additional TAP information is available in the Lucent Technologies Personnel Guide.

PART 1

Information

All correspondence is sent to your home address.

PART 2

Course/Program Information

List course numbers and titles as they appear in school catalog. List titles of College Level Examination Program (CLEP) tests. Itemize tuition or CLEP test fees, laboratory fees, and mandatory recurring academic fees charged to all students. Fees not reimbursed include in part: application fees, parking, ID, graduation fees, and late fees. TAP only covers costs not covered by other financial aid.

Payment and Grades

TAC sends a letter with an attached Lucent Technologies Tuition Voucher for approved applications or sends a letter stating reason for disapproval. Follow-up if a letter is not received within 3-4 weeks.

The Tuition Voucher is for net amount requested for TAP covered expenses up to cumulative annual (based on term beginning date) tuition approvals of \$7,000 for undergraduate and other education or \$9,000 for only graduate degree education. **There will be no exceptions for exceeding these dollar limits.**

In addition to tuition, TAP reimburses for required instructional books, CD-ROMs and audio video tapes up to \$100 per course per semester, which are then in conjunction with TAP courses. No taxes (sales or otherwise) will be paid by

Lucent as part of the \$100 per course per semester after reimbursement. To be reimbursed, TAP participants pay for their books first, then submit form LT126. Only one LT126 may be submitted per semester and all receipts must be originals.

If you want the school to bill Lucent Technologies, give the Tuition Voucher to the school. Lucent Technologies will directly pay the school the approved net amount upon receipt of an invoice from the school. If you pay the school, you can be reimbursed by returning your Tuition Voucher with an original itemized school receipt within 60 calendar days. Do not put required instructional books, CD-ROMs, audio/video tapes costs on LT120, use LT126.

An ORIGINAL GRADE report must be submitted to the TAC WITHIN 60 DAYS of the term end date.

When a grade is not submitted, the TAC sends a 60-day notice announcing the start of payroll deductions.

PART 3

Conditions

Employee's Signature

By signing Part 3, I agree to the following additional conditions: 1) to abide by all TAP provisions, 2) all money paid by Lucent Technologies may be due and payable in its entirety upon demand by Lucent Technologies, 3) payroll deductions are over a three month period or longer as Lucent Technologies deems necessary recognizing such deductions are made for my benefit and shall be for an amount equal to the money paid

divided by the number of pay periods in that time frame, 4) failure to submit the required evidence of satisfactory completion within 60 calendar days after the term end date or a grade below a "C" is classified as course not successfully completed, and 5) if I resign or am terminated for any other reason other than force reduction, Lucent Technologies may deduct the entire amount from my final paycheck, separation payments, or any other payments to be made.

PART 4

Taxable Income Exclusion

According to federal and state tax laws, employer paid tuition assistance is considered employee income when education is not directly job-related and/or annual tuition payments exceed federal and state tax exclusion limits. Tuition assistance is expensed to your organization when payments are made. If the tuition assistance is considered employee income, it is subject to tax withholding at time of Lucent Technologies payment.

All applicants must sign, date, and check the appropriate box(es) in Part 4.

To have your education treated as directly job-related (that is, as maintaining or improving skills needed in your present job), D band (or higher) manager certification is required. Your job description and course description/program curriculum must be attached to the application for the certifier and TAC. If certifier is not available when submitting the application for approval, use LT120A TAP Application Supplement and file before term begins. Attach a Delegation of Authority if the principal signer is absent.

Special Tax Note

If courses for which taxes are being withheld are not passed and the TAC is not notified of unsuccessful completion by December 15th (particularly critical for fall term), the annual taxable income statement (W2) cannot be adjusted for tuition assistance repayment made in a later year per IRS regulations. That means, when you notify and repay Lucent Technologies for such failed (taxable) courses in a subsequent year, there is no reduction in taxable income (W2) for either year. If you have not successfully completed a course(s) and will not receive your official grade report until the following year, the TAC can accept verbal notification and establish repayment in the current year.

For questions and inquiries

Lucent Technologies Tuition Assistance Plan
 P.O. Box 2018
 Bloomfield Hills, MI 48303-2018
 Toll-Free Voice: 800-785-6586
 Fax Number: 248-836-1463
 Web: <https://www6.edcor.com/luc>
 E-mail: lucedcor@edcor.com

This application is not a contract of employment, either expressed or implied. Nor shall any statement in this application guarantee that participation in TAP will result in advancement, different job assignment, or pay increases.