

Program Overview

Illumina is committed to financially supporting and encouraging employees who are developing or enhancing their skills and knowledge by completing college level coursework.

Illumina's U.S. (non-qualified) Education Assistance Program reimburses employees on a calendar year basis up to \$5,250 for undergraduate coursework and up to \$7,500 for graduate level coursework. All such reimbursements are charged to the employee's cost center. Managers are responsible for projecting funding needed for employees in their cost center and budgeting appropriately for this expense during the annual operating budget process.

Reimbursement of educational expenses for undergraduate and graduate coursework up to \$5,250 are not considered as taxable income to employees if the education is considered job related as summarized in Course Eligibility below. Reimbursements of job-related educational expenses above \$5,250 up to \$7,500 for graduate level courses are taxable income to U.S. employees added to the employee's gross wages (and accordingly will be added to the employee's W-2).

Meetings, seminars, conventions, conferences, and professional membership fees are not eligible for reimbursement under the Education Assistance program though they may be deemed as reimbursable business expenses through an employee's departmental cost center. Please see the Global Travel and Expense Reimbursement Policy for more information.

Employee Eligibility & Repayment Terms

- Illumina employees are eligible to participate in the Education Assistance program upon date of hire.
- Employees who voluntarily terminate employment or are dismissed due to gross misconduct must repay Illumina education assistance benefits received according to the following payment schedule; Less than 12 months upon receipt of reimbursement: 100% of benefits, 12 or more but fewer than 18 months: 75% of benefit, 18 to 24 months: 50% of benefit.

Reimbursement Guidelines

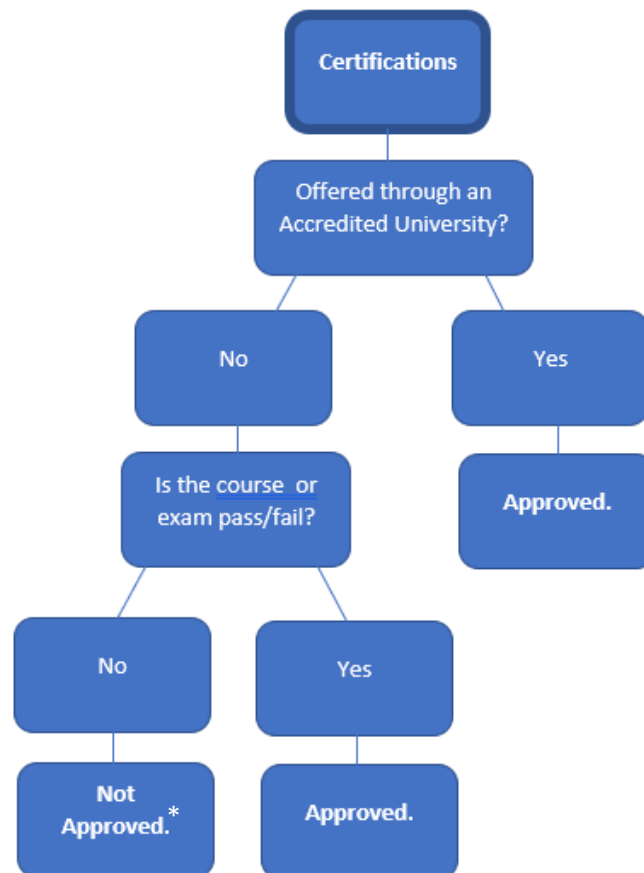
- \$7,500.00 is the maximum reimbursement limit per employee, per calendar year.
- Only the course cost (tuition), books, and parking are eligible for reimbursement. This does not include any transportation costs, application or admission fees, ridesharing services, credit card convenience fees, calculators or other tools required for the class, or personal school supplies such as backpacks and notebooks.

Course Eligibility

- Course(s) must be taken at an accredited educational institution.
- Courses should be reviewed and approved by the employee's Manager PRIOR to enrolling in or beginning the course.
- Courses must have a Pass/Fail component.
- Per IRS regulations, courses involving sports, games or hobbies are not eligible unless they are required as part of a degree program or are reasonably understood to be job-related.

Certifications:

- Certification courses offered from Professional Organizations (ex: PHR, ASQ, etc.) are only eligible if they offer a pass/fail component.
 - Often, only the certification exam (as it has a pass/fail component) would be eligible for reimbursement.
- Prep classes or materials, such as online prep classes, workbooks or exam preparation books offered through the professional organization, are not eligible (unless offered through an accredited university with a pass/fail component as referenced in decision tree below).



*Although this course is not eligible for reimbursement under the Illumina Education Assistance Program, it can be deemed as reimbursable expenses through an employee's department cost center. Please see the Global Travel and Expense Reimbursement Policy for more information.

Procedure:

Application & Approval -

1. Prior to enrollment, the employee should review the proposal with and receive their direct manager's approval on an Education Assistance Approval Form (Page 4)
2. Once the employee has received manager approval, via a signature on the Education Assistance Approval form, they may enroll in the course.
 - Employees are expected to pay for the course up front and will be reimbursed upon successful completion of the course.

Reimbursement- Upon successful completion of course:

1. Use Illumina's Concur T&E Software to create an expense report using the expense type "Tuition/Education Assistance" for all expenses (tuition, books, parking).
 - Each expense should be entered on a separate expense line on the expense report.
 - Parking expenses under \$25 total can be combined on one-line entry.
 - If claiming expenses for more than one course for a specified quarter or semester please enter the expenses for all of the courses on the same expense report.
2. Attach the following documents to Concur expense report
 - i. Original Education Assistance Approval Form signed by employee's manager
 - ii. Receipts (course cost, books, parking)

Your receipt documentation will show that you paid for the course you are claiming. This should include the date paid, amount paid, type of personal credit card used, and the last 4 numbers of the personal credit card used. This receipt should also detail the course(s) that were paid for along with the quarter, semester, etc. when courses were attended. School ledgers will also be accepted as proof of tuition. Tuition paid with loans is also reimbursable, however tuition paid through grants or scholarships is not reimbursable. This receipt will come directly from the university, credit card billing statements will be acceptable only when the original receipt is lost. Employees should not use a Corporate Credit Card to pay for education assistance related expenses.
 - iii. Proof of successful completion of course ("C" grade or better, "pass" in a "pass/fail" course, or certificate of completion)
3. Submission must be approved by manager in Concur in order to be reimbursed.



Education Assistance Reimbursement Form

1. Approval – to be completed prior to course enrollment:

Employee Name: _____ School: _____
Course Code/Name: _____ Course Start Date: _____ End Date: _____
Graduate Course: ☐ Undergraduate Course: ☐ Certification: Letter grade ☐ Pass/Fail ☐

Estimated Total Cost: _____

Course Tuition Cost: _____ Book(s) Cost: _____ Parking Cost: _____

I have read and understand the Illumina Education Assistance Program Guidelines.

Employee (Signature) Employee (Print) Date

I have read and understand the Illumina Education Assistance Program Guidelines. I understand that education assistance reimbursements are charged to the employee's cost center and approve of this request.

Manager (Signature) Manager (Print) Date

2. Completion of Course - to be completed by employee after the successful completion of the approved course.

Final Total Cost: _____

Course Cost: _____ Book(s) Cost: _____ Parking Cost: _____

Date of completion: _____ Final Letter Grade (if applicable): _____

3. Submit expense report in Concur

Employee to submit Education Assistance Approval Form along with record of successful completion of course and all receipts (tuition costs, books, parking).