

Subject: Continuing Education Assistance	Effective Date: December 2006
Responsibility: Human Resources	Revision Date: December 2012

Policy:

Full-time employees after (6) six months of service are eligible to participate in this program. Courses must be job related to be eligible for reimbursement. Employees being subsidized by any other source for taking classes are not eligible for reimbursement through KRA.

KRA supports employees who wish to continue their education to secure increased responsibility and growth within their professional careers. In keeping with this philosophy, the company has established a reimbursement program for expenses incurred through approved, accredited institutions of learning.

Reimbursement is provided for course work leading to a degree from an accredited college, professional certification, continuing education credits, or a certificate of completion in a subject area relevant to the employee's work at KRA and the business interests of the company. KRA will reimburse 75% of tuition, application, registration and/or similar fees upon successful completion of classes, up to \$3,000 per calendar year.

The employee must secure a passing grade of "C" or better for undergraduate (Bachelor) courses, a "B" or better for graduate (Master or PhD) level courses and a "passing" for pass/fail courses to be eligible for reimbursement of expenses.

Procedure:

Prior to registering for the course, no less than 30 days prior to the start of the course, the employee must complete a Professional Development Request form and submit it to his or her supervisor for approval. This form should include specific course identifier information including course numbers and exact costs. After the supervisor's signature has been obtained, the form must be sent to the Director, Human Resources for approval. Human resources will provide a copy of the completed and approved form to the employee for his or her files. After approval has been obtained, the employee may enroll in the requested course(s).

Upon completion of the course, the employee must send a copy of the official tuition invoice indicating payment by the employee, and any related receipts, and a copy of the final course(s) grades to the Human Resources Department for processing. Once approved, the reimbursement will be direct-deposited to the employee's bank account.