

**Effective date:** 01/01/2003

**Revision date:** 01/01/2022 - increasing undergrad reimbursement limit.

## IMPORTANT!

Prior to proceeding with the U.S. Tuition Reimbursement process, it is recommended that all employees read the [Global Educational Reimbursement Principles](#) to fully understand the spirit and intent of ConocoPhillips' Tuition Reimbursement process.

## Introduction

The U.S. Tuition Reimbursement Policy is designed to help employees further their knowledge, skills and job effectiveness through higher education aligned with the needs of the business and in fields of interest to the company. Tuition reimbursements are offered to regular, full-time and regular, part-time employees.

Only courses taken at nationally recognized accredited colleges, universities and technical schools will be approved for reimbursement. Nationally recognized accreditations are those from the U.S. Department of Education and/or those acknowledged by the American Council on Education.

### 1 Tuition reimbursement process for Nonadvanced Degrees (Degree Programs, Certifications and Professional Memberships)

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# 1. Tuition reimbursement process for Nonadvanced Degrees

## Reimbursement Provisions

The policy will pay 90% of tuition and other mandatory, incidental expenses required for enrollment as follows:

- **Not to exceed \$5,250 per calendar year for all formal education.**
- Successful completion of courses is required for a tuition reimbursement to be granted. Successful completion of a grade of "C" or equivalent or better (certification of completion is required for nongraded classes).
- Cost for books, travel, testing and field trips will not be reimbursed.
- To participate, employees must obtain their supervisor's preapproval before enrolling in the desired course(s) or degree program. See procedures below for the tuition approval process for a nonadvanced degree.

## General Eligibility Guidelines for Tuition Reimbursement – Nonadvanced Degrees

To be eligible to participate in the U.S. Tuition Reimbursement process, the employee:

- **Must** be a regular, full-time or a regular, part-time employee.
- **Must** meet the performance expectations of his or her current position.
- **Must** have an [Individual Development Plan](#) (41KB .PDF) in place, reviewed and agreed to by the supervisors, with recognition that the educational investment is part of the employee's development for the current job or for a job to which he or she would realistically move to within ConocoPhillips in the future.
  - Undergraduate level and graduate level nondegree course work, (both credit and noncredit courses) are eligible for reimbursement, provided the employee's management agrees that the intended studies relate to the individual's current or potential future job at ConocoPhillips. This alignment should be reflected within the employee's Individual Development Plan.
- **Must** have clear alignment between the employee's educational ambitions, the organization's needs, the employee's performance management agreement and Individual Development Plan.
- **Must** ensure the educational institution is accredited or have recognized professional accreditation for specific courses to which the employee is enrolling. The following online tool is available to assist in determining accreditation: [U.S. Department of Education Office of Postsecondary Education](#).
- **Must** apply for and be preapproved before enrolling in courses or any other type of formal education, such as professional certifications, etc. It is advisable for application to be made a year in advance of the course/program (by Aug. 1 of the year before coursework begins) to allow the BU to consider approval and budgeting, as appropriate.
  - **NOTE:** The BU is allowed the discretion to limit tuition reimbursement to employees during the year for budgetary considerations.
- **NOTE:** It is expected that time needed for formal education will be limited to the employee's personal time off, vacation or unpaid leaves of absence. Occasional time allowances can also be made between the supervisor and employee to participate in required activities, such as examinations, registration, etc. The BU is allowed the discretion to limit time off.

Employees are not eligible for Tuition Reimbursement if they are:

- A temporary employee.
- An intermittent employee.
- A summer hire or an intern.
- Unable to work due to illness or injury, or are on a personal, disability, military leave of absence or labor dispute (if the absence or leave began prior to your application for Tuition Reimbursement).

## Guidance on approval of Nonadvanced Degree programs and nondegree courses

Approved degree programs are those that align with the employee's development plan and enhance the employee's capabilities, whether or not they are essential for the employee to perform the job. Such programs can be courses for which the employee has enrolled:

- As a candidate for undergraduate degrees and degree work (bachelor's or associate degree).
- To participate as a special or unclassified student in undergraduate or graduate nondegree course work (geared toward enhancing an employee's capabilities).
- To participate in nondegree refresher courses (maximum of two total programs annually).
- To prepare for professional examinations (such as, but not limited to, CPA, CPS, EIT, PE, etc.) provided the professional certificate, license or registration granted by successful completion of the examination is required in the performance of the employee's current job or will significantly enhance that performance.
- Where deemed necessary by the company, to participate in nondegree, continuing education courses required to maintain a professional certification as defined above.
- To participate in other nondegree certificate programs, as deemed appropriate by the BU.

## Certification Course Guidelines

Certification courses will be approved by the supervisor or manager on a case-by-case basis, depending on the following criteria:

Description	Type	Reimbursement
Certification courses that are <u>necessary</u> for the job to ensure the employee has the immediate competencies to satisfactorily perform the job.	Training	100% paid for by the business unit
Certification courses that are <u>not essential</u> for the employee to perform the job but will enhance an individual's capabilities in his or her job and are linked to the employee's development plan.	Formal Education	90% tuition reimbursement
Certification courses that are <u>not essential</u> for the employee to perform the job and are <u>not linked</u> to the business need or to the employee's development plan.	N/A	Denied

## Approval and Reimbursement Checklist – Nonadvanced Degrees

(All policy approval steps to be completed prior to enrolling in a program or course)

- Read the [Global Educational Reimbursement Principles](#).
- Complete and obtain supervisory approval on the IDP ([Individual Development Plan](#) – 41KB .PDF).
- Ensure institution accreditation (online look-up available at [U.S. Department of Education Office of Postsecondary Education](#) and/or those acknowledged by the American Council on Education).
- Complete and obtain preapproval on [Tuition Reimbursement Policy Application for Active U.S. Employees](#) (276KB .PDF).
- Retain the original copy of the Tuition Reimbursement Policy Application for Active U.S. Employees form (276KB .PDF) and register for class.
- Upon each course completion and receipt of grade, complete Section 2-B (grades, actual cost) of the original Tuition Reimbursement Policy Application for Active U.S. Employees (276KB .PDF) (used to obtain preapproval to attend courses).
- Attach the necessary documentation of grades and expenses eligible for reimbursement to the form (grade transcript and itemized statement of tuition and fees).
- Obtain final reimbursement approval on the original Tuition Reimbursement Policy Application for Active U.S. Employees (used to obtain preapproval to attend courses).
- Within 60 days of course completion date, employee submits approved forms, documents and receipts to [HR Connections](#), via HR ticket, interoffice mail (6POB) or postal mail (PO Box 5555, Bartlesville, OK 74005) for reimbursement processing.

## 2. Tuition reimbursement process for Advanced Degrees

### Reimbursement Provisions

The policy will pay 90% of tuition and other mandatory, incidental expenses required for enrollment as follows:

- **Not to exceed \$8,500 per calendar year for advanced degree courses** (beyond bachelor's degree, or its equivalent – such as master's, doctorate, J.D. degrees). NOTE: All advanced degree programs require the approval of the Executive Leadership Team + 1 member or designee. **See advanced degree approval section below.**
- Successful completion of courses is required for a tuition reimbursement to be granted. Successful completion is a grade of "C" or equivalent or better (certification of completion is required for nongraded classes, such as thesis work).
- Cost for books, travel, testing and field trips will not be reimbursed.
- To participate, employees must obtain their supervisor's preapproval before enrolling in the desired course(s) or degree program. See procedures below for the tuition approval process for advanced degrees.

### General Eligibility Guidelines for Tuition Reimbursement – Advanced Degrees

#### Guidance on approval of advanced degree programs and courses

Approved degree programs are those that align with the employee's development plan and enhance the employee's capabilities, whether or not they are essential for the employee to perform the job. Such programs can be courses for which the employee has enrolled as a candidate for an advanced degree (master's degree, MBA, Ph.D., J.D.).

#### To be eligible to participate in the U.S. Tuition Reimbursement process for Advanced Degrees, the employee:

- **Must** apply for and be preapproved before enrolling in courses or any other type of formal education, such as professional certifications, etc. **It is advisable for application to be made a year in advance of the course/program (by Aug. 1 of the year before coursework begins) to allow the BU to consider approval and budgeting, as appropriate.**
  - **NOTE:** The BU is allowed the discretion to limit tuition reimbursement to employees during the year for budgetary considerations.
- **Must** be a regular, full-time or a regular, part-time employee.
- **Must** meet the performance expectations of his or her current position.
- **Must** have an [Individual Development Plan](#) (41KB .PDF) in place, reviewed and agreed to by the supervisors, with recognition that the educational investment is part of the employee's development for the current job or for a job to which he or she would realistically move to within ConocoPhillips in the future.
  - Undergraduate and graduate-level studies and credit and noncredit courses are eligible for reimbursement, provided the employee's management agrees that the intended studies relate to the individual's current or potential future job at ConocoPhillips. This alignment should be reflected within the employee's Individual Development Plan.
- **Must** have clear alignment between the employee's educational ambitions, the organization's needs, the employee's performance management agreement and Individual Development Plan.
- **Must** ensure the educational institution is accredited or have recognized professional accreditation for specific courses to which the employee is enrolling. The following online tool is available to assist in determining accreditation: [U.S. Department of Education Office of Postsecondary Education](#).
- **NOTE:** It is expected that time needed for formal education will be limited to the employee's personal time off, vacation or unpaid leaves of absence. Occasional time allowances can also be made between the supervisor and employee to participate in required activities, such as examinations, registration, etc. The businesses are allowed the discretion to limit time off.
- **Must** complete and submit the [Tuition Reimbursement Tax Questionnaire](#) for Advanced Degrees (19KB .PDF) to HR Connections, via HR ticket, interoffice mail (6POB) or postal mail (PO Box 5555, Bartlesville, OK 74005) if there is any chance the annual reimbursement amount could exceed \$5,250. HR Connections will forward the employee's completed questionnaire to receive a predetermination of taxable or nontaxable ruling from ConocoPhillips, Tax Counsel – Employee Benefits. Prior to the employee taking any course, this determination must be completed. **NOTE:** If employee does not obtain predetermination of taxable or nontaxable prior to enrollment, any annual reimbursement over the \$5,250 annual limit will automatically be a taxable event to the employee.
- **Must** sign and submit the [Advanced Degree Repayment Commitment and Authorization for Deduction](#) (17KB .PDF) to HR Connections, via HR ticket, interoffice mail (6POB) or postal mail (PO Box 5555, Bartlesville, OK 74005) prior to enrolling in the course(s). Prior to management approval of the advanced degree request, employee must have signed and submitted the Advanced Degree Repayment Commitment to HR Connections, via HR ticket, interoffice mail (6POB) or postal mail (PO Box 5555, Bartlesville, OK 74005) **prior** to enrolling in the course(s). This form states that repayment is required if he or she leaves the company within two years of completion of the last advanced degree course; that repayment is required prior to termination date; and that in the event repayment is not remitted by the termination date, deductions of the amounts due will be made from the final paycheck or any amounts payable including, but not limited to: Vacation, Variable Cash Incentive Program bonuses, special compensation awards, etc.

- Upon supervisory approval, the employee’s supervisor **must** complete the [Advanced Degree Tracking Record](#) (21KB .PDF).
  - Supervisor should check with the BU/local HR Business Partner (HRBP) for required assistance on local BU approval routing procedures to obtain BU/Functional/Staff concurrence and final documented Executive Leadership Team + 1 member or designee approval.
  - The supervisor will work through the local HRBP/TMT to ensure all required concurrences and preapprovals are captured on the tracking record.
  - **NOTE:** Supervisor/BU/local leadership is expected to be able to discuss the educational investment with the Executive Leadership Team + 1 member or designee as appropriate.
- BU/local HR Business Partner (HRBP) informs supervisor of decision. If approved, the supervisor returns the [Tuition Reimbursement Policy Application for Active U.S. Employees](#) form (276KB .PDF) (or the appropriate process/form for locations outside of the U.S.) and the [Advanced Degree Repayment Commitment and Authorization for Salary Deduction](#) form (17KB .PDF) with documented Human Resources General Manager approval to the employee.

**Employees are not eligible for Tuition Reimbursement if they are:**

- A temporary employee.
- An intermittent employee.
- A summer hire or an intern.
- Unable to work due to illness or injury, or are on a personal, disability, military leave of absence or labor dispute (if the absence or leave began prior to your application for Tuition Reimbursement).

## Approval and Reimbursement Checklist – Advanced Degrees

(All policy approval steps to be completed prior to enrolling in a program or course)

- Read the [Global Educational Reimbursement Principles](#).

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- Complete and obtain supervisory approval on the IDP ([Individual Development Plan](#) – 41KB .PDF).

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- Ensure institution accreditation (online look-up available at [U.S. Department of Education Office of Postsecondary Education](#) and/or those acknowledged by the American Council on Education).

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- Prior to management preapproval of the advanced degree request, each advanced degree candidate **must** sign and submit the [Advanced Degree Repayment Commitment and Authorization for Salary Deduction form](#) (17KB .PDF) to HR Connections, via HR ticket, interoffice mail (6POB) or postal mail (PO Box 5555, Bartlesville, OK 74005).

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- Complete and submit the [Tuition Reimbursement Tax Questionnaire](#) (19KB .PDF).

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- Complete and obtain preapproval on [Tuition Reimbursement Policy Application for Active U.S. Employees](#) (276KB .PDF) or the appropriate process/form for locations outside of the U.S.

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- Submit [Advanced Degree Tracking Record](#) (21KB .PDF) to supervisor for completion, HR/TMT routing and documented Executive Leadership Team + 1 member or designee approval.

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- Retain the original copy of the Tuition Reimbursement Policy Application for Active U.S. Employees form (276KB .PDF) and register for class.

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- Upon each course completion and receipt of grade, complete Section 2-B (grades, actual cost) of the original Tuition Reimbursement Policy Application for Active U.S. Employees (276KB .PDF) (used to obtain preapproval to attend courses).

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- Attach the necessary documentation of grades and expenses eligible for reimbursement to the form (grade transcript and itemized statement of tuition and fees).

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- Obtain final reimbursement approval on the original Tuition Reimbursement Policy Application for Active U.S. Employees (used to obtain preapproval to attend courses).

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- Within 60 days of course completion date, employee submits approved forms, documents and receipts to [HR Connections](#), via HR ticket, interoffice mail (6POB) or postal mail (PO Box 5555, Bartlesville, OK 74005) for reimbursement processing (or the appropriate payroll processing entity for locations outside of the U.S.).

## Administrative Guidelines

For non-U.S. based institutions that are not accredited under U.S. National Accreditation guidelines, endorsement by the local country Human Resources Business Partner is required.

Each time an employee begins a new semester or enrolls in their next round of course(s), they must first obtain immediate first and second line supervisor preapproval of those individual courses(s) on a new application. A new application is required for each semester or round of course(s).

## Questions

If you have questions, contact [HR Connections](#). For immediate assistance, call 877-812-7547.

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The Company establishes programs, policies and procedures appropriate to the business needs and requirements of its various operations and organizations (the "Policies"). Different Policies than those shown here may apply to subsidiary company employees based on business needs, local customs, contractual agreement, or legal requirements. The Company reserves the right to change, amend, or terminate any of the Policies at any time, without notice, subject to applicable law and/or the terms of any applicable collective bargaining agreement or contract. The information provided is not intended to supersede applicable local, state or federal law or the terms or provisions of any current collective bargaining agreement. In the event of conflict, the law or collective bargaining agreement shall prevail. If there are any discrepancies or conflicts between this information and the terms of the official Policies or any underlying insurance contracts, the official Policies and insurance contracts will control your actual benefits. Employees should confirm that the Policies accessed here apply to them and/or their organization before taking any actions.