



## **TUITION REIMBURSEMENT PROGRAM**

**EFFECTIVE JULY 1, 2013**

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## **Tuition Reimbursement Program**

This policy sets forth the terms of the Zoetis Tuition Reimbursement Program (the “Program”). Zoetis Inc (“Zoetis”) has sole discretionary authority to make final interpretations of the Program, to make final eligibility and benefit determinations, and to make final factual determinations in connection with the Program. Any determinations of Zoetis are final and binding. This policy applies to union employees on a site by site basis. To the extent that this policy differs from any rights or benefits under any relevant collective bargaining agreement (CBA), the CBA will control.

## **COVERAGE**

All regular US (including Puerto Rico) full-time colleagues (employed by Zoetis or an affiliate), and part-time colleagues (employed by Zoetis or an affiliate) scheduled to work at least 40% of the scheduled work week on a regular basis are eligible to participate in the Program. Further, the colleague must be considered in good standing at Zoetis as determined by his or her manager.

## **SCOPE**

The Program provides financial assistance to those seeking to further their education, develop individual potential, and improve the level of professional and technical achievement. The Program is administered by Edcor Data Services LLC (“Edcor”) a third-party administrator.

## **POLICY**

Colleagues who meet the eligibility criteria set forth above are eligible to participate in the Program on the first day of employment. The Program reimburses full-time eligible employees up to \$15,000 annually and part-time eligible colleagues up to \$10,000 annually, for tuition and other eligible expenses (“Eligible Expenses”) for approved courses at an approved educational institution. Benefits received may result in taxable income to colleagues. In order for a course to be considered an approved course, the approved institution must award college credits for the course upon successful completion. Reimbursement for approved courses will apply to the annual limit for the calendar year in which the eligible expenses and grades are submitted online for reimbursement, regardless of when the course began.

### Approved Educational Institutions Defined

Approved courses include those taken at National and Regional approved Title IV schools recognized by the U.S. Department of Education. Prior to enrolling in the Program, colleagues should verify whether the institution is approved under the Program. All qualified institutions are provided online at <https://zoetis.tap.edcor.com>.

### Approved Degrees Defined

Approved degrees include:

- High school equivalency
- 2-Year (Associates)
- 4-Year (Bachelors)
- Masters (Graduate)
- Executive Masters (Graduate)
- Ph.D. (Post Graduate)
- Juris Doctor (J.D.)
- Certificate Degree

NOTE: Certificate Degrees must be taken at an accredited institution by the Department of Education and earn college credit.

#### Approved Courses Defined

Approved courses include:

- part of a program leading to an undergraduate degree (e.g., 2-Year (Associates) or 4-Year (Bachelors)
- part of a program leading to a graduate degree (e.g., Masters, Executive Masters, J.D. or Ph.D.), as long as the degree program is job-related or likely to enhance your potential for future assignments with Zoetis
- a program to prepare for a high school equivalency test
- those given online via the internet, provided that they meet the other criteria for approved courses described in this policy

#### Eligibility for Reimbursement

To be eligible for reimbursement of any covered Eligible Expenses:

- The colleague's manager and Edcor must approve the colleague's application to the Program prior to the start of the course.
- The colleague must satisfactorily complete the approved course, subject to certain exceptions as described below. This means that the colleague must receive a grade of "C-" or better and the grade must be considered "passing" by the institution. If letter grades are not used, the colleague must submit a letter from the school registrar or recording official stating that the colleague has satisfactorily completed the course.
- The colleague must be employed by Zoetis or an affiliate on the date of completion of the approved course.

**Please Note:** Colleagues are responsible for the accurate completion of an application to the Program. At the discretion of Zoetis, a colleague who provides false or misleading information or makes any misrepresentations in an application will be responsible for reimbursing the Program for any benefits paid. In addition, Zoetis reserves the right to take any disciplinary action it deems appropriate, which may include the termination of any further benefits from the Program and termination of employment.

#### What the Zoetis Tuition Reimbursement Program Covers

If a colleague's course identified on an application is approved for reimbursement, the educational expenses that are reimbursable include:

- tuition
- preparatory courses for the high school equivalency test
- books and software (up to a combined maximum of \$150, including applicable sales taxes and shipping charges, per calendar year and included in the Program annual maximum) that are required for the approved course
- required course and school related fees including technology fees, lab fees and materials, online access fees, registration and enrollment fees and CLEP/DANTES fees
- any other reasonable expenses as determined by Zoetis in its sole discretion

#### What the Zoetis Tuition Reimbursement Program Does Not Cover

Educational expenses that are ineligible for reimbursement include, but are not limited to:

- expenses related to a noncredit course, non-required course or the auditing of a course
- school fees including, but not limited to, parking fees, late fees, internet access fees, library fees, activity fees, general fees, student union fees, course drop/add fees and finance charges

- costs for tools and supplies that may be retained and used after the completion of the course, including, but not limited to, computer hardware, laptops, calculators and safety goggles
- the cost of lodging, meals and transportation incurred while taking the course
- short-term conferences, workshops and seminars, such as those offered by private organizations, including short-term professional certification classes
- courses for which a colleague receives or will receive a full scholarship, grant, fellowship, discount, waiver, rebates or any other type of reimbursement from other sources (if eligible expenses are only partly covered by these types of financial assistance, colleagues can be reimbursed under the Program for the remaining eligible expenses that the colleague would otherwise be required to pay)
- any other similar expenses determined by Zoetis in its sole discretion to be ineligible
- certificates of attendance or completion
- certifications that are awarded by industry certifying bodies with an exam or a one-time assessment at the end of the training, and earn a (certified) designation

#### How to Apply to the Program

Up to 120 days prior to the course start date (and no later than 30 days after the course start date), the colleague must apply to the Program for consideration. Colleagues may submit up to four courses per application. All applications must be submitted online - go to <https://zoetis.tap.edcor.com>. First-time users will need to change his or her password at initial login. Helpful prompts and Online Application FAQs are available on the Edcor site.

When submitting an application for the first time for a graduate or post-graduate advanced degree, colleagues are required to submit a description of the degree program from the approved institution for approval by his or her manager. Upon submission of a completed application, Edcor will review to determine if it meets the Program standards and will then send an email to the manager directing him or her to the website to consider the application and indicate his or her decision. The colleague will receive an email from Edcor indicating the manager's decision. Colleagues are directed to speak with their managers prior to applying to the Program to make him or her aware of the application and that the manager will be receiving a notification from Edcor directing him or her to the site to enter a decision.

**Applications received after the relevant course start date will not be approved for reimbursement.**

#### How to be Reimbursed When the Course Ends

Colleagues must submit for reimbursement online within **90 days** of course completion. Go to <https://zoetis.tap.edcor.com> to upload or fax the following documentation:

- School Transcript - A certified school transcript from the school registrar or recording official verifying satisfactory completion of the course. A certified school transcript is usually an original record from the school, printed on official school stationery, which indicates the course that was taken and the grade earned. A transcript that is printed from the relevant school's official website will also be accepted as a certified school transcript.
- Itemized Receipts – An itemized receipt for tuition, books and fees.

All reimbursement documentation must include the colleague's name and school name in order for reimbursement to be processed.

#### Receiving Your Reimbursement

Colleagues are only reimbursed for Eligible Expenses that have been paid by the colleague or deferred pursuant to a formal deferral arrangement acceptable by the institution and to Edcor. Approved reimbursements will be mailed to the colleague in check form from Edcor within 7 -14 days.

The Program requires that colleagues satisfactorily complete the approved course. There are however, situations where colleagues may be eligible for reimbursement, on an exception basis as long as Program requirements are otherwise satisfied, including when:

- The colleague transfers employment to another Zoetis location and is unable to complete a previously approved course.
- The colleague obtains approval from his or her manager to drop the course prior to completion because of work demands or work-related travel requirements, or due to the colleague's extended illness or other extenuating circumstance (as determined by his or her manager).
- The colleague begins a Zoetis-approved leave of absence after beginning the approved course.
- Other similar situations determined in the sole discretion of Zoetis.

#### How Reimbursement Is Taxed

Pursuant to Internal Revenue Code Section 127 and applicable Puerto Rico tax law, certain benefits paid under this Program may be nontaxable. You are advised to consult with your tax advisor for guidance in this matter.

#### Appeal Process

Eddor makes all initial application approval or denial decisions and reimbursement determinations based on the Program; managers must provide their approval or denial as well. If a colleague is denied a benefit, the colleague may submit an appeal online to Eddor within 30 days of the date the benefit is denied. Zoetis Corporate Human Resources group, with supporting information from Eddor, will review the appeal and will generally notify the colleague of the final decision within 10 business days, unless there are circumstances that require additional time.

#### When Participation Ends

Participate in the Program ends when:

- the colleague's employment terminates with Zoetis or an affiliate
- the colleague is no longer eligible under the criteria stated above
- subject to the exceptions listed above, the colleague begins a Zoetis-approved leave of absence prior to beginning or being approved for a course
- the Program is terminated

### **CONTACT**

For policy and application assistance contact Eddor at:

- <https://zoetis.tap.edcor.com> (Policy and Online Application FAQs available posted)
- by calling 855-680-7382, Monday through Friday, 8 a.m. to 8 p.m. Eastern Time

### **GENERAL PROVISIONS**

The Program operates on a calendar-year basis.

Colleagues are not required or permitted to contribute to the Program. All Program benefits are to be paid by Zoetis from its general assets.

It is expected that courses for which benefits are provided under the Program are to be completed outside a colleague's regular work hours (and not during time for which the colleague being paid by Zoetis) and that attending such courses will not interfere with the colleague's work for Zoetis.

*Disclaimer*

*While Zoetis expects to continue the benefits described in this policy, it reserves the right to amend, modify, suspend, or terminate one or more of the benefits at any time for any reason with or without notice in accordance with applicable law. Zoetis may also need to adjust any or all of the benefits of this policy to comply with applicable laws or regulations. Employees are not eligible for this policy if they are eligible for another similar policy or benefit plan or program maintained by any of Zoetis' subsidiaries or affiliates, or if they are a member of a group or class not eligible for benefits based on the policy in place at the subsidiary or the respective affiliate.*