

## ATAP ELIGIBILITY

### Active Benefits (ATAP)

An active employee is defined as a UAW-represented GM U.S. employee with 90 days seniority on the active employment roll or on a temporary layoff and/or full-time temporary employees with at least 90 days of continuous service. The following ATAP eligible employees are those who are:

- On active employment rolls
- On temporary layoff
- On Leave of Absence under provisions of Paragraph 109 and 109A
- In-progression employees
- On Military Leave of Absence
- On Education Leave of Absence

**Employees on a Medical Leave of Absence at the start of a course are not eligible for TAP benefits until they return to work. Employees who accept a voluntary termination of employment, i.e., buyout, are not eligible for tuition assistance.**

### Military Leave of Absence

Active employees on a Military Leave of Absence under the provisions of Paragraph (112) are eligible for active TAP benefits. These employees must first exhaust all military tuition assistance prior to utilizing UAW-GM TAP. When submitting a TAP application, list all amounts paid toward tuition from Military TAP in Section III of the UAW-GM TAP application, "Financial Aid Other Benefit Sources."

### Education Leave of Absence

Active employees on an Educational Leave of Absence under the provisions of Paragraph (113) must be pursuing a four year degree or graduate degree to be eligible for active TAP benefits. TAP Applications for employees on Education Leave of Absence will be processed under the guidelines of Active TAP.

### In-Progression Employees

In-Progression employees, as defined by the Memorandum of Understanding In Progression Wage and Benefit Agreement, are eligible for Active TAP benefits.

### Benefit Levels

Active Tuition Assistance benefit levels established by the 2023 UAW-GM National Agreement are:

- **\$8,000** per calendar year for courses at regionally accredited colleges or universities
- **\$4,000** per calendar year for job related courses
- **\$1,500** per calendar year for skill enhancement courses, excluding sports, games, and hobbies

Federal tax law may require General Motors to treat certain tuition assistance benefits as taxable income. In compliance with IRS Guidelines, when more than \$5,250 in tuition payments are paid to educational providers on behalf of the employee within a **Calendar Year**, the amount in excess will be considered imputed income and included in an employee's taxable wages. As such, benefits under the Plan may be subject to withholding of Federal income tax, FICA, applicable state and local taxes, as well as Form W-2 reporting. Please consult your Tax Advisor.

### Advance Payment

Active employees enrolled in an accredited college degree program, who exhaust their current calendar year tuition eligibility, may utilize up to \$1,000 of the following year's eligibility to cover the present or next semester's eligible expenses. This advance payment is provided only in conjunction with courses offered at regionally accredited colleges or universities on a semester or quarterly basis. Advance payments are not available for job related or personal enhancement courses. The advance payment (up to \$1,000) will be available when the employee's tuition benefit exceeds current year eligibility.

**Please note:** Advance payment is not available in the last calendar year of the current National Agreement and does not increase the total tuition assistance benefit over the life of the 2019 National Agreement.

## ITAP ELIGIBILITY

### Laid-Off Benefits (ITAP)

To be eligible for inactive tuition assistance (ITAP) an employee must:

- Be a UAW-represented GM U.S. employee
- Be on indefinite layoff
- Have a minimum of one year seniority as of the day of layoff
- Have recall/rehire rights under the terms of the 2023 National Agreement

In the event a laid off employee returns to active status the employee will become eligible for TAP under the provisions of the Active TAP plan. ITAP benefits paid during the current calendar year will be considered when determining eligibility for an active employee. Employees on temporary or indefinite layoff are processed under the Active TAP provisions.

Employees are not eligible for ITAP if their employment status changes, or if they:

- Lose their seniority rights
- Lose their rehire rights
- Get hired by another employer for full-time work at comparable wages
- Qualify for similar training programs with a new employer
- Get recalled to work by General Motors. If the employee is enrolled in class(s) at the time of recall, then the employee is allowed to complete the class(s), as long as attendance does not conflict with employment.
- Accept a voluntary termination of employment (buy out)

### Benefit Levels

The maximum TAP benefit payable while on indefinite layoff is \$9,400. ITAP benefits are determined by seniority as of the last day worked prior to layoff. ITAP benefit levels are:

- **\$7,400** 1 to 3 years seniority
- **\$8,400** 3 to 4 years seniority
- **\$9,400** 4 or more years seniority

In no event shall the total assistance to an inactive employee exceed \$9,400 in any four calendar year periods.

## STAP ELIGIBILITY

### Surviving Benefits (STAP)

The surviving spouse of a deceased UAW-represented GM employee who was active at the time of death is eligible to utilize the remaining balance of the employee's 2023 National Agreement Tuition Assistance benefit (excluding any advance payment) for college or educational pursuits during a period equal to the length of the 2023 National Agreement following the date of the active employee's death.

If the deceased employee's spouse does not use the TAP benefit, the eligible dependent(s) may utilize the remaining balance of the employee's current National Agreement Tuition Assistance benefit (excluding any advance payment) for college or educational pursuits during a period equal to the length of the 2023 National Agreement following the date of the active employee's death.

STAP benefits for a surviving spouse or dependent(s) must be used within four years following the date of the employee's death. This benefit is not to exceed the maximum annual benefit allowed in each year following the employee's death. This amount does not accumulate from year to year.

### Financial Counseling

The surviving spouse is eligible for a one-time payment up to a maximum of \$300.

# UAW-GM Tuition Assistance Plan (TAP)

Application Process	Questions & Answers	TAP Policies
<p>TAP applications are created and submitted online via the EdAssist website at <a href="https://uawgm.edassist.com">https://uawgm.edassist.com</a></p> <p><b>5 Step Process for Submitting a New Application</b></p> <p>Click “New Application” and follow the 5 step process below to submit an application:</p> <ol style="list-style-type: none"> <li>1. Enter your contact information.</li> <li>2. Enter your program information. <ol style="list-style-type: none"> <li>a. Follow the on screen instructions, to make sure you select the appropriate system program from the list.</li> <li>b. You will also be prompted to select your “Education Program” (degree level or individual course) and “Field of Study” (major). If you do not see your expected choices, you may have selected the wrong system program in Step 1.</li> <li>c. Lastly, you must enter your school. If you select a school without the proper accreditation, you will be warned by the system. Submitting an application with a non-accredited school will result in a denial.</li> </ol> </li> <li>3. Enter your session information and expenses. <ol style="list-style-type: none"> <li>a. Enter your term start and end dates, in the appropriate fields.</li> <li>b. Enter your course information and tuition amount.</li> <li>c. Click “Add Course.”</li> <li>d. If you have Course-related expenses, click “Yes,” select “Expense Type,” and enter the “Amount.”</li> <li>e. Continue.</li> </ol> </li> <li>4. Indicate whether you receive any grants, scholarships, or discounts. Read all agreements carefully, accept, and enter your electronic signature. <p>Please note: With your electronic signature, you acknowledge and agree that improper or unauthorized usage of the program including, but not limited to, falsification of information or records may result in disciplinary action, up to and including discharge.</p> </li> <li>5. Review all of the application details. If everything is correct, submit.</li> </ol>	<p><b>What schools or institutions can I attend?</b></p> <p>Schools must be accredited, licensed by the state in which they operate or approved by government education or training programs.</p> <p><b>What exactly does the Plan cover?</b></p> <p>The Plan covers:</p> <ul style="list-style-type: none"> <li>▪ Tuition or a general fee charged in place of tuition</li> <li>▪ Registration fees</li> <li>▪ Laboratory and mandatory service fees charged to all students each semester</li> <li>▪ Book limit of \$200 per year for degree-related courses has been removed. \$8,000 yearly allotted benefit between books and tuition.</li> </ul> <p><b>Is there anything the Plan does not cover?</b></p> <p>The Plan does not cover:</p> <ul style="list-style-type: none"> <li>▪ Supplies, Equipment, Products, or Materials</li> <li>▪ Late registration or Add/Drop Fees</li> <li>▪ Transportation or Parking Fees</li> <li>▪ Student ID Fees</li> <li>▪ Meals or Recreational Activities</li> <li>▪ One-time or Non-mandatory Fees, i.e., application fees</li> <li>▪ Test or Examination Fees</li> <li>▪ Graduation or other expenses.</li> </ul> <p><b>What is the reimbursement deadline?</b></p> <p>The deadline for book reimbursement is sixty (60) days after the term ending date.</p> <p><b>What is expected of me?</b></p> <p>You are expected to satisfactorily complete your course(s). TAP requires completion verification on all courses which have been approved and paid for by the Plan. Completion verification must be sent to TAP within sixty (60) days of your term ending date. If you do not complete courses approved and paid for by the Plan, your continued eligibility will be reviewed by TAP Administration. If you drop or discontinue your course(s) you are expected to notify the appropriate school or institution in accordance with their refund policy. All refunds must be returned to TAP.</p> <p><b>How long is my approval valid?</b></p> <p>The TAP “Official Course Approval Voucher”/Letter of Credit is only valid for the term indicated on the voucher.</p>	<ul style="list-style-type: none"> <li>▪ Employee submits online application no more than ninety (90) days prior to start date. Cut-off for submitting application is the course start date.</li> <li>▪ If application is approved, the employee prints the TAP “Official Course Approval Voucher”/Letter of Credit (LOC) from the online system.</li> <li>▪ Employee signs TAP certificate and provides the signed “Official Course Approval Voucher”/LOC to the school. This authorizes the school to invoice TAP.</li> <li>▪ The TAP “Official Course Approval Voucher”/LOC is just like a check, treat it with care. Do not sign school enrollment agreements or start class until you receive your certificate, you may be liable for some or all of the tuition charges if you are not approved by TAP.</li> <li>▪ Employee sends TAP completion verification within sixty (60) days of the term ending date.</li> <li>▪ Federal tax law may require General Motors to treat certain tuition assistance benefits as taxable income. In compliance with IRS Guidelines, when more than \$5,250 in tuition payments are paid to educational providers on behalf of the employee within a <b>Calendar Year</b>, the amount in excess will be considered imputed income and included in an employee’s taxable wages. As such, benefits under the Plan may be subject to withholding of Federal income tax, FICA, applicable state and local taxes, as well as Form W-2 reporting. Please consult your Tax Advisor.</li> </ul> <p><b>Book Reimbursement</b></p> <p>Reimbursement for books is available to active employees for degree-related courses. Book reimbursement and tuition cannot exceed \$8,000 per calendar year of the allotted Active TAP payment. To receive reimbursement, a Book Reimbursement application should only be completed if the active employee prepaid book fees for a TAP approved degree-related course(s). TAP requires satisfactory completion verification prior to reimbursement. The following is required to obtain direct reimbursement from TAP: Book reimbursement applications are created and submitted online via the EdAssist website at <a href="https://uawgm.edassist.com">https://uawgm.edassist.com</a>. When an employee is eligible to request reimbursement for book expenses (once the course ends), they will receive a system-generated email with information about how to create an application. The “Other Expense” application button will appear on the Application Summary page.</p> <p>Once eligible, employees have the ability to create and submit a one-page “Other Expense” application.</p> <p>Additionally, the book syllabus for the course(s) must be uploaded with any receipts. Only the book(s) on the required or optional list will be reimbursed.</p>
<p><b>For assistance you can also contact</b></p> <p><b>EdAssist at</b></p> <p><b>1-888-860-2235</b></p>		<p>November 2023</p>