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	EMPLOYEE EDUCATION ASSISTANCE POLICY	PO-HR-CORP-009	
		PAGE	REVISION DATE
		1 OF 10	03-MAR-2026

EMPLOYEE EDUCATION ASSISTANCE POLICY

Approved by: President & COO and CHRO Date (01-May-2026)

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1. Purpose

The purpose of this policy is to outline CEDA's approach to providing financial assistance for employee training, development, and external education. This policy establishes a consistent, competency-based framework for identifying development needs, determining eligibility for funding, and administering financial support; including grants, subsidies, and CEDA-funded assistance to help employees build the knowledge, skills, and capabilities required for current and level up roles within CEDA.

2. Scope

This policy applies to all salaried and non-union hourly employees. Training & development for unionized employees is governed by terms of their applicable collective agreements.

This policy applies to external educational assistance and development activities that build or enhance technical skills and/or competencies aligned with CEDA's competency framework. Eligible activities may include, but are not limited to:

- **Formal education programs or accredited courses**
Post-secondary, Class 1 or 3 driver training, continuing education, or accredited learning programs that support the development of job-related skills, certifications, or level up roles within CEDA
- **In-service workshops**
Internal or external workshops designed to build technical, operational, safety, or professional competencies required for effective performance
- **Educational conferences, seminars, and learning events**
Events that provide exposure to emerging practices, regulatory updates, industry standards, or specialized knowledge relevant to an employee's role or development plan

CEDA supports needs-based training to strengthen individual and organizational capabilities. To ensure equitability, consistency, and alignment with business priorities, educational assistance will be prioritized in the following order:

- Organizational-wide competency requirements
- Needs aligned to CEDA's strategic initiatives
- Competency development required for an employee in their current position
- Developmental activities supporting progression into level up roles within the organization

3. Accountabilities

Leaders and employees are jointly responsible for assessing competency through the Performance Management Process as well as on an ongoing basis to identify competency gaps and development opportunities.

3.1 Leaders

- Assess and discuss training and development needs with employees based on CEDA's Competency Framework

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- Link development goals to the annual Performance Management Process and incorporate them into an individual development plan
- Oversee and ensure completion of all compliance and competency training
- Consult Learning & Development and the HR Business Partners about an individual's development plan to obtain support and record management and to determine if grant funding is available
- Approve training requests, specifying type of course (required / not required) and level of subsidization
- Provide support for the transfer of learning into operational responsibilities and reinforcement to their employees with regard to learning activities
- Leaders may only approve training expenditures within their budget and Delegation of Authority (DOA) assigned to their role

3.2 Employees

- Discuss training and development needs with their leader
- Attend all training programs they are registered for, and notify their leader of any changes such as cancellations or training date modifications
- Follow up with their leader on the impact of learning and update development plans
- Demonstrate competency gained through training
- Submit Employee Educational Assistance Completion Form (Form EA2) and corresponding documents to Learning & Development upon course completion

3.3 Learning & Development

- Design, maintain, and continuously improve CEDA's learning & development framework aligned to the organizational competency framework
- Ensure development offerings address identified organizational, functional, and role-based competency gaps
- Maintain and publish the course catalogue, including formal programs and internal modules
- Provide guidance on appropriate learning pathways, including support in identifying and sourcing suitable external training options that align with role requirements and career progression.
- Monitor participation, completion rates, and overall effectiveness of development initiatives
- Advise leaders and HR Business Partners on development strategies aligned to strategic and operational priorities

3.4 HR Business Partners

- Partner with leaders to identify competency gaps at the individual, team, and functional levels
- Support leaders in aligning development plans with the CEDA competency framework and business objectives
- Advise on appropriate use of educational assistance programs in accordance with this policy
- Ensure development discussions form part of performance management and talent review processes
- Support succession planning by identifying development actions required to prepare employees for level up roles

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- Facilitate communication between employees, leaders, and L&D regarding development opportunities and funding requests
- Escalating complex or exceptional educational assistance requests to L&D or senior HR leadership as required.

4. Definitions and Acronyms

CEDA means CEDA Limited Partnership and its subsidiaries.

EMPLOYEE includes any person employed by CEDA on a permanent full or part-time basis as well as independent contractors of CEDA and subcontractors providing services to CEDA or on behalf of CEDA.

FORMS CENTRE means the centralized repository for all approved CEDA forms available on the oneCEDA Intranet.

LEADER means an employee of CEDA who has direct accountability and responsibility for one or more direct reports.

NON-REQUIRED TRAINING Training that is not mandated by legislation or CEDA policy but supports enhanced performance, skill development, or career progression. This includes optional courses, workshops, or external programs that build additional knowledge or competencies beyond minimum job requirements.

oneCEDA INTRANET means the internal employee communication internet site.

PROGRAM means a structured course or series of courses, typically offered by an accredited educational institution that leads to a certificate, diploma, degree, or other recognized credential. Programs fall within the category of formal education programs or accredited courses referenced in the Scope of this policy and must support the development of job-related skills, certifications, or future career pathways within CEDA.

REQUIRED TRAINING Training that is mandated by legislation, regulatory bodies, client requirements, or CEDA policies and standards. This includes any training an employee must complete to perform the duties of their current position or to qualify for a new position.

RETURN SERVICE AGREEMENT (RSA) means the period of continued employment an employee commits to in exchange for CEDA's financial contribution toward their training, education, or professional development. The agreement outlines the length of service required following completion of the funded training.

5. Policy

5.1 Educational Assistance

Required training is managed through CEDA's compliance and competency processes and does not require employees to apply under this Educational Assistance policy. Employees should speak with their leader regarding any required training expectations, scheduling and approval for enrollment.

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Financial assistance is available for all salaried and non-union hourly employees for essential, job-related training that has been pre-approved per the Educational Assistance Application & Agreement (Form EA1). In general, the rate of subsidization is determined by the relatedness of the training to current and future job requirements. Training may be subsidized from 0 to 100% and may require a Return Service Agreement. Exemptions are to be pre-approved by the business unit Vice President (VP) and President & Chief Operating Officer, or Chief Financial Officer, and Chief Human Resources Officer.

CEDA may either reimburse employees after successful completion of approved training or pay training providers directly, depending on the nature of the program, vendor requirements, grant eligibility and business unit practices. When reimbursement applies, CEDA will reimburse employees for eligible costs such as tuition and textbooks under the terms of this policy.

Time away from work to attend training, including any required travel time, will be determined by the leader based on operational needs, the relevance of the training, and applicable policies. Training or program requirements may require the use of vacation or personal time.

5.2 Grant-Funded Training

Some training opportunities may be conditional on CEDA securing external grant funding. CEDA may apply for external grants, subsidies, or government-funded training programs to offset the cost of employee development.

If a grant is approved, the full cost of the training—including both the grant-funded and CEDA-funded portions—will be reflected in the Return Service Agreement (RSA). Grant funding does not reduce the RSA commitment or repayment obligation.

Any grant-related conditions, such as pass/fail requirements or reporting obligations, will also be documented in the RSA.

5.3 Eligible Training Providers

Programs must be delivered by recognized and accredited educational institutions, professional certification bodies, or reputable industry training organizations that issue recognized certificates of completion.

5.3.1 Expenses eligible for reimbursement under the terms of this policy

- Tuition
- Registration fees
- Required textbooks and course materials
- Professional certification or designation examination fees (e.g., engineering, accounting, HR, safety, project management)

5.3.2 Expenses not eligible for reimbursement under the terms of this policy

- Parking fees
- Deferred payment fees
- Late fees
- Athletic or recreation fees

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- Non-professional or optional testing fees
- Student union or insurance fees
- School supplies
- Optional or supplementary textbooks

6. Procedure

6.1 Application for Educational Assistance

Employees begin the Educational Assistance process by completing the Educational Assistance Application & Agreement (Form EA1) after a development need has been identified or requested through the performance and development planning process. Once the EA1 is initiated, the employee and leader will work with Learning & Development to determine whether the training is eligible for external grants or subsidies. If grant funding is available, the grant application must be submitted before the EA1 is finalized. If no grant applies, the EA1 proceeds directly to the leader approval step.

The completed EA1 form must be approved and signed by the employee's leader, applicable VP and the Director, HR Operations.

Training costs may be paid either by CEDA directly or initially by the employee, depending on provider requirements, grant conditions, and business unit practices. The EA1 must document the full cost of the training—including both the grant-funded and CEDA-funded portions—as this full amount will form the basis of the Return Service Agreement (RSA) and associated repayment obligations. The EA1 must also identify the funding sources, any grant-related conditions, and the applicable RSA terms.

6.2 Approval

The employee's leader is responsible for determining whether training is considered required or non-required. All training and development requests and associated costs must be approved in accordance with CEDA's budgeting process and Delegation of Authority policy. CEDA invests in employee development with the expectation that this investment will be reasonably returned through enhanced skills, capabilities, and job performance.

6.3 Payment

Payment for approved training may be made either by CEDA or by the employee, depending on the circumstances and the requirements of the training provider. When CEDA pays up front, payment may be issued through the employee's business unit or through Learning & Development.

If a grant or subsidy application is in progress, the timing and method of payment will be coordinated to align with the grant's requirements and approval process.

Employees must successfully complete the approved course or program to retain financial support, regardless of the method of payment. If an employee does not successfully complete the course or program, they will be responsible for repaying the full cost of the training, as documented in their Return Service Agreement (RSA), regardless of whether any portion was funded through an external grant or subsidy.

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6.4 Course Cancellation

By the Educational Institution

When training is cancelled by CEDA or the institution that is offering the training the employee is responsible for notifying their leader as soon as possible.

By the Employee's Leader Due to Work Requirements

If due to business unit requirements an employee is asked to not attend training already booked, the leader is required to notify the employee as soon as possible (ideally with 48 hours advanced notice).

In this circumstance, if the employee is charged any fees, they can request that the costs be reimbursed by CEDA. The employee must submit the appropriate forms and include written notification by the employee's leader of his/her request to forego the training.

By the Employee Due to Unforeseeable Circumstances

If an employee cannot attend training due to an emergency they are required to inform their leader and appropriate course provider as soon as possible. Upon returning to work employees are required to explain and/or provide documentation of the emergency as required by the course provider if they desire financial assistance for attending at another date. The employee is responsible for any fees associated with not attending and can request special consideration from the course provider.

By the Employee through Not Attending the Course

If an employee chooses to not attend training without a pre-approved reason the employee will be responsible for all costs incurred with their non-attendance and will not receive financial reimbursement.

6.5 Completion and Reimbursement, if applicable

Within 30 days of completing the approved course or program, employees must submit the Employee Educational Assistance Completion Form (Form EA2) along with all required documentation.

- If the employee paid up front, Form EA2 is used to request reimbursement.
- If CEDA paid up front, Form EA2 is used to confirm successful completion and provide proof of completion.
- If the employee did not pass or complete the training, repayment may be recovered through payroll deduction or a cheque payable to CEDA.

Reimbursements will be applied to the fiscal year in which the last day of the last course falls, unless the expense was previously accrued. Approved reimbursement claims will be forwarded by Learning & Development to Accounts Payable for processing, unless the business unit's established practice requires an alternative process.

7. Guidelines

7.1 Funding & Subsidization

Business units are responsible for allocating funds for educational assistance through the annual budgeting process and in accordance with CEDA's Delegation of Authority (DOA). If funds have not been allocated, educational assistance cannot be approved.

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Subsidization is determined by the employee's leader based on the relevance of the training to the employee's current role or future development at CEDA:

- Up to 100% for training directly related to the employee's current role
- Up to 100% for developmental training that supports future roles at CEDA
- 0% for training unrelated to the employee's work or development at CEDA

CEDA will subsidize only one post-secondary program per employee. In exceptional cases, the applicable Vice President may approve up to 50% subsidization for a second program.

Employees should have at least 12 months of service before being approved for training above \$3,000, and at least 24 months of service before being approved for training above \$5,000.

Employees may not claim tuition or related expenses on their personal tax return when those expenses have been paid or reimbursed by CEDA. Employees are responsible for reviewing Canada Revenue Agency (CRA) guidance to understand any tax implications.

7.2 Return Service Agreement

To ensure CEDA receives a reasonable return on its investment in employee development, employees may be required to complete a Return of Service Agreement (RSA) as outlined in the Educational Assistance Application & Agreement (Form EA1).

RSA Requirements

- Expenses under \$1,000 – No RSA required
- Training costing \$1000 to \$5,000 – 12-month RSA
- Training costing over \$5,000 – 24-month RSA or longer, depending on the nature of the program

The RSA commitment period begins on the date the employee completes the approved course.

7.2.1 Programs Consisting of Multiple Courses

For programs made up of multiple courses leading to a certificate, diploma, or degree, and where the total program cost exceeds \$1000, the RSA applies to the total amount funded by CEDA for the entire program, not the cost of each individual course.

The RSA commitment period begins after the employee completes the final course in the program, regardless of how long the program takes to finish.

7.2.2 Grant Funded Training

If a program is fully or partially funded through an approved grant or subsidy, the Return of Service Agreement will reflect the full cost of the training, including both the grant-funded and CEDA-funded portions. The RSA will outline the total value of the training and identify the portion covered by grant funding. Repayment obligations, where applicable, will be administered in accordance with the RSA. Exemptions are to be

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pre-approved by the business unit Vice President (VP), President & Chief Operating Officer or Chief Financial Officer, and Chief Human Resources Officer.

7.2.3 Repayment Obligations

If an employee who has signed an RSA resigns or is terminated for cause before completing the required service period, the employee must repay a prorated portion of the training costs as outlined below:

a. 12-Month RSA Repayment Schedule

For a 12-month RSA, repayment is calculated as follows:

- 100% of the amount if separation occurs within the first 6 months
- 50% of the amount if separation occurs after 6 months but before 12 months

b. 24-Month RSA Repayment Schedule

For a 24-month RSA, repayment is calculated as follows:

- 100% of the amount if separation occurs within the first 12 months
- 50% of the amount if separation occurs within the second 12 months

Repayment may be recovered through payroll deduction on final pay or a cheque payable to CEDA.

8. Supporting Documents

8.1 Educational Assistance Forms

Document Name	Document Identification	Revision
EA1 Educational Assistance Application & Agreement	FM-HR-CORP-011	March 2026
EA2 Employee Educational Assistance Completion	FM-HR-CORP-013	March 2026

9. Interpretation and Updating

Director, HR
Chief Human Resources Officer

10. Revision Record

Revision Date	Section Affected	Changes Made
MARCH 2026	All sections	Revision and update of policy and corresponding forms
MAY 2013		

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