

DOCUMENT RESUME

ED 249 911

HE 017 820

**AUTHOR** O'Neill, Joseph P.  
**TITLE** Corporate Tuition Aid Programs: A Directory of College Financial Aid for Employees at America's Largest Corporations.  
**INSTITUTION** Conference of Small Private Colleges, Princeton, N.J.  
**SPONS AGENCY** Fund for the Improvement of Postsecondary Education (ED), Washington, DC.  
**PUB DATE** 84  
**NOTE** 329p.  
**AVAILABLE FROM** Peterson's Guide, P.O. Box 2123, Princeton, NJ 08542 (\$13.00).  
**PUB TYPE** Reference Materials - Directories/Catalogs (132) -- Reports - Descriptive (141) -- Tests/Evaluation Instruments (160)  
**EDRS PRICE** MF01 Plus Postage. PC Not Available from EDRS.  
**DESCRIPTORS** \*Business; \*College Attendance; Continuing Education; Eligibility; \*Employees; \*Fringe Benefits; Higher Education; \*Industry; Personnel Policy; Questionnaires; \*Tuition  
**IDENTIFIERS** \*Tuition Benefit Programs

**ABSTRACT**

The tuition benefit policies of 10 companies are described, along with a summary of the results of a benefits survey of major companies. The survey items and responses are provided for 650 companies, representing the industrial Fortune 500 and the service Fortune 500: banks, insurance companies, retailers, and transportation and utility companies. Broad areas of concern include: types of employees eligible for tuition benefits, length of employment required to be eligible, the percentage of tuition costs covered by the company; timing of reimbursement to the employee; and kinds of courses that are covered. Also included is an article that reviews reasons for college attendance and the impact of corporate tuition reimbursement on employees. The article is titled "The Impact of Corporate Tuition Reimbursement Plans on Employee Persistence in Educational Programs" (P. Anthony Giorgio). Information on tuition benefit policies are included for the following 10 companies: Barnes Group Inc., Brockway, Dr. Pepper, IBM, International Harvester, Millipore Corporation, NCR, Pacific Gas & Electric Company, Pratt & Lambert, and Walt Disney Productions. A sample, blank questionnaire and an index of the 650 companies responding to the survey are provided. (SW)

\*\*\*\*\*  
 \* Reproductions supplied by EDRS are the best that can be made \*  
 \* from the original document. \*  
 \*\*\*\*\*

ED249911

# CORPORATE TUITION AID PROGRAMS

A DIRECTORY OF COLLEGE  
FINANCIAL AID FOR EMPLOYEES  
AT AMERICA'S LARGEST CORPORATIONS

AE 017 P20

U.S. DEPARTMENT OF EDUCATION  
NATIONAL INSTITUTE OF EDUCATION  
EDUCATIONAL RESOURCES INFORMATION  
CENTER (ERIC)  
This document has been reproduced as  
received from the person or organization  
originating it.  
Minor changes have been made to improve  
reproduction quality.

- Points of view or opinions stated in this document do not necessarily represent official NIE position or policy.

"PERMISSION TO REPRODUCE THIS  
MATERIAL IN MICROFICHE ONLY  
HAS BEEN GRANTED BY  
Joseph P. O'Neill  
TO THE EDUCATIONAL RESOURCES  
INFORMATION CENTER (ERIC)."

JOSEPH P. O'NEILL

# CORPORATE TUITION AID PROGRAMS

---

A DIRECTORY OF COLLEGE  
FINANCIAL AID FOR EMPLOYEES  
AT AMERICA'S LARGEST CORPORATIONS

JOSEPH P. O'NEILL

---

CONFERENCE UNIVERSITY PRESS

Publication of this book has been made possible by a grant from the Fund for the Improvement of Postsecondary Education to the Conference of Small Private Colleges, Princeton, New Jersey.

Copyright © 1984 by the Conference of Small Private Colleges. All rights reserved.

Copies of this book may be ordered from: Conference University Press, P.O. Box 24, Princeton, New Jersey 08542

Library of Congress Catalog Card Number: 83-63528

Printed in the United States of America

# CONTENTS

<b>PREFACE</b>	<b>v</b>
<b>CHAPTER I</b>	<b>1</b>
The Employee Tuition Benefit Programs of the <i>Fortune 1000</i> Companies: Summary of Survey Results.                      Joseph P. O'Neill	
<b>CHAPTER II</b>	<b>7</b>
Representative Sample of Ten Company Tuition Benefit Policies.	
Barnes Group	
Brockway	
Dr. Pepper	
IBM Corporation	
International Harvester	
Millipore	
NCR Corporation	
Pacific Gas and Electric Company	
Pratt & Lambert	
Walt Disney Productions	
<b>CHAPTER III</b>	<b>35</b>
The Impact of Corporate Tuition Reimbursement Plans on Employee Persistence in Educational Programs.                      P. Anthony Giorgio	
<b>BIBLIOGRAPHY</b>	<b>49</b>
<b>CHAPTER IV</b>	<b>51</b>
A Directory of Corporate Tuition Benefit Programs. Survey Questionnaire.	<b>183</b>
<b>LISTING OF COMPANIES IN THE DIRECTORY</b>	<b>185</b>

# PREFACE

---

In February, 1981 the Conference of Small Private Colleges published its first survey of employee tuition benefits entitled *College Financial Aid and the Employee Tuition Benefits of the Fortune 500 Companies*. In the three years since our initial survey, the national economy has gone through the deepest recession since the Great Depression of the 1930's; the telecommunications, transportation and banking industries have been deregulated; both employment and plant capacity in the "smoke stack" industries has been sharply reduced, perhaps permanently. Despite these adverse economic developments, company tuition benefit programs seem largely unchanged. In comparing the responses of companies that replied to both the 1980 and 1983 questionnaire, fewer than a dozen have curtailed or suspended their programs. A roughly equal number have increased benefit levels. What we do not know—because we did not ask the question—is whether employee use of tuition benefits has increased or declined since 1980.

The purpose of this current survey is to describe the terms and limitations of each company's tuition benefit policy. We ask:

- Which employees are eligible for tuition benefits?
- How long must one be employed to be eligible?
- How much of tuition costs will the company pay for?
- When does the company reimburse the employee?
- And for what kind of courses?

The survey questionnaire was mailed to both the industrial *Fortune 500* and the service *Fortune 500*, that is banks, insurance companies, retailers, transportation and utility companies. Included in this book are the replies of 650 of those companies. They employ more than 17 million Americans, almost one in four of the private sector workforce.

Who will find this publication useful? College career placement officers who want to identify companies that are concerned with their employees' professional development; directors of adult and continuing education who want to identify and advise employees about the use of the benefits available to them; and those in business and industry responsible for employee training and education.

Many hands went into the preparation of this publication. Jane McCarthy, with painstaking care, supervised the book's design, proofreading and production. Janna Bruene entered the returns into the computer with good humor and accuracy. Tarry Truitt of Desk Top Software designed the computer program format. Deborah Kahane and Solomon Arbeiter of the College Board gave their usual insightful advice on the design of the survey instrument. Anne and Jim Longon of HQ in Philadelphia prepared the survey mailings.

Finally, I must thank Jay Donahue and other program officers at the Fund for the Improvement of Post-secondary Education for their support, encouragement and patience.

Joseph P. O'Neill  
Princeton, New Jersey  
January, 1984

# CHAPTER I

---

## THE EMPLOYEES TUITION BENEFIT PROGRAMS OF THE *FORTUNE 1000* COMPANIES: Summary of Survey Results

Joseph P. O'Neill,  
Executive Director  
Conference of Small Private Colleges

### INTRODUCTION

This chapter summarizes the results of a survey of the *Fortune 1000* companies that was conducted in the summer and fall of 1983 by the Conference of Small Private Colleges under a grant from the Fund for Improvement of Postsecondary Education. A copy of the questionnaire we used to gather the data is reprinted in Chapter IV. In addition some 50 companies enclosed copies of their tuition benefit plans when returning the questionnaire. Information from these policy statements has been included to give more depth and texture to the survey data. A representative sample of these policies is also included in Chapter II.

### WHO BENEFITS FROM TUITION REIMBURSEMENT

Of the 655 companies that replied to the questionnaire, only 24 (3.7%) did not have tuition reimbursement plans and they tend to be concentrated in two industries: airlines and retail sales. The 655 companies surveyed employ approximately 17 million people, almost a quarter of the private sector labor force. Not all 17 million workers are eligible for these benefits, however. The 24 companies without plans, among them Sears Roebuck with 400,000 employees and J.C. Penney with 173,000, count more than 1.1 million workers on their payrolls. In addition 168 companies (26.6% of those with plans) do not extend eligibility to hourly workers. It is difficult to calculate how many hourly employees have no access to tuition benefits. Many are covered by separate union contracts that include tuition reimbursement among their benefits.

### LEGAL BASIS FOR CURRENT TUITION BENEFIT PROGRAMS

Prior to January 1979, the Internal Revenue Code counted as income to the employee any payments an employer might make for college courses or other educational programs that were not directly related to the employee's current job. Under the tax code in effect at the time the key questions were: (a) was the course aimed at maintaining or improving skills required in a job; or (b) developing skills needed to keep a job? If an employer paid for courses aimed at qualifying an employee for a new job, these costs would be counted as income to the employee. The result was that middle and upper management employees whose duties are broadly defined could be reimbursed for a much wider range of courses than entry-level or clerical employees where job definitions are much more specific. Those in lower level jobs were, in effect, discriminated against.

In a major break with tradition, Section 127 of the Internal Revenue Code was amended, effective January 1, 1979, allowing an employee to receive non-job-related educational assistance from his or her employer without incurring a tax liability. This easing of the tax code has had three discernible effects on company tuition reimbursement policies:

- Of the 631 companies that reported having tuition plans, 64% reimbursed employees for certain kinds of non-job-related courses. One very common policy was that the company would reimburse employees for non-job-related courses that were a required part of a job-related degree program.
- Of the 228 companies that do not reimburse for non-job-related courses, many show in their published policies a broadening in the definition of what courses might be eligible. Phrases such as "a position to which the employee might reasonably aspire", "company-related", and "career-related" have replaced the more restrictive "job-related" category.
- Despite the changes in the tax code which allow a company to reimburse for non-job-related courses, such courses, even when a required part of an approved degree program, are often reimbursed at a different rate or lower dollar limits than job-related courses. Some companies, NCR for example, defer reimbursement for non-job-related courses until the employee completes the degree program.

Unfortunately the "non-job-related" provision of the tax code expired on December 31, 1983 when Congress failed to act on H.R. 2568, a bill that would have made the provision permanent. If Congress fails to act in early 1984, many companies are likely to tighten their reimbursement policies.

## LIMITS ON REIMBURSEMENT

A little more than half (53.2%) of the plans surveyed did not set an explicit maximum on the amount of tuition they would be willing to reimburse. This does not mean, of course, that reimbursement was unlimited, only that less explicit administrative forms of control were used to prevent budget overruns. Harper & Row's policy for example, states that the company will reserve a sum for a 12 month period to reimburse for approved courses. If applications should exceed funds available, the administrator of the Plan is authorized, in conjunction with an advisory committee, to make awards based on individual merit. Another cost containing strategy is to make the approval process more stringent as potential costs increase. At W.A. Krueger Company, for example, the application to take an individual course must be approved by three levels of management; to gain the approval of a work-related *degree* program requires a sign-off from five levels of management.

The most common way to limit reimbursement is a policy that requires the employee to share some significant percentage of the cost of tuition. This percentage can either be a constant for, say, all undergraduate courses or a variable percentage according to the grade received. Of the 631 companies with reimbursement plans 26.4% required that the employee pay some percentage of his or her tuition. The range was as follows:

- Employees paid from 10% to 25% of the cost of tuition at 130 companies.
- Employees paid from 26% to 50% at 37 companies.
- No company required an employee to pay more than 50%.

Fewer than 30 companies varied the percentage reimbursement according to grade received, for example, "A" = 100% reimbursement; "B" = 85% and "C" = 75%. (Unfortunately we cannot be more precise on this point. Our survey question confused a grade satisfactory enough to be reimbursed with a percentage reimbursement based on grade).

Explicit limits on tuition reimbursement were reported by 286 companies (45.3%). Of the 158 companies that stated dollar limits, we found that the low was \$200 per year and the high was \$4000. The dollar ranges were as follows:



\$200 to \$499	10 companies
500 to 999	42 companies
1000 to 1499	50 companies
1500 to 2000	40 companies
more than 2000	16 companies

The other standard limitations were expressed either as the number of courses or number of credits that an employee might take during the course of the year. (These limitations often overlap. For example a policy might state \$1500 or 12 credits for the year; or 6 credits/ 2 courses). Of the 89 companies that listed either course or credit limitations, only 8 allowed an employee to take more than 18 credits per year; only 5 companies allowed more than 6 courses per year. One interesting variation that we found in States with low-cost public university systems was that some policies stated that reimbursement could not exceed the cost of a similar course or program at a public institution. Ameron, Fluor and Mattel in California and Minnesota Mutual Life were among those that pegged reimbursement to public college tuition rates.

## **SATISFACTORY COMPLETION**

Of the 286 companies that set a specific standard for "satisfactory completion", that is, reimbursement is contingent on achieving some minimum grade, the most common was: "C" or better for undergraduate courses; and "B" or better for graduate programs. This standard is, in effect, one grade above "passing". A smaller number of companies required just a "passing" grade. Another common wording was: "Satisfactory completion as defined by the school or college attended". A few companies, NCR and Fluke Manufacturing for example, are willing to reimburse for a lower than standard grade as long as the employee's cumulative average is "C"/2.5 GPA or better for undergraduate or "B" for graduate courses. Parsons and Central Soya were among the few that required "B" or better for undergraduate courses.

One of the educational innovations of the 1970's that has not found favor with many in business is the practice of granting credit for life experience. Pacific Gas and Electric in its policy states: "Courses or credits that are based on, or obtained through, life or work experience will not be approved". NCR makes a similar judgment: "Credit given for work experience does not qualify for tuition refund. It is the intent of the policy to reimburse for additive knowledge only". Another common restriction is that audited courses, that is those not taken for credit, are ineligible for reimbursement. The reaction to accredited correspondence courses is mixed. IBM, Pacific Gas & Electric, Kennametal, and Harper & Row, for example, will reimburse for home study. Pratt & Lambert, Walt Disney, NCR and Brockway do not.

## **CHANGES IN EMPLOYMENT AND STATUS**

One sticky question which many companies address in their policy statements is: Who pays the tuition when, in the middle of a semester, an employee is laid off, quits, is fired, drafted or transferred? An employee who quits voluntarily or is discharged for cause presents few problems. We found no company that reimburses in either situation. Cases of temporary layoff are more complex. Since the employee has enrolled in a course not only with the company's approval but with its promise to reimburse, a question of fairness is involved when the layoff is due to the company's decision and not the employee's. Some companies, W.A. Krueger, Kennametal and Libby-Owens-Ford, for example, finesse the question by stating that reimbursement is contingent upon the employee being employed by the company from the time of enrollment through course completion. Other companies, such as NCR, Pacific Gas & Electric, Gulf Oil and Dr. Pepper, simply reimburse employees who have been laid off. Two company policies, Brockway and the Barnes Group, make an attempt to deal with the "temporary" nature of a layoff. The Brockway policy states that reimbursement will be made "only after the employee

has returned to full-time employment". The Barnes Group, while reimbursing a laid-off employee for currently enrolled courses, states: "If he is still laid off at the start of a new semester, approval for tuition reimbursement will not be granted". The most generous layoff policy we found was Westinghouse's *Educational Opportunity Program*: "Former employees on layoff will be eligible, under the conditions outlined below, to receive the training allowance of 50 percent of weekly pay for a minimum of eight weeks while attending courses".

When employees were unable to complete a course for reasons beyond their control, for example, transfer, mandatory overtime, unforeseen work schedule change, drafted into military service or medical emergency, most companies are flexible enough to reimburse the tuition expense that the employee incurred. We found only one company, Walt Disney, that required an employee to refund tuition reimbursement if the employee "terminates his/her employment within one (1) year following the completion date of any course(s) . . .".

## **TIMING OF REIMBURSEMENT**

"Reimbursement upon satisfactory completion" comes very close to being a universal standard. 86 percent of the companies responding to our questionnaire reimbursed their employees only after a satisfactory grade report was submitted. This practice places upon employees the burden of financing the initial tuition payment out of their own cash reserves. This is no slight burden, especially for clerical and hourly workers. Tuition at private universities now averages \$100 a credit hour and at public four-year institutions from \$35 to \$60 a credit hour. At schools where a semester system is in effect, the employee may have to wait as long as five months before being reimbursed. Many employees, especially those who are not in the management ranks, find that "reimbursement upon satisfactory completion" is a serious deterrent to taking courses at all.

Some companies, the Barnes Group for example, have loan programs to help employees with the initial tuition payment. Others pay for the course when the employee first enrolls but if a satisfactory grade report is not submitted, they recoup the tuition payment through payroll deductions. As an alternative, Sterling Drug pays 75 percent of tuition when the employee enrolls. When a satisfactory grade report is submitted, the company reimburses the remaining 25 percent. McDonald Douglas and Getty Oil are among those who delay the final 25 percent of reimbursement until the degree requirements are completed.

The Millipore Corporation found an interesting way around the reimbursement problem by paying up front for the *first* course an employee takes. If the employee completes the course in a satisfactory manner and turns in the grade report, the company continues to pay up front for subsequent courses. If, however, "a course is not completed, or if verification is not received, subsequent courses must be paid for by the employee who will not be reimbursed until proof of completion is received".

The basic problem underlying company reimbursement policies is: How do you invest company funds *only* in those who are serious about their professional advancement? An unalloyed "reimbursement upon satisfactory completion" policy tends to weed out not only those who are less serious but also those who are less affluent. It is also a policy that throws all the risk of taking a difficult course on the employee. Lower paid employees are thereby doubly disadvantaged. They can afford neither the up front payment of tuition nor the risk of failure. Companies that are serious about the promotion of talent wherever it is found should be willing to share some of the risk that the employee now bears alone.

## **LENGTH OF SERVICE REQUIREMENT**

According to our survey, 379 companies (60%) give new employees immediate eligibility for tuition benefits. A few even reimburse for courses in which the employee was enrolled when he or she was

placed on the payroll. For companies that do not grant immediate eligibility, 10.5 percent require at least 3 months employment; 15.8 percent between 3 and 6 months; and 13.6 percent more than 6 months. The longest eligibility period was 36 months (2 companies).

Within those general standards we found several variations. Some companies that have a length of service requirement waive it for holders of a bachelor's degree. Others require a longer period of service for one class of employee than another or for certain types of courses. A few grant reimbursement to retired, disabled, or part-time employees. The vast majority, however, require that an employee be employed full-time to qualify for tuition benefits.

## **CONCLUSIONS**

The 1978 liberalization of the tax laws regarding non-job-related education had an immediate and widespread effect on tuition benefit plans. Prior to 1979 few company plans reimbursed for non-job-related courses. Today almost two-thirds of the *Fortune 1000* companies reimburse employees for at least non-job-related courses that are part of an approved degree program. One question for the future is whether more favorable tax treatment of training and education expenses is a way to deal with two major industrial and social problems: the retraining of workers in the declining smoke stack industries and the retention of the nation's leadership position in science and technology.

The tax laws of the United States do not grant investment in "human capital" the same favorable treatment as investment in equipment. Tax credits and accelerated depreciation are available to companies that purchase the human intelligence that is embedded in a machine but not when it is embodied in a person. An employee's scientific, management or engineering knowledge is subject to the same obsolescence that, in time, makes a machine outmoded. Yet the tax laws allow no depreciation or cost recovery schedule for companies that invest in the continuing education of their staff. Treating education as an investment on a par with the purchase of capital equipment may be a vital incentive for the reindustrialization of America.

# CHAPTER II

---

## REPRESENTATIVE SAMPLE OF TEN COMPANY TUITION BENEFIT POLICIES

### INTRODUCTION

Corporate tuition benefit programs tend to reflect not only a company's philosophy about the effects of education on productivity but also its profits, the ratio of white collar to blue collar employees and whether it is in a high technology service or a "smoke stack" industry.

The ten company policies printed in this chapter were chosen both for the diversity of the companies and for the detailed manner in which they dealt with the practical problems of administering a tuition benefits program. However, in choosing these ten policies rather than others we received, we make no judgment on the effectiveness nor do we present them as examples for others to follow.

# Barnes Group Inc

## TUITION REIMBURSEMENT

---

### GENERAL POLICY

- A. The Company encourages employees to enroll in job-related courses in accredited colleges and universities.
- B. Certain correspondence schools are acceptable under this policy, however, prior approval must be granted by the Executive Office.

### ELIGIBILITY

- A. Applicants must be full-time active employees and must have completed six months of employment with the Company.
- B. The six months requirement is waived for students recruited directly from a college or university graduating class on a permanent basis who wish to continue study for an advanced degree.
- C. The applicant shall have had sufficient education to enable him to profit from the course to which he applies.
- D. The courses must be related to the job now being performed and/or must be part of a job-related degree program.

### PROCEDURE

- A. Prior to the starting date of courses, an employee applying for tuition reimbursement shall complete Form BG-7802 "Application for Reimbursement of Tuition" and secure the appropriate approvals requested on the form.
- B. Final approval rests with the Divisional Manager, General Manager, Regional Manager or Group Vice President.
- C. On completion of course and attainment of Grade C or better, or a passing grade in a pass/fail grading situation, employee shall receive 100% of tuition fees (including registration fee), but not more than \$1,000 per calendar year.
- D. A copy of the application either approved or rejected, shall be returned to the employee.
- E. No tuition fees will be paid when an employee receives a grade below C, or a failing grade in a pass/fail grading situation.
- F. No reimbursement will be made for laboratory fees, supplies, required books, or any other related expense.
- G. Should an employee be transferred for the convenience of the company before completing a course, he will be reimbursed on the basis of his average grade at the time of transfer.
- H. If the employee is laid off during the semester in which he is attending a course he will still be reimbursed for his tuition. If he is still laid off at the start of the new semester approval for tuition reimbursement will not be granted.

- I. Any reimbursement received from a federal or state agency as a result of an applicant being either a member or veteran of the armed services shall be deducted from the tuition charges first. Any remaining amount up to \$1,000 maximum will then be paid from the Company's reimbursement plan.

## **REIMBURSEMENT**

- A. The employee shall send receipted tuition invoices and transcript of his final grades in triplicate through his supervisor to the local Personnel/Industrial Relations Department. The Personnel/Industrial Relations office sends one copy of each to:
  1. The local Controller's office for payment.
  2. Employee's personnel jacket, and
  3. The Corporate Human Resources Office at the Executive Office in Bristol.
- B. If an employee requires financial assistance to pay tuition fees prior to completing the course, the local division manager may approve payment to the employee of the required amount. Arrangements for paying back the loan are to be made between employee and division manager, with copy of such agreement placed in the employee's personnel file.

# Brockway

## TUITION REFUND PLAN

---

### PURPOSE & SCOPE

To provide encouragement for employees to further their formal education and to establish a procedure for tuition refund for approved courses of study undertaken by full-time, permanent employees. This procedure applies to all employees of Brockway, Inc. (NY).

### GENERAL

- A. The Tuition Refund Plan is intended to cover courses offered by accredited local education institutions. Correspondence courses and *courses offered by non-accredited institutions* are not included under its general provisions. Under extenuating circumstances correspondence courses offered by well recognized accredited institutions may be approved.
- B. Tuition Refund Applications can be obtained from Personnel. All refunds will be limited to tuition costs and registration fees and will be made only upon successful completion of the approved course(s). Official notification of successful completion *with a grade of C or better*; grade report transcript, etc., and a tuition receipt is required for reimbursement.
- C. The maximum amount of tuition refund available to any employee during any one calendar year will be as follows:
  1. \$250.00—for approved courses not granting college or university credit.
  2. \$1000.00—for approved courses taken for college or university credit with a maximum of twenty-one (21) reimbursable credit hours of instruction per calendar year.
  3. No maximum refund limit per calendar year—for approved graduate level courses taken in an advanced degree program at an accredited college or university after the employee has been admitted into the graduate school.
- D. An employee whose tuition and registration costs are covered by benefits resulting from service in the armed forces, federal aid, or scholarship aid will be eligible for a refund only for that portion of the tuition and registration fees not covered by such benefits and which is within the established refund plan limits.
- E. No refund will be made for the cost of textbooks, supplies incidental to the course, activity fees, laboratory fees, late registration fees or other fines, parking fees, transportation, and related expenses.
- F. Normally employees must be on the payroll both at the time of beginning and the completion of an approved course in order to be eligible for tuition refund. *In the case of employees on lay-off, who are subject to recall, tuition refunds will be approved for courses which are directly job related. Reimbursements will be made only after the employee has returned to full-time employment.*
- G. Apprentices are to be reimbursed for required formal education at the local level and in the manner prescribed elsewhere.
- H. Approved courses in the following categories will be considered for tuition refund.
  1. Courses which will improve the employee's skill on his/her present job. Courses designed to up-date employees in the technology of their occupation. *Non-academic vocational courses will not normally be considered in this category.*

2. Courses which relate to the next job in the logical development of an employee's career.
  3. Any basic courses in reading, writing, or arithmetic.
  4. Courses which will prepare an employee for openings that are expected to occur in the future and for which a sufficient number of qualified employees are not available.
  5. Courses taken to complete the requirements for a grammar school certificate or high school diploma.
  6. Any required or pertinent elective course taken in a degree-seeking program in a field related to the employee's job or appropriate to his/her career with the corporation.
- I. Participating employees will be expected to complete the requirements of school attendance and homework assignments in hours outside their scheduled hours of work. It is not expected that such employees will receive special consideration in job assignment or work schedules by reason of participation in this program.



# Dr. Pepper

## EMPLOYEE EDUCATIONAL ASSISTANCE PROGRAM

---

### **POLICY:**

The Company encourages ambitious employees to further their self-development through continuing education, both on and off the job. Consistent with this practice, Dr Pepper Company will pay specific expenses for approved outside courses under the following terms and conditions.

### **PROCEDURE:**

#### **ELIGIBILITY**

1. Any permanent full-time employee may request approval after one year of continuous employment.
2. In order to receive management endorsement, a course of study must be directly related to improving the skills and knowledge needed to perform the current job held or the position which is the next likely promotion. If the coursework is at the college level then the program of study must lead to a degree which will contribute to the employee's potential with the Company. Supplementary courses required by the college or university for that degree can be endorsed even if they are not directly job related, but are beneficial to a career in the Company. For example, an English Composition course required to earn a Business Administration degree could be approved.
3. The specific expenses of approved courses which the Company will pay include only tuition costs and mandatory fees, limited to a maximum of \$750 during a calendar year. Textbooks, medical, parking and refundable fees will not be included. Veteran Administration allowances or other education subsidies will reduce the amount of any educational assistance.
4. In the event that an employee satisfactorily completes an approved course while on temporary layoff due to lack of work or an approved leave of absence, the employee will receive expense reimbursement. If the employee resigns or is discharged, no educational assistance benefits will be paid.

#### **REQUIREMENTS FOR PLAN PARTICIPATION**

1. All such courses must be scheduled so as to avoid conflict or interference with job requirements and responsibilities. It is recommended that registration be made for no more than six credit hours per term in courses given by accredited colleges and universities.

#### **APPROVAL PROCEDURE**

1. Requests for approval must be submitted on an "Educational Assistance Application." All areas of this form must be completed.
2. All outside courses **MUST BE APPROVED PRIOR TO REGISTRATION** to qualify for expense reimbursement. Approval must include the supervisor and department head. After the management endorsement has been obtained, the "Educational Assistance Application" should be submitted to the Manager—Human Resource Services (Dallas) for final approval. A copy of the form with approval or disapproval will be returned to the applicant's location. Upon receipt, the employee should be informed about the status of the application and the returned copy of the application should be placed in the employee's permanent personnel file.

## REIMBURSEMENT OF TUITION EXPENSE

1. Reimbursement for expenses of courses will be made when the employee submits to the Manager— Human Resource Services evidence of successful completion of the course(s). This may be accomplished with a grade of "C" or better or a Certificate of Satisfactory Completion, along with a paid receipt from the institution for the cost of the course. Notification of course completion will be made to the Vice President— Human Resources, who will authorize refunds to the individual in the amount previously approved.

## PLAN ADMINISTRATION

1. The Personnel Department or Personnel Representative at each location of the Company is responsible for the explanation and administration of this policy.
2. All costs for this program will be budgeted and paid by the Dr Pepper Company Human Resources Department. There will be no cross-charges to the individual operating unit or division.

## FORMS REQUIRED:

Educational Assistance Application

# IBM

## TUITION REFUND PLAN

---

### GENERAL

The purpose of this Plan is to encourage employees to become more effective on the job and to increase their potential for development within IBM through their voluntary participation in accredited educational programs outside regular working hours.

### MANAGEMENT RESPONSIBILITY

Managers are responsible for administering the provisions of the IBM Tuition Refund Plan and for approving or disapproving participation of their employees in the Plan. In carrying out this responsibility, managers will:

1. Approve the Tuition Refund Application Card prior to the employee's enrollment in each term or semester. The approval process is to include an understanding of the employee's educational objectives to insure that the courses being approved continue to meet the criteria and objectives of the Plan.
2. Only approved degree programs aimed at a new career field if there is a reasonable expectation that job opportunities will exist in the new field within IBM and that the employee will qualify and be favorably considered for those opportunities.

### EMPLOYEE RESPONSIBILITY

To insure eligibility for tuition refund, each employee seeking participation in the Plan must review program objectives and course plans with, and secure the approval of, his or her manager prior to registration for each term or semester.

### DETERMINING ELIGIBILITY

1. **Employee Eligibility:** U.S. employees of groups, divisions, subsidiaries, and corporate staffs are eligible to participate in the Plan if they were regular or part-time employees on the active payroll both at the time courses began and were completed. Employees on educational, military, or other leaves of absence are not eligible.
2. **Institutional Eligibility:** Enrollment may be approved at accredited colleges, universities, high schools, business, technical, or correspondence schools. An accredited school is one which has met the academic standards of an educational or professional agency approved by the U.S. Office of Education or the National Commission on Accrediting. Approval, licensing, or registration by a governmental agency does not constitute accreditation.

If no available accredited institution offers the desired eligible course, a nonaccredited school may be approved only if it: 1) offers a course of study comparable to accredited schools, 2) presents educationally sound courses and methods of instruction, 3) provides adequate examination, evaluative, and guidance services, and 4) has demonstrated sound administrative, financial, and ethical practices.

The cost of attending nonaccredited classes, seminars, lectures, workshops, conferences, or meetings held by (or the purchase of self-study materials from) professional associations or clubs is not eligible for reimbursement under this Plan.

3. **Course Eligibility:** Courses or degree programs are eligible for approval if they will assist an employee to become more effective on the job or will increase his or her potential for development within the company.

Courses required for an employee to obtain a high school diploma will be approved regardless of job relationship. If a degree program is approved, all courses that are a required part of the program are eligible for tuition refund.

The following types of courses are ineligible for refund:

- a. Avocational or hobby courses.
- b. Foreign language courses, unless such knowledge is considered necessary in the employee's present job or expected future assignments, or is a required part of an approved degree program.
- c. Audit or other nongraded courses unless the institution provides a certificate of satisfactory completion.
- d. Workshops, seminars, forums, or clinics unless given for academic credit by an accredited institution.

The number of approved courses taken per academic term may be left to the discretion of the employee. Courses must be scheduled so as not to interfere with the employee's work schedule.

## REFUNDS

1. **Application for Refunds:** Employees are eligible to apply for refunds when they satisfactorily complete the course, as determined by the regular standards of the institution attended. To receive refunds for eligible costs, the employee must complete and sign the application card and forward it with evidence of satisfactory completion and an itemized bill or statement of charges directly to his or her payroll or other appropriate department.
2. **Eligible Costs:** The Plan provides for refund of the following expenses incurred by employees for course enrollment and completion:
  - a. All mandatory institutionally billed tuition charges or fees which apply directly to a course or number of courses. Refunds are based on total eligible charges regardless of city, county, or state residency requirements.
  - b. The application fee, registration, university or general service fee and laboratory fees when billed directly by the institution. Some schools may use other items to denote such charges.
  - c. Fees for evaluating past work experiences or training. This includes examination or assessments associated with this evaluation process.
3. **Ineligible Charges:** Refunds under the plan will not cover the cost of the following expenses, unless those expenses are part of the mandatory institutionally billed tuition charges or fees which apply directly to a course or number of courses:
  - a. Purchased or rental books, supplies, tools, or other equipment.
  - b. Travel, meals, or lodging.
  - c. Tutoring.
  - d. Financing or installment service charges.
  - e. Reinstatement or late registration penalty fees.
  - f. Course change or withdrawal fees.

- g. Parking, medical, or physical examination, student union or student activity fees.
  - h. Change of grade fee.
  - i. Charges related to certification, licensing, or accreditation such as diploma or graduate fees; thesis or dissertation expenses including typing, reproduction, or microfilming; fees required of a student to remain active or in good standing when no course work is being undertaken, entrance examinations or equivalency and proficiency examinations not associated with evaluating past work or training experiences.
  - j. Manuals, books, or equipment which a student must pay for as part of tuition for enrollment in an approved correspondence course. The school should be asked to itemize or break out the charges so that costs not eligible for refund may be deducted from the total fee paid by the student. If the school is unable to itemize these charges, a refund based on the total charge may be approved on an exception basis.
4. **Other Financial Support:** Refunds under this Plan are based upon the difference between eligible fees paid and other financial aid received (student aid programs, scholarships, fellowships, Veterans Administration payments, etc.) which apply to these fees.

# International Harvester

## TUITION REFUND PLAN

---

### APPLICATION:

All U.S. Operations

### PURPOSE:

To give employees the opportunity to acquire additional skills and knowledge which are considered important for the employee's career without requiring the employee to incur an undue financial burden.

### POLICY:

1. The Company will provide tuition refund to eligible employees who have paid for Company-approved education received on a voluntary off-hour basis.

### ELIGIBILITY

2. An employee must have at least six (6) months of continuous vacation service with the Company and must be in active full-time employment with the Company at the time of enrollment in an approved course and at completion of the course be actively employed or in a layoff status. Employees discharged for cause or who voluntarily leave their employment with the Company while enrolled in a course are not eligible to receive refund payments. Employees hired as cooperative students are not eligible for tuition refund except for evening courses taken during periods of active employment with the Company.
3. An employee must enroll in courses at approved residence or correspondence schools. The following schools are approved under this plan.
  - A. Accredited Colleges & Universities as listed in the *Educational Directory, Colleges and Universities* issued annually by the U.S. Department of Health, Education and Welfare.
  - B. Approved correspondence Schools—members of the National University Extension Association as listed in their *Guide to Independent Study Through Correspondence Instruction*.
  - C. Accredited Secondary Schools as listed in the various *State Directories of State Accredited Secondary Schools*.
  - D. Company-approved business, trade or vocational schools—each operation should investigate local business, trade and vocational schools to determine if the facilities, subject matter and instructors are acceptable to local management for providing quality training and education in the courses for which tuition refund is requested. Final approval must be granted by the Director, Organizational Development & Training for the corporation prior to granting tuition refund requests for courses taken at such institutions. In addition, an up-to-date listing of such institutions must be maintained with the Director, Organizational Development & Training for the corporation. (The institutions addressed in this section are particularly pertinent to courses listed under section (4) (D), (E), and (F) below).
4. An employee must select courses that are acceptable to the Company. Courses must therefore meet one or more of the following conditions.

## Acceptable Courses

- A. They are job-related—that is, they will tend to improve the employee's performance on his or her current job; or
  - B. They are a part of a curriculum leading to a degree in a field which is job-related; (in which case the employee must furnish evidence of enrollment, course of study and anticipated degree to the Company); or
  - C. They will help prepare the employee for future assignments with the Company for which he or she might reasonably be expected to qualify; or
  - D. They are courses taken to complete the requirements for a basic education certificate or high school diploma; or
  - E. They are education courses designed to provide a level of competency in basic communications or numerical skills; or
  - F. They are courses of instruction directed towards qualifying an employee as an apprentice in the skilled trades.
5. An employee may be reimbursed for tuition and other covered expenses for no more than two courses per quarter or semester; or may be reimbursed for no more than six hours per quarter or semester. Cooperative students are eligible for reimbursement for only one course per quarter or semester, or only three hours per quarter or semester. In addition, cooperative students may be reimbursed only for courses begun and completed during any single continuous period of active service. (If Coop student is separated by Company—employee separation rule applies.)

Exceptions to this limitation may be made in cases involving acceptable courses defined in (4) (D) and (E) above where such courses are below the college level. In such cases limitations, if any, should be dealt with in a reasonable manner on a case-by-case basis. Exceptions to these limitations must have the prior approval of the Group Human Resources person with responsibility for administration of the tuition refund program. In the Plants prior approval must come from the Manager of Human Resources or the Manpower Development Manager.

6. An employee must apply for and receive Company approval prior to enrollment in a course as identified on Form No. HR-115V. This application must be completed each school term.
7. An employee must present an itemized receipt to the Company within 60 days of the successful course completion date or the date that an acceptable grade is issued indicating that tuition and compulsory fees have been paid.

## REFUNDS

8. Upon fulfillment of each of the above eligibility conditions the local operation will reimburse the employee for 100% of the amount of tuition and other covered fees paid by the employee according to the following guidelines.
  - A. For undergraduate college courses and remedial and/or high school level courses reimbursement shall be made for classes in which a grade of "C" or better, or "Pass" in a pass-fail graded class, is achieved. (A pass-fail grade is eligible for reimbursement providing that it is the only grade option available for the course.)
  - B. For graduate level classes, and classes taken in pursuit of a degree in law, reimbursement shall be made for classes in which a grade of "B" or better, or "Pass" in a pass-fail graded class, is achieved.

(A pass-fail grade is eligible for reimbursement providing that it is the only grade option available for the course.) (If graduate schools allow a grade lower than a 'B' for course work then it may be accepted providing evidence is presented to the administrator of the plan at the local unit or the Director, Organizational Development & Training.)

- C. No reimbursement shall be made for classes taken on an audit basis.
- D. Tuition and/or fees incurred in connection with exemption or competency examinations taken in lieu of classroom work in the pursuit of a degree will not be reimbursed;
- E. Tuition for Certification Examinations will be reimbursed for those sections which are passed. Examination fees for certification examinations and related review classes shall be reimbursable one time only. Reimbursement for any further examination attempts will be paid on a pass basis. Enrollment in additional review classes and fees, are solely the responsibility of the employee. Certifications may include, but need not be limited to, the following:
  - i. Certified Public Accountant (CPA);
  - ii. Certified Purchasing Manager (CPM);
  - iii. State Bar Examination (Law);
  - iv. Certified Professional Secretary (CPS);
  - v. Professional Engineer (PE)

Approval for reimbursement for certification examinations other than those listed above must have the prior approval of the Group Human Resource person responsible for administration of the tuition refund program. In the Plants prior approval must come from the Manager of Human Resources or the Manpower Development Manager.

- F. Upon the fulfillment of each of the eligibility conditions, the local Operation will reimburse an employee for the applicable percentage of the tuition and certain compulsory fees the employee has paid. The reimbursable compulsory fees include:
    - i. Matriculation fees required with an application for admission to the school;
    - ii. Registration fees required when registering for an additional school term;
    - iii. Fees applicable to specific classes, such as laboratory fees or fees required for the use of special equipment by all students enrolled in the course.
    - iv. Graduation fees required of all candidates for a similar degree.
9. The plan does not provide for the payment of other expenses such as textbooks, supplementary course materials, transportation, meals or any other expenses. Non-reimbursable fees include:
- A. Student activity fees (unless required);
  - B. Late registration fees;
  - C. Installment payment service charges;
  - D. Vehicle registration and parking fees;



- E. Special examination fees for courses which have been failed or examinations not taken when scheduled;
  - F. Fees which are in the nature of penalties or fines for violation of school regulations;
  - G. Hospital/medical/surgical fees or insurance;
  - H. Fees for use of school recreational facilities.
10. When educational expenses are met by scholarships, governmental aid or benefits resulting from service in the armed forces, employees will be eligible for a refund only on that portion in excess of the amount of such outside benefits.
11. Employees who are separated by the Company are eligible to receive tuition cost providing the employee could not drop out of the course(s) without incurring the full cost.

Employees who are separated by the Company for cause or disciplinary reasons, or who voluntarily terminate are not eligible.

## **ADMINISTRATION**

12. Applications for tuition refund must be submitted initially to the employee's immediate supervisor for approval. Subsequently, the application must be approved by the operations Human Resources Manager or the operation's management with principal accountability in Human Resources, and finally by the applicant's department head.
13. It is the employee's responsibility to determine his or her eligibility for entering the school and enrolling in the course(s) before making application to the Company for approval for reimbursement.
14. The benefits under this plan may not be withheld from an employee as a disciplinary measure.
15. The employee will be notified of the action taken by a returned copy of the tuition refund application.
16. Appropriate payment for tuition refund and compulsory fees will be obtained from the local Accounting Department and given to the employee by the immediate supervisor or will be mailed directly to the employee.
17. The person responsible for local administration of the plan will be responsible for:
- A. The recording of additional education in the employee's personnel file;
  - B. The submission of the Annual Tuition Refund Plan Report, compiled on a fiscal year basis, to the Director, Organizational Development & Training for the corporation.
18. An employee who is transferred or relocated while in the midst of a course(s) under tuition refund will be reimbursed. The employee's original unit will be responsible for the expense unless otherwise decided by the units involved and/or the Director, Organizational Development & Training.
19. In the event that the Company requests an employee to participate in courses, institutes, seminars, meetings, etc., conducted by educational institutions, the above voluntary refund plan does not apply. In such cases the Company will reimburse for business expenses incurred, including reasonable travel and living expenses, tuition, fees, required book costs and other instructional expenses.

**RESPONSIBILITY:**

It is the responsibility of the Operation's management representative with the principal accountability in Human Resources to administer this policy.

**EXCEPTIONS:**

Exceptions to this policy may be made only upon the prior approval of the Director, Organizational Development & Training for the corporation.

# Millipore Corporation

## TUITION REIMBURSEMENT PROGRAM PROCEDURES

---

Millipore will pay 100% of the cost of tuition, books and fees for approved courses relating to job or career development plans. Payment will be made in advance for up to 3 credit hours per semester. Employees are advised not to take more than 2 courses per semester.

### ELIGIBILITY

*Permanent full-time*—3 months after starting date

*Permanent part-time*—3 months after starting date

Credit hours are prorated according to the number of hours worked.

*Temporary*—not eligible for program

### PROCEDURE

1. The employee and his/her supervisor should first discuss educational plans as they relate to career development at Millipore.
2. A tuition payment form should then be filled out and signed by the supervisor (See form # 16, pages 05.20.00). An org. code and charge number to which the course should be charged must be assigned. Tuition forms are available from supervisors, the Personnel department, and the Education Department.
3. Completed tuition forms are to be submitted to the Education Department. After the forms have been authorized, they will be sent to the Accounting Department. Tuition checks are picked up in the Education Department. At least one week should be allowed for processing.
4. All receipts for courses and books must be turned into the Education Department as soon as possible.
5. When the course or semester ends, the employee must submit a copy of the grade report to the Education Department to verify completions of the course. If no grade report is issued, a letter from the school or instructor may be submitted. If a course is not completed, or if verification is not received, subsequent courses must be paid for by the employee who will not be reimbursed until proof of completion is received.

# **NCR**

## **CORPORATE TUITION REFUND PLAN**

---

### **\* OBJECTIVE**

The purpose of the NCR Tuition Refund Plan is to encourage the development of individuals through college level academic training consistent with their abilities and interests and consistent with the needs of the Company.

### **POLICY**

1. Financial assistance is offered through the Tuition Refund Plan to encourage college level work. Graduate and undergraduate individual courses and degree programs are supported when the education is appropriately related to department, district or division objectives.
2. The Tuition Refund Plan is intended for full time personnel classified in supervisory, managerial, professional, sales, administrative, technical and administrative support jobs.
3. The appropriateness of the course or degree program to department, district or division objectives is determined by management based on the relationship to:
  - a. The individual's present job where the performance of his present assignments can be improved through acquiring additional knowledge and skills;
  - b. Retraining where the requirements of a job have changed or are changing and new knowledge and skill are required to perform the job effectively;
  - c. Preparation for qualification to a higher level job which is in the same job series or in a normal path of progression.
4. An individual must be in the employ of the Company at the time of enrollment and when a course is satisfactorily completed in order to receive a refund. (Should an individual be terminated due to a reduction in force, fees will be refunded for currently approved courses upon satisfactory completion.) "Satisfactorily completed" is understood to mean that the last class meeting has been held and a grade one level above passing has been earned. Normally, this is a grade of "C" or above. For most graduate degree courses this is a grade of "B". In those instances where courses are not "satisfactorily completed", reimbursement may be deferred for those individuals having degree approval if upon completion of the degree the individuals obtained an "accumulative C" average ("B" for most graduate degree programs.)
5. Courses taken for audit do not qualify for tuition refund.
6. Credit given for work experience does not qualify for tuition refund. It is the intent of the Policy to reimburse for additive knowledge only.
7. Credit given for home study programs (even if offered by an accredited school) does not qualify for tuition refund.
8. It is the intent of the plan to support course work taken after normal working hours on a part time tuition basis.

## ELIGIBILITY

The objective of the Corporate Tuition Refund Plan is to provide college level training of value to the employee and the company. Eligibility to participate is based on the type of job and the nature of the duties performed. The job must be one where college level training is an appropriate source of knowledge and skill for improving performance. On this basis, full time personnel classified in supervisory, managerial, professional, sales, administrative, technical, and administrative support jobs are eligible to participate.

This program is in addition to internal educational programs established by NCR to meet special training requirements for a broad range of jobs within the company for which college level training is not available or appropriate.

## APPROVED SCHOOLS

Colleges with national or regional accreditation are, in general, approved. Correspondence and secretarial schools are excluded.

## DEGREE AND COURSE APPROVALS

1. Degree programs are approved by management when the degree is related to the department, district or division objectives and the knowledge gained through the education can be effectively utilized to the benefit of the individual and the Company. As such, a degree program should include a majority of courses (70-80%) that are related to organization requirements. Should a degree program not be judged sufficiently related to an individual's work, individual courses contained in the degree that are related to the job still could be approved.
2. Individual courses are approved when the courses or a series of courses would benefit the employee on the job.
3. Degree Approval
  - a. Degree programs are considered for approval by management if the degree meets the criteria stated in the policy.
  - b. The approval of a degree program signifies that the Company will not only reimburse costs for courses that are job related, but also for courses required by the school to complete the degree. Reimbursement for unrelated courses will be deferred until the degree is received.
  - c. Individuals considering a degree program should become familiar with the various school curricula and course alternative offered. Individuals that meet school requirements and are interested in receiving tuition support should prepare a list of major areas of study and possible electives attaching a copy of the curriculum and transcripts from past college work. Courses taken as prerequisites for admittance to graduate degree programs may be reimbursed if graduate degree program is in line with other policies governing degree approval. Complete Section II Degree Approval Record of the F6970 NCR Tuition Refund Plan form for final approval after you have discussed your educational plans with your manager.
  - d. Department or district and division management will approve the degree program in relation to the policies of this plan with review by appropriate Division Personnel or Industrial Relations function.
  - e. Courses taken and successfully completed prior to Degree Approval will be reimbursed through the normal procedure provided those courses were taken during the current academic year in which Degree Approval was granted (September to August).

- f. An approved degree program is subject to review when an employee transfers to another organization, job classification or school.
- g. A copy of the NCR Tuition Refund Plan F6970 will be returned to the individual after final approval by appropriate Division Personnel or Industrial Relations function.
- h. The student must complete Section III Enrollment Record of NCR Tuition Refund Plan F6970 at the time of registration whether or not reimbursement will be upon completion of a course or deferred to completion of the degree.

#### 4. Individual Course Approval

- a. Tuition Refund Plan F6970 is available in each department or district. Employees are required to complete a form before registration. The department manager will specify a date when all forms must be completed and submitted for approval. This will allow the manager to consider the courses for approval at a convenient time. The form must be submitted to your Division Personnel or Industrial Relations function within 30 days after school registration dates by department or district. Failure to do so will result in no reimbursement being made.
- b. An Acknowledgement Copy #2 of the NCR Tuition Refund Plan F6970 will be returned to the department for courses approved by Division Personnel or Industrial Relations function. The student should retain this form as well as his tuition receipt.
- c. The Acknowledgement Copy #2 of the NCR Tuition Refund Plan F-6970, tuition receipt and grades should be submitted to management at the completion of the course. The manager will review these records and prepare Section IV Request for Reimbursement of NCR Tuition Refund Plan F-6970. The F-6970 and copies of the tuition receipt and grade received should be forwarded to the appropriate Division Personnel or Industrial Relations function.
- d. Reimbursement will be included in a forthcoming paycheck.

#### 5. Unrelated Course Work:

- a. Courses which are unrelated to an individual's work based on the criteria established in the policy statement are not reimbursed unless the courses are required to complete an approved degree.
- b. Unrelated courses which are required to complete a degree are reimbursed at the *time the degree is received*. However, the employee should submit the Acknowledgement Copy #2 of the NCR Tuition Refund Plan F-6970 along with a copy of the tuition receipt and grade received at the time an unrelated course is completed.

### AMOUNT OF TUITION REFUND

- 1. Reimbursement will be made for the normal tuition, laboratory and enrollment fees for all approved courses. Tuition and fees are based on PART TIME fee schedules only. Late registration fees are excluded unless the employee is on Company business during the registration period.
- 2. Other charges such as service fees for extending tuition payments over a school term, cost of duplicate records or transcripts, parking, books, and activity fees are not included.
- 3. The Company cannot assure a student that refunds for one term will be received in time to pay fees for the next term. It is important to follow the procedures outlined in this policy if the employee is to avoid delays in receiving his refunds.

4. Financial support is determined from the following chart:

	100% Refund at:	
	Completion of Course	Completion of Degree
Individual Approved Courses	×	
Courses in an Approved Degree Program:		
1. Those meeting NCR participation requirements.	×	
2. Those not meeting NCR requirements but required to complete the Approved Degree		×

## COURSE APPROVAL CONSIDERATIONS

1. Since duties and assignments of personnel vary within an organization to a marked degree, a specific list of "approved" subjects is not feasible. What would be an approved course for one person may not be approved for another because of a difference in their assignments.
2. For example, an employee working in an area where knowledge of electrical or electronic principles is required, then electrical engineering or electrical technology courses and degree programs would be approved.
3. Knowledge which contributes to an individual's overall development may be approved. An example is a buyer in Purchasing desiring to take a course in business law; or an engineer desiring to study public speaking, English composition, or technical writing. Consideration is given to the application of such courses to insure that approval is consistent with the policies of this plan. Courses which are generally non job related include literature, history and philosophy.
4. Business administration courses and degree programs are approved for marketing and administrative personnel or individuals who are being considered for management positions within the next two or three years. Professional employees working in areas where technical knowledge is required are encouraged to take advanced courses in technical areas. Requests from individuals in technical areas to study in the field of business will be reconsidered if, at a point in time, the individual assumes administrative duties or is being considered for management.
5. Personnel receiving reimbursement through the Tuition Refund Plan must maintain a satisfactory job performance level with the increased burden of college course work.

## OTHER TUITION ASSISTANCE

1. Employees eligible for assistance under the G.I. Bill, scholarships or other public funds are not eligible for refunds through the NCR Tuition Refund Plan unless fees for the subject exceed the amount received through this assistance. In such cases, the company will refund the difference between the amount received and the amount allowable through the refund plan.
2. If, at a later date, it is determined that a tuition refund was received by an individual who also received funds through other tuition assistance plans, a reimbursement will be requested by the Company.

## DEFERRED PAYMENTS

1. Payment of deferred tuition is made at the time an approved degree is completed. A transcript from the school and a list of the courses for which deferred payment is due should be submitted with the request for payment to the appropriate Division Personnel or Industrial Relations function.

2. The eligibility for payment of deferred refunds will be based on the policy statement in effect at the time the course was taken.
3. A person must be an employee of the Company at the time the degree is completed in order to be eligible for payment for deferred courses; that is, if a person completes his degree after leaving the Company, NCR assumes no responsibility for reimbursing him for deferred courses even if he was employed by the Company at the time the courses were taken.
4. Graduation fees are reimbursed at the time the final deferred payment is made.
5. Graduates must submit a copy of their diploma with their final NCR Tuition Refund Plan F6970 Request for Reimbursement.



# **Pacific Gas & Electric Company**

## **TUITION REFUND PLAN**

---

### **PURPOSE**

1. This Standard Practice outlines policies, preparation, approval, and processing procedures of Tuition Refund Applications for monthly-salaried, exempt employees and weekly-paid employees not covered by a bargaining unit.

### **DEFINITION**

2. In this Standard Practice the term "employee" means monthly-salaried, exempt employees and regular status, weekly-paid employees not represented by a bargaining unit.

### **POLICIES**

#### **ELIGIBILITY**

3. Employees on the active payroll are eligible to participate.
4. Employees on Long-Term Disability may be eligible as determined on a case-by-case basis by the Committee for Rehabilitation of Physically Impaired Employees.
5. Summer and part-time employees and employees on leaves of absence are not eligible to participate.
6. Employees must still be employed by the Company on the completion date of course(s). The Company's obligation is voided if an employee voluntarily terminates employment or has been discharged for cause.
7. Employees unable to complete an approved course due to Company-initiated transfer or excessive mandatory overtime will be reimbursed. The instructor must verify satisfactory progress as of the date of withdrawal.
8. Employees laid off while attending an approved course will be reimbursed.
9. Employees qualifying for financial assistance through a Federal or State Veteran's Educational Assistance Program are not eligible to participate.
10. Employees taking courses on Company time are not eligible to participate. Employees interested in taking courses on Company time should refer to Standard Practice 762-2, "Attendance at Conferences, Conventions and All Training Programs."
11. Employees whose work assignment and desired academic load are not compatible will not be eligible to participate.
12. Employees repeating courses which have already been reimbursed under the Plan are not eligible.

#### **INSTITUTIONAL REQUIREMENTS**

13. Courses taken (regular, evening, correspondence, or extension divisions) must be through accredited institutions listed by the:
  - a. Western Association of Schools and Colleges, or

- b. Directory of Accredited Private Home Study Schools approved by the Accrediting Commission of the National Home Study Council.
14. Exceptions to the above requirements require special approval from the Training and Management Development Section, Personnel Relations Department.

**COURSE/DEGREE PROGRAMS APPROVAL CRITERIA**

15. Courses which are not part of a degree program must:
- a. Have a significant, positive impact on the employee's current job performance; or
  - b. Prepare the employee for anticipated, future assignments within his/her department.
16. Employees wishing to enter degree programs may do so upon recommendation of the supervisor, and approval by the Division Manager or General Office Department Head. The criteria used to determine the validity of the employee's participation in the degree program should be:
- a. Completion of the program will have a significant, positive impact on the employee's current job performance; or
  - b. Completion of the program is part of the employee's developmental plan which has been approved by the Department Head and the appropriate Personnel Representative.

Courses contributing to the completion of a degree program will be approved.

17. Courses or credits that are based on, or obtained through, life or work experience will not be approved.

**APPROVALS REQUIRED PRIOR TO ENROLLMENT**

- 18. Application must be completed by the employee.
- 19. Application must be recommended by the supervisor.
- 20. The application must be reviewed by:

Divisions	—the Division Personnel Manager
Executive Vice President and Chief Financial Officer (includes Comptroller's, Rates and Valuation, Computer Systems and Services, Finance and Insurance	—the Personnel Director
Facilities and Electric Resources Development	—the Personnel Director
General Construction	—the Personnel and Clerical Services Manager
Pipe Line Operations	—the Supervisor, Personnel and General Services
Senior Vice President-Operations (includes Electric Operations, Gas Operations, Customer Operations and General Services	—the Director of Personnel

21. Approval must be granted by the Division Manager or General Office Department Head, subject to the policies outlined in this Standard Practice.

**AUTHORIZATION OF TUITION REFUND**

22. The Division Personnel Manager or General Office Department Personnel Representative will authorize the request for the refund check. (Refer to paragraph 21 for list of representatives.)

**REFUNDS**

23. Refunds will be authorized upon proof of successful completion of an approved course.

- a. A grade of "C" or better is required.
- b. For nongraded courses, a certificate of successful completion or a letter to that effect from the institution is required.
- c. A grade of "C" or better must be maintained for each course of an extended course of study (correspondence).

24. If a correspondence course of study extends more than one year, annual reimbursements will be made by submitting a Tuition Refund Application for lessons completed during each calendar year.

25. Refund limits for a given calendar year (January 1 through December 31) are:

	<u>Amount</u>
a. Weekly-paid employees not covered by a bargaining unit	\$250
b. Monthly-Salaried, exempt employees	\$1,800
c. Officers, General Office Department Heads, and Division Managers	No Limit

26. The start date of the course determines the year to which the refund is applied.

27. Refunds are calculated as follows:

	<u>Percentage of Covered Costs</u>
a. Courses involving classroom-type participation	90%
b. Correspondence "home study" courses	75%
c. Officers, General Office Department Heads, and Division Managers	100%

28. Cost covered:

- Tuition
- Registration fees
- Graduation fees
- Laboratory fees

**29. Costs not covered:**

- Textbooks (unless included in correspondence course fees)
- Food
- Lodging
- Transportation
- Deferred or time payment fees
- Examination fees (i.e., GMAT, SAT, PE, etc.)

**GENERAL**

**30. Employees are responsible for payment of all costs in connection with the course(s) selected.**

# Pratt & Lambert

## TUITION AID PLAN

---

### PURPOSE

This Plan is intended to provide financial assistance and to encourage employees of PRATT & LAMBERT-INC. to pursue a formal course of study to acquire skills and knowledge which will assist them in their current job assignment.

### ADMINISTRATION

The Plan will be administered by the Industrial Relations Department.

### ELIGIBILITY

*Any full time employee of Pratt & Lambert-Inc., who has completed six months of service with the Company prior to registration in the course.*

### APPROVED PROGRAMS

Courses must be given by an accredited college or university and must be approved by Pratt & Lambert-Inc. Correspondence courses will not be approved.

*To merit approval, courses must improve the value of the employee to Pratt & Lambert-Inc. Preferably they will be in chemistry, chemical engineering, paint technology or business management. However, other courses may be approved if they are part of a formal program leading to a degree in these fields,*

### APPLICATION

*Application for Tuition Aid must be submitted in duplicate to the employee's immediate supervisor for approval prior to registration. A separate application must be submitted for each semester or period of study of not more than six months even though a course may continue for more than one semester or period. In all cases, employees will be informed, in writing, as to the final disposition of each request.*

### REIMBURSEMENT

Employees will be reimbursed at the end of each semester or period of study of not more than six months, limit six credit hours per semester in any year, for tuition plus registration and laboratory fees not covered by Veterans' Educational Benefits. The cost of books and any other fees, such as for activities or late registration, will not be reimbursed. The amount reimbursed, up to the maximum will depend upon the grade received:

Grade "A".....	100%
Grade "B".....	75%
Grade "C".....	50%
Grades "D" or "F" .....	0

To be reimbursed, an employee must have his copy of the application form certified by the educational institution (instructor, registrar, etc.) to indicate the course completed and the grade received. Then he must submit the certification plus receipts for tuition and other allowable fees to the Industrial Relations Department. Reimbursement will be made by check after authorization from the Industrial Relations Department.

# Walt Disney Productions

## Educational Reimbursement Program

---

### APPLICANTS

1. Applicants must have been employed by Walt Disney Productions with at least six months of continuous service.
2. Only permanent employees are eligible.
3. To be reimbursed, eligible employees must enroll in and successfully complete qualified courses through recognized schools or colleges.
4. Any employee who terminates his/her employment within one (1) year following the completion date of any course(s) shall be liable to refund to the company any reimbursement received.
5. Any employee who fails to provide evidence of satisfactory completion and proper receipts following course completion shall be liable to refund to the company any advance payment.
6. If an applicant is presently receiving reimbursement from any other source, reimbursement under this plan will be limited to the difference between the outside source and the company reimbursement the applicant qualifies for.

### PLAN COVERAGE

1. It is not the company's intent to reimburse an employee for pursuing a pre-planned college education.
2. Courses must be of an educational or technical nature, and related to the employee's present job duties or those to which he/she will be assigned in the foreseeable future as determined by his/her management.
3. Courses may be offered by any accredited school, college or university. Certain private schools and special courses may qualify for eligibility. However, under normal circumstances, *correspondence courses, workshops, conferences, seminars, and classes as part of an accelerated advance degree program would not qualify*. Please check with your Division Training Office or the Disney University prior to registration.
4. Reimbursement will be limited to the cost of books and a maximum of \$180.00 per unit cost of tuition. Costs in excess of these fees will be the responsibility of the employee. Exceptions to this policy require the approval of the respective Division Vice President or Director and the Director of Employee Relations.
5. Reimbursement is limited to a maximum of two (2) courses per term.
6. All qualified *non-salaried* employees may apply for 75% reimbursement, and all qualified *salaried* employees may apply for 100% reimbursement for tuition and books for any job-related course.
7. 75% or 100% reimbursement will be paid upon successful completion (a grade of "C" or better for undergraduate courses; a grade of "B" or better for graduate courses). Employees must submit a transcript of grades and receipts itemizing expenses to the Disney University within three (3) weeks of completing the course(s).
8. Any qualified employee may receive 100% reimbursement for tuition and books *in advance* when requested by the Division Vice President or Director to take a job-related course. Grades and receipts must also be submitted as outlined above. All application, registration, transportation, parking, equipment and

material costs, *if approved in advance* by the Division Vice President or Director, should be listed on an expense report and submitted each month to the employee's Division.

9. This plan is *not* retroactive.

## HOW TO APPLY

1. Please read the Guidelines section of this plan to acquaint yourself with the terms, conditions and procedures.
2. Complete the attached application.
3. Obtain the recommendation and signature of your immediate manager and submit the application to your Division Employee Development Representative. The application is then forwarded to the Disney University. (The Division Vice President or Director must approve all 100% applications.)
4. The completed application will be reviewed by the Disney University. You will be notified of the approval or disapproval of your request in writing no later than two (2) weeks after receipt of the application.
5. To ensure reimbursement for a course, applications must be made three (3) weeks prior to registration and/or payment of fees. By following this procedure, applications may be considered and approved or disapproved prior to registration and payment of fees.
6. A transcript of grades, plus receipts itemizing expenses for tuition and books must be received by the Disney University no later than three (3) weeks after completion of the course(s).
7. For Division Vice President or Director requested courses 100% payment will be made prior to registration and payment of fees. A letter of request signed by the Division Vice President or Director must accompany the application.

# CHAPTER III

---

## THE IMPACT OF CORPORATE TUITION REIMBURSEMENT PLANS ON EMPLOYEE PERSISTENCE IN EDUCATIONAL PROGRAMS

P. Anthony Giorgio, Ph.D.  
President, A. Renwick Group

Employees and employers alike are feeling the impact of rapid technological change upon their economic futures. Both see increased training and education as a means to establishing greater economic security and personal success. Employees need to develop new skills and competencies to maintain their current positions or to prepare themselves for promotion and advancement. Employers must cope with the impact of technological change on their ability to remain competitive in the market place.

According to recent statistics from the U.S. Department of Labor, more than 60% of current jobs, and nearly 80% of available jobs by 1990, will be in the service sector of the U.S. economy. This trend is a major reason why employers will continue to find it necessary to provide financial support for the education and training of their employees. Productivity will be directly related to the synergy between modern technology and a highly trained labor force. Training and education will be a cornerstone of future business strategies addressing the development of human capital.

Corporations are investing billions of dollars in the education and training of their employees to meet the mounting demand for a more highly competent and skilled workforce. Corporate tuition-reimbursement plans are one significant part of this escalating investment. Reimbursement plans are specifically designed to provide financial assistance to full-time employees enrolled in educational programs offered by colleges and universities. Between two and five billion dollars are spent annually by U.S. corporations in such tuition-reimbursement plans.

It is estimated that between seventeen and twenty-four million employees are eligible to participate in these plans. Upon closer examination it is clear that this form of employee benefit is rapidly becoming an expense that requires careful discussion, analysis, and planning.

Most employees under corporate tuition reimbursement plans enroll as part-time students and continue to work full-time. This is generally a condition of these corporate plans. Employers provide financial support for approved courses or degree programs as long as employees successfully complete these courses and/or programs. Recently more corporate decision-makers are examining the cost effectiveness of this investment and they are seeking to identify and measure the real internal benefits of their investment in the continuing education and training of employees under corporate tuition-reimbursement plans.

In a recent study (Giorgio, 1983) an analysis was done of the relationship between corporate tuition-reimbursement and employee persistence in the learning process. Prior to this study, no research had been done on the relationship between persistence and corporate tuition-reimbursement and no data was available on the relationship between corporate tuition-reimbursement and employee goal expectation and achievement. This chapter presents an overview of relevant literature on employee persistence will be presented.



## **A REVIEW OF STUDIES THAT EXAMINE STUDENT MOTIVATION**

Several critical variables have been identified which show the influence of tuition-reimbursement upon employee persistence. Foremost among these related variables were: (1) the sex of the employee; (2) the expected goals of employees; and (3) the achieved goals of employees. Five categories of goals expected and achieved were included. They were academic, career preparation, job-or-career improvement, social and cultural participation, and personal development.

Student (employee) motivational factors may be considered the sine qua non of persistence, and therefore, the most important target of persistence research. Motivation for learning is a function of the interaction between psychological factors and external environmental variables, or at least the participants' perception and interpretation of environmental factors. Given a renewed emphasis on need diagnosis we must understand, predict, and control processes associated with participant motivation.

Several different studies have resulted in the identification of a variety of factors related to participation. Borich (1970) stated that, some of the motivational factors receiving serious consideration included: (1) improved competence; (2) prestige; (3) financial gain; (4) formal study difficulty; (5) administrative (management) persuasion; (6) economic sacrifice; (7) better job opportunities; and (8) supervisor-peer support. Radcliffe et. al. (1970) discovered that no matter how ideal a training environment may be, the trainee's purpose and application of time, energy, and intellect toward achieving a skill, must stem from his own motivation. Ayers (1979) concluded that the impact of external factors like personal contact, economic gain, societal pressures, career advancement and enrichment were only a partial picture. She suggested that internal motivators were essential to stimulate the learner (employee) to act.

The relative importance of education probably comes into operation when the employee is confronted with both external and internal pressures. The employee must decide whether to participate, to continue, and/or to leave the learning process. Niemi and Niemi (1978) concluded that such a decision could involve: (1) personal variables like the decision-maker's goals, needs, educational background, and family commitments; and (2) situational variables like the reputation of the institution and its entrance requirements. Other personal variables (i.e. age, sex, race, etc.) and situational variables (i.e., corporate tuition reimbursement, employer attitude, promotion opportunities, etc.) may also influence employee participation and persistence.

In a study conducted by Bishop and Van Dyk (1975), it was found that job-related aspirations played an important role in shaping the reasons given by women for returning to college to work for a degree. One of the inherent difficulties in the learning process is that the behavioral objectives are often imprecise and, therefore, employees attending may expect certain outcomes, the course instructor may expect a different set, and the employer paying the tuition may expect still another set (Salinger, 1973). Gorter (1978) observed that fewer non-returning than returning students had original goals of upgrading skills. But she also notes that more of the non-returning students than returning students had original goals of job-preparation or job transfer (Gorter, 1978). Differences between the sexes in reasons for learning are more pronounced among learners than would-be learners (i.e., men more often cited job advancement and the requirements of an employer while women, particularly housewives, more frequently mentioned personal fulfillment, curiosity, and getting away from the routine, of daily living (Carp, et. al., 1975).

Frost (1980) concluded from her study of 34 men and 35 women that those learners who were more career oriented, and thus more motivated, were more successful. Employers recognizing this have encouraged employees by a variety of incentives. Firms use promotional opportunities and tuition refunds more frequently than time-off with pay as inducements for employee involvement in out-of-company education (Schroeder and Sapienza, 1968).

Morstain and Smart (1974) suggested that a counselor of the part-time learner (e.g. full-time employee studying on a part-time basis) can have an impact upon learner/employee expectations by improving learner participation and persistence. Employees are much more negative than supervisors about the value and usefulness of both the training and counselling they receive as factors in their future development (Salinger, 1973).

Tough discovered that almost every student has more than one reason for engaging in a learning activity (Cross, 1981). A second finding of Tough was that adult students are most frequently motivated by the utility of knowledge or skill sought. In 1965, Johnstone and Rivera concluded that a major emphasis in adult learning is on the practical rather than the academic; on the applied rather than the theoretical; on the skills rather than on the knowledge or information (Cross, 1981).

The literature suggests a linkage between goal expectations and goal achievement. Reehling (1980) concluded that self-improvement and education were equally cited reasons for continuing education among women surveyed in 1972. In a follow-up study (1978) with the same women, three-fourths had continued their education, but only half had reached the level planned in 1972. The women in the follow-up study also cited self-improvement as the main reason for continuing their education (Reehling, 1980). This study demonstrates the need to look closely at the goals expected and achieved by learners/employees.

Ulmer argued that a student who has a clear view of how the knowledge received will help him realize his personal goal will almost certainly be a more confident student (Ayers, 1979). Increased success in the learning process may help build self-confidence. Therefore, the employee who experiences these successes should continue to be motivated to continue. Success in college is found to be related to the ability to translate long-range goals into a viable major (Frost, 1980). Clarity of expectations appears to be the controlling element in the success of learners and the continued growth of self-confidence by the learner.

This observation raises an interesting question for employers offering tuition reimbursement to employees enrolled in colleges and universities. Particularly since Salinger (1973) concluded from his research that external training courses (i.e., college-based) tend to be too general or contain material irrelevant to the employee. This irrelevance may be due in part to scarcity of discussions between employees and supervisors before participation about expected behavioral changes (Salinger, 1973). It is also generally agreed that when learners/employees are helped to establish a reasonable and attainable goal that their motivation for learning will be maintained at higher levels than it would be without such help (Radcliffe, et. al., 1970). The critical question requiring employer attention is whether sufficient attention is paid to building a clear set of employee expectations before granting approval for participation in the reimbursement plan. Without such counselling and realistic goal-setting, success is rather uncertain, and as such, meaningful yield from the training even more unlikely.

In 1965, Johnstone and Rivera examined the reasons adults gave for participating in educational activities. They developed a check list which when tabulated yielded 37% for personal enrichment and 36% for job related. Nearly ten years later, Carp, Peterson, and Roelfs (1974) reported that 55% of their sample cited personal enrichment reasons and 18% cited job-related reasons. Participants (employees) who set realistic educational goals have a far greater chance of realizing these goals than those who do not carefully plan and establish such goals (Reehling, 1980).

A relationship appears to exist between the nature of learner goals and the realities of his/her employment status. Abbey's research presented at the 1968 National Seminars on Adult Education noted that respondents to his survey saw additional education as an assurance of regular employment or employment in more desirable occupational areas. Several other conclusions can be drawn from the work of

Gorter (1978) in which she discovered that the main reasons for *non*-participation were: (1) lack of motivation; (2) lack of goal direction and commitment; and (3) dissatisfaction with a particular program or course.

Too many adults have been disappointed when education does not automatically translate into career advancement (Rogers and Shore, 1980). In the 1960's, there was an increase in the participation of adults in colleges because there was a strong demand for employees with college training. As this demand met with a growing surplus of college graduates however, the rate of adult participation began to decline (Bishop and Van Dyk, 1975). The surprisingly low participation rate by employees in corporate tuition-reimbursement plans may be partially explained by the decline in the upward mobility options for many working adults. Thus the motivation to complete college must come from intrinsic rewards. Yet, Peng and Fetter (1977) concluded that some external rewards such as being able to obtain a better job and quality of life, may motivate some students to overcome academic or other problems and stay in the learning process.

Despite the fact that tuition benefit plans are almost universal among the Fortune 1000 companies, there appears to be a general underutilization of the tuition-reimbursement programs by employees. O'Neill (1981) concluded that institutional barriers (i.e., structure of the policy, tax laws, responsiveness of colleges, etc.) contributed to the underutilization of tuition-reimbursement plans by workers. Unfortunately, underutilization by employees is not a recent phenomenon. Companies have tried many types of stimuli to encourage greater participation by eligible employees. In a study by Schroeder and Sapienza (1968) they presented data on how Florida companies tried to stimulate participation. They discovered that 67% of the Florida firms with 200 or more employees regularly notified their employees about the availability and nature of external educational programs.

Many forms of formal communication systems have been developed by companies in other parts of the nation to stimulate participation. Some companies have established cooperative partnerships, or linkages, with area colleges offering academic advising, course registration, book sales, and course work at the business location. A wide array of course schedules have been developed including early-bird (pre-workday courses), shared-time, partial workday and employee time) and after work courses. Offerings have included graduate and undergraduate credit courses, specially designed non-credit workshops, seminars, and courses, in-plant research and evaluation activities. Examples of business-campus linkages are listed in an American Council on Education directory edited by Dr. Dorothy C. Fenwick. The directory cites collaborative post-secondary/business programs including location, leaderships and information about content, cost and participants (Fenwick, 1983).

Tuition-aid has vast potential as a human resource development tool in the 1980's. For companies, unions, workers, and educators alike, this method of financing education and training opportunities offers great promise (Rogers and Shore, 1980). Using 1970 U.S. Census Data Van Dyk and Bishop (1975) discovered that among married students attending college, 85% of the husbands and 24% of the wives were employed full-time outside the home. The National Manpower Institute estimates that at least two out of every ten workers in the nation have employer-financed tuition-aid benefits (Knox, et. al., 1978). A 1978 study by the American Telephone and Telegraph Company indicated that although 93% of the large corporation surveyed help employees defray their education costs, the number of employees who take advantage of tuition-reimbursement programs has declined from 5.3% in 1972 to only 3% in 1978 (Human Resources Department, AT & T, 1977).

One can speculate on why this decline has occurred. Perhaps some of it is due to the perceived decline of advancement opportunities in most major corporations today. There may be other perceived institutional barriers as well. When workers were asked by Abromovitz (1977) to rank the most significant institutional barriers to the use of tuition-aid plans, the two most frequently cited problems

were provisions restricting tuition-aid to job-related courses and provisions for reimbursement only after course completion.

A survey of the Fortune 500 companies conducted by the Conference of Small Private Colleges during the summer and fall of 1980 provides valuable information concerning the "barrier" of job-relatedness for reimbursement:

...Prior to January 1979, the Internal Revenue Code imposed significant tax liabilities on payments for education which were not job-related. Under the tax code, the key test for deductibility has been whether the courses for which tuition was reimbursed were aimed at (1) maintaining or improving skills required in a job; and (2) developing skills needed to keep a job. Compensation received for courses aimed at qualifying someone for a *new job* could *not* be written off by the Employee. Effective January 1, 1979, employers could write off the cost of helping employees prepare for promotion or a new job and thus relieve the employee of the tax burden. Employer assisted education programs are now a cost-effective way for a firm to enhance its affirmative action program and employee career development efforts. . . (O'Neill, 1981).

The American Society for Training and Development estimates that U.S. employers, public and private, are spending over \$30 billion dollars annually on employee development (Walter, 1982). This amount is nearly half of the estimated total amount expended on traditional higher education annually.

The Carnegie Task Force on Education and Employment (1979) maintained that long-range planning to meet human resource and production needs is increasingly important, not only because of changing demographics, but also as a result of technological change, shifts in world markets, and affirmative action goals (Kerr, 1979). The Task Force recommended that employers: (1) carefully plan short- and long-term responses to changes in the availability of persons entering or re-entering the work force; (2) give special attention to restructuring jobs; (3) exhibit flexibility where possible to encourage job sharing, part-time and intermittent work; and (4) develop ways to help those with little work experience become productive on the job.

Several paradoxes exist in the analysis of corporate tuition-reimbursement for employees who are working full-time. Employees infrequently believe that they are receiving the training and development needed to do their present job properly and/or the training and development needed to help them realize their potential (Salinger, 1973). Researchers have consistently found that full-time employment has a significant negative effect on freshmen persistence (e.g., Kohen, et. al., 1978; Astin, 1975; Iffert, 1958), however, Kohen (et. al., 1979) found that among juniors and seniors this effect was no longer present (Ramist, 1981).

## **THE IMPACT OF CORPORATE TUITION-REIMBURSEMENT ON EMPLOYEES**

In 1983 Giorgio studied a group of part-time students attending four year colleges and universities, with a representative sample drawn from a specific university's population of these students. Selected sets of goals categorized as: (1) academic; (2) career preparation; (3) job-or-career improvement; (4) social-and-cultural participation; and (5) personal-development and enrichment were used in the research as dependent variables. The study compared the five categories of goals expected and goals achieved as reported by persisters and non-persisters receiving or not receiving corporate tuition-reimbursement. The main and interactive effects upon the dependent variables (goals expected and goals achieved) from the independent variables of persistence, tuition-reimbursement and sex were examined.

Prior to the actual selection of the representative sample from the population, some necessary preliminary research was conducted. Major manufacturing, insurance and financial institutions throughout

the Hartford metropolitan area were contacted and asked to provide requested information and copies of their corporate tuition-reimbursement plans. An analysis was then conducted to determine the degree of similarity, or lack thereof, between the plans. Some differences were discovered, but the similarities were far more prevalent than were the differences.

Twenty-one (80%) of the companies contacted responded and were compared on the following points:

1. Percent of payment;
2. Length of employment necessary to qualify;
3. Range and maximum annual support;
4. Amount of credits supported per semester/year;
5. Minimum grade required for reimbursement;
6. Miscellaneous (including such items as: payment services, work-relatedness, approvals required, time frame, degree versus non-degree, types of institutions approved for study, and method of payment).

In each case, the data was grouped so an analysis of similarity (and dissimilarity) was possible. The results of the analysis of percentage of payment to employees are shown below.

**TABLE I**

Percentage of Reimbursement Payment  
To Employees by Employers

	50-60%	60-70%	70-80%	80-90%	90-100%
Undergraduate	.09		.42	.09	.38
Graduate			.23	.09	.57

Table I shows that eighty percent of the sample pay between 70%-100% of the undergraduate and graduate costs.

The length of service required by employers before employees are eligible for tuition-reimbursement was also analyzed.

**TABLE II**

Length of Service Required by Employers Before  
Employees are Eligible for Tuition-Reimbursement

Number of Days	0-90	90-120	120-180	180-360	365 or more
Percentage of Companies	.52	.28	.00	.23	.00

Eighty percent of those sampled (Table II) require service between the first day and the 90th day before the employee is eligible for tuition-reimbursement. This high frequency suggests that the time eligibility is relatively consistent among companies surveyed.

Data comparing the maximum amount of tuition-reimbursement paid by employers are shown in Table III.

**TABLE III**

Maximum Reimbursement Paid  
by Employers Annually

	\$1-1000	\$1000-2000	\$2000-
Undergraduate	.04	.19	.66
Graduate	.04	.19	.66

Sixty-six percent of the respondents indicated that they paid \$2000 or more toward the costs approved under the corporate tuition-reimbursement plan.

The number of credits earned does not appear to be significantly different among the plans; sixty-six percent had no stated limit. The plans were also similar with regard to allowable credits per year; 28% reimbursed employees for between 10 and 15 credits per year.

**TABLE IV**

Maximum Number of Credits per  
Year Reimbursed by Employers

	1-3	5-10	10-15	No Limit
Undergraduate		.04	.28	.66
Graduate		.04	.28	.66

Ninety-nine percent of the respondents expected employees to pass their courses to receive financial support. This is the greatest similarity in all the plans.

**TABLE V**

Distribution of Minimum Grades Required  
by Employers Before Reimbursement is Paid

	Minimum Pass	C or Better
Corp. Distribution	.71	.28

Several other items were compared in the plans sampled. The relative distribution of these items is shown in Table VI.

**TABLE VI****Miscellaneous Characteristics of  
Corporate Tuition-Reimbursement**

---

<b>Item Noted</b>	<b>PCT</b>
Course must be related to job	.85
Course must be in degree program	.57
Accredited College	.52
Supervisor/Personnel Dept. Approval	.47
Study outside of work hours	.38
Payment for tuition, fees	.23
Payment for tuition, fees, books	.14
Payment for tuition only	.09
Payment in advance	.04
Verification of costs	.04
Post-study employment promise	.04

---

The next major step was the analysis of responses from the representative sample of employees. The data collected from the sample was coded and keypunched into data cards and onto a data tape. To determine the variance between groups on the dependent variables of goals expected and goals achieved, a multivariate analysis of variance (MANOVA) was used. In instances where there are several independent variables and more than one dependent variable, it is deemed the most appropriate procedure for measuring significant statistical differences. A graphic representation of a MANOVA design is shown in Table VII.



**TABLE VII**

MANOVA Design With Three Independent Variables  
and Five Dependent Variables

Independent Variables			Dependent Variables				
Group	Sex	Goals Expected					PERSE
		Tuition Reimbursement	ACE	CARE	JOBE	SOCE	
1	1	1	x	x	x	x	x
1	1	1	x	x	x	...	x <sub>n</sub>
2	2	2	.	.	.	.	.
3	3	3	.	.	.	.	.
.	.	.	.	.	.	.	.
.	.	.	.	.	.	.	.
.	.	.	.	.	.	.	.
n	n	n	x <sub>n</sub>	x <sub>n</sub>	x <sub>n</sub>	x <sub>n</sub>	x <sub>n</sub>

The variables selected for testing across the treatment groups were academic goals expected and achieved, career goals expected and achieved, job-goals expected and achieved, social goals expected and achieved, and personal goals expected and achieved. These variables represented the dependent variables, while sex, corporate tuition-reimbursement and persistence were the three independent variables.

**DATA ANALYSIS AND CONCLUSIONS**

A total of 489 students/employees were sent the SIS Student Questionnaire. A small number (79) of the sample could not be reached. This percentage (16%) was culled from the research. The response rate for the study was 61% after graduates were also excluded. This represented two-hundred and twenty-five respondents.

Standard demographic data were collected in the research, including sex, ethnic origin, age ranges of the respondents, and marital status. Each of the demographic variables were crosstabulated by group to determine if any statistical differences were found. In each instance, a Chi-Square value was gen-

erated and evaluated for significance level against a design confidence level of .05. The following conclusions were drawn concerning the relationship between the four groups in the study:

1. The groups did not differ significantly on the variable sex.
2. The groups did not differ significantly on the variable of ethnic origin.
3. The groups did not differ significantly on the variable of age range.
4. The groups did not differ significantly on the variable marital status.

Two other situational variables were crosstabulated with the four groups. They were (1) degree sought and (2) student status. The results of this analysis was:

1. The groups *did* differ significantly on the variable of degree sought.
2. The groups *did* differ significantly on the variable of student status.

Much of the differences on the variable of degree sought may be explained by the disproportionate percentage (76.5%) of the sample found in the persister group with corporate tuition-reimbursement. Also the fact that 87.0% of the sample were degree seeking students verses non-degree students helps explain the significant difference between the groups on the variable of student status. The statistical results appear to support the conclusion that the presence of corporate aid in the form of tuition reimbursement influences both persistence and degree seeking activity of part-time students receiving such support. Subsequent analysis further explains the influence of corporate tuition-reimbursement. Three general areas of concern were addressed: (1) Is corporate tuition-reimbursement related to persistence in part-time learners? (2) Do goals expected and goals achieved differ among part-time students stratified by persistence, sex, and corporate tuition-reimbursement? (3) Is corporate tuition-reimbursement related to the reasons given for leaving the learning process by part-time learners? These concerns were formulated into six research questions:

1. Does corporate tuition-reimbursement affect persistence in part-time learners who are also full-time employees?
2. Do persisters *with* corporate tuition-reimbursement differ from persistence *without* corporate tuition-reimbursement on goals expected and goals achieved?
3. Do persisters *with* corporate tuition-reimbursement differ from non-persisters *with* corporate tuition-reimbursement on goals expected and goals achieved?
4. Do persisters *without* corporate tuition-reimbursement differ from non-persisters *without* corporate tuition-reimbursement on goals expected and goals achieved?
5. Do non-persisters *with* corporate tuition-reimbursement differ from nonpersisters *without* corporate tuition-reimbursement on reasons for leaving?
6. Does the sex of the learner make a difference on goals expected and goals achieved?

It was concluded that a statistically significant relationship does exist between corporate tuition-reimbursement and persistence. Persistence is greater among part-time students receiving corporate tuition-reimbursement than among those part-time students not receiving such support. This relationship was found to be significant at the .001 confidence level. It appears the corporate tuition-reimbursement has a positive impact upon the decision to remain in the learning process by the part-time student attending under such tuition support plans.

Another area of concern dealt with whether statistically significant differences existed in the mean scores of the variables "goals-expected" and "goals achieved" among persisters, non-persisters, stu-

dents with and students without corporate tuition-reimbursement, and men and women. When an analysis was done using all three independent variables simultaneously, no statistically significant differences were found. This finding suggests that corporate tuition-reimbursement, when combined with the sex of the employee and employee persistence, did not exhibit a statistically significant relationship to either the expected or achieved goals of employees.

When each of the independent variables was tested separately, statistical differences were shown between persisters and non-persisters in the area of expected academic goals. Persisters expected fewer academic goals than did non-persisters. This finding supported the work of Haag (1976) who found that persisters (life-space learners) had continuous learning patterns, whereas, non-persisters (life-chance learners) were more spasmodic and ceased to attend when the goal or deficiency was remedied. Reehling (1980) cited the importance of goal setting in persistence and Frost (1980) did research on the importance of clear goals in persistence. Both of their earlier findings were supported by the Giorgio (1983) research.

The sex of the employee, when examined separately, was also found to be statistically significant in the area of career goals expected. Male employees expected fewer career goals than did female employees. The greatest difference was found among female employees with corporate tuition-reimbursement who had dropped out of the learning process. One can speculate upon the significance of this for employers. Perhaps female employees have greater career goals when they begin the learning process, but then elect to drop out when these expectations are not realized, or appear unlikely to be fulfilled in the foreseeable future. If this is the case, employees might seek to examine the career opportunities available to women and the correlation between these opportunities and educational programs supported under corporate tuition-reimbursement plans.

In addition, when corporate tuition-reimbursement was examined separately, a statistically significant difference was found in the mean score of job goals expected between individuals with such support and those without corporate support. Employees with tuition support from their company had a greater number of job goals than did employees without corporate tuition-reimbursement. This finding suggests that the presence of corporate support may be a motivator for employees to participate in learning programs which appear to improve their job situation.

When the independent variables were tested separately with employee goals achieved, several significant results were discovered. Statistically significant differences were found between persisters and non-persisters in the areas of academic, career, social, and personal goals achieved. Persisters achieved more of their academic, career, social, and personal goals than did non-persisters. Sheffield's (1968) conclusion on the importance to persistence of personal and social orientations to learning is supported by this finding. The work of Frost (1980) is also supported since she concluded that students who were more career oriented were more motivated and thus more successful. The research of Ayers (1979) on student confidence and the importance of realizing personal goals also appears to be supported by the results of this study.

Corporate tuition-reimbursement was found to have a statistically significant relationship to job goals achieved by employees receiving such support. Employees with corporate support achieved more job goals than did employees without such support. One might infer from these results that corporate tuition-reimbursement may be a positive factor in the goal achievement of employees.

The influence of the sex of the employee as a variable in this research was found to be very strong. When male and female employees were compared in the area of goals achieved, no significant differences were found. Also, when the independent variable sex was studied with either corporate tuition-reimbursement or persistence, no statistically significant differences were found in goals achieved.

Two-way and three-way interactions were found not to be statistically significant whenever sex of the employee was one of the independent variables. This led the researcher to conclude that this variable was a powerful off-setting factor which confounded any explanation of the significance of the other variables corporate tuition-reimbursement and persistence.

When the interaction effect of the two independent variables of corporate tuition-reimbursement and persistence to goals achieved was examined, a statistically significant result was found. Persisters with corporate tuition-reimbursement achieved more academic and personal goals than did non-persisters with corporate tuition-reimbursement.

The final area of study involved the independent variable of corporate tuition-reimbursement and the reasons given by students who had left the learning process. All participants in this phase of the research were individuals who had left the learning process. They were divided into two groups—one with corporate tuition-reimbursement and one *without* corporate tuition-reimbursement. The results of this analysis demonstrated that there was a statistically significant differences among non-persisters in reasons for leaving when corporate tuition-reimbursement was present. Students without corporate tuition-reimbursement more often cited financial reasons for leaving than did students with corporate support. This result reinforces the notion that corporate tuition-reimbursement is an important financial support to students/employees seeking educational opportunities. It may not guarantee continuation, but it does appear to eliminate one major factor in the decision by students/employees to leave the learning process.

In conclusion several points can be noted concerning the value and importance of corporate tuition-reimbursement. Foremost among these are: (1) Persistence is greater among students receiving corporate tuition-reimbursement than among students not receiving such support; (2) Students with corporate support expected and achieved more job related goals than did students without such support; (3) Corporate tuition-reimbursement helped to eliminate the financial reason given by students who left the learning process; and (4) Men and women receiving corporate tuition-reimbursement had different career goal expectations, with women expecting more career goals than men especially among those women who withdrew from the learning process. All differences were significant at the  $p < .05$  level and were determined through the use of Chi-Square Analysis and Multivariate Analysis of Variance. When significant differences were found with MANOVA, the 95 percent simultaneous confidence interval follow-up tests were used to test hypotheses.

While this research has initiated the study of the importance and influence of corporate tuition-reimbursement, there is much more to do. An analysis of the predictive value of corporate tuition-reimbursement in employee achievement is a critical area requiring further study. Also, while many similarities exist among corporate tuition-reimbursement plans, there still are notable differences. An analysis of the influence of these differences upon employee achievement, persistence, and advancement should be done. Research is also needed in the analysis of differences among male and female employees participating in corporate tuition-reimbursement plans in job, career, and personal goal expectations and achievement.

# BIBLIOGRAPHY

- Abbey, David S., "Some Factors in Workers' Decisions to Forego Retraining Progress Report of a Study in Metropolitan Toronto." A paper presented at the National Seminar on Adult Education Research, Chicago 11-13, 1968.
- Anderson, R., and Darkenwald, G., *Participation and Persistence in American Adult Education*, New York: The College Board, 1979. ERIC Document Reproduction Service No. ED 181186.
- Apt, Patricia Harper, "Adult Learners and Higher Education: Factors Influencing Participation or Nonparticipation Decisions." *Alternative Higher Education: The Journal of Nontraditional Studies*, Vol. 3, No. 1. 3-11, Fall 1978.
- Astin, A.W., *College Dropouts: A National Profile*. ACE Research Reports, 7, Washington, D.C., American Council on Education, 1972.
- Astin, W.W. *Preventing Students from Dropping Out*. San Francisco, Jossey-Bass, 1975.
- Ayers, Claude, V., "Societal Factors Which Influence Adults to Complete High School." *ERIC Research in Education*, 1979, ED 192830.
- Beal, P.E. and Noel, L., *What Works in Student Retention*, Report of a joint project of the American College Testing Program and the National Center for Higher Education Management Systems, 1980.
- Bertuiot, Elizabeth and Maehl, William H., *A Motivational Typology for Adults Returning to College*. Summary of Proceedings of the 1980 Lifelong Learning Research Conference, 1980.
- Bishop, John and Van Dyke, Jane, *Can Adults Be Hooked on College? Some Determinants of Adult College Attendance*. National Institute of Education, Washington, D.C., 1975.
- Boaz, R.L., *Participation in Adult Education, Final Report 1975*. Washington, D.C.: National Center for Educational Statistics, 1978.
- Booth, Alan and Knox, Alan B., "Participation in Adult Education Agencies and Personal Influence." *ERIC Research in Education*, 1968, ED 023984.
- Borich, Patrick J., *Adult Educators' Decision-Making Regarding Advanced Degrees Final Report*. Office of Education, Washington, D.C., Bureau of Research, 1970.
- Boshier, R., "Educational Participation and Dropout: A theoretical Model." *Adult Education*, 23 (Summer 1973).
- Boshier, R.W., "Factor Analysis at Large: A Critical Review of the Motivational Orientation Literature." *Adult Education*, 27 (1976), pp. 24-47.
- Boshier, R.W., "Motivational Orientation of Adult Education Participants: A Factor Analysis Exploration of Houle's Typology." *Adult Education*, 21 (1971) pp. 2-26.
- Boshier, Roger, "Motivation Orientations Revisited: Life-Space Motives and The Education Participation Scale." *Adult Education*, Vol. 27, No. 2, pp. 89-115, Winter 1977.
- Brazziel, William, "Non-Intellectual Predictors of Student Persistence/Attrition and Performance: Implication for College and University Research and Planning." *ERIC Research in Education*, 1977, ED 139319.
- Brunner, W.D. et. al., "Retention and Attrition: Does it Relate to Student Goals." *ERIC Research in Education*, 1978, ED 153682.
- Carp, A., Peterson, R., and Roelfs, P., "Adult Learning Interests and Experience," in K.P. Cross and J.R. Valley and Associates, *Planning Non-Traditional Programs*, San Francisco: Jossey-Bass, 1974.
- Charters, Alexander N., *Historical Perspective of CSLEA Publications Programs in Continuing Education*, Syracuse University, N.Y., Vol. 7, Reports and Occasional Papers, 1953-1963.
- Cope, Robert and Hanna, William, *Revolving College Doors: The Causes and Consequences of Dropping Out, Stopping Out, and Transferring*. New York: John Wiley and Sons, 1975.
- Cross, K.P., "Adult Learners: Characteristics, Needs, and Interests." In R.E. Peterson and Associates, *Life Long Learning in America*, San Francisco: Jossey-Bass, 1979.
- Fetters, William B., *Withdrawal from Institutions of Higher Education: An Appraisal with Longitudinal Data Involving Diverse Institutions*, National Longitudinal Study, National Center for Educational Statistics. Washington, D.C.: United States Office of Education, 1977.
- Frost, Martha E., "Toward Understanding The Needs of College Students Who Delay Entrance." *ERIC Research in Education*, 1980, ED 198434.
- Gorter, Sandy, "Non-Returning Students, Spring 1978." *ERIC Research in Education*, 1978, ED 161473.
- Hartig, Marvin E., "An Analysis of Selected Factors of Interruption or Persistency in Attendance in the Community College at Evansville College." *ERIC Research in Education*, 1962, ED 017802.
- Iffert, Robert E., *Retention and Withdrawal of College Students*. Washington, D.C.: United States Department of Health, Education, and Welfare, 1958.
- Kanun, Clara, "Patterns of Student Attendance, 1964-65-1967-68." *ERIC Research in Education*, 1970, ED 042974.
- Killian, William David, "A Study of Persistence of Adult Students in The Fundamental Learning Laboratories of the North Carolina Community College System." *ERIC Research in Education*, 1969, ED 037686.
- Kohen, Andrew I., Gilbert Nestel, and Constantine Kamas, "Factors Affecting Individual Persistence Rates in Un-

- dergraduate Programs," *American Education Research Journal*, Vol. 15, 1978, pp. 233-252.
- Kohen, Andrew I., et. al., "Success and Failure in College: A New Approach to Persistence in Undergraduate Programs." *ERIC Research in Education*, 1967, ED 124053.
- Lam, Yee-Lay Jack and Wong, Andrew, "Attendance Regularity of Adult Learners: An Explanation of Content and Structural Factors." *Adult Education*, Vol. 24, No. 2, pp. 130-42, Winter 1974.
- Losty, Barbara P. and Broderson, Deborah D., "Who Succeeds? A Comparison of Transcripts of Graduates and Inactive Students of a Nontraditional Bachelor of Arts Degree Program." *Alternative Higher Education: The Journal of Nontraditional Studies*, Vol. 5, No. 2, pp. 91-99, Winter 1980.
- Morstain, Barry R and Smart, John C., "Reasons for Participation in Adult Education Courses: A Multivariate Analysis of Group Differences." *Adult Education*, Vol. 24, No. 2, pp. 83-98, Winter 1974.
- National Center for Education Statistics, *Participation in Adult Education: Final Report, 1975*. Washington, D.C.: U.S. Government Printing Office, 1978.
- Niemi, Muriel Tomkins and Niemi, John A., "A Theory of Decision-Making and Its Implications for Research in Adult Education." *Adult Education*, Vol. 28, No. 4, pp. 235-49, Summer 1978.
- O'Neill, Joseph., *College Financial Aid and The Employee Tuition Benefit Programs of the "Fortune 500" Companies*, Conference of Small Private Colleges, Conference University Press, Princeton, New Jersey, 1981.
- Panos, Robert J., and Alexander W. Astin, "Attrition Among College Students," *American Educational Research Journal*, Vol. 5, pp. 57-72.
- Pantages, T.J. and Creedon, C.F., "Studies of College Attrition: 1950-75." *Review of Educational Research*, 1978, Vol. 48, pp. 49-101.
- Peng, S.S. and Feters, W.B., "College Student Withdrawal: A Motivational Problem." *ERIC Research in Education*, 1977, ED 148206.
- Peng, Samuel S. and Feters, William B., "Variables Involved in Withdrawing During The First Two Years of College: Preliminary Findings from The National Longitudinal Study of The High School Class of 1972," *American Education Research Journal* 15 (Summer 1978): pp. 361-72.
- Preston, J., *The Study of Continuing and Non-Continuing Adult Students*. Ed.D. Dissertation, University of California at Berkeley, 1958.
- Radcliffe, Donald V. and others, *Motivational and the Disadvantaged Trainee: A Manual for Instructors*. Bureau of Adult, Vocational and Technical Education, Washington, D.C. 1970.
- Reehling, Jean E., "They are Returning: But, Are They Staying," *Journal of College Student Personnel*. Vol. 21, No 6, pp. 491-97, November 1980.
- Robinson, J. Jeffrey, "Self-Concepts in Motivation." *Adult Education* (London), Vol. 47, No. 3, pp. 159-66, September 1974.
- Rogers, Anne and Shore, Jane, "Making Tuition Aid Work For You: An Action Guide for Managers, Labor Officials, Workers and Educators." *Worker Education and Training Policies Project*, National Institute for Work and Learning, Washington, D.C., 1980.
- Rogers, Jennifer, *Teaching on Equal Terms: A Book for All Those Concerned with Teaching Adults*. British Broadcasting Corporation, London, England, 1969.
- Rossman, Jack E., and Barbara A. Kirk, "Factors Related to Persistence and Withdrawal Among University Students," *Journal of Counseling Psychology*, Vol. 17, 1970, pp. 56-62.
- Salinger, Ruth D., "Dissincentives To Effective Employee Training and Development." Civic Service Commission, Training Management Division, Washington, D.C., 1973.
- Sexton, Virginia Staudt, "Factors Contributing to Attrition in College Populations: 25 Years of Research," *Journal of General Psychology*, Vol. 72, 1965, pp. 301-326.
- Schurles, H., *The Relationship of Selected Personality Needs to Participation, Dropout, and Achievement Among Adult Learners*. Ph.D. dissertation, Florida State University, 1966.
- Schroeder, Wayne L. and Sapienza, Dunnoan L., "Adult Education Activities of Florida's Businesses and Industries Present Scope and Anticipated Change." A study by the School of Education at Florida State University, Tallahassee, Florida, 1968.
- Shulman, Carol Herstadt, "Recent Trends in Student Retention," *Research Currents*, American Association for Higher Education, ERIC No. ED 127841, May 1976, pp. 3-6.
- Tinnon, Joseph Eugene, "A Study of Goal Expectations of Continuing Education Noncredit Course Participants at the University of Southern Mississippi." *Southern Journal of Educational Research*, Vol. 12, No. 3, pp. 173-80, Summer 1978.
- Tinto, V., "Dropout from Higher Education: A Theoretical Synthesis of Recent Research." *Review of Educational Research* 45 (Winter 1975, pp. 89-124, ERIC No. EJ 120200.
- Ware, Frederick, A., Jr., "A Trainer's Tour Through The Motivation Theory Jungle." *Training*, Vol. 14, No. 7, pp. 31-32, July 1977.
- Weigel, M., "A Comparison of Persisters and Non-Persisters in a Junior College." *ERIC Research in Education*, 1969, ED 044115.

# CHAPTER IV

---

**A DIRECTORY OF CORPORATE  
TUITION BENEFIT PROGRAMS.**

**SURVEY QUESTIONNAIRE**

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**AFG Industries Inc.**  
**Kingsport, TN**

**AGRI Industries**  
**W. Des Moines, IA**

**AM International**  
**Chicago, IL**

**AMAX, Incorporated**  
**Greenwich, CT**

**AMP Incorporated**  
**Harrisburg, PA**

Which employees are *ELIGIBLE* for tuition aid?

*HOW MANY MONTHS* of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

*NON-JOB-RELATED* courses?

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses      Undergraduate      100%  
    Graduate              100  
    Non-credit          100  
    Non-college        100

*NON-JOB-RELATED* Courses      Undergraduate      100%  
    Graduate              100  
    Non-credit          0  
    Non-college        0

Is reimbursement *CONTINGENT* ON *GRADE* received?

*WHEN* does Company make payment?  
    On enrollment  
    On completion

Does policy *APPLY GENERALLY* to all Company divisions?

	AFG Industries Inc. Kingsport, TN	AGRI Industries W. Des Moines, IA	AM International Chicago, IL	AMAX, Incorporated Greenwich, CT	AMP Incorporated Harrisburg, PA
Which employees are <i>ELIGIBLE</i> for tuition aid?	M	M	M	M	M
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	3 mos.	0	3 mos.	3 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:					
<i>JOB-RELATED</i> courses?	Not e	6 credits	Not e	3 courses 9 credits	2 courses
<i>NON-JOB-RELATED</i> courses?	Not e		Not e	Not e	case
Within these limits, what % of tuition does Company pay?					
<i>JOB-RELATED</i> Courses					
Undergraduate	100%	100%		100%	75%
Graduate	100	100		100	75
Non-credit	100	100		0	75
Non-college	100	100		0	75
<i>NON-JOB-RELATED</i> Courses					
Undergraduate	100%	0%		0%	
Graduate	100	0		0	
Non-credit	0	0		0	
Non-college	0	0		0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	C		A	N	
<i>WHEN</i> does Company make payment?					
On enrollment			50%		100%
On completion	Y	Y	50%	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y

COMMENTS:



M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**AMSTED Industries**  
 Chicago, IL

**ARA Services, Inc.**  
 Philadelphia, PA

**ARCO Pipe Line**  
 Independence, KS

**ASARCO**  
 Incorporated  
 New York, NY

**AXIA Incorporated**  
 Oak Brook, IL

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.		0	0		0	0		6 mos.	6 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			Not stated			Not stated			90% of first \$500, 75% of balance			Not stated		
<i>NON-JOB-RELATED</i> courses?	Not stated			Not stated			Not stated			Not eligible			Not stated		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		80%	80%		75%	75%		75%	75%	
Graduate	100	100		100	100		80	80		75	75		75	75	
Non-credit	100	100		100	100		80	80		75	75		75	75	
Non-college	100	100		100	100		80	80		75	75		75	75	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		80%	80%		0%	0%		75%	75%	
Graduate	100	100		100	100		80	80		0	0		75	75	
Non-credit	0	0		0	0		0	0		0	0		75	75	
Non-college	0	0		0	0		0	0		0	0		75	75	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Satisfactory	Complete		N	N		N	N					N	N	
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**ABBOTT  
 LABORATORIES**  
 No. Chicago, IL

**AETNA LIFE  
 & CASUALTY**  
 Hartford, CT

**AIR PRODUCTS &  
 CHEM.**  
 Allentown, PA

**AKZONA INC**  
 Asheville, NC

**ALBANY INTERNAT'L**  
 Albany, NY

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y			Y			Y			Y		
HOW MANY MONTHS of employment required for eligibility?	12 mos.			0			0			0			0		
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for <i>JOB-RELATED</i> courses?				4 courses			12 courses			\$900 per year			Not stated		
NON-JOB-RELATED courses?	12 courses			4 courses			\$450 per year			\$900/year for degree			Not stated		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	60%			100%			100%			75%*			100%		
Graduate	60			100			100			75			100		
Non-credit	0			100			100			75			100		
Non-college	0			100			100			75			100		
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	60%			100%			100%						75%		
Graduate	60			0			100						75		
Non-credit	0			0			0						50		
Non-college	0			0			0						50		
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	"B" or better			N			Y			Y			Y		
WHEN does Company make payment?															
On enrollment							Part			Y					
On completion	Y			Y			Part						Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y			Y			Y			Applies to large			Y		

COMMENTS:

\* 25% reimbursement upon degree completion

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**ALCOA**  
Pittsburgh, PA

**ALEXANDER & BALDWIN**  
Honolulu, HI

**ALLEGHENY INT'L**  
Pittsburgh, PA

**ALLIED CORP**  
Morristown, NJ

**ALUMAX INC.**  
San Mateo, CA

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y			Y			Y			Y		
HOW MANY MONTHS of employment required for eligibility?	12 mos.			12 mos.			0			0			0		
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?				Not s			Not s			Not s			Not s		
<i>NON-JOB-RELATED</i> courses?				Not s			Not s			Not s			Not s		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses	Undergraduate	100%		100%			100%			100%			75%*		
	Graduate	100		100			100			100			75		
	Non-credit	0		100			100			100			75		
	Non-college	0		100			100			100			75		
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%		66%			100%			100%			0%		
	Graduate	100		66			100			100			0		
	Non-credit	0		66			100			0			0		
	Non-college	0		66			100			0			0		
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Und			Y			N			Y			Y		
WHEN does Company make payment?	On enrollment												Y		
	On completion	Y			Y		Y			Y			Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y			Y			Y			Y			N		

COMMENTS:

\* May pay 100% depending on courses

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**AMALGAMATED  
SUGAR  
Ogden, UT**

**AMDAHL CORP.  
Sunnyvale, CA**

**AMERADA HESS  
New York, NY**

**AMERITRUST CO.  
Cleveland, OH**

**AMER. AIRLINES  
Dallas/Ft. Worth, TX**

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y			Y			Y					

*HOW MANY MONTHS* of employment required for eligibility?

<i>HOW MANY MONTHS</i> of employment required for eligibility?	12 mos.			3 mos.			0			3 mos.					
--	---------	--	--	--------	--	--	---	--	--	--------	--	--	--	--	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

*NON-JOB-RELATED* courses?

Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										\$400					
<i>JOB-RELATED</i> courses?										\$400					
<i>NON-JOB-RELATED</i> courses?				2 cred											

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses

Undergraduate 100%  
 Graduate 100  
 Non-credit 100  
 Non-college 100

*NON-JOB-RELATED* Courses

Undergraduate 0%  
 Graduate 0  
 Non-credit 0  
 Non-college 0

Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses	100%			100%			75%			100%			100%		
Undergraduate	100			100			75			100			100		
Graduate	100			100			75			100			100		
Non-credit	100			100			75			100			100		
Non-college	100			100			75			100			100		
<i>NON-JOB-RELATED</i> Courses	0%			100%			75%			100%			100%		
Undergraduate	0			100			75			100			100		
Graduate	0			0			75			100			100		
Non-credit	0			0			75			100			100		
Non-college	0			0			75			100			100		

Is reimbursement *CONTINGENT ON GRADE* received?

Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N			N			N								
---	---	--	--	---	--	--	---	--	--	--	--	--	--	--	--

*WHEN* does Company make payment?

On enrollment  
 On completion

<i>WHEN</i> does Company make payment?															
On enrollment															
On completion	Y			Y			Y			Y					

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y			Y			Y			Y					
--	---	--	--	---	--	--	---	--	--	---	--	--	--	--	--

COMMENTS:

\* As part of degree program.

\* Depends on job category

\* Part-time reimbursement at 50%

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

	AMERICAN BRANDS New York, NY		AMERICAN BROADCASTING CO. New York, NY		AMERICAN BUSINESS PRODUCTS Atlanta, GA		AMERICAN CAN CO. Greenwich, CT		AMERICAN CRYSTAL SUGAR Moorhead, MN	
	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	12 mos.	12 mos.	0	0	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?		Not stated	3 courses/semester		\$500	\$500	6 credits/semester			Not stated
<i>NON-JOB-RELATED</i> courses?			3 courses/semester			Not stated	6 credits/semester			Not stated
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses										
Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	75%	75%
Graduate	100	100	100	100	100	100	100	100	100	75
Non-credit	100	100	100	100	100	100	100	100		
Non-college	100	100	100	100	100	100	100	100	100	100
<i>NON-JOB-RELATED</i> Courses										
Undergraduate	100%	100%	100%	100%	0%	0%	100%	100%	75%	75%
Graduate	100	100	100	100	0	0	100	100		
Non-credit	0	0	0	0	0	0	100	100		
Non-college	0	0	0	0	0	0	100	100		
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y	N	N	N	N	Passing grade			"C" or better
WHEN does Company make payment?										
On enrollment			Y	Y						
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**AMERICAN  
 CYANAMID**  
 Wayne, NJ

**AMERICAN EXPRESS**  
 New York, NY

**AMERICAN GENERAL**  
 Houston, TX

**AMERICAN HOME  
 PRODUCTS**  
 New York, NY

**AMERICAN  
 HOSPITAL SUPPLY**  
 Evanston, IL

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		6 mos.*	6 mos.*		6 mos.	6 mos.		3 mos.	3 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			\$500 or 2 courses,†			Not stated			\$1,000	\$1,000		100% to \$1,000	50% over \$1,000	
<i>NON-JOB-RELATED</i> courses?	Not stated			\$500 or 2 courses,†			Not stated			\$1,000	\$1,000		NA		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses	Undergraduate	75%	75%	100%	100%		100%	100%		80%	80%		100%	100%	
	Graduate	75	75	100	100		100	100		80	80		100	100	
	Non-credit	0	0	100	100		100	100		80	80		0	0	
	Non-college	0	0	0	0		100	100		80	80		0	0	
<i>NON-JOB-RELATED</i> Courses	Undergraduate	75%	75%	100%	100%		100%	100%		80%	80%		100%	100%	
	Graduate	75	75	100	100		100	100		80	80		0	0	
	Non-credit	0	0	0	0		0	0		80	80		0	0	
	Non-college	0	0	0	0		100	100		0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		"C" or better			Y	Y		Y	Y		"C" or better		
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS.

\* 25% upon degree completion

\* Unless previously enrolled in a degree program

† Whichever higher

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**AMERICAN NATIONAL  
 INSURANCE  
 Galveston, TX**

**AMERICAN  
 PETROFINA  
 Dallas, TX**

**AMERICAN SAVINGS  
 & LOAN  
 Miami, FL**

**AMERICAN  
 STANDARD  
 New York, NY**

**AMERICAN  
 STERILIZER  
 Erie, PA**

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

*HOW MANY MONTHS* of employment required for eligibility?

<i>HOW MANY MONTHS</i> of employment required for eligibility?	6 mos. undergraduate 24 mos. graduate			0	0		3 mos. 3 mos.			4 mos. 6 mos.			0	0	
--	--	--	--	---	---	--	---------------	--	--	---------------	--	--	---	---	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

<i>JOB-RELATED</i> courses?	Not eligible			\$2,000			\$900			\$1,500			2 courses/term		
-----------------------------	--------------	--	--	---------	--	--	-------	--	--	---------	--	--	----------------	--	--

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	Not eligible			Not eligible			\$900			\$1,500			2 courses/term		
---------------------------------	--------------	--	--	--------------	--	--	-------	--	--	---------	--	--	----------------	--	--

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H	
<i>JOB-RELATED</i> Courses	Undergraduate 50-100%	Graduate 75-100%	Non-credit 100%	Non-college 100%	Undergraduate 100%	Graduate 100%	Non-credit 100%	Non-college 100%	Undergraduate 100%	Graduate 100%	Non-credit 0%	Non-college 100%	Undergraduate 75%	Graduate 75%	Non-credit 75%	Non-college 75%
<i>NON-JOB-RELATED</i> Courses	Undergraduate 0%	Graduate 0%	Non-credit 0%	Non-college 0%	Undergraduate 0%	Graduate 0%	Non-credit 0%	Non-college 0%	Undergraduate 100%	Graduate 100%	Non-credit 0%	Non-college 0%	Undergraduate 75%	Graduate 75%	Non-credit 75%	Non-college 75%

Is reimbursement *CONTINGENT* ON *GRADE* received?

Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Y	Y		Y	Y		"C" or better "B" or better			N	Y		Y	Y	
--	---	---	--	---	---	--	--------------------------------	--	--	---	---	--	---	---	--

*WHEN* does Company make payment?

On enrollment

On enrollment															
---------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

On completion

On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
---------------	---	---	--	---	---	--	---	---	--	---	---	--	---	---	--

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	N			Y	Y		Y	Y		Y	Y		Y	Y	
--	---	--	--	---	---	--	---	---	--	---	---	--	---	---	--

COMMENTS:

\* Union employees: 6 mos. employment required for half of stated benefits

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**AMERICAN TELEPHONE  
 & TELEGRAPH  
 Basking Ridge, NJ**

**AMERICAN  
 UNITED LIFE  
 Indianapolis, IN**

**AMERON INC.  
 Monterey Park, CA**

**AMFAC INC.  
 San Francisco, CA**

**AMHOIST  
 St. Paul, MN**

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

*HOW MANY MONTHS* of employment required for eligibility?

<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0	0	6 mos.	6 mos.	6 mos.	0	0	0	0	0	0	0	0	0
--	---	---	---	--------	--------	--------	---	---	---	---	---	---	---	---	---

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:				Cost not exceed public in	Cost not exceed public in	Cost not exceed public in	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed
---	--	--	--	---------------------------	---------------------------	---------------------------	------------	------------	------------	------------	------------	------------	------------	------------	------------

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed	Not exceed
---------------------------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses

	Undergraduate	Graduate	Non-credit	Non-college
100%	100	100	100	100

100%	100	0	0	0
------	-----	---	---	---

100%	100	0	0	0
------	-----	---	---	---

100%	100	100	100	100
------	-----	-----	-----	-----

60%	60	60	60	60
-----	----	----	----	----

*NON-JOB-RELATED* Courses

	Undergraduate	Graduate	Non-credit	Non-college
0%	0	0	0	0

0%	0	0	0	0
----	---	---	---	---

0%	0	0	0	0
----	---	---	---	---

0%	0	0	0	0
----	---	---	---	---

60%	60	60	60	60
-----	----	----	----	----

Is reimbursement *CONTINGENT ON GRADE* received?

Payment	Y	Y	Y	"C" or better	"C" or better	"C" or better	N	N	N	Y	Y	Y	Y	Y	Y
---------	---	---	---	---------------	---------------	---------------	---	---	---	---	---	---	---	---	---

*WHEN* does Company make payment?

On enrollment	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

Does policy *APPLY GENERALLY* to all Company divisions?

Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

COMMENTS:



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**ANALOG DEVICES**  
 Norwood, MA

**ANCHOR HOCKING**  
 Lancaster, OH

**ANCHOR NAT'L LIFE**  
 Phoenix, AZ

**APPLE COMPUTER**  
 Cupertino, CA

**APPLIED POWER**  
 Milwaukee, WI

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment? On enrollment On completion

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		6 mos.	6 mos.		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	Not stated			\$850 per yr			Not stated			\$2,000 per yr			Not stated		
NON-JOB-RELATED courses?	Not stated			\$850 per yr			Not stated			Not stated			Not stated		
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses															
Undergraduate	100%	100%		75%	75%		100%	100%		100%	100%		50%	50%	
Graduate	100	100		75	75		100	100		100	100		50	50	
Non-credit	0	0		75	75		100	100		0	0		50	50	
Non-college	0	0		100	100		100	100		100	100		50	50	
NON-JOB-RELATED Courses															
Undergraduate	100%	100%		75%*	75%*		100%	100%		0%	0%		0%	0%	
Graduate	100	100		75	75		100	100		0	0		0	0	
Non-credit	0	0		75	75		0	0		0	0		0	0	
Non-college	0	0		0	0		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y		Passing grade			Passing grade			N	N		N	N	
WHEN does Company make payment?															
On enrollment													Y	Y	
On completion	Y	Y		Y	Y		Y	Y		Y	Y				
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

\* Courses must be part of degree program

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**ARCHER DANIELS  
MIDLAND CO.  
Decatur, IL**

**ARMCO INC.  
Middletown, OH**

**ARVIN INDUSTRIES  
Columbus, IN**

**ASHLAND OIL INC.  
Ashland, KY**

**ATLANTIC RICHFIELD  
Los Angeles, CA**

Which employees are *ELIGIBLE* for tuition aid?

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	0	0	0	0	6 mos.	6 mos.	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?	Not stated		Not stated		Not stated		Not stated		Not stated	
<i>NON-JOB-RELATED</i> courses?	Not stated		Not stated		Not stated		Not eligible		Not eligible	
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	80%	80%
	Graduate	100	100	100	100	100	100	100	80	80
	Non-credit	100	100	100	100	100	100	100	80	80
	Non-college	100	100	0	0	0	0	100	100	80
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	100%*	100%	0%	0%	0%
	Graduate	0	0	100	100	100	100	0	0	0
	Non-credit	0	0	100	100	100	100	0	0	0
	Non-college	100%	100%	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N	N	N	*A" = 100% *B" = 90% *C" = 75% *D" = 50%		Passing grade		N	N
WHEN does Company make payment?										
On enrollment										Loan is paid
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

\* If part of degree program.

\* If class required by job description

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**AUTOMATIC SWITCH**  
 Florham Park, NJ

**AVCO CORP**  
 Greenwich, CT

**AVON PRODUCTS**  
 New York, NY

**BAKER INTERNAT'L**  
 Orange, CA

**BALDOR ELECTRIC**  
 Fort Smith, AR

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H
<b>AUTOMATIC SWITCH</b>	Y	Y	Y
<b>AVCO CORP</b>	Y	Y	Y
<b>AVON PRODUCTS</b>	Y	Y	Y
<b>BAKER INTERNAT'L</b>	No plan	No plan	No plan
<b>BALDOR ELECTRIC</b>	Y	Y	Y

*HOW MANY MONTHS* of employment required for eligibility?

	M	S	H
<b>AUTOMATIC SWITCH</b>	6 mos.	6 mos.	6 mos.
<b>AVCO CORP</b>	0	0	0
<b>AVON PRODUCTS</b>	0	0	0
<b>BAKER INTERNAT'L</b>	No plan	No plan	No plan
<b>BALDOR ELECTRIC</b>	0	0	0

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

	M	S	H
<b>AUTOMATIC SWITCH</b>	6 courses	6 courses	6 courses
<b>AVCO CORP</b>	6 courses	6 courses	6 courses
<b>AVON PRODUCTS</b>	No limit	No limit	No limit
<b>BAKER INTERNAT'L</b>	No plan	No plan	No plan
<b>BALDOR ELECTRIC</b>	No limit	No limit	No limit

*NON-JOB-RELATED* courses?

	M	S	H
<b>AUTOMATIC SWITCH</b>	No limit	No limit	No limit
<b>AVCO CORP</b>	6 courses	6 courses	6 courses
<b>AVON PRODUCTS</b>	No limit	No limit	No limit
<b>BAKER INTERNAT'L</b>	No plan	No plan	No plan
<b>BALDOR ELECTRIC</b>	No limit	No limit	No limit

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses

Undergraduate  
 Graduate  
 Non-credit  
 Non-college

*NON-JOB-RELATED* Courses

Undergraduate  
 Graduate  
 Non-credit  
 Non-college

	M	S	H
<b>AUTOMATIC SWITCH</b>	75%	75	75
<b>AVCO CORP</b>	100%	100	100
<b>AVON PRODUCTS</b>	100%	100	100
<b>BAKER INTERNAT'L</b>	No plan	No plan	No plan
<b>BALDOR ELECTRIC</b>	50%	50	50
<b>AUTOMATIC SWITCH</b>	0%	0	0
<b>AVCO CORP</b>	100%	100	100
<b>AVON PRODUCTS</b>	0%	0	0
<b>BAKER INTERNAT'L</b>	No plan	No plan	No plan
<b>BALDOR ELECTRIC</b>	0%	0	0

Is reimbursement *CONTINGENT* ON *GRADE* received?

	M	S	H
<b>AUTOMATIC SWITCH</b>	N	N	N
<b>AVCO CORP</b>	N	N	N
<b>AVON PRODUCTS</b>	N	N	N
<b>BAKER INTERNAT'L</b>	No plan	No plan	No plan
<b>BALDOR ELECTRIC</b>	N	N	N

*WHEN* does Company make payment?

On enrollment  
 On completion

	M	S	H
<b>AUTOMATIC SWITCH</b>	Y	Y	Y
<b>AVCO CORP</b>	Y	Y	Y
<b>AVON PRODUCTS</b>	Y	Y	Y
<b>BAKER INTERNAT'L</b>	No plan	No plan	No plan
<b>BALDOR ELECTRIC</b>	Y	Y	Y

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H
<b>AUTOMATIC SWITCH</b>	Y	Y	Y
<b>AVCO CORP</b>	Y	Y	Y
<b>AVON PRODUCTS</b>	Y	Y	Y
<b>BAKER INTERNAT'L</b>	No plan	No plan	No plan
<b>BALDOR ELECTRIC</b>	Y	Y	Y

COMMENTS

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**BALL CORP.**  
Muncie, IN

**BALLY MANUFACTURING**  
Chicago, IL

**BALTIMORE GAS & ELECTRIC**  
Baltimore, MD

**BANGOR PUNTA CORP.**  
Greenwich, CT

**BANK ONE**  
Columbus, OH

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	0	0	0	0	6 mos.	6 mos.	6 mos.	0	0	0	3 mos.	3 mos.	3 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
<i>NON-JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Graduate	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Non-credit	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Non-college	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%	100%	100%	50%	50%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Graduate	100	100	100	100	50	50	100	100	100	100	100	100	100	100	100
Non-credit	0	0	0	0	50	50	0	0	0	0	0	0	0	0	0
Non-college	0	0	0	0	50	50	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N	N	N	N	N	Y	Y	Y	"B" or better	"B" or better	"B" or better	"C" or better	"C" or better	"C" or better
WHEN does Company make payment?															
On enrollment							Y	Y	Y						
On completion	Y	Y	Y	Y	Y	Y				Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	N	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

	BANK OF BOSTON Boston, MA			BANK OF NEW YORK New York, NY			BANKERS LIFE Des Moines, IA			BANTA (GEORGE) Menasha, WI			BARBER, GREENE Aurora, IL		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		No plan			Y	Y	
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.		6 mos.	6 mos.		6 mos.	6 mos.					0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			18 credit hrs.			Not stated						\$1,000/4 courses		
<i>NON-JOB-RELATED</i> courses?	Not stated			18 credit hrs.*			Not eligible						Not eligible		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		75%	75%					100%	100%	100%
Graduate	100	100		100	100		75	75					100	100	100
Non-credit	0	0		0	0		75	75					100	100	100
Non-college	0	0		0	0		75	75					100	100	100
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		0%	0%					0%	0%	0%
Graduate	100	100		0	0		0	0					0	0	0
Non-credit	0	0		0	0		0	0					0	0	0
Non-college	0	0		0	0		0	0					0	0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?															
	"C" or better			N	N		"C" or better						Y	Y	Y
WHEN does Company make payment?															
On enrollment	Y	Y		Y	Y		Y	Y					Y	Y	Y
On completion	Y	Y		Y	Y		Y	Y					Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y					Y	Y	Y

COMMENTS

\* Must be part of a degree program

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**BARD (C.R.) INC.**  
 Murray Hill, NJ

**BARNES GROUP INC.**  
 Bristol, CT

**BAXTER TRAVENOL  
 LABORATORIES**  
 Deerfield, IL

**BECTON DICKINSON**  
 Paramus, NJ

**BEECH AIRCRAFT**  
 Wichita, KS

	M	S		M	S		M	S		M	S		M	S	
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	3 mos.	3 mos.		6 mos.	6 mos.		12 mos.	12 mos.		3 mos.	3 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	2 courses	2 courses		\$1,000 per			2 courses per			Not stated			Not stated		
<i>NON-JOB-RELATED</i> courses?	2 courses	2 courses		Not eligible			2 courses per			Not stated			Not eligible		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	75%	75%		100%	100%		100%	100%		100%	100%		50%	50%	
Graduate	75	75		100	100		100	100		100	0		75	75	
Non-credit	75	75		100	100		100	100		100	100		0	0	
Non-college	75	75					100	100		0	0		0	0	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	75%	75%		0%	0%		100%	100%		100%	100%		0%	0%	
Graduate	75	75		0	0		100	100		100	0		0	0	
Non-credit	75	75		0	0		0	0		100	100		0	0	
Non-college	75	75		0	0		0	0		100	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		"C" or better			N	N		N	N		N	N	
WHEN does Company make payment?															
On enrollment				Loans only											
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**BEKER INDUSTRIES**  
Greenwich, CT

**BELL & HOWELL**  
Chicago, IL

**BELO (A.H.) CORP.**  
Dallas, TX

**BENDIX CORP.**  
Southfield, MI

**BENEFICIAL  
MANAGEMENT**  
Peapack, NJ

Which employees are **ELIGIBLE** for tuition aid?

	M	S	H
BEKER INDUSTRIES	Y	Y	Y
BELL & HOWELL	Y	Y	Y
BELO (A.H.) CORP.	Y	Y	Y
BENDIX CORP.	Y	Y	Y
BENEFICIAL MANAGEMENT	Y	Y	Y

**HOW MANY MONTHS** of employment required for eligibility?

	M	S	H
BEKER INDUSTRIES	0	0	0
BELL & HOWELL	0	0	0
BELO (A.H.) CORP.	0	0	0
BENDIX CORP.	0	0	0
BENEFICIAL MANAGEMENT	12 mos.	12 mos.	12 mos.

Is there a **LIMIT** on number of courses/credits or \$'s for:

**JOB-RELATED** courses?

	M	S	H
BEKER INDUSTRIES	\$1,000	\$1,000	\$1,000
BELL & HOWELL	\$1,000	\$1,000	\$1,000
BELO (A.H.) CORP.	\$1,500	\$1,500	\$1,500
BENDIX CORP.	None	None	None
BENEFICIAL MANAGEMENT	\$1,000	\$1,000	\$1,000

**NON-JOB-RELATED** courses?

	M	S	H
BEKER INDUSTRIES	None	None	None
BELL & HOWELL	\$1,000	\$1,000	\$1,000
BELO (A.H.) CORP.	None	None	None
BENDIX CORP.	None	None	None
BENEFICIAL MANAGEMENT	None	None	None

Within these limits, what % of tuition does Company pay?

**JOB-RELATED** Courses

Undergraduate	80%
Graduate	80
Non-credit	80
Non-college	80

	M	S	H
BEKER INDUSTRIES	80%	80%	80%
BELL & HOWELL	100%	100%	100%
BELO (A.H.) CORP.	100%	100%	50%
BENDIX CORP.	100%	100%	0%
BENEFICIAL MANAGEMENT	100%	100%	100%

**NON-JOB-RELATED** Courses

Undergraduate	0%
Graduate	0
Non-credit	0
Non-college	0

	M	S	H
BEKER INDUSTRIES	0%	0%	0%
BELL & HOWELL	100%	100%	100%
BELO (A.H.) CORP.	0%	0%	0%
BENDIX CORP.	0%	0%	0%
BENEFICIAL MANAGEMENT	100%	100%	100%

Is reimbursement **CONTINGENT** ON **GRADE** received?

	M	S	H
BEKER INDUSTRIES	P	P	P
BELL & HOWELL	P	P	P
BELO (A.H.) CORP.	"A" = 100%	"A" = 100%	"A" = 100%
BENDIX CORP.	N	N	N
BENEFICIAL MANAGEMENT	N	N	N

**WHEN** does Company make payment?

On enrollment  
 On completion

	M	S	H
BEKER INDUSTRIES	Y	Y	Y
BELL & HOWELL	Y	Y	Y
BELO (A.H.) CORP.	Y	Y	Y
BENDIX CORP.	Y	Y	Y
BENEFICIAL MANAGEMENT	Y	Y	Y

Does policy **APPLY GENERALLY** to all Company divisions?

	M	S	H
BEKER INDUSTRIES	Y	Y	Y
BELL & HOWELL	Y	Y	Y
BELO (A.H.) CORP.	Y	Y	Y
BENDIX CORP.	Y	Y	Y
BENEFICIAL MANAGEMENT	Y	Y	Y

COMMENTS:

\* Must be part of a degree program.

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**BETHLEHEM STEEL**  
 Bethlehem, PA

**BINKS MANUFACTURING**  
 Franklin Park, IL

**BIRD & SON INC.**  
 E. Walpole, MA

**BLACK & DECKER (U.S.)**  
 Towson, MD

**BOEING COMPANY**  
 Seattle, WA

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H
BETHLEHEM STEEL	Y	Y	Y
BINKS MANUFACTURING	Y	Y	Y
BIRD & SON INC.	Y	Y	Y
BLACK & DECKER (U.S.)	Y	Y	Y
BOEING COMPANY	Y	Y	Y

HOW MANY MONTHS of employment required for eligibility?

	M	S	H
BETHLEHEM STEEL	0	0	0
BINKS MANUFACTURING	0	0	0
BIRD & SON INC.	0	0	0
BLACK & DECKER (U.S.)	0	0	0
BOEING COMPANY	0	0	0

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

	M	S	H
BETHLEHEM STEEL	6 cr	6 cr	6 cr
BINKS MANUFACTURING	Not e	Not e	Not e
BIRD & SON INC.	9	9	9
BLACK & DECKER (U.S.)	9	9	9
BOEING COMPANY	2 co	2 co	2 co

*NON-JOB-RELATED* courses?

	M	S	H
BETHLEHEM STEEL	Not e	Not e	Not e
BINKS MANUFACTURING	Not e	Not e	Not e
BIRD & SON INC.	9	9	9
BLACK & DECKER (U.S.)	9	9	9
BOEING COMPANY	Not e	Not e	Not e

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses

	M	S	H
BETHLEHEM STEEL	100%	100%	100%
BINKS MANUFACTURING	50%	50%	50%
BIRD & SON INC.	100%	100%	100%
BLACK & DECKER (U.S.)	100%	100%	100%
BOEING COMPANY	100%	100%	100%

*NON-JOB-RELATED* Courses

	M	S	H
BETHLEHEM STEEL	100%	100%	100%
BINKS MANUFACTURING	0%	0%	0%
BIRD & SON INC.	100%	100%	100%
BLACK & DECKER (U.S.)	100%	100%	100%
BOEING COMPANY	0%	0%	0%

Is reimbursement *CONTINGENT ON GRADE* received?

	M	S	H
BETHLEHEM STEEL	Y	Y	Y
BINKS MANUFACTURING	Y	Y	Y
BIRD & SON INC.	N	N	N
BLACK & DECKER (U.S.)	N	N	N
BOEING COMPANY	N	N	N

WHEN does Company make payment?

On enrollment

	M	S	H
BETHLEHEM STEEL	Pay enr	Pay enr	Pay enr
BINKS MANUFACTURING	Pay enr	Pay enr	Pay enr
BIRD & SON INC.	Pay enr	Pay enr	Pay enr
BLACK & DECKER (U.S.)	Pay enr	Pay enr	Pay enr
BOEING COMPANY	Pay enr	Pay enr	Pay enr

On completion

	M	S	H
BETHLEHEM STEEL	Pay comp	Pay comp	Pay comp
BINKS MANUFACTURING	Y	Y	Y
BIRD & SON INC.	Y	Y	Y
BLACK & DECKER (U.S.)	Y	Y	Y
BOEING COMPANY	Y	Y	Y

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H
BETHLEHEM STEEL	Y	Y	Y
BINKS MANUFACTURING	Y	Y	Y
BIRD & SON INC.	N	N	N
BLACK & DECKER (U.S.)	Y	Y	Y
BOEING COMPANY	Y	Y	Y

COMMENTS:

\* Courses must be part of job-related degree

\* Must be part of degree program

\* Must be part of degree program.



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**BOISE CASCADE**  
Boise, ID

**BORDEN INC.**  
Columbus, OH

**9ORG-WARNER**  
Chicago, IL

**BRADLEY (MILTON) CO.**  
Springfield, MA

**BRISTOL-MYERS**  
New York, NY

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

*HOW MANY MONTHS* of employment required for eligibility?

<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0		6 mos.	6 mos.		6 mos.	6 mos.		6 mos.	6 mos.		3 mos.	3 mos.	
--	---	---	--	--------	--------	--	--------	--------	--	--------	--------	--	--------	--------	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

<i>JOB-RELATED</i> courses?	Not stated			\$1,500/year			Not stated			Not stated			Not stated		
-----------------------------	------------	--	--	--------------	--	--	------------	--	--	------------	--	--	------------	--	--

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	Not stated			\$1,500/year*			Not eligible			Not eligible			Not eligible		
---------------------------------	------------	--	--	---------------	--	--	--------------	--	--	--------------	--	--	--------------	--	--

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
<i>JOB-RELATED</i> Courses	Undergraduate	75%	75%		80%	80%		100%	100%		100%	100%		75%	75%
	Graduate	75	75		80	80		100	100		100	100		100	100
	Non-credit	75	75		80	80		100	100		100	100			
	Non-college	75	75		80	80		100	100		100	100			
<i>NON-JOB-RELATED</i> Courses	Undergraduate	75%	75%		80%	80%		100%*	100%*		0%	0%		0%	0%
	Graduate	75	75		80	80		100*	100*		0	0		0	0
	Non-credit	0	0		0	0		0	0		0	0		0	0
	Non-college	0	0		0	0		0	0		0	0		0	0

Is reimbursement *CONTINGENT ON GRADE* received?

Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		"C" or better			N	N		"A" and "B" = "C" = 80% "D"					
---	---	---	--	---------------	--	--	---	---	--	--------------------------------	--	--	--	--	--

*WHEN* does Company make payment?

On enrollment

On completion

On enrollment							Part on enrollment						Y	Y	
On completion	Y	Y		Y	Y		Part on completion			Y	Y				

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		N	N		Y	Y		Y	Y	
--	---	---	--	---	---	--	---	---	--	---	---	--	---	---	--

COMMENTS:

\* Must be part of degree program

\* Must be part of degree program

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**BROCKWAY INC.**  
 Brockway, PA

**BROWN & WILLIAMSON**  
 Louisville, KY

**BROWN SHOE COMPANY**  
 St. Louis, MO

**BRUSH WELLMAN**  
 Cleveland, OH

**BUCYRUS-ERIE CO.**  
 So. Milwaukee, WI

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		0	0		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for: <i>JOB-RELATED</i> courses?	\$1,000 and 21 per year			Generally 2 or 3			Not stated			Not stated			\$100 per credit for hours; 2 courses semester or quarter		
<i>NON-JOB-RELATED</i> courses?	\$1,000 and 21 per year			2 courses						Not stated			Not stated		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		100%	100%		75%	75%				
Graduate	100	100		100	100		100	100		75	75				
Non-credit	Decided on case by case			0	0		100	100		75	75				
Non-college				0	0		100	100		75	75				
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		100%	100%		0%	0%				
Graduate	100	100		100	100		100	100		0	0				
Non-credit	0	0		0	0		100	100		0	0				
Non-college	0	0		0	0		100	100		0	0				
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		N	N		Y	Y		N	N				
WHEN does Company make payment?															
On enrollment							Part on enrollment								
On completion	Y	Y		N	N		Part on completion			Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		N	N		Y	Y		Y	Y	

COMMENTS

\* Must relate to company's needs

\* Separate policy



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**BURLINGTON INDUSTRIES**  
Greensboro, NC

**BURLINGTON NORTHERN**  
Seattle, WA

**BURNDY CORP.**  
Norwalk, CT

**BURROUGHS CORP.**  
Detroit, MI

**BUTLER MANUFACTURING**  
Kansas City, MO

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	2 mos.	2 mos.	2 mos.	0	0	0	0	0	0	3 mos.	3 mos.	3 mos.	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	2 courses	2 courses	2 courses	8 courses	8 courses	8 courses	8 courses	8 courses	8 courses	\$2,500 per year	\$2,500 per year	\$2,500 per year	None	None	None
NON-JOB-RELATED courses?	2 courses	2 courses	2 courses	8 courses	8 courses	8 courses	8 courses	8 courses	8 courses	None	None	None	None	None	None
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses															
Undergraduate	80%	80%	80%	100%	100%	100%	100%	100%	100%	90%	90%	90%	100%	100%	100%
Graduate	80	80	80	100	100	100	100	100	100	100	100	100	100	100	100
Non-credit	80	80	80	100	100	100	100	100	100	90	90	90	0	0	0
Non-college	80	80	80	100	100	100	100	100	100	90	90	90	0	0	0
NON-JOB-RELATED Courses															
Undergraduate	80%	80%	80%	100%	100%	100%	100%	100%	100%	0%	0%	0%	100%	100%	100%
Graduate	80	80	80	100	100	100	100	100	100	0	0	0	100	100	100
Non-credit	80	80	80	0	0	0	0	0	0	0	0	0	0	0	0
Non-college	80	80	80	0	0	0	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N	N	N	N	N	N	N	N	Y	Y	Y	Y	Y	Y
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**CBS Incorporated  
 New York, NY**

**CF Industries  
 Long Grove, IL**

**CFS Continental  
 Chicago, IL**

**CPC International  
 Englewood Cliffs, NJ**

**CSX Corporation  
 Richmond, VA**

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

*HOW MANY MONTHS* of employment required for eligibility?

6 mos.	6 mos.	0	0	3 mos.	3 mos.	0	0	12 mos.	12 mos.
--------	--------	---	---	--------	--------	---	---	---------	---------

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

18 credits	Not stated	\$1,500 per year	6 courses/year	3 courses/year
------------	------------	------------------	----------------	----------------

*NON-JOB-RELATED* courses?

18 credits	Not stated	\$1,500 per year	6 courses/year	3 courses/year
------------	------------	------------------	----------------	----------------

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
<i>JOB-RELATED</i> Courses	Undergraduate	75%	75%	75%	75%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Graduate	75	75	75	75	100	100	100	100	100	100	100	100	100	100
	Non-credit	75	75	0	0	100	100	100	100	100	100	100	100	100	100
	Non-college	75	75	0	0	100	100	100	100	100	100	100	100	100	100
<i>NON-JOB-RELATED</i> Courses	Undergraduate	75%	75%	75%	75%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Graduate	75	75	0	0	100	100	100	100	100	100	100	100	100	100
	Non-credit	75	75	0	0	0	0	0	0	0	0	0	100	100	100
	Non-college	75	75	0	0	0	0	0	0	0	0	0	100	100	100

Is reimbursement *CONTINGENT ON GRADE* received?

N	N	N	N	C or better	N	N	N	N
---	---	---	---	-------------	---	---	---	---

*WHEN* does Company make payment?

Prior to enrollment								
On enrollment						Y	Y	
On completion			Y	Y	Y	Y	Y	Y

Does policy *APPLY GENERALLY* to all Company divisions?

Y	Y	Y	Y	Y	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---

COMMENTS.

\* Must be related to career at CBS

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**CABOT CORPORATION**  
 Boston, MA

**CALIF. PORTLAND CEMENT**  
 Los Angeles, CA

**CAMCO INCORPORATED**  
 Houston, TX

**CAMPBELL SOUP**  
 Camden, NJ

**CAPITAL HOLDING**  
 Louisville, KY

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

*HOW MANY MONTHS* of employment required for eligibility?

<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0		0	0		6 mos.	6 mos.		0	0		0	0	
--	---	---	--	---	---	--	--------	--------	--	---	---	--	---	---	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

<i>JOB-RELATED</i> courses?	Not stated			Not stated			\$500 per year			Not stated			Not stated		
-----------------------------	------------	--	--	------------	--	--	----------------	--	--	------------	--	--	------------	--	--

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	Not stated			Not eligible			\$500 per year			Not stated			Not stated		
---------------------------------	------------	--	--	--------------	--	--	----------------	--	--	------------	--	--	------------	--	--

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%		100%	100%		50%	50%		100%	100%		100%	100%
	Graduate	100	100		100	100		50	50		100	100		100	100
	Non-credit	100	100		0	0		50	50		100	100		100	100
	Non-college	100	100		100	100		50	50		100	100		100	100
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%		0%	0%		50%	50%		100%	100%		100%	100%
	Graduate	100	100		0	0		50	50		100	100		100	100
	Non-credit	100	100		0	0		0	0		0	0		0	0
	Non-college	100	100		0	0		0	0		0	0		0	0

Is reimbursement *CONTINGENT ON GRADE* received?

Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		Y	Y		N	N		N	N		N	N	
---	---	---	--	---	---	--	---	---	--	---	---	--	---	---	--

*WHEN* does Company make payment?

On enrollment

On completion

On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y				

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		N	N	
--	---	---	--	---	---	--	---	---	--	---	---	--	---	---	--

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**CARNATION**  
 Los Angeles, CA

**CAROLINA POWER & LIGHT**  
 Raleigh, NC

**CARPENTER TECHNOLOGY**  
 Reading, PA

**CATERPILLAR TRACTOR**  
 Peoria, IL

**CECO CORPORATION**  
 Oak Brook, IL

		M	S	H	M	S	H	M	S	H	M	S	H			
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y			
HOW MANY MONTHS of employment required for eligibility?		3 mos.	3 mos.	3 mos.	6 mos.	6 mos.	6 mos.	0	0	0	0	0	0			
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
<i>JOB-RELATED</i> courses?		\$1,000/year, 6 credits			Not stated			Not stated			Not stated			Not stated		
<i>NON-JOB-RELATED</i> courses?		\$1,000/year, 6 credits			Not stated			Not stated			Not stated			Not stated		
Within these limits, what % of tuition does Company pay?																
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	70%	70%	70%	100%	100%	
	Graduate	100	100	100	100	100	100	100	100	100	70	70	70	100	100	
	Non-credit	100	100	100	100	100	100	100	100	100	70	70	70	100	100	
	Non-college	100	100	100	100	100	100	100	100	100	70	70	70	0	0	
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	70%	70%	70%	100%	100%	
	Graduate	100	100	100	100	100	100	100	100	100	70	70	70	100	100	
	Non-credit	100	100	100	100	100	100	100	100	100	0	0	0	0	0	
	Non-college	100	100	100	100	100	100	100	100	100	0	0	0	0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?		N	N	N	N	N	N	"C" or better, or satisfactory completion if non-graduate			N	N	N	N		
<i>WHEN</i> does Company make payment?																
On enrollment																
On completion		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**CENTRAL SOYA CO.**  
 Fort Wayne, IN

**CERTAINTED CORP.**  
 Valley Forge, PA

**CESSNA AIRCRAFT**  
 Wichita, KS

**CHAMPION INTERNATIONAL**  
 Stamford, CT

**CHASE MANHATTAN BANK**  
 New York, NY

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

*HOW MANY MONTHS* of employment required for eligibility?

<i>HOW MANY MONTHS</i> of employment required for eligibility?	3 mos.	3 mos.		6 mos.	6 mos.		0	0		0	0		No requirements job-related; Or if bank-related		
--	--------	--------	--	--------	--------	--	---	---	--	---	---	--	---	--	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

<i>JOB-RELATED</i> courses?	Not stated			Not stated			9 credits per			Not stated			16 credits per		
-----------------------------	------------	--	--	------------	--	--	---------------	--	--	------------	--	--	----------------	--	--

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	Not eligible			Not eligible			Not eligible			Not stated					
---------------------------------	--------------	--	--	--------------	--	--	--------------	--	--	------------	--	--	--	--	--

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%		100%	100%		75%	75%		80%	80%		50%*	50%*
	Graduate	100	100		100	100		100	100		80	80		50	50
	Non-credit	50	50		0	0		0	0		80	80		50	50
	Non-college	0	0		0	0		50	50		80	80		50	50
<i>NON-JOB-RELATED</i> Courses	Undergraduate	0%	0%		0%	0%		0%	0%		80%	80%		100†	100†
	Graduate	0	0		0	0		0	0		80	80		100	100
	Non-credit	0	0		0	0		0	0		80	80		0	0
	Non-college	0	0		0	0		0	0		80	80		0	0

Is reimbursement *CONTINGENT* ON *GRADE* received?

Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	"B" or better degree course			Satisfactory completion			Y	Y		N	N		N	N
--	-----------------------------	--	--	-------------------------	--	--	---	---	--	---	---	--	---	---

*WHEN* does Company make payment?

On enrollment

Part on enrollment

On completion

Part on completion

On enrollment															
On completion	Y	Y					Y	Y		Y	Y				

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y
--	---	---	--	---	---	--	---	---	--	---	---	--	---	---

COMMENTS

\* Clerical

\* 100% if job required

† Must be approved, job required degree

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

	CHEMICAL BANK New York, NY			CHESEBROUGH- POND'S Greenwich, CT			CHICAGO PNEUMATIC TOOL New York, NY			CHRYSLER CORPORATION Highland Park, MI			CINCINNATI MILACRON Cincinnati, OH		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?				0	0		12 mos.	12 mos.		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			3 courses/sem			\$500 per semester			1 course/semester			2 courses/semester		
<i>NON-JOB-RELATED</i> courses?	Not eligible			3 courses/sem						\$1,000 for accredited colleges; \$500 for non-accredited			Temporarily suspended		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%					100%	100%		75%	75%	
	Graduate	100	100	100	100					100	100		75	75	
	Non-credit	100	100	100	100					100	100		0	0	
	Non-college	100	100	100	100					100	100		75*	75*	
<i>NON-JOB-RELATED</i> Courses	Undergraduate	0%	0%	100%	100%					0%	0%		Same as above		
	Graduate	0	0	100	100					0	0		if degree program is job-related		
	Non-credit	0	0	0	0					0	0				
	Non-college	0	0	0	0					0	0				
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y		*A" = 100%; "B" = 75%; "C" = 75%; "D" = 0%			Y	Y		Passing grade			Passing grade		
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y					Y	Y				
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y				

COMMENTS.

\* No course limit for hourly employees

\* High school/vocational or job related



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

	CITIBANK, N.A. New York, NY			CITY FEDERAL SAVINGS & LOAN Somerville, NJ			CLARK EQUIPMENT Buchanan, MI			CLEVELAND ELEC. ILLUMINATING Cleveland, OH			CLOROX COMPANY Oakland, CA		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	3 mos.	3 mos.		12 mos.	12 mos.		0	0		0	6 mos.	3 mos.			12 mos. for non-job related courses
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	3 courses/semester			Not stated			Greater of \$750 or 12 credits			Not stated			Not stated		
<i>NON-JOB-RELATED</i> courses?	Not eligible			Not eligible			\$500 per year			Not stated			\$800 per year		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	80-90%	80-90%	100%	100%	75%	75%	75%	100%	100%	100%	100%	100%
	Graduate	100	100	80-90	80-90	100	100	75	75	75	100	100	100	100	100
	Non-credit			80-90	80-90	100	100	50	50	50	0	0	0	0	0
	Non-college			80-90	80-90	100	100	0	0	0	0	0	0	0	0
<i>NON-JOB-RELATED</i> Courses	Undergraduate	0%	0%	0%	0%	100%	100%	75%	75%	75%	80%	80%	80%	80%	80%
	Graduate	0	0	0	0	100	100	75	75	75	80	80	80	80	80
	Non-credit	0	0	0	0	100	100	50	50	50	0	0	0	0	0
	Non-college	0	0	0	0	100	100	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		Y	Y		Y	Y		"B" = 75%; "C" = 50%; "D" = 25%			"D" minimum		
WHEN does Company make payment?															
On enrollment				Part enrollment			Y	Y		Part enrollment					
On completion	Y	Y		Part completion						Part completion			Y*	Y*	Y*
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

\* Part on enrollment, part on completion for job-related courses

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**CLOW CORPORATION**  
Oakbrook, IL

**COCA-COLA COMPANY**  
Atlanta, GA

**COLEMAN CO. INC.**  
Wichita, KS

**COLGATE-PALMOLIVE**  
New York, NY

**COLUMBIA GAS**  
Wilmington, DE

	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:												
<i>JOB-RELATED</i> courses?	Not stated			\$600 per yr			\$200/year for employees			Not stated		
<i>NON-JOB-RELATED</i> courses?	Not stated			\$600 per yr			\$200/year for employees			Not eligible		
Within these limits, what % of tuition does Company pay?												
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Graduate	100	100	100	100	100	100	100	100	100	100	100
	Non-credit	0	0	0	0	0	0	0	0	0	0	0
	Non-college	100	100	0	0	100	100	100	100	100	100	100
<i>NON-JOB-RELATED</i> Courses	Undergraduate	50%	50%	100%	100%	100%	100%	0%	0%	0%	0%	0%
	Graduate	50	50	100	100	100	100	0	0	0	0	0
	Non-credit	0	0	0	0	0	0	0	0	0	0	0
	Non-college	50	50	0	0	100	100	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y		N	N		"C" or better			N	N	
WHEN does Company make payment?												
On enrollment												
On completion	Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		N	N		Y	Y		Y	Y	

COMMENTS

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**COMBUSTION  
 ENGINEERING  
 Stamford, CT**

**COMERICA INC.  
 Detroit, MI**

**COMMONWEALTH  
 EDISON  
 Chicago, IL**

**COMPUTERVISION  
 CORP.  
 Bedford, MA**

**CONDEC CORP.  
 Old Greenwich, CT**

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

*HOW MANY MONTHS* of employment required for eligibility?

<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0					6 mos.	6 mos.		0	0		0	0	
--	---	---	--	--	--	--	--------	--------	--	---	---	--	---	---	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

<i>JOB-RELATED</i> courses?	Not stated			\$1,000/year; 75% over \$1,000			3 courses/year; 8 courses			\$3,000 per year			Not stated		
-----------------------------	------------	--	--	--------------------------------	--	--	---------------------------	--	--	------------------	--	--	------------	--	--

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	Must be business related			Must be degree related			\$500 per year			Not eligible			Not eligible		
---------------------------------	--------------------------	--	--	------------------------	--	--	----------------	--	--	--------------	--	--	--------------	--	--

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%		100%	100%		90%	90%		100%	100%		100%	100%
	Graduate	100	100		100	100		90	90		100	100		100	100
	Non-credit	100	100		100	100		90	90		100	100		100	100
	Non-college	100	100		100	100		0	0		100	100		100	100
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%		100%	100%		90%	90%		0%	0%		0%	0%
	Graduate	100	100		100	100		90	90		0	0		0	0
	Non-credit	0	0		100	100		0	0		0	0		0	0
	Non-college	0	0		100	100		0	0		0	0		0	0

Is reimbursement *CONTINGENT ON GRADE* received?

Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		"C" or better			"C" or better			Y	Y		Y	Y	
---	---	---	--	---------------	--	--	---------------	--	--	---	---	--	---	---	--

*WHEN* does Company make payment?

On enrollment

On completion

On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
--	---	---	--	---	---	--	---	---	--	---	---	--	---	---	--

COMMENTS

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**CONE MILLS CORP**  
 Greensboro, NC

**CONRAC CORPORATION**  
 Stamford, CT

**CONSOLIDATED EDISON**  
 New York, NY

**CONSOLIDATED FOODS**  
 Chicago, IL

**CONSOLIDATED FREIGHTWAYS**  
 Palo Alto, CA

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

*NON-JOB-RELATED* courses?

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses Undergraduate 75% 75% Graduate 75 75 Non-credit 75 75 Non-college 75 75

*NON-JOB-RELATED* Courses Undergraduate 0% 0% Graduate 0 0 Non-credit 0 0 Non-college 0 0

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	0	0	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?	\$1,000	\$1,000	12 Credits	12 Credits	Not stated	Not stated	2-3 courses	2-3 courses	Not stated	Not stated
<i>NON-JOB-RELATED</i> courses?	Not stated	Not stated	12 credits	12 credits	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses Undergraduate	75%	75%	100%	100%	75%	75%	100%	100%	100%	100%
Graduate	75	75	100	100	75	75	100	100	100	100
Non-credit	75	75	100	100	75	75	0	0	100	100
Non-college	75	75	100	100	75	75	0	0	0	0
<i>NON-JOB-RELATED</i> Courses Undergraduate	0%	0%	100%	100%	75%	75%	0%	0%	0%	0%
Graduate	0	0	100	100	75	75	0	0	0	0
Non-credit	0	0	0	0	75	75	0	0	0	0
Non-college	0	0	0	0	75	75	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Passing grade	Passing grade	Y	Y	C or better	C or better	N	N	Y	Y
WHEN does Company make payment?										
On enrollment							Part enrollment	Part enrollment		
On completion	Y	Y	Y	Y	Y	Y	Part completion	Part completion	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	N	N	Y	Y

COMMENTS:

Prior approval for non-credit & non-college courses

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**CONSOLIDATED  
 NATURAL GAS  
 Pittsburgh, PA**

**CONSOLIDATED  
 PAPERS  
 Wisc. Rapids, WI**

**CONSUMERS POWER  
 Jackson, MI**

**CONTINENTAL  
 GROUP  
 Stamford, CT**

**CONTINENTAL  
 ILLINOIS NATIONAL  
 BANK  
 Chicago, IL**

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		0	3 mos.		0	0		3 mos.	3 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?		Not stated			\$500 per yr			9 hrs. per sem./term/quarter			\$2,500/yr graduate course			Not stated	
<i>NON-JOB-RELATED</i> courses?		Must be pre-approved			\$500 per yr			Not eligible			\$1,500/yr undergraduate course			Not stated	
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		75%	75%		75%	75%		0%	0%		100%	100%	
Graduate	100	100		75	75		75	75		0	0		100	100	
Non-credit	100	100		0	0		75	75		0	0		0	0	
Non-college	100	100		75	75		75	75		0	0		0	0	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%		75%	75%		0%	0%		100%	100%		100%	100%	
Graduate	100	100		75	75		0	0		100	100		0	0	
Non-credit	0	0		0	0		0	0		0	0		0	0	
Non-college	0	0		75	75		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N		N	N		N	N		N	N		N	N	
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**CONTINENTAL  
 STEEL  
 Kokomo, IN**

**CONTROL DATA  
 CORP.  
 Bloomington, MN**

**COOPER TIRE &  
 RUBBER  
 Findlay, OH**

**CORNING GLASS  
 Corning, NY**

**CRANE COMPANY  
 New York, NY**

	CONTINENTAL STEEL			CONTROL DATA CORP.			COOPER TIRE & RUBBER			CORNING GLASS			CRANE COMPANY		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
<i>HOW MANY MONTHS</i> of employment required for eligibility?	12 mos.	12 mos.		0	0		12 mos.	12 mos.					6* mos.	6* mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	12 credits/yr			100% first \$1,000 amount to \$2,000			Not stated			4 courses/yr			6 courses/12 mos		
<i>NON-JOB-RELATED</i> courses?	12 credits/yr			100% first \$1,000 amount to \$2,000			Not stated			Not eligible			6 courses/12 mos		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		100%	100%		100%	100%		100%	100%	
Graduate	100	100		100	100		100	100		100	100		100	100	
Non-credit	100	100		0	0		100	100		100	100		100	100	
Non-college	100	100		0	0		100	100		100	100		100	100	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		100%	100%		0%	0%		50%	50%	
Graduate	100	100		100	100		100	100		0	0		50	50	
Non-credit	0	0		0	0		100	100		0	0		0	0	
Non-college	0	0		0	0		100	100		0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		Passing grade			Y	Y		Y	Y		Y	Y	
<i>WHEN</i> does Company make payment?															
On enrollment				Y	Y		Part on enrollment								
On completion	Y	Y		Y	Y		Part on completion			Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Only domestic divisions		

COMMENTS.

\* If degree program, 12 mos

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**CROCKER BANK**  
 San Francisco, CA

**CROSS & TRECKER**  
 Bloomfield Hills, MI

**CUBIC CORPORATION**  
 San Diego, CA

**CUMMINS ENGINE**  
 Columbus, IN

**CURTISS-WRIGHT**  
 Wood-Ridge, NJ

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	3 mos.	3 mos.		12 mos.	12 mos.		6 mos.	6 mos.		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	3 courses	3 courses		Judgment of mgr.	Judgment of mgr.		Undergrad - 8 Graduate - 4	Undergrad - 8 Graduate - 4		\$1,200/yr degree sports and m	\$1,200/yr degree		4 courses 9 credits per	4 courses 9 credits per	
NON-JOB-RELATED courses?	2 courses	2 courses		Not eligible	Not eligible		Undergrad - 8 Graduate - 4	Undergrad - 8 Graduate - 4		\$1,200/yr degree	\$1,200/yr degree		Not eligible	Not eligible	
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses															
Undergraduate	100%	100%		100%	100%		75%	75%		100%	100%		100%	100%	
Graduate	100	100		100	100		100	100		100	100		100	100	
Non-credit	0	0		100	100		0	0		0	0		0	0	
Non-college	0	0		100	100		100*	100*		100	100		0	0	
NON-JOB-RELATED Courses															
Undergraduate	100%	100%		0%	0%		75%	75%		100%	100%		0%	0%	
Graduate	100	100		0	0		100	100		100	100		0	0	
Non-credit	0	0		0	0		0	0		0	0		0	0	
Non-college	0	0		0	0		0	0		100	100		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		Y	Y		Y	Y		N	N		Y	Y	
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Not applicable Subsidiary	Not applicable Subsidiary		Y	Y		Y	Y	

COMMENTS:

\* Must be bank-related

\* Professional seminars

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**CYCLOPS CORPORATION**  
 Pittsburgh, PA

**DAN RIVER INC.**  
 Greenville, SC

**DANA CORPORATION**  
 Toledo, OH

**DART & KRAFT**  
 Northbrook, IL

**DATAPOINT CORP.**  
 San Antonio, TX

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y			Y			Y			Y		
HOW MANY MONTHS of employment required for eligibility?	12 mos.						0			0			0		
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	General 8 hrs			Not applicable			Accred courses			Supervisor's approval			\$750 per 100% fee		
<i>NON-JOB-RELATED</i> courses?	Not applicable						Accred courses			Not applicable			Must be 100% fee		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	66.67%			50%			75%			100%			75%		
Graduate	66.67			50			75			100			75		
Non-credit	66.67			50			75			100			0		
Non-college	0			50			75			100			0		
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	0%						75%			0%			75%		
Graduate	0						75			0			75		
Non-credit	0						75			0			0		
Non-college	0						75			0			0		
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y			Y			N			N			N		
WHEN does Company make payment?															
On enrollment															
On completion	Y			Y			Y			Y			Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y						Most divisions			N			Y		

COMMENTS:

\* Approved by supervisor



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**DATAPRODUCTS**  
 Woodland Hills, CA

**DAYTON HUDSON**  
 Minneapolis, MN

**DAYTON MALLEABLE**  
 Dayton, OH

**DESOTO INC.**  
 Des Plaines, IL

**DEERE & COMPANY**  
 Moline, IL

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

*NON-JOB-RELATED* courses?

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses  
 Undergraduate  
 Graduate  
 Non-credit  
 Non-college

*NON-JOB-RELATED* Courses  
 Undergraduate  
 Graduate  
 Non-credit  
 Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		3 mos.	3 mos.		12 mos.	12 mos.		0	0		12 mos.	12 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	100% first \$1,000	80% to \$2,000		Not stated			Not stated			Not stated			9 credits/yr		
<i>NON-JOB-RELATED</i> courses?	Not eligible			Not eligible			Not eligible			Not stated			Not eligible		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses	100%	100%		100%	100%		100%	100%		100%	100%		100%	100%	
Undergraduate	100	100		100	100		100	100		100	100		100	100	
Graduate	0	0					100	100		100	100		67	67	
Non-credit	0	0					100	100		100	100		67	67	
Non-college	0	0					100	100		100	100		67	67	
<i>NON-JOB-RELATED</i> Courses	0%	0%		0%	0%		0%	0%		100%	100%		0%	0%	
Undergraduate	0	0		0	0		0	0		100	100		0	0	
Graduate	0	0		0	0		0	0		0	0		0	0	
Non-credit	0	0		0	0		0	0		0	0		0	0	
Non-college	0	0		0	0		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Y	Y		"C" or better			"C" or better			Y	Y		N	N	
WHEN does Company make payment?															
On enrollment													Part on enroll		
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Part on comp		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**DELTA AIR LINES**  
 Atlanta, GA

**DELUXE CHECK PRINTERS**  
 St. Paul, MN

**DENNISON MANUFACTURING**  
 Framingham, MA

**DIAMOND SHAMROCK**  
 Cleveland, OH

**DIEBOLD, INC.**  
 Canton, OH

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y	

HOW MANY MONTHS of employment required for eligibility?

HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.		3 mos.	3 mos.		0	0		12 mos.	12 mos.	
---	--------	--------	--	--------	--------	--	---	---	--	---------	---------	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

\$75 per course  
 \$225 per year

10 courses: 2 per  
 annually

\$1,500 per year

75% course non-  
 remainder on  
 completion

Not stated

NON-JOB-RELATED courses?

\$75 per course  
 \$225 per year

10 courses: 2 per  
 annually

Not stated

75% course non-  
 remainder on  
 completion

Not stated

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H
JOB-RELATED Courses	Undergraduate	50-75%	50-75%		100%	100%		100%	100%		100%	100%
	Graduate	50-75	50-75		100	100		100	100		100	100
	Non-credit	50-75	50-75		100	100		75	75		75	75
	Non-college	50-75	50-75		100	100		75	75		100	
NON-JOB-RELATED Courses	Undergraduate	50-75%	50-75%		100%	100%		100%	100%		100%	100%
	Graduate	50-75	50-75		0	0		100	100		100	100
	Non-credit	0	0		100	100		75	75		75	75
	Non-college	0	0		100	100		75	75		75	75

Is reimbursement *CONTINGENT* ON *GRADE* received?

Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Y	Y		N	N		Y	Y		N	N	
--	---	---	--	---	---	--	---	---	--	---	---	--

WHEN does Company make payment?

On enrollment

Y

On completion

Y

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y	
--	---	---	--	---	---	--	---	---	--	---	---	--

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

	DIGITAL EQUIPMENT Concord, MA		DILLINGHAM CORP. Honolulu, HI		DONNELLY (R.R.) & SONS Chicago, IL		DORSEY CORPORATION Chattanooga, TN		DOW CHEMICAL CO. Midland, MI	
	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y		Y		Y		Y		Y	
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0		6 mos.		0		6 mos.		0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?			\$400 p				Prior		7 cre	
<i>NON-JOB-RELATED</i> courses?			Not e				Not		Not	
Within these lim , what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses										
Undergraduate	100%		100%		100%		100%		100%	
Graduate	100		100		100		100		100	
Non-credit	100		100		0		100		0	
Non-college	100		100				100			
<i>NON-JOB-RELATED</i> Courses										
Undergraduate	100%		0%		100%		0%		0%	
Graduate	100		0		100		0		0	
Non-credit	100		0		0		0		0	
Non-college	100		0				0		0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N		Y		N		N		Y	
<i>WHEN</i> does Company make payment?										
On enrollment										
On completion	Y		Y		Y		Y		Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y		Y		Y		Y		Y	

COMMENTS:

\* 100% adult education, business-related

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**DOW CORNING  
 CORP  
 Midland, MI**

**DOW JONES & CO.  
 New York, NY**

**DR. PEPPER CO.  
 Dallas, TX**

**DRAVO  
 CORPORATION  
 Pittsburgh, PA**

**DRESSER  
 INDUSTRIES  
 Dallas, TX**

Which employees are *ELIGIBLE* for tuition aid?

*HOW MANY MONTHS* of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

*NON-JOB-RELATED* courses?

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses Undergraduate 90%  
 Graduate 90  
 Non-credit 90  
 Non-college 90

*NON-JOB-RELATED* Courses Undergraduate 90%  
 Graduate 90  
 Non-credit .  
 Non-college .

Is reimbursement *CONTINGENT* ON *GRADE* received?

*WHEN* does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y			Y			Y			Y		
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0			0			12 mos.			0					
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:							\$7 61								
<i>JOB-RELATED</i> courses?	Not			Not			Not elig			Only			Corpo		
<i>NON-JOB-RELATED</i> courses?	Not			Must be			Not elig			Only			Manag		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses Undergraduate	90%			100%			100%			100%			100%		
Graduate	90			100			100			100			100		
Non-credit	90			100			100			100			100		
Non-college	90			100			100			100			100		
<i>NON-JOB-RELATED</i> Courses Undergraduate	90%			100%			0%								
Graduate	90			100			0								
Non-credit	.			0			0								
Non-college	.			0			0								
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	"C" or			"C" or			Y			N			"C"		
<i>WHEN</i> does Company make payment?															
On enrollment				Y											
On completion	Y						Y			Y			Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	N			Y			Y			Y					

COMMENTS:

\* Only for pre-retirement courses.

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**DUPONT DE NEMOURS**  
 Wilmington, DE

**DUN & BRADSTREET**  
 New York, NY

**DURIRON COMPANY**  
 Dayton, OH

**E-Systems**  
 Dallas, TX

**E G & G Inc.**  
 Wellesley, MA

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		3 mos.	3 mos.		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			\$2,000/yr degree	\$1,000/yr non-		3 courses or 9 h	term, whichever is		4 courses/yr			Not stated		
<i>NON-JOB-RELATED</i> courses?	Not stated			\$2,000/yr degree	\$1,000/yr non-		Must be job-re-	degree prog		Not eligible			Not stated		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%					100%	100%		80%	80%		100%	100%	
Graduate	100	100					100	100		100	100		100	100	
Non-credit	100	100					100	100		0	0		0	0	
Non-college	100	100					100	100		0	0		0	0	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%					100%	100%		0%	0%		100%	100%	
Graduate	100	100					100	100		0	0		0	0	
Non-credit	100	100					0	0		0	0		0	0	
Non-college	100	100					0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?															
Passing grade?				N	N		100% "C" or b	undergrad; "B" or		Y	Y		Y	Y	
When does Company make payment?															
On enrollment							Part enrollment								
On completion	Y	Y		Y	Y		Part completion			Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**ENSERCH Corporation**  
 Dallas, TX

**ENSTAR Corp.**  
 Houston, TX

**EASTERN AIRLINES**  
 Miami, FL

**EASTMET CORP.**  
 Cockeysville, MD

**EATON CORPORATION**  
 Cleveland, OH

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		No plan			Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.		12 mos.	12 mos.					6 mos.	6 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?		Not stated			Not stated					8 credit hours				Not stated	
<i>NON-JOB-RELATED</i> courses?		Not stated			Not stated					8 credit hours				Not stated	
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	75%	75%		100%	100%					100%	100%		100%	100%	
Graduate	75	75		100	100					100	100		100	100	
Non-credit	75	75		0	0					100	100		100	100	
Non-college	75	75		100	100					100	100		0	0	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	0%	0%		0%	0%					0%	0%		100%	100%	
Graduate	0	0		0	0					0	0		100	100	
Non-credit	0	0		0	0					0	0		100	100	
Non-college	0	0		0	0					0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y			N						N	N				
WHEN does Company make payment?															
On enrollment															
On completion	Y			Y						Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?				Y						Y	Y		Y	Y	

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**ELCOR CORP.**  
 Midland, TX

**EMERSON ELEC. CO.**  
 St. Louis, MO

**EMHART CORPORATION**  
 Farmington, CT

**ENERGY RESERVES GROUP**  
 Wichita, KS

**ENGELHARD CORP.**  
 Edison, NJ

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H
ELCOR CORP.	Y	Y	Y
EMERSON ELEC. CO.	Y	Y	Y
EMHART CORPORATION	Y	Y	Y
ENERGY RESERVES GROUP	Y	Y	Y
ENGELHARD CORP.	Y	Y	Y

*HOW MANY MONTHS* of employment required for eligibility?

	M	S	H
ELCOR CORP.	0	0	0
EMERSON ELEC. CO.	0	0	0
EMHART CORPORATION	0	0	0
ENERGY RESERVES GROUP	6 mos.	6 mos.	6 mos.
ENGELHARD CORP.	0	0	0

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

	M	S	H
ELCOR CORP.	Not stated	Not stated	Not stated
EMERSON ELEC. CO.	Not stated	Not stated	Not stated
EMHART CORPORATION	Not stated	Not stated	Not stated
ENERGY RESERVES GROUP	Not stated	Not stated	Not stated
ENGELHARD CORP.	Not stated	Not stated	Not stated

*NON-JOB-RELATED* courses?

	M	S	H
ELCOR CORP.	Not stated	Not stated	Not stated
EMERSON ELEC. CO.	Not stated	Not stated	Not stated
EMHART CORPORATION	Not stated	Not stated	Not stated
ENERGY RESERVES GROUP	Not stated	Not stated	Not stated
ENGELHARD CORP.	Must be degree	Must be degree	Must be degree

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses

Undergraduate  
 Graduate  
 Non-credit  
 Non-college

	M	S	H
ELCOR CORP.	100%	100%	100%
EMERSON ELEC. CO.	100%	100%	50%
EMHART CORPORATION	100%	100%	100%
ENERGY RESERVES GROUP	100%	100%	100%
ENGELHARD CORP.	100%	100%	100%

*NON-JOB-RELATED* Courses

Undergraduate  
 Graduate  
 Non-credit  
 Non-college

	M	S	H
ELCOR CORP.	100%	100%	100%
EMERSON ELEC. CO.	0%	0%	0%
EMHART CORPORATION	100%	100%	0%
ENERGY RESERVES GROUP	100%	100%	100%
ENGELHARD CORP.	100%	100%	0%

Is reimbursement *CONTINGENT ON GRADE* received?

	M	S	H
ELCOR CORP.	N	N	N
EMERSON ELEC. CO.	N	N	N
EMHART CORPORATION	N	N	N
ENERGY RESERVES GROUP	Y	Y	Y
ENGELHARD CORP.	Y	Y	Y

*WHEN* does Company make payment?

On enrollment  
 On completion

	M	S	H
ELCOR CORP.	Y	Y	Y
EMERSON ELEC. CO.	Part	Part	Part
EMHART CORPORATION	Y	Y	Y
ENERGY RESERVES GROUP	Y	Y	Y
ENGELHARD CORP.	Y	Y	Y

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H
ELCOR CORP.	Y	Y	Y
EMERSON ELEC. CO.	Y	Y	Y
EMHART CORPORATION	Y	Y	Y
ENERGY RESERVES GROUP	Y	Y	Y
ENGELHARD CORP.	Y	Y	Y

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**EQUITABLE LIFE**  
 New York, NY

**ETHYL CORPORATION**  
 Richmond VA

**EUROPEAN AMER. BANK**  
 New York, NY

**EVANS PRODUCTS**  
 Portland, OR

**EVEREST & JENNINGS**  
 Camarillo, CA

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <b>ELIGIBLE</b> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.		0	0		6 mos grad.	12 mos. undergrad.		3 mos.	3 mos.		0	3 mos.	
Is there a <b>LIMIT</b> on number of courses/credits or \$'s for:															
<b>JOB-RELATED</b> courses?	Not stated			16 credits non-credit			Not stated			\$600 per year			1-3 courses: 2-12		
<b>NON-JOB-RELATED</b> courses?	Not stated			16 credits degree			Not eligible			\$600 per year			Not eligible		
Within these limits, what % of tuition does Company pay?															
<b>JOB-RELATED</b> Courses															
Undergraduate	80%	80%		100%	100%		100%	100%		100%	100%		100%	100%	
Graduate	80	80		100	100		100	100		100	100		100	100	
Non-credit	0	0		100	100		100	100		0	0		100	100	
Non-college	80	80		100	100		100	100		0	0		100	100	
<b>NON-JOB-RELATED</b> Courses															
Undergraduate	80%	80%		100%	100%		0%	0%		100%	100%		0%	0%	
Graduate	80	80		100	100		0	0		100	100		0	0	
Non-credit	0	0		0	0		0	0		0	0		0	0	
Non-college				0	0		0	0		0	0		0	0	
Is reimbursement <b>CONTINGENT ON GRADE</b> received?	N	N		Passing			N	N		Y	Y		Passing		
WHEN does Company make payment?															
On enrollment	Part on enrollment												Y	Y	
On completion	Part on completion			Y	Y		Y	Y		Y	Y			Y	
Does policy <b>APPLY GENERALLY</b> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

\* \$1,500 maximum management employees. \$500 for others



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

	EX-CELLO CORP. Troy, MI		EXXON CORPORATION New York, NY		FAIRCHILD INDUSTRIES Germantown, MD		FEDERAL EXPRESS Memphis, TN		FEDERAL PAPER BOARD CO. Montvale, NJ	
	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0	0	0	6 mos.	6 mos.	12 mos.	12 mos.		
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?	Not applicable	Not applicable	Not applicable	Not applicable	18 credits	18 credits	3 courses, \$1,000	3 courses, \$1,000	\$1,000 per year	\$1,000 per year
<i>NON-JOB-RELATED</i> courses?	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	3 courses, \$1,000	3 courses, \$1,000		
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Graduate	100	100	100	100	100	100	100	100	100
	Non-credit	100	100	100	100	100	100	100	100	100
	Non-college	0	0	100	100	100	100	100	100	100
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%	0%	0%	0%	100%	100%	100%	100%
	Graduate	100	100	0	0	0	100	100	100	100
	Non-credit	100	100	0	0	0	0	0	0	0
	Non-college	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N	N	N	Y	Y	N	N	Y	Y
<i>WHEN</i> does Company make payment?										
On enrollment										
On completion			Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

	FEDERAL-MOGUL Detroit, MI		FEDERATED DEPARTMENT STORES Cincinnati, OH		FERRO CORP. Cleveland, OH		FIELDCREST MILLS Eden, NC		FIRESTONE TIRE Akron, OH	
	M	S	M	S	M	S	M	S	M	S

Which employees are *ELIGIBLE* for tuition aid?

	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
--	---	---	---	---	---	---	---	---	---	---

HOW MANY MONTHS of employment required for eligibility?

	12 mos.		0		0		12 mos.	12 mos.	0	
--	---------	--	---	--	---	--	---------	---------	---	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

	\$1,000		2 courses		2 courses		\$1,000		6 semesters undergraduate	
--	---------	--	-----------	--	-----------	--	---------	--	---------------------------	--

NON-JOB-RELATED courses?

			2 courses		None		None		None	
--	--	--	-----------	--	------	--	------	--	------	--

Within these limits, what % of tuition does Company pay?

		FEDERAL-MOGUL	FEDERATED DEPARTMENT STORES	FERRO CORP.	FIELDCREST MILLS	FIRESTONE TIRE
JOB-RELATED Courses	Undergraduate	80%	75%	100%	90%	100%
	Graduate	80	75	100	90	
	Non-credit		75	0	0	
	Non-college		75	0	0	
NON-JOB-RELATED Courses	Undergraduate		75%	0%	0%	0%
	Graduate		75	0	0	0
	Non-credit		0	0	0	0
	Non-college		0	0	0	0

Is reimbursement *CONTINGENT* ON GRADE received?

	Y		75% 50%	Y	Y	Y
--	---	--	------------	---	---	---

WHEN does Company make payment?

On enrollment

On completion

On enrollment						
On completion	Y		Y	Y	Y	Y

Does policy *APPLY GENERALLY* to all Company divisions?

	Y		Y	Y	Y	Y
--	---	--	---	---	---	---

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**FIRST BOSTON  
 CORP.  
 New York, NY**

**FIRST MISSISSIPPI  
 CORP.  
 Jackson, MS**

**FIRST NAT'L BANK  
 OF CHICAGO  
 Chicago, IL**

**FIRST NATIONAL  
 SUPERMARKETS  
 Maple Hts., OH**

**FIRST  
 PENNSYLVANIA  
 BANK  
 Philadelphia, PA**

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>HOW MANY MONTHS</i> of employment required for eligibility?	12 mos.	12 mos.	12 mos.	0	0	0	0	0	0	12 mos.	12 mos.	12 mos.	12 mos.	12 mos.	12 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?				Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	2 courses	2000	2000	Full-time - 3 courses	3 courses	1000
<i>NON-JOB-RELATED</i> courses?				Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	80%	80%	80%
Graduate	100	100	100	100	100	100	100	100	100	100	100	100	80	80	80
Non-credit	0	0	0	100	100	100	0	0	0	100	100	100	100*	100*	100*
Non-college	0	0	0	100	100	100	0	0	0	100	100	100	100*	100*	100*
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%	100%	0%	0%	0%	100%	100%	100%	0%	0%	0%	0%	0%	0%
Graduate	100	100	100	0	0	0	100	100	100	0	0	0	0	0	0
Non-credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-college	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Y	Y	Y	Y	Y	Y	100% or better	100% or better	100% or better	Y	Y	Y	N	N	N
<i>WHEN</i> does Company make payment?															
On enrollment															
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

\* With qualifications

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**FIRST UNION  
 NATIONAL BANK  
 Charlotte, NC**

**FLEMING  
 COMPANIES  
 Oklahoma City, OK**

**FLICKINGER (S.M.)  
 West Seneca, NY**

**FLORIDA POWER  
 & LIGHT CO.  
 Juno Beach, FL**

**FLUKE (JOHN) MFG.  
 Everett, WA**

Which employees are *ELIGIBLE* for tuition aid?

*HOW MANY MONTHS* of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

*NON-JOB-RELATED* courses?

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses Undergraduate 100%  
 Graduate 100  
 Non-credit 100  
 Non-college 100

*NON-JOB-RELATED* Courses Undergraduate 0%  
 Graduate 0  
 Non-credit 0  
 Non-college 0

Is reimbursement *CONTINGENT ON GRADE* received? Y

*WHEN* does Company make payment?  
 On enrollment  
 On completion Y

Does policy *APPLY GENERALLY* to all Company divisions? Y

	FIRST UNION NATIONAL BANK Charlotte, NC	FLEMING COMPANIES Oklahoma City, OK	FLICKINGER (S.M.) West Seneca, NY	FLORIDA POWER & LIGHT CO. Juno Beach, FL	FLUKE (JOHN) MFG. Everett, WA
Which employees are <i>ELIGIBLE</i> for tuition aid?	M	M	M	M	M
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0	0	6 mos.	6 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:					
<i>JOB-RELATED</i> courses?	\$5			2 col	
<i>NON-JOB-RELATED</i> courses?				2 col	
Within these limits, what % of tuition does Company pay?					
<i>JOB-RELATED</i> Courses Undergraduate	100%	75%	50%	100%	100%
Graduate	100	75	50	100	100
Non-credit	100	75	50	100	100
Non-college	100	75	50	100	100*
<i>NON-JOB-RELATED</i> Courses Undergraduate	0%	75%	0%	100%	100%
Graduate	0	75	0	100	100
Non-credit	0	75	0	100	0
Non-college	0	0	0	100	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y		Y	Must meet over per
<i>WHEN</i> does Company make payment?					
On enrollment					
On completion	Y	Y	Y	Y*	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y

COMMENTS:

\* Payroll deduction available on registration.

\* Approved business, technical, correspondence schools

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**FLUOR CORP.**  
Irvine, CA

**FORD MOTOR CO.**  
Dearborn, MI

**FOSTER WHEELER ENERGY**  
Livingston, NJ

**FOXBORO CO.**  
Foxboro, MA

**FREEPORT-McMORAN INC.**  
New York, NY

Which employees are **ELIGIBLE** for tuition aid?

Y

Y

Y

Y

Y

Y

Y

Y

Y

Y

**HOW MANY MONTHS** of employment required for eligibility?

Limit of 18 months  
first 18 mos. only

0

0

0

0

0

0

0

0

Is there a **LIMIT** on number of courses/credits or \$'s for:

**JOB-RELATED** courses?

Reimbursement of costs at 100%

3 courses per year; limit for hourly employees

Not applicable

Determined by job performance

2 courses/yr.

**NON-JOB-RELATED** courses?

Not applicable

Not applicable

Not applicable

Must be related to career in company

Not eligible

Within these limits, what % of tuition does Company pay?

**JOB-RELATED** Courses  
 Undergraduate 100% 100%  
 Graduate 100 100  
 Non-credit 0 0  
 Non-college 100 100

100% 100%  
 100 100  
 0 0  
 0 0

75% 75%  
 75 75  
 75 75  
 75 75

100% 100%  
 100 100  
 100 100  
 100 100

100% 100%  
 100 100  
 100 100  
 100 100

**NON-JOB-RELATED** Courses  
 Undergraduate 0% 0%  
 Graduate 0 0  
 Non-credit 0 0  
 Non-college 0 0

0% 0%  
 0 0  
 0 0  
 0 0

0% 0%  
 0 0  
 0 0  
 0 0

100% 100%  
 100 100  
 0 0  
 100 100

0% 0%  
 0 0  
 0 0  
 0 0

Is reimbursement **CONTINGENT ON GRADE** received?

Y

Y

N

N

N

N

N

N

N

N

**WHEN** does Company make payment?

On enrollment

Y

Y

On completion

Y

Y

Y

Y

Y

Y

Y

Y

Does policy **APPLY GENERALLY** to all Company divisions?

Y

Y

Y

Y

Y

Y

Y

Y

Y

Y

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**FRONTIER AIRLINES**  
 Denver, CO

**FRUEHAUF CORP.**  
 Detroit, MI

**GATX Corp.**  
 Chicago, IL

**GCA Corp.**  
 Bedford, MA

**GF Business Equip.**  
 Youngstown, OH

Which employees are *ELIGIBLE* for tuition aid?

*HOW MANY MONTHS* of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:  
*JOB-RELATED* courses?

*NON-JOB-RELATED* courses?

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses Undergraduate 100%  
 Graduate 100%  
 Non-credit 100%  
 Non-college 100%

*NON-JOB-RELATED* Courses Undergraduate 0%  
 Graduate 0%  
 Non-credit 0%  
 Non-college 0%

Is reimbursement *CONTINGENT ON GRADE* received?

*WHEN* does Company make payment?  
 On enrollment  
 On completion

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0	6 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for: <i>JOB-RELATED</i> courses?	Discretion of supervisor	Discretion of supervisor	Not stated
<i>NON-JOB-RELATED</i> courses?	Not eligible	Not eligible	Not stated
Within these limits, what % of tuition does Company pay?			
<i>JOB-RELATED</i> Courses Undergraduate	100%	100%	100%
Graduate	100	100	100
Non-credit	100	100	0
Non-college	100	100	0
<i>NON-JOB-RELATED</i> Courses Undergraduate	0%	0%	100%
Graduate	0	0	100
Non-credit	0	0	0
Non-college	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N	N
<i>WHEN</i> does Company make payment? On enrollment	Y	Y	Y
On completion	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**GPU Service Corp.**  
 Parsippany, NJ

**GTE Service Corp.**  
 Stamford, CT

**GANNETT COMPANY**  
 Rochester, NY

**GENERAL AMERICAN  
 LIFE INSURANCE**  
 St. Louis, MO

**GENERAL  
 AUTOMATION**  
 Anaheim, CA

Which employees are *ELIGIBLE* for tuition aid?

	GPU Service Corp. Parsippany, NJ	GTE Service Corp. Stamford, CT	GANNETT COMPANY Rochester, NY	GENERAL AMERICAN LIFE INSURANCE St. Louis, MO	GENERAL AUTOMATION Anaheim, CA
Which employees are <i>ELIGIBLE</i> for tuition aid?	M, S, H	M, S, H	M, S, H	M, S, H	M, S, H
HOW MANY MONTHS of employment required for eligibility?	6 mos.	0	6 mos.	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:					
<i>JOB-RELATED</i> courses?	Not stated	Not stated	\$500 per semester	Not stated	Not stated
<i>NON-JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	Not stated	\$1,200 per semester
Within these limits, what % of tuition does Company pay?					
<i>JOB-RELATED</i> Courses					
Undergraduate	85%	100%	100%	50%	100%
Graduate	85	100	100	50	100
Non-credit	85	75	50	50	100
Non-college	85	100	100	50	100
<i>NON-JOB-RELATED</i> Courses					
Undergraduate	0%	100%	0%	50%	100%
Graduate	0	100	0	50	100
Non-credit	0	0	0	50	0
Non-college	0	0	0	50	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Partial	100% 75% 75%	N	N	100% 50%
WHEN does Company make payment?					
Both reimbursement and on enrollment	Both reimbursement and on enrollment	Varies by plan	Y	Y	Y
On completion			Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y

COMMENTS:

\* Payments also include 50% required texts

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**GENERAL BINDING**  
 Northbrook, IL

**GENERAL DYNAMICS**  
 St. Louis, MO

**GENERAL ELECTRIC**  
 Fairfield, CT

**GENERAL FOODS**  
 White Plains, NY

**GENERAL HOST**  
 Stamford, CT

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y			Y			Y			Y		
HOW MANY MONTHS of employment required for eligibility?	12 mos.			0			6 mos.			0			0		
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?				Not e			\$1,200/ & hou								
<i>NON-JOB-RELATED</i> courses?				Not e			\$1,200/ & hou								
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%			100%			100%			100%			100%		
Graduate	100			100			100			100			100		
Non-credit	100			100			0			100			0		
Non-college	100			100			0			100			0		
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	0%			0%			100%			0%			0%		
Graduate	0			0			100			0			0		
Non-credit	0			0			0			0			0		
Non-college	0			0			0			0			0		
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	100%						Y						N		
50%				N											
WHEN does Company make payment?															
On enrollment															
On completion	Y			Y			Y			Y			Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y			Y			Y			Y			Y		

COMMENTS:



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**GENERAL MILLS**  
 Minneapolis, MN

**GENERAL MOTORS**  
 Detroit, MI

**GENERAL REFRACTORIES**  
 Bala Cynwyd, PA

**GENERAL REINSURANCE**  
 Greenwich, CT

**GENERAL TIRE & RUBBER**  
 Akron, OH

Which employees are *ELIGIBLE* for tuition aid?

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

HOW MANY MONTHS of employment required for eligibility?

HOW MANY MONTHS of employment required for eligibility?	0	0	0	0	6 mos.	6 mos.	6 mos.	6 mos.	0	0
---	---	---	---	---	--------	--------	--------	--------	---	---

Is there a *LIMIT* on number of courses/credits or \$'s for:

	M	S	M	S	M	S	M	S	M	S
<i>JOB-RELATED</i> courses?	Division dependent	Division dependent	12 credits	12 credits	\$1,000 per year	\$1,000 per year	6 credits/year	6 credits/year	Not stated	Not stated

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	50% if partially job-related	50% if partially job-related	Not stated	Not stated	\$1,000 per year	\$1,000 per year	Not stated	Not stated	Not stated	Not stated
---------------------------------	------------------------------	------------------------------	------------	------------	------------------	------------------	------------	------------	------------	------------

Within these limits, what % of tuition does Company pay?

	M	S	M	S	M	S	M	S	M	S	
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	100%	100%	90%	90%	100%	100%
	Graduate	100	100	100	100	100	100	90	90	100	100
	Non-credit	100	100	100	100	100	100	90	90	75	75
	Non-college	100	100	100	100	100	100	90*	90*	75	75
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%	0%	0%	100%	100%	0%	0%	Must be company	Must be company
	Graduate	100	100	0	0	0	0	0	0	Must be company	Must be company
	Non-credit	50	50	0	0	0	0	0	0	0%	0%
	Non-college	50	50	0	0	0	0	0	0	0	0

Is reimbursement *CONTINGENT* ON *GRADE* received?

Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Y	Y	Passing grade	Passing grade	Y	Y	N	N	Y	Y
--	---	---	---------------	---------------	---	---	---	---	---	---

WHEN does Company make payment?

On enrollment	Part on enrollment	Part on enrollment	Part on enrollment	Part on enrollment	Part on enrollment	Part on enrollment	70% on enrollment	70% on enrollment	Part on enrollment	Part on enrollment
On completion	Part on completion	Part on completion	Part on completion	Part on completion	Part on completion	Part on completion	20% on completion	20% on completion	Part on completion	Part on completion

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
--	---	---	---	---	---	---	---	---	---	---

COMMENTS:

\*\$1,000 if regionally accredited; \$500 if not regionally accredited

\* Must be accredited business or high school

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**GENESCO, INC.**  
 Nashville, TN

**GENSTAR CORP.**  
 San Francisco, CA

**GEORGIA-PACIFIC**  
 Atlanta, GA

**GEOSOURCE INC.**  
 Houston, TX

**GETTY OIL CO.**  
 Los Angeles, CA

Which employees are **ELIGIBLE** for tuition aid?

**HOW MANY MONTHS** of employment required for eligibility?

Is there a **LIMIT** on number of courses/credits or \$'s for:

**JOB-RELATED** courses?

**NON-JOB-RELATED** courses?

Within these limits, what % of tuition does Company pay?

**JOB-RELATED** Courses  
 Undergraduate  
 Graduate  
 Non-credit  
 Non-college

**NON-JOB-RELATED** Courses  
 Undergraduate  
 Graduate  
 Non-credit  
 Non-college

Is reimbursement **CONTINGENT ON GRADE** received?

**WHEN** does Company make payment?

On enrollment

On completion

Does policy **APPLY GENERALLY** to all Company divisions?

	GENESCO, INC. Nashville, TN	GENSTAR CORP. San Francisco, CA	GEORGIA-PACIFIC Atlanta, GA	GEOSOURCE INC. Houston, TX	GETTY OIL CO. Los Angeles, CA
Which employees are <b>ELIGIBLE</b> for tuition aid?	M	M	M	M	M
<b>HOW MANY MONTHS</b> of employment required for eligibility?	0	0	12 mos. 12 mos.	0	0
Is there a <b>LIMIT</b> on number of courses/credits or \$'s for:					
<b>JOB-RELATED</b> courses?	Discretion of supervisor	Discretion of supervisor	Discretion of supervisor	\$750 per yr	Not stated
<b>NON-JOB-RELATED</b> courses?	Not eligible	Not eligible	Not eligible	Not eligible	Not eligible
Within these limits, what % of tuition does Company pay?					
<b>JOB-RELATED</b> Courses					
Undergraduate	100%	100%	100%	100%	75%
Graduate	100	100	100	100	75
Non-credit	100	100	100	0	75
Non-college	100	100	100	0	75
<b>NON-JOB-RELATED</b> Courses					
Undergraduate	0%	0%	0%	0%	0%
Graduate	0	0	0	0	0
Non-credit	0	0	0	0	0
Non-college	0	0	0	0	0
Is reimbursement <b>CONTINGENT ON GRADE</b> received?	Passing grade	Passing grade	N	Y	"C" or better
<b>WHEN</b> does Company make payment?					
On enrollment	Y	Y	Y	Y	Y
On completion	Y	Y	Y	Y	Y
Does policy <b>APPLY GENERALLY</b> to all Company divisions?	Y	Y	Y	Y	Y

COMMENTS:

\* Remaining 25% upon completion of degree

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**GIANT FOOD INC.**  
 Washington, DC

**GIDDINGS & LEWIS**  
 Fond du Lac, WI

**GILBERT/  
 COMMONWEALTH**  
 Reading, PA

**GILLETTE COMPANY**  
 Boston, MA

**GLEASON WORKS**  
 Rochester, NY

Which employees are *ELIGIBLE* for tuition aid?

*HOW MANY MONTHS* of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

*NON-JOB-RELATED* courses?

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses Undergraduate 50%  
 Graduate 50  
 Non-credit 50  
 Non-college 50

*NON-JOB-RELATED* Courses Undergraduate 50%  
 Graduate 50  
 Non-credit 50  
 Non-college 50

Is reimbursement *CONTINGENT ON GRADE* received?

*WHEN* does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
<i>HOW MANY MONTHS</i> of employment required for eligibility?	12 mos.	12 mos.		12 mos.	12 mos.		0	0		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	\$500 per yr.	\$500 per yr.		Not stated	Not stated		Not stated	Not stated		Not stated	Not stated		2 courses/yr.	2 courses/yr.	
<i>NON-JOB-RELATED</i> courses?	\$500 per yr.	\$500 per yr.		Not stated	Not stated		Not stated	Not stated		Not stated	Not stated		2 courses/yr.	2 courses/yr.	
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses Undergraduate	50%	50%		100%	100%		100%	100%		100%	100%		100%	100%	
Graduate	50	50		100	100		100	100		100	100		100	100	
Non-credit	50	50		100	100		100	100		100	100		0	0	
Non-college	50	50					100	100		100	100		0	0	
<i>NON-JOB-RELATED</i> Courses Undergraduate	50%	50%		100%	100%		0-50%	0-50%		100%	100%		100%	100%	
Graduate	50	50		100	100		0-50	0-50		100	100		100	100	
Non-credit	50	50		100	100		0-50	0-50					0	0	
Non-college	50	50					0-50	0-50					0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y		50%-100%	50%-100%		N	N		N	N		N	N	
<i>WHEN</i> does Company make payment?															
On enrollment										Part on	Part on				
On completion	Y	Y		Y	Y		Y	Y		Part on	Part on		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**GLOBE NEWSPAPER**  
 Boston, MA

**GOODRICH (B.F.)**  
 Akron, OH

**GOODYEAR**  
**TIRE & RUBBER**  
 Akron, OH

**GOULD INC.**  
 Rolling Meadows, IL

**GRACE (W.R.)**  
 New York, NY

Which employees are *ELIGIBLE* for tuition aid?

*HOW MANY MONTHS* of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

*NON-JOB-RELATED* courses?

Within these limits, what % of tuition does Company pay?

	Undergraduate	50%
<i>JOB-RELATED</i> Courses	Graduate	50
	Non-credit	50
	Non-college	50
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%
	Graduate	100
	Non-credit	100
	Non-college	100

Is reimbursement *CONTINGENT* ON *GRADE* received?

*WHEN* does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y			Y			Y			Y		
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0						0			0			0		
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?															
<i>NON-JOB-RELATED</i> courses?															
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
<i>NON-JOB-RELATED</i> Courses															
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N						N								
<i>WHEN</i> does Company make payment?															
On enrollment															
On completion				Y			Y			Y			Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y			Y			Y			Y			Y		

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**GRACO INC.**  
 Golden Valley, MN

**GRANITEVILLE CO.**  
 Graniteville, SC

**GREAT ATLANTIC & PACIFIC TEA**  
 Montvale, NJ

**GREAT NORTHERN NEKOOSA CORP.**  
 Stamford, CT

**GREAT WESTERN SAVINGS**  
 Northridge, CA

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Program only			No plan			Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	2 mos.	2 mos.								3 mos.	3 mos.		12 mos.	12 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?		Not stated								6 credits per yr.			\$1,000/year		
<i>NON-JOB-RELATED</i> courses?		Not stated								Not stated			Not eligible		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%								100%	100%		60%	60%	
Graduate	100	100								100	100		60	60	
Non-credit	100	100								100	100				
Non-college	100	100								100	100				
<i>NON-JOB-RELATED</i> Courses										0%	0%		0%	0%	
Undergraduate	100%	100%								0	0		0	0	
Graduate	100	100								0	0		0	0	
Non-credit	100	100								0	0		0	0	
Non-college	100	100								0	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N								N	N		Y	Y	
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y								Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y								Y	Y		Y	Y	

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**GRUMMAN  
AEROSPACE  
Bethpage, NY**

**GULF + WESTERN  
New York, NY**

**GULF OIL CORP.  
Pittsburgh, PA**

**HALLIBURTON CO.  
Dallas, TX**

**HAMMERMILL PAPER  
Erie, PA**

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		0	0		0	0		12 mos.	12 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	18 credits			100% to \$450; 75% over \$450.			Not stated			\$750 per year			Not stated		
<i>NON-JOB-RELATED</i> courses?	18 credits			Not eligible			Not eligible			Course must help for better job in company			Not eligible		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		/			75%	75%		100%	100%		100%	100%	
Graduate	100	100					100	100		100	100		100	100	
Non-credit	0	0								100	100		100	100	
Non-college	0	0								100	100		100	100	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%					0%	0%		100%	100%		0%	0%	
Graduate	100	100					0	0		100	100		0	0	
Non-credit	0	0					0	0		0	0		0	0	
Non-college	0	0					0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	100%	75% - "A", 85% - "B", 75% - "C"		N	N		N	N		N	N		Y	Y	
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		N	N	

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**HANDY & HARMAN**  
 New York, NY

**HARPER & ROW**  
 New York, NY

**HARRIS CORP.**  
 Melbourne, FL

**HART SCHAFFNER & MARX**  
 Chicago, IL

**HARTE-HANKS COMMUNICATIONS**  
 San Antonio, TX

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	6 mos.	6 mos.	0	0	3 mos.	3 mos.	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
JOB-RELATED courses?	Not stated	Not stated	\$1,000/year	\$1,000/year	2 courses/year	2 courses/year	\$2,000 limit per year	\$2,000 limit per year	Not stated	Not stated
NON-JOB-RELATED courses?	Not stated	Not stated	Not stated	Not stated	2 courses/year	2 courses/year	Must be a 4-yr program, \$2,000/year	Must be a 4-yr program, \$2,000/year	Not stated	Not stated
Within these limits, what % of tuition does Company pay?										
JOB-RELATED Courses										
Undergraduate	75%	75%	100%	100%	75%	75%			100%	100%
Graduate	75	75	100	100	100	100			100	100
Non-credit	75	75	100	100	0	0			100	100
Non-college	75	75	100	100	0	0			100	100
NON-JOB-RELATED Courses										
Undergraduate	0%	0%	0%	0%	75%	75%			0%	0%
Graduate	0	0	0	0	100	100			0	0
Non-credit	0	0	0	0	0	0			0	0
Non-college	0	0	0	0	0	0			0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?										
	Passing grade	Passing grade	Passing grade	Passing grade	N	N	Y	Y	Y	Y
WHEN does Company make payment?										
On enrollment	Y	Y	50% on enrollment	50% on enrollment	Y	Y	Y	Y	Y	Y
On completion			50% on completion	50% on completion	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	N	N	N	N

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**HARVEY HUBBELL**  
 Orange, CT

**HEINZ USA**  
 Pittsburgh, PA

**HERCULES INC.**  
 Wilmington, DE

**HERMAN MILLER**  
 Zeeland, MI

**HEUBLEIN INC.**  
 Farmington, CT

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0	0	3 mos.	3 mos.	3 mos.	0	0	0	6 mos.	6 mos.	6 mos.	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for <i>JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	6 credits	6 credits	6 credits	Not stated	Not stated	Not stated	\$1,000	\$1,000	\$1,000	7 credits	7 credits	7 credits
<i>NON-JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	6 credits	6 credits	6 credits	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Graduate	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Non-credit	70	70	70	100	100	100	75	75	75	75	75	75	100	100	100
Non-college	70	70	70	100	100	100	75	75	75	75	75	75	100	100	100
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%	100%	100%	100%	100%	0%	0%	0%	100%	100%	100%	0%	0%	0%
Graduate	100	100	100	100	100	100	0	0	0	100	100	100	0	0	0
Non-credit	0	0	0	100	100	100	0	0	0	0	0	0	0	0	0
Non-college	0	0	0	100	100	100	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y	Y	N	N	N	Y	Y	Y	N	N	N	Y	Y	Y
<i>WHEN</i> does Company make payment?															
On enrollment													Y	Y	Y
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y			
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**HEWLETT-PACKARD**  
 Palo Alto, CA

**HEXCEL CORP.**  
 San Francisco, CA

**HOLIDAY INNS**  
 Memphis, TN

**HOME INSURANCE**  
 New York, NY

**HOME LIFE INSURANCE**  
 New York, NY

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		3 mos.	3 mos.		0	0		3 mos.	3 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?		Not eligible			Not eligible		\$575 per year			4 courses/yr			15 credits		
<i>NON-JOB-RELATED</i> courses?		Not eligible			Not eligible		Not eligible			4 courses/yr			Not eligible		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%					Based on grade			100%	100%	
Graduate	100	100		100	100					Based on grade			100	100	
Non-credit	100	100		0	0					Based on grade			Discretion	Discretion	
Non-college	0	0		0	0					Based on grade			Discretion	Discretion	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	0%	0%		0%	0%		0%	0%		Based on grade			0%	0%	
Graduate	0	0		0	0		0	0		Based on grade			0	0	
Non-credit	0	0		0	0		0	0		0%	0%		0	0	
Non-college	0	0		0	0		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?		C or better			C or better		Y	Y		Y	Y		Y	Y	
WHEN does Company make payment?															
On enrollment													Part on enroll		
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Part on comp		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		N	N		Y	Y		Y	Y	

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**HONEYWELL INC.**  
 Minneapolis, MN

**HOOVER UNIVERSAL**  
 Ann Arbor, MI

**HORMEL (GEO. A.)**  
 Austin, MN

**HOUGHTON MIFFLIN**  
 Boston, MA

**HUGHES TOOL CO.**  
 Spring, TX

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	1 mo.	1 mo.	6 mos.	6 mos.	6 mos.	6 mos.	6 mos.	6 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	Not stated	—	—	100% if req'd by management otherwise 75%	—	\$500 per sem.	—
<i>NON-JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	Not stated	—	—	Based on years of service	—	Not stated	—
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses										
Undergraduate	100%	100%	100%	100%	80%	80%	—	—	100%	100%
Graduate	100	100	100	100	80	80	—	—	100	100
Non-credit	100	100	100	100	80	80	—	—	0	0
Non-college	100	100	100	100	80	80	—	—	0	0
<i>NON-JOB-RELATED</i> Courses										
Undergraduate	100%	100%	100%	100%	0%	0%	—	—	0%	0%
Graduate	100	100	100	100	0	0	—	—	0	0
Non-credit	100	100	0	0	0	0	—	—	0	0
Non-college	100	100	0	0	0	0	—	—	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N	Y	Y	N	N	Passing grade	Passing grade	Y	Y
WHEN does Company make payment?										
On enrollment			Part on enroll	Part on enroll						
On completion	Y	Y	Part on comp	Part on comp	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**HUMANA INC.**  
 Louisville, KY

**HUTTON (E.F.) & CO.**  
 New York, NY

**IBM Corporation**  
 Armonk, NY

**IC Industries**  
 Chicago, IL

**ITT Corporation**  
 New York, NY

Which employees are *ELIGIBLE* for tuition aid?

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

*HOW MANY MONTHS* of employment required for eligibility?

<i>HOW MANY MONTHS</i> of employment required for eligibility?	12 mos.	12 mos.	3 mos.	3 mos.	0	0	6 mos.	6 mos.	0	0
--	---------	---------	--------	--------	---	---	--------	--------	---	---

Is there a *LIMIT* on number of courses/credits or \$'s for:

	M	S	M	S	M	S	M	S	M	S
<i>JOB-RELATED</i> courses?	\$1,000/year	\$500 for part-time employees	\$2,500 per employee	\$2,500 per employee	Not stated	Not stated	Not stated	Not stated	18 credits	18 credits
<i>NON-JOB-RELATED</i> courses?	Must be work-related degree program	Must be work-related degree program	\$2,500 per employee	\$2,500 per employee	Must be job-related degree program	Must be job-related degree program	Not eligible	Not eligible	18 credits	18 credits

Within these limits, what % of tuition does Company pay?

	M	S	M	S	M	S	M	S	M	S
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Graduate	100	100	100	100	100	100	100	100	100
	Non-credit	0	0	0	0	0	0	100	100	100
	Non-college	0	0	0	0	100	100	100	100	100
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	100%	100%			
	Graduate	100	100	100	100	100	100			
	Non-credit	0	0	0	0	0	0			
	Non-college	0	0	0	0	0	0			

Is reimbursement *CONTINGENT ON GRADE* received?

Is reimbursement <i>CONTINGENT ON GRADE</i> received?	"C" or better	"C" or better	N	N	Passing Grade	Passing Grade	N	N	Y	Y
---	---------------	---------------	---	---	---------------	---------------	---	---	---	---

*WHEN* does Company make payment?

On enrollment  
 On completion

On enrollment	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	N	N	Y	Y
--	---	---	---	---	---	---	---	---	---	---

COMMENTS:

\* Must be job-related degree program

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**ILLINOIS TOOL  
 WORKS  
 Chicago, IL**

**IMPERIAL SAVINGS &  
 LOAN ASSOC.  
 San Diego, CA**

**INGERSOLL-RAND  
 Woodcliff Lake, NJ**

**INLAND STEEL CO.  
 Chicago, IL**

**INSILCO CORP.  
 Meriden, CT**

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y			Y			Y			Y		

*HOW MANY MONTHS* of employment required for eligibility?

<i>HOW MANY MONTHS</i> of employment required for eligibility?	0			0			0			0			3 mos.		
--	---	--	--	---	--	--	---	--	--	---	--	--	--------	--	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

<i>JOB-RELATED</i> courses?	Not stated			\$2000			Not stated			6 credits			Not stated		
-----------------------------	------------	--	--	--------	--	--	------------	--	--	-----------	--	--	------------	--	--

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	Not stated			Not stated			Not stated			Not stated			Not stated		
---------------------------------	------------	--	--	------------	--	--	------------	--	--	------------	--	--	------------	--	--

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses

	Undergraduate	Graduate	Non-credit	Non-college
M	100%	100%	100	100
S	100	100	100	100
H	100	100	100	100

M	100%	100%	100	100
S	100	100	100	100
H	100	100	100	100

M	80%	80%	80	50
S	100	100	80	50
H	80	80	80	50

M	100%	100%	100	100
S	100	100	100	100
H	0	0	0	0

M	100%	100%	100	100
S	100	100	100	100
H	0	0	0	0

M	100%	100%	100	100
S	100	100	100	100
H	100	100	100	100

*NON-JOB-RELATED* Courses

	Undergraduate	Graduate	Non-credit	Non-college
M	100%	100%	0	0
S	100	100	0	0
H	0	0	0	0

M	100%	100%	0	0
S	100	100	0	0
H	0	0	0	0

M	0%	0%	0	0
S	0	0	0	0
H	0	0	0	0

M	80%	80%	80	50
S	100	100	80	50
H	80	80	80	50

M	0	0	0	0
S	0	0	0	0
H	0	0	0	0

M	100%	100%	100	100
S	100	100	100	100
H	0	0	0	0

Is reimbursement *CONTINGENT* ON *GRADE* received?

Illinois Tool Works	Pay as go			N			N			N			N		
Imperial Savings & Loan Assoc.				N			N			N			N		
Ingersoll-Rand				N			N			N			N		
Inland Steel Co.				N			N			N			N		
Insilco Corp.				Y			Y			Y			Y		

*WHEN* does Company make payment?

On enrollment  
 On completion

Illinois Tool Works	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Imperial Savings & Loan Assoc.				Y	Y										
Ingersoll-Rand				Part on enrollment			Part on enrollment								
Inland Steel Co.	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Insilco Corp.	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

Does policy *APPLY GENERALLY* to all Company divisions?

Illinois Tool Works	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Imperial Savings & Loan Assoc.	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Ingersoll-Rand	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Inland Steel Co.	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Insilco Corp.	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**INTERNATIONAL  
 MINERALS &  
 CHEMICAL  
 Mundelein, IL**

**INTERNATIONAL  
 HARVESTER  
 Chicago, IL**

**INTERNATIONAL  
 MULTIFOODS  
 Minneapolis, MN**

**INTERNATIONAL  
 PAPER  
 New York, NY**

**INTERPACE CORP.  
 Rockaway, NJ**

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		6 mos.	6 mos.		0	0		6 mos.	6 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			Not stated			Discretion of supervisor			Not stated			Not stated		
<i>NON-JOB-RELATED</i> courses?	Not stated			Not stated			Discretion of supervisor			Not stated			Degree must be job-related		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	90%	90%		100%	100%		100%	100%		100%	100%		100%	100%	
Graduate	90	90		100	100		100	100		100	100		100	100	
Non-credit	90-100	90-100		100	100		100	100		100	100		100	100	
Non-college	100	100		100	100		100	100		100	100		100	100	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	0%	0%		100%	100%		100%	100%		100%	100%		100%	100%	
Graduate	0	0		100	100		0	0		100	100		100	100	
Non-credit	0	0		0	0		0	0		100	100		100	100	
Non-college	0	0		0	0		0	0		100	100		100	100	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N		Y	Y		"D" or better			N	N		N	N	
WHEN does Company make payment?															
On enrollment										Part on enrollment					
On completion	Y	Y		Y	Y		Y	Y		Part on completion			Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Discretionary		

COMMENTS

\*Except for pre-retirement program

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**INVESTORS  
 DIVERSIFIED  
 SERVICES**  
 Minneapolis, MN

**JAMES RIVER CORP.**  
 Richmond, VA

**JEFFERSON  
 STANDARD LIFE INS.**  
 Greensboro, NC

**JEWEL COMPANIES**  
 Chicago, IL

**JOHN HANCOCK  
 MUTUAL LIFE INS.**  
 Boston, MA

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		No plan			Y	Y		Y	Y	

HOW MANY MONTHS of employment required for eligibility?

HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.		0	0					12 mos.	12 mos.		6 mos.	6 mos.	
---	--------	--------	--	---	---	--	--	--	--	---------	---------	--	--------	--------	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:	2 courses sem. or c			100% if request supervisor, other						2 courses/y			24 credits/y; \$800; 50% th		
---	---------------------	--	--	-----------------------------------	--	--	--	--	--	-------------	--	--	-----------------------------	--	--

JOB-RELATED courses?

JOB-RELATED courses?	Not at job			Not elig						2 courses/y			100% to \$500 th		
----------------------	------------	--	--	----------	--	--	--	--	--	-------------	--	--	------------------	--	--

NON-JOB-RELATED courses?

NON-JOB-RELATED courses?															
--------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
<i>JOB-RELATED</i> Courses	100%	100%								75%	75%		100%	100%	
Undergraduate	100	100								75	Under		100	100	
Graduate	100	100								100	circum		0	0	
Non-credit	100	100								100			0	0	
Non-college	100	100								100			0	0	
<i>NON-JOB-RELATED</i> Courses	0%	0%		0%	0%					75%	75%		100%	100%	
Undergraduate	0	0		0	0					75	0		100	100	
Graduate	0	0		0	0					0	0		0	0	
Non-credit	0	0		0	0					0	0		0	0	
Non-college	0	0		0	0					0	0		0	0	

Is reimbursement *CONTINGENT ON GRADE* received?

Is reimbursement <i>CONTINGENT ON GRADE</i> received?	"C" or pass			Y	Y					Y	Y		N	N	
---	-------------	--	--	---	---	--	--	--	--	---	---	--	---	---	--

WHEN does Company make payment?

WHEN does Company make payment?	Y	Y		Y	Y					Y	Y		Y	Y	
On enrollment	Y	Y		Y	Y					Y	Y		Y	Y	
On completion	Y	Y		Y	Y										

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Home office sales office									Y	Y		Y	Y	
--	--------------------------	--	--	--	--	--	--	--	--	---	---	--	---	---	--

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**JOHNSON & JOHNSON**  
 New Brunswick, NJ

**JOHNSON CONTROLS INC.**  
 Milwaukee, WI

**JOSLYN MFG. & SUPPLY**  
 Chicago, IL

**JOSTENS INC.**  
 Minneapolis, MN

**K MART CORP.**  
 Troy, MI

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y		
HOW MANY MONTHS of employment required for eligibility?	0	0	0	0	0	0	0	0		
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
JOB-RELATED courses?	Not stated		8 credits per 4 credits semester		2 courses per		\$1,200 per y			
NON-JOB-RELATED courses?	Not stated		8 credits per 4 credits semester				\$1,200 per y			
Within these limits, what % of tuition does Company pay?										
JOB-RELATED Courses										
Undergraduate	100%	100%	100%	100%	80%	80%	100%	100%		
Graduate	100	100	100	100	80	80	100	100		
Non-credit	100	100	100	100	80	80	100	100		
Non-college	100	100	100	100	0	0	0	0		
NON-JOB-RELATED Courses										
Undergraduate	100%	100%	100%	100%			100%	100%		
Graduate	100	100	100	100			100	100		
Non-credit	100	100	100	100			100	100		
Non-college	0	0	0	0			0	0		
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N	N	N			N	N		
WHEN does Company make payment?										
On enrollment										
On completion	Y	Y	Y	Y	Y	Y	Y	Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y		

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**KAISER ALUMINUM  
& CHEMICAL  
Ravenswood, WV**

**KAISER CEMENT  
Oakland, CA**

**KELLOGG COMPANY  
Battle Creek, MI**

**KEMPER GROUP  
Long Grove, IL**

**KENNAMETAL INC.  
Latrobe, PA**

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			\$1,500 per year			Not stated			100% reimbursement course taken 25% of the salary			Not stated		
<i>NON-JOB-RELATED</i> courses?	Not stated			Not eligible			Not stated			Continued including			Not stated		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%	100%	75%	75%	75%	100%	100%	100%	50%	50%	50%	100%	100%	100%
Graduate	100	100	100	75	75	75	100	100	100	50	50	50	100	100	100
Non-credit	0	0	0	0	0	0	0	0	0	50	50	50	100	100	100
Non-college	0	0	0	0	0	0	0	0	0	0	0	0	100	100	100
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	0%	0%	0%	0%	0%	0%	100%	100%	100%	50%	50%	50%	100%	100%	100%
Graduate	0	0	0	0	0	0	100	100	100	50	50	50	100	100	100
Non-credit	0	0	0	0	0	0	0	0	0	50	50	50	0	0	0
Non-college	0	0	0	0	0	0	0	0	0	50	50	50	0	0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N	N	N	N	N	Y	Y	Y	Partial	Partial	Partial	Y	Y	Y
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**KERR-MCGEE CORP.**  
 Oklahoma City, OK

**KEUFFEL & ESSER**  
 Morristown, NJ

**KEYSTONE CONSOLIDATED**  
 Dallas, TX

**KIMBERLY CLARK**  
 Neenah, WI

**KOPPERS CO. INC.**  
 Pittsburgh, PA

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

COMMENTS.

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?				2 mos.	2 mos.		0	0		6 mos.	6 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?		\$500 per yr		9 credits/sem	9 credits/sem		Not stated	Not stated		\$650/yr	\$325/yr		Not stated	Not stated	
NON-JOB-RELATED courses?		Not eligible		9 credits/sem	9 credits/sem		Not eligible	Not eligible		Up to an allotted	Up to an allotted		Not eligible	Not eligible	
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses Undergraduate				100%	100%		75%	75%		100%	100%		100%	100%	
JOB-RELATED Courses Graduate				100	100		75	75		100	100		100	100	
JOB-RELATED Courses Non-credit				100	100		75	75		100	100		100	100	
JOB-RELATED Courses Non-college				100	100		75	75		100	100		100	100	
NON-JOB-RELATED Courses Undergraduate				100%	100%		0%	0%		100%	100%		0%	0%	
NON-JOB-RELATED Courses Graduate				100	100		0	0		100	100		0	0	
NON-JOB-RELATED Courses Non-credit				0	0		0	0		100	100		0	0	
NON-JOB-RELATED Courses Non-college				0	0		0	0		100	100		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?				N	N		Passing grade	Passing grade		N	N		N	N	
WHEN does Company make payment?															
On enrollment										Y	Y		Y	Y	
On completion	Y	Y		Y	Y		Y	Y					Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**KROGER COMPANY**  
Cincinnati, OH

**LACLEDE STEEL CO.**  
St. Louis, MO

**LAMSON & SESSIONS**  
Cleveland, OH

**LEAR SIEGLER INC.**  
Santa Monica, CA

**LEVER BROTHERS**  
New York, NY

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?				0	0		0	0		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	100% for "A"; 75% for "B"; 50% for "C"			Not stated			Not stated			Not stated			9 credits/sem		
<i>NON-JOB-RELATED</i> courses?	Not stated			Not eligible			Not eligible			Not eligible			9 credits/sem		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses				50%	50%		100%	100%		75%	75%		100%	100%	
Undergraduate				50	50		100	100		75	75		100	100	
Graduate				.	.		100	100		75	75		100	100	
Non-credit				.	.		100	100		75	75		100	100	
Non-college															
<i>NON-JOB-RELATED</i> Courses	0%			0%	0%		0%	0%		0%	0%		100%	100%	
Undergraduate	0			0	0		0	0		0	0		100	100	
Graduate	0			0	0		0	0		0	0		Limit to grammar or high school		
Non-credit	0			0	0		0	0		0	0				
Non-college															
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y			N	N		N	N		Y	Y		N	N	
WHEN does Company make payment?															
On enrollment							Part on enrollment								
On completion	Y			Y	Y		Part on completion			Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y			Y	Y		N	N		N	N		Y	Y	

COMMENTS:

\* Tuition assistance program

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**LEVI STRAUSS & CO.**  
 San Francisco, CA

**LIBBEY-OWENS-FORD**  
 Toledo, OH

**LIBERTY NATIONAL LIFE INSURANCE**  
 Birmingham, AL

**LIFE INSURANCE CO. OF VIRGINIA**  
 Richmond, VA

**LILLY (ELI) & CO.**  
 Indianapolis, IN

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	12 mos.	12 mos.		0	0		12 mos.	12 mos.		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			Not stated			\$750 per yr.			3 courses/sem.			Not stated		
<i>NON-JOB-RELATED</i> courses?	Not stated			Must apply to career in company			\$750 per yr.			100% required courses fr. & w. yrs. and grad. study 3 courses/sem.			\$100 per course		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		100%	100%		100%	100%		100%	100%	
Graduate	100	100		100	100		100	100		100	100		100	100	
Non-credit	0	0		100	100		100	100		100	100		100	100	
Non-college	0	0		100	100		0	0		100	100		100	100	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		100%	100%		100%	100%		50%	50%	
Graduate	0	0		100	100		100	100		100	100		50	50	
Non-credit	0	0		0	0		0	0		0	0		50	50	
Non-college	0	0		0	0		0	0		0	0		50	50	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		"C" or better			Y	Y		Passing grade			Passing grade		
WHEN does Company make payment?															
On enrollment										Part on enrollment			Y	Y	
On completion	Y	Y		Y	Y		Y	Y		Part on completion					
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		N	N		N	N		Y	Y		N	N	

COMMENTS: 50% loan available

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**LINCOLN NAT'L LIFE**  
 Fort Wayne, IN

**LIPTON (THOMAS J.)**  
 Englewood Cliffs, NJ

**LIQUID AIR CORP.**  
 San Francisco, CA

**LITTON INDUSTRIES**  
 Beverly Hills, CA

**LOCKHEED CORP.**  
 Burbank, CA

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		6 mos.	6 mos.		6 mos.	6 mos.					0-6 mos.	0-6 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?		\$900 per yr		6 courses per			6 courses per			Not stated					\$750/year; no grad. degree program
<i>NON-JOB-RELATED</i> courses?		\$900/yr if elective company-related		6 courses for			Not stated								Courses to finish BA or MA degree
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		100%	100%		100%	100%		100%	100%	75%
Graduate	100	100		100	100		100	100		100	100		100	100	100
Non-credit	100	100		100	100		100	100		100	100		100	100	0
Non-college	0	0		0	0		0	0		0	0		0	0	75*
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		100%	100%					75%	75%	75%
Graduate	100	100		100	100		100	100					75	75	75
Non-credit	0	0		0	0		0	0					0	0	0
Non-college	0	0		0	0		0	0					0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		Y	Y		N	N		Y	Y		Y	Y	
WHEN does Company make payment?															
On enrollment										Part on enroll					
On completion	Y	Y		Y	Y		Y	Y		Part on comp			Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y					N	N	

COMMENTS:

\* On exception basis.

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**LOCTITE CORP.**  
 Newington, CT

**LONE STAR INDUSTRIES**  
 Greenwich, CT

**LONG ISLAND LIGHTING**  
 Hicksville, NY

**LONGVIEW FIBRE**  
 Longview, WA

**LOUISIANA LAND & EXPLORATION**  
 New Orleans, LA

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H			
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		No plan			Y	Y	Y

*HOW MANY MONTHS* of employment required for eligibility?

<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0		12 mos.	12 mos.		12 mos.	12 mos.					0	0	0
--	---	---	--	---------	---------	--	---------	---------	--	--	--	--	---	---	---

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

<i>JOB-RELATED</i> courses?	\$1500 per y			Not stated			Not stated						Not stated		
-----------------------------	--------------	--	--	------------	--	--	------------	--	--	--	--	--	------------	--	--

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	Not stated			Must be approved degree program			12 grad/18 und credits per y						Not stated		
---------------------------------	------------	--	--	---------------------------------	--	--	------------------------------	--	--	--	--	--	------------	--	--

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H	
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%		100%	100%		75%	75%					100%	100%	100%
	Graduate	100	100		100	100		100	100					100	100	100
	Non-credit	100	100		100	100		100	100					100	100	100
	Non-college	100	100		100	100		100	100					100	100	100
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%		100%	100%		75%	75%					100%	100%	100%
	Graduate	100	100		100	100		100	100					100	100	100
	Non-credit	100	100		0	0		0	0					0	0	0
	Non-college	100	100		0	0		0	0					0	0	0

Is reimbursement *CONTINGENT ON GRADE* received?

Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		N	N		N	N					Y	Y	Y
---	---	---	--	---	---	--	---	---	--	--	--	--	---	---	---

*WHEN* does Company make payment?

On enrollment  
 On completion

On enrollment															
On completion	Y	Y		Y	Y		Y	Y					Y	Y	Y

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y					Y	Y	Y
--	---	---	--	---	---	--	---	---	--	--	--	--	---	---	---

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**LUBRIZOL CORP.**  
 Wickliffe, OH

**LUCKY STORES, INC.**  
 Dublin, CA

**LUFKIN INDUSTRIES**  
 Lufkin, TX

**M/A-Com**  
 Components  
 Burlington, MA

**MAPCO Incorporated**  
 Tulsa, OK

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	0	6 mos.	6 mos.	6 mos.	12 mos.	12 mos.	12 mos.	1 mo.	1 mo.	1 mo.	12 mos.	12 mos.	12 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?				Prior approval			\$400 per year			\$200 per semester					
<i>NON-JOB-RELATED</i> courses?				Not stated			\$400 per year			\$200 per semester					
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Graduate	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	Non-credit	100	100	0	0	0	0	0	0	100	100	100	100	100	100
	Non-college	100	100	0	0	0	0	0	0	100	100	100	100	100	100
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Graduate	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	Non-credit	100	100	0	0	0	0	0	0	100	100	100	100	100	100
	Non-college	100	100	0	0	0	0	0	0	100	100	100	100	100	100
Is reimbursement <i>CONTINGENT ON GRADE</i> received?				"C" or better		N	N		N	N		"C" or better			
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**MCA Incorporated**  
 Universal City, CA

**MACMILLAN PUBLISHING**  
 New York, NY

**MACY (R.H.) & CO.**  
 New York, NY

**MANAGEMENT ASSISTANCE**  
 New York, NY

**MANVILLE CORP.**  
 Denver, CO

Which employees are *ELIGIBLE* for tuition aid?

*HOW MANY MONTHS* of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

*NON-JOB-RELATED* courses?

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses  
 Undergraduate  
 Graduate  
 Non-credit  
 Non-college

*NON-JOB RELATED* Courses  
 Undergraduate  
 Graduate  
 Non-credit  
 Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

*WHEN* does Company make payment?  
 On enrollment  
 On completion

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		No plan		Y	Y		Y	Y		Y	Y		Y	Y	
<i>HOW MANY MONTHS</i> of employment required for eligibility?				3 mos.	3 mos.		6 mos.	6 mos.		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?				\$1,000/yr.; 6 cr.			Not stated			\$2,000 per yr.			Not stated		
<i>NON-JOB-RELATED</i> courses?				Must be related to career development			Not stated			Must be part of degree program			Must be career-related program		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses				75%	75%		50%	50%		100%	100%		100%	100%	
Undergraduate				75	75		50	50		100	100		100	100	
Graduate				75	75		50	50		100	100		0	0	
Non-credit				0	0		50	50		100	100		100	100	
Non-college				0	0		0	0		0	0		0	0	
<i>NON-JOB RELATED</i> Courses				0%	0%		50%	50%					100%	100%	
Undergraduate				0	0		50	50					100	100	
Graduate				0	0		0	0					0	0	
Non-credit				0	0		0	0					0	0	
Non-college															
Is reimbursement <i>CONTINGENT ON GRADE</i> received?				N	N		N	N		Y	Y		Y	Y	
<i>WHEN</i> does Company make payment?															
On enrollment				Part on enrollment											
On completion				Part on completion			Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?				Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**MARION CORP.**  
 Mobile, AL

**MARTIN MARIETTA**  
 Bethesda, MD

**MARY KAY COSMETICS**  
 Dallas, TX

**MASS. MUTUAL LIFE**  
 Springfield, MA

**MATTEL INCORPORATED**  
 Hawthorne, CA

Which employees are *ELIGIBLE* for tuition aid?

*HOW MANY MONTHS* of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for *JOB-RELATED* courses?

*NON-JOB-RELATED* courses?

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses Undergraduate Graduate Non-credit Non-college

*NON-JOB-RELATED* Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

*WHEN* does Company make payment? On enrollment On completion

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		No plan		Y	Y		Y	Y		Y	Y		Y	Y	
<i>HOW MANY MONTHS</i> of employment required for eligibility?				0	0		0	0		12 mos.	12 mos.		0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for <i>JOB-RELATED</i> courses?				Not state			\$750/semester undergraduate; \$1,000/master's			\$1,000 per year			100% at state institution		
<i>NON-JOB-RELATED</i> courses?				Not state			\$750/sem. undergraduate; \$1,000/master's			Not eligible					
Within these limits, what % of tuition does Company pay?				100%	100%		100%	100%		75%	75%				
<i>JOB-RELATED</i> Courses Undergraduate				100	100		100	100		75	75				
<i>JOB-RELATED</i> Courses Graduate				100	100		0	0		0	0				
<i>JOB-RELATED</i> Courses Non-credit				100	100		0	0		0	0				
<i>JOB-RELATED</i> Courses Non-college				100	100		0	0		0	0				
<i>NON-JOB-RELATED</i> Courses Undergraduate				100%	100%		100%	100%		0%	0%				
<i>NON-JOB-RELATED</i> Courses Graduate				100	100		100	100		0	0				
<i>NON-JOB-RELATED</i> Courses Non-credit				100	100		0	0		0	0				
<i>NON-JOB-RELATED</i> Courses Non-college				100	100		0	0		0	0				
Is reimbursement <i>CONTINGENT ON GRADE</i> received?				N	N		Y	Y		N	N		Y	Y	Y
<i>WHEN</i> does Company make payment? On enrollment															
<i>WHEN</i> does Company make payment? On completion				Y	Y		Y	Y		Y	Y		Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?				Y	Y		Y	Y		Y	Y		Y	Y	Y

COMMENTS.



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**MAYTAG COMPANY**  
 Newton, IA

**MCCORMICK & CO.**  
 Hunt Vally, MD

**MCDERMOTT INC.**  
 New Orleans, LA

**MCDONNELL DOUGLAS**  
 St. Louis, MO

**MCGRAW EDISON**  
 Rolling Meadows, IL

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

		M	S	H
JOB-RELATED Courses	Undergraduate	100%	100%	
	Graduate	100	100	
	Non-credit	100	100	
	Non-college	Accred. corresp.		
NON-JOB-RELATED Courses	Undergraduate	50%	50%	
	Graduate	50	50	
	Non-credit	0	0	
	Non-college	0	0	

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?		0	0		12 mos.	12 mos.		0	0		0	0		3 mos.	3 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
JOB-RELATED courses?		Not state			Not state			Not state			2 courses per			4 courses per		
NON-JOB-RELATED courses?		Not state			Reimbursement on subject m			Not eligible			Not eligible			4 courses per		
Within these limits, what % of tuition does Company pay?																
JOB-RELATED Courses		100%	100%		75%	75%		100%	100%		60%*	60%*		80%*	80%*	80%*
Graduate		100	100		75	75		100	100		60*	30*		80	60	80
Non-credit		100	100		Discretion	Discretion		100	100		0	0		80	60	80
Non-college		Accred. corresp.			Discretion			100	100		High school/voc			80	80	80
NON-JOB-RELATED Courses		50%	50%					0%	0%					80%	80%	80%
Graduate		50	50					0	0					80	60	80
Non-credit		0	0					0	0					0	0	0
Non-college		0	0					0	0					0	0	0
Is reimbursement <i>CONTINGENT</i> ON GRADE received?		N	N		N	N		Y	Y		Y	Y		Y	Y	Y
WHEN does Company make payment?																
On enrollment																
On completion			Y		Y	Y		Y	Y		Y	Y		Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	Y

COMMENTS:

\* Upon degree completion, an additional 15% undergrad. 40% grad

\* 100% if company requires course work

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**MCGRAW-HILL INC.**  
 New York, NY

**M CLOUTH STEEL  
 PRODUCTS**  
 Detroit, MI

**MEDTRONIC INC.**  
 Minneapolis, MN

**MELLON NATIONAL  
 CORP.**  
 Pittsburgh, PA

**MERCANTILE  
 NATIONAL BANK**  
 Dallas, TX

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		0	0		0	0		3 mos.	3 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?		\$2,000 per			\$1,500 per			\$1,250 per			Not state			Not state	
<i>NON-JOB-RELATED</i> courses?		\$1,000 per			Not state			Must relate to company \$1,250			Not state			Not state	
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses	Undergraduate	75%	75%		50%	50%		100%	100%		100%	100%		100%	100%
	Graduate	75	75		50	50		100	100		100	100		100	100
	Non-credit	75	75		50	50		100	100		0	0		100	100
	Non-college	75	75		50	50		100	100		0	0		100	100
<i>NON-JOB-RELATED</i> Courses	Undergraduate	75%	75%		0%	0%		100%	100%		100%	100%		100%	100%
	Graduate	75	75		0	0		100	100		100	100		100	100
	Non-credit	75	75		0	0		100	100		0	0		0	0
	Non-college	75	75		0	0		100	100		0	0		0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N		Y	Y			Passing grade		Y	Y			Passing grade	
WHEN does Company make payment?															
On enrollment							Y	Y					Y	Y	
On completion	Y	Y		Y	Y					Y	Y				
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		N	N		Y	Y		Y	Y	

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**MERCK & CO.**  
 Rahway, NJ

**MEREDITH CORP.**  
 Des Moines, IA

**MERRILL LYNCH**  
 New York, NY

**METROPOLITAN INSURANCE**  
 New York, NY

**MICHIGAN NATIONAL BANK OF DETROIT**  
 Detroit, MI

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

HOW MANY MONTHS of employment required for eligibility?

HOW MANY MONTHS of employment required for eligibility?	12 mos. for under degree program waiting for graduation	0	0	12 mos.	12 mos.	6 mos. for graduate school	0	6 mos.	
---	---	---	---	---------	---------	----------------------------	---	--------	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

JOB-RELATED courses?	\$750 per year	9 credits/sem, 12	2 courses per semester	Not stated	\$1,000 grad. courses, \$750 undergraduate
NON-JOB-RELATED courses?	\$750 per year, to be company-paid degree program	9 credits/sem, 12	Payment at manager's discretion	Not stated	Must be part of job-related degree program

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
JOB-RELATED Courses	Undergraduate	85%	85%	100%	100%	50%	50%	75%	75%						
	Graduate	85	85	100	100	50	50	75	75						
	Non-credit	85	85	0	0	50	50	100%	Special						
	Non-college	85	85	0	0	50	50	100%	Special						
NON-JOB-RELATED Courses	Undergraduate	85%	85%			50%	50%	75%	75%						
	Graduate	85	85			0	0	0	0						
	Non-credit	85	85			0	0	0	0						
	Non-college	85	85			0	0	0	0						

Is reimbursement *CONTINGENT ON GRADE* received?

Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N	Y	Y	Passing grade	N	N	N	N
---	---	---	---	---	---------------	---	---	---	---

WHEN does Company make payment?

On enrollment  
 On completion

On enrollment	Y	Y	Part on enrollment			Y	Y	Y	Y
On completion			Part on completion	Y	Y				

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y
--	---	---	---	---	---	---	---	---	---

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**MIDDLE SOUTH SERVICES**  
 New Orleans, LA

**MILES LABORATORIES**  
 Elkhart, IN

**MILLIPORE CORP.**  
 Bedford, MA

**MINN. MINING & MFG.**  
 St. Paul, MN

**MINN. MUTUAL LIFE**  
 St. Paul, MN

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	0	0	3 mos.	3 mos.	0	0	3 mos.	3 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?	Not stated		Not stated		2 courses/3 credit year		Not stated		Based on state law	
<i>NON-JOB-RELATED</i> courses?	Must be considered of value to the co.		Not stated		Approved courses/3 credits		Must be part of a degree program		Not stated	
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses										
Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Graduate	100	100	100	100	100	100	100	100	100	100
Non-credit	0	0	100	100	100	100	0	0	100	100
Non-college	100	100	100	100	100	100	100	100	100	100
<i>NON-JOB-RELATED</i> Courses										
Undergraduate			100%	100%	100%	100%	100%	100%	100%	100%
Graduate			100	100	0	0	100	100	0	0
Non-credit			100	100	0	0	0	0	0	0
Non-college			100	100	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N	N	N	N	N	Passing grade		N	N
WHEN does Company make payment?										
On enrollment					Y	Y			Y	Y
On completion	Y*	Y	Y	Y			Y	Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	N	N	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

\* No interest loans available

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**MIRRO CORP.**  
 Manitowoc, WI

**MISSISSIPPI  
 CHEMICAL**  
 Yazoo City, MS

**MOBAY CHEMICAL**  
 Pittsburgh, PA

**MOBIL OIL CORP.**  
 New York, NY

**MODINE MFG CO.**  
 Racine, WI

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		3 mos.	3 mos.		0	0		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?		Not state			Not state			Not state			Not state			6 credits/yr	
<i>NON-JOB-RELATED</i> courses?		Not state			Not state			Not state			Not state			6 credits/yr	
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		100%	100%		100%	100%		100%	100%	
Graduate	100	100		100	100		100	100		100	100		100	100	
Non-credit	100	100		0	0		100	100		100	100		0	0	
Non-college	100	100		0	0		100	100		0	0		0	0	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	0%	0%		100%	100%		100%	100%		100%	100%		100%	100%	
Graduate	0	0		100	100		100	100		100	100		100	100	
Non-credit	0	0		0	0		0	0		100	100		0	0	
Non-college	0	0		0	0		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		Y	Y		Y	Y		N	N		100% for "A"; 80% for "B"; 60% for "C"; 50% for "D"; 0% for "F" or "I" passing grade		
WHEN does Company make payment?															
On enrollment							Y	Y		Y	Y				
On completion	Y	Y		Y	Y		Part on completion						Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**MOHAWK DATA SCIENCES**  
 Parsippany, NJ

**MONOGRAM INDUSTRIES**  
 Santa Monica, CA

**MOOG INC.**  
 East Aurora, NY

**MOORE MCCORMACK RESOURCES**  
 Stamford, CT

**MORGAN GUARANTY TRUST**  
 New York, NY

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	12 mos.	12 mos.	0	0	12 mos.	12 mos.	6 mos.	6 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	6 credits/\$1,000 for undergrad degrees; no limit grad. degrees	6 credits/\$1,000
<i>NON-JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	Not stated	Must relate to the company	Not stated	Not stated	Not stated	6 credits/\$1,000	6 credits/\$1,000
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses	Undergraduate	75%	75%	100%	100%	100%	100%	100%	100%	100%
	Graduate	75	75	100	100	100	100	100	100	100
	Non-credit	0	0	100	100	100	100	100	100	100
	Non-college	0	0	100	100	100	100	100	100	100
<i>NON-JOB-RELATED</i> Courses	Undergraduate	75%	75%	0%	0%	100%	100%	100%	100%	100%
	Graduate	75	75	0	0	100	100	100	100	100
	Non-credit	0	0	0	0	100	100	0	0	100*
	Non college	0	0	0	0	100	100	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y	N	N	N	N	Passing grade	Passing grade	N	N
WHEN does Company make payment?										
On enrollment										
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	N	N	Y	Y	Y	Y	Y	Y

COMMENTS:

\* Must be part of degree program

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

	MORRISON-KNUDSEN CO. Boise, ID		MORTON THIKOL INC. Chicago, IL		MOTOROLA INC. Schaumburg, IL		MUNSINGWEAR INC. Minneapolis, MN		MURPHY OIL CORP. El Dorado, AR	
	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	12 mos.	12 mos.	3 mos.	3 mos.	0	0	6 mos.	6 mos.	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?	2 courses/ 6 credits	\$1,125 per year	Not state	Not state	Not state	Not state	Not state	Not state	6 courses/\$1,000	Not state
<i>NON-JOB-RELATED</i> courses?	Must relate to company advancement, 2 courses/6 credits	\$562 per yr	Not state	Not state	Not state	Not state	Not state	Not state	Not state	Not state
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses										
Undergraduate	100%	100%	100%	100%	100%	100%	50%	50%	100%	100%
Graduate	100	100	100	100	100	100	50	50	100	100
Non-credit	100	100	100	100	100	100	50	50	100	100
Non-college	100	100	100	100	100	100	0	0	100	100
<i>NON-JOB-RELATED</i> Courses										
Undergraduate	50%	50%	100%	100%	0%	0%	0%	0%	100%	100%
Graduate	50	50	100	100	0	0	0	0	100	100
Non-credit	50	50	100	100	0	0	0	0	Special app	Special app
Non-college	50	50	100	100	0	0	0	0	Special app	Special app
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y	N	N	N	N	N	N	N	N
WHEN does Company make payment?										
On enrollment							Y	Y		
On completion	Y	Y	Y	Y	Y	Y			Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**MUTUAL BENEFIT  
 LIFE  
 Newark, NJ**

**MUTUAL LIFE INS NY  
 New York, NY**

**MUTUAL OF OMAHA  
 Omaha, NE**

**NABISCO Brands  
 Parsippany, NJ**

**NCR Corporation  
 Dayton, OH**

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.	6 mos.	0	0	0	0	0	0	3 mos.	3 mos.	3 mos.	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	\$1,500/yr.	\$1,500/yr.	\$1,500/yr.	2 courses	2 courses	2 courses	6-9 credits	6-9 credits	6-9 credits	Not stated	Not stated	Not stated
<i>NON-JOB-RELATED</i> courses?	Degree must be job-related	Degree must be job-related	Degree must be job-related	\$1,500/yr. job-related	\$1,500/yr. job-related	\$1,500/yr. job-related	2 courses	2 courses	2 courses	6-9 credits	6-9 credits	6-9 credits	Must be part of degree program	Must be part of degree program	Must be part of degree program
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%	100%	75%	75%	75%	75%	75%	75%	100%	100%	100%	100%	100%	100%
Graduate	100	100	100	75	75	75	75	75	75	100	100	100	100	100	100
Non-credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-college	0	0	0	0	0	0	75	75	75	0	0	0	0	0	0
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	0%	0%	0%	75%	75%	75%	75%	75%	75%	100%	100%	100%	100%	100%	100%
Graduate	0	0	0	75	75	75	75	75	75	100	100	100	100	100	100
Non-credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-college	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Passing grade	Passing grade	Passing grade	N	N	N	N	N	N	N	N	N	"C" or better	"C" or better	"C" or better
WHEN does Company make payment?															
On enrollment							Y	Y	Y						
On completion	Y	Y	Y	Y	Y	Y				Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

100% reimbursement for job-required courses



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**NIBCO Inc.**  
 Elkhart, IN

**NL Industries**  
 New York, NY

**NALCO CHEMICAL**  
 Oak Brook, IL

**NASHUA CORP.**  
 Nashua, NH

**NATIONAL BANK OF**  
**NORTH AMERICA**  
 West Hempstead, NY

Which employees are *ELIGIBLE* for tuition aid?

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

*HOW MANY MONTHS* of employment required for eligibility?

	M	S	M	S	M	S	M	S	M	S
<i>HOW MANY MONTHS</i> of employment required for eligibility?	12 mos.	12 mos.	3 mos.	3 mos.	0	0	0	0	3 mos.	3 mos.

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

	M	S	M	S	M	S	M	S	M	S
<i>JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	3 courses/9 credits per sem.	3 courses/9 credits per sem.

*NON-JOB-RELATED* courses?

	M	S	M	S	M	S	M	S	M	S
<i>NON-JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	Not stated	Courses must be relating to job	Courses must be relating to job	Not stated	Not stated	Limited to basic skills	Limited to basic skills

Within these limits, what % of tuition does Company pay?

	M	S	M	S	M	S	M	S	M	S
<i>JOB-RELATED</i> Courses	Undergraduate 75%	Undergraduate 75%	Undergraduate 100%	Undergraduate 100%	Undergraduate 100%	Undergraduate 100%	Undergraduate 100%	Undergraduate 100%	Undergraduate 100%	Undergraduate 100%
	Graduate 75	Graduate 75	Graduate 100	Graduate 100	Graduate 100	Graduate 100	Graduate 100	Graduate 100	Graduate 100	Graduate 100
	Non-credit 75	Non-credit 75	Non-credit 0	Non-credit 0	Non-credit 100	Non-credit 100	Non-credit 100	Non-credit 100	Non-credit 0	Non-credit 0
	Non-college 75	Non-college 75	Non-college 0	Non-college 0	Non-college 100	Non-college 100	Non-college 100	Non-college 0	Non-college 0	Non-college 0
<i>NON-JOB-RELATED</i> Courses	Undergraduate 75%	Undergraduate 75%	Undergraduate 100%	Undergraduate 100%	Undergraduate 100%	Undergraduate 100%	Undergraduate 0%	Undergraduate 0%	Undergraduate 100%	Undergraduate 100%
	Graduate 75	Graduate 75	Graduate 100	Graduate 100	Graduate 100	Graduate 100	Graduate 0	Graduate 0	Graduate 100	Graduate 100
	Non-credit 0	Non-credit 0	Non-credit 0	Non-credit 0	Non-credit 100	Non-credit 100	Non-credit 0	Non-credit 0	Non-credit 0	Non-credit 0
	Non-college 0	Non-college 0	Non-college 0	Non-college 0	Non-college 100	Non-college 100	Non-college 0	Non-college 0	Non-college 0	Non-college 0

Is reimbursement *CONTINGENT ON GRADE* received?

	M	S	M	S	M	S	M	S	M	S
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N	N	N	C or better	C or better	50% or lower	50% or lower	Passing grade	Passing grade

*WHEN* does Company make payment?

On enrollment

On completion

	M	S	M	S	M	S	M	S	M	S
On enrollment										
On completion	Y	Y	Y	Y	Part on enrollment	Part on enrollment	Part on enrollment	Part on enrollment	Y	Y

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	M	S	M	S	M	S	M	S
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**NATIONAL BANK  
 OF DETROIT**  
 Detroit, MI

**NATIONAL  
 CITY BANK**  
 Cleveland, OH

**NATIONAL DISTILLERS  
 & CHEMICAL**  
 New York, NY

**NATIONAL GYPSUM**  
 Dallas, TX

**NATIONAL  
 INTERGROUP**  
 Pittsburgh, PA

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y			Y	Y
HOW MANY MONTHS of employment required for eligibility?	12 mos.		0		12 mos.				12 mos.	12 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?	\$800 per \$1,000 per level		Not applicable		\$1,000 per level				Programs administered locally by employer	9 credits/term
<i>NON-JOB-RELATED</i> courses?	\$800 per \$1,000 per level		Must be related		\$1,000 per level					9 credits/term
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses	Undergraduate	80%		100%		85%			100%	100%
	Graduate	80		100		85			100	100
	Non-credit	80		80		85			100	100
	Non-college	80		80		85			0	0
<i>NON-JOB-RELATED</i> Courses	Undergraduate	80%		100%		85%			100%	100%
	Graduate	80		100		85			100	100
	Non-credit	0				85			100	100
	Non-college	0				85			0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N		N		N			N	N	
WHEN does Company make payment?										
On enrollment										
On completion	Y		Y		Y			Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y		Y		Y			Y	Y	

COMMENTS:

\* Except MBA students

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**NATIONAL SEMICONDUCTOR**  
 Santa Clara, CA

**NATIONWIDE INSURANCE**  
 Columbus, OH

**NEW ENGLAND MUTUAL LIFE**  
 Boston, MA

**NEW YORK TIMES**  
 New York, NY

**NEWMONT MINING CORP.**  
 New York, NY

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y			Y			Y			Y		

HOW MANY MONTHS of employment required for eligibility?

HOW MANY MONTHS of employment required for eligibility?	0			0			6 mos.	3 mos.		6 mos.	3 mos.				
---	---	--	--	---	--	--	--------	--------	--	--------	--------	--	--	--	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

<i>JOB-RELATED</i> courses?	\$2,000						Unlimited			\$1,000 per year					
-----------------------------	---------	--	--	--	--	--	-----------	--	--	------------------	--	--	--	--	--

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	None						Unlimited			\$1,500 per year must be approved					
---------------------------------	------	--	--	--	--	--	-----------	--	--	-----------------------------------	--	--	--	--	--

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses

Undergraduate	100%
Graduate	100
Non-credit	100
Non-college	100

Undergraduate	50%
Graduate	50
Non-credit	50
Non-college	100*

*NON-JOB-RELATED* Courses

Undergraduate	0%
Graduate	0
Non-credit	0
Non-college	0

Undergraduate	50%
Graduate	50
Non-credit	0
Non-college	0

Is reimbursement *CONTINGENT ON GRADE* received?

Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y			N			Y			Partial			Y		
---	---	--	--	---	--	--	---	--	--	---------	--	--	---	--	--

WHEN does Company make payment?

On enrollment

On completion

On enrollment															
On completion	Y			Y			Y			Y			Y		

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y			Y			Y			Y			Y		
--	---	--	--	---	--	--	---	--	--	---	--	--	---	--	--

COMMENTS:

\* Technical insurance courses

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

	NORDSON CORP. Amherst, OH		NORTEK, INC. Cranston, RI		NORTH AMERICAN PHILIPS New York, NY		NORTHEAST UTILITIES Hartford, CT		NORTHERN STATES POWER Minneapolis, MN	
	M	S	M	S	M	S	M	S	M	S

Which employees are *ELIGIBLE* for tuition aid?

	Y		Y		Y		Y		Y	
--	---	--	---	--	---	--	---	--	---	--

HOW MANY MONTHS of employment required for eligibility?

	0		6 mos.		3 mos.		0		6 mos.	
--	---	--	--------	--	--------	--	---	--	--------	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

					6 credits					
--	--	--	--	--	-----------	--	--	--	--	--

NON-JOB-RELATED courses?

			Not applicable		Must be paid by dept. 6 credits				Not applicable	
--	--	--	----------------	--	---------------------------------	--	--	--	----------------	--

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses

Undergraduate	100%
Graduate	100
Non-credit	0
Non-college	0

Undergraduate	100%
Graduate	100
Non-credit	0
Non-college	0

Undergraduate	100%
Graduate	100
Non-credit	100
Non-college	100

Undergraduate	75%
Graduate	75
Non-credit	0
Non-college	75

Undergraduate	80%
Graduate	80
Non-credit	80
Non-college	80

NON-JOB-RELATED Courses

Undergraduate	100%
Graduate	100
Non-credit	0
Non-college	0

Undergraduate	0%
Graduate	0
Non-credit	0
Non-college	0

Undergraduate	100%
Graduate	100
Non-credit	0
Non-college	0

Undergraduate	75%
Graduate	75
Non-credit	0
Non-college	0

Undergraduate	0%
Graduate	0
Non-credit	0
Non-college	0

Is reimbursement *CONTINGENT* ON GRADE received?

	N		N		N		N			
--	---	--	---	--	---	--	---	--	--	--

WHEN does Company make payment?

On enrollment  
 On completion

	Y		Y		Y		Y		Y	
--	---	--	---	--	---	--	---	--	---	--

Does policy *APPLY GENERALLY* to all Company divisions?

	Y		N		N		Y		Y	
--	---	--	---	--	---	--	---	--	---	--

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**NORTHERN TRUST  
 CO.  
 Chicago, IL**

**NORTHROP  
 CORPORATION  
 Los Angeles, CA**

**NORTHWEST  
 AIRLINES  
 St. Paul, MN**

**NORTHWESTERN  
 MUTUAL LIFE  
 Milwaukee, WI**

**NORTHWESTERN  
 NATIONAL LIFE  
 Minneapolis, MN**

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>HOW MANY MONTHS</i> of employment required for eligibility?	3 mos.	3 mos.	3 mos.	3 mos.	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	100% if general relationship	100% if general relationship
<i>NON-JOB-RELATED</i> courses?	Prior approval	Prior approval	Prior approval	Prior approval	Must be a degree program	Must be a degree program	Must be a degree program	Must be a degree program	100% payment if degree program	100% payment if degree program
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses										
Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	75%	75%
Graduate	100	100	100	100	100	100	100	100	75	75
Non-credit	.	.	50	50	100	100	100	100	75	75
Non-college	.	.	0	0	100	100	100	100	75	75
<i>NON-JOB-RELATED</i> Courses										
Undergraduate	100%	100%	0%	0%	100%	100%	100%	100%	75%	75%
Graduate	100	100	0	0	100	100	100	100	75	75
Non-credit	.	.	0	0	0	0	0	0	0	0
Non-college	.	.	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y	Y	Y	N	N	N	N	N	N
<i>WHEN</i> does Company make payment?										
On enrollment										
On completion	Y	Y	Y	Y	Y	Y	Y	Y	If 100% reimbursement	If 75% reimbursement
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y					Y	Y

COMMENTS:

\* May be reimbursed through other Co programs

\* 50% if general relationship.

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**NORTHWESTERN  
 STEEL & WIRE  
 Sterling, IL**

**NORTON COMPANY  
 Worcester, MA**

**NOXELL CORP.  
 Cockeysville, MD**

**NUCOR  
 CORPORATION  
 Charlotte, NC**

**OAK INDUSTRIES  
 San Diego, CA**

Which employees are *ELIGIBLE* for tuition aid?

*HOW MANY MONTHS* of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

*NON-JOB-RELATED* courses?

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses Undergraduate Graduate Non-credit Non-college

*NON-JOB-RELATED* Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

*WHEN* does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

	NORTHWESTERN STEEL & WIRE Sterling, IL		NORTON COMPANY Worcester, MA		NOXELL CORP. Cockeysville, MD		NUCOR CORPORATION Charlotte, NC		OAK INDUSTRIES San Diego, CA	
	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?		No info	Y	Y	Y	Y	Y	Y	Y	Y
<i>HOW MANY MONTHS</i> of employment required for eligibility?			6 mos.	3 mos.	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?			\$2,000 per	\$2,000 per	10 credits per		\$1,400 per y		Not stated	
<i>NON-JOB-RELATED</i> courses?			Must be part of program		Not eligible		\$1,400 per y		Not eligible	
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses Undergraduate					100%	100%	100%	100%	100%	100%
<i>JOB-RELATED</i> Courses Graduate					100	100	100	100	100	100
<i>JOB-RELATED</i> Courses Non-credit					100	100	100	100	0	0
<i>JOB-RELATED</i> Courses Non-college					100	100	100	100	0	0
<i>NON-JOB-RELATED</i> Courses Undergraduate					0%	0%	100%	100%	0%	0%
<i>NON-JOB-RELATED</i> Courses Graduate					0	0	100	100	0	0
<i>NON-JOB-RELATED</i> Courses Non-credit					0	0	0	0	0	0
<i>NON-JOB-RELATED</i> Courses Non-college					0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?			Partial		Y	Y	N	N		
<i>WHEN</i> does Company make payment?										
On enrollment					Y	Y				
On completion			Y	Y			Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**OCCIDENTAL  
 PETROLEUM**  
 Los Angeles, CA

**OCEAN SPRAY  
 CRANBERRIES**  
 Plymouth, MA

**OGLEBAY NORTON**  
 Cleveland, OH

**OHIO EDISON**  
 Akron, OH

**OSCAR MEYER  
 FOODS**  
 Madison, WI

	M	S		M	S		M	S		M	S		M	S	
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		0	0		6 mos.	6 mos.		6 mos.	6 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	\$2,500 per			Not stated			\$1,000 per			Not stated			Not stated		
<i>NON-JOB-RELATED</i> courses?	\$2,500 per			Not stated			\$1,000 per			Supervisor approval required			Not stated		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	75%	75%	80%	80%	100%	100%		100%	100%	
	Graduate	100	100	100	100	75	75	80	80	100	100		100	100	
	Non-credit	100	100	100	100	0	0	70	75	100	100		100	100	
	Non-college	100	100	100	100	0	0	70	75	100	100		100	100	
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	75%	75%	80%	80%	50%	80%		50%	80%	
	Graduate	100	100	100	100	75	75	80	80	80	80		80	80	
	Non-credit	0	0	0	0	0	0	0	0	0	0		0	0	
	Non-college	0	0	0	0	0	0	0	0	0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y		N	N		N	Y	Y	N	N		N	N	
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y	Y	Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y	Y	Y	Y		Y	Y	

COMMENTS:

\* Advance payment on request

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**OUTBOARD MARINE**  
 Waukegan, IL

**OWENS-CORNING FIBERGLAS**  
 Toledo, OH

**OWENS-ILLINOIS INC**  
 Toledo, OH

**OZARK AIR LINES**  
 St. Louis, MO

**PABST BREWING CO.**  
 Milwaukee, WI

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.		0	0		0	0		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	2 courses	2 courses		Not stated	Not stated		Not stated	Not stated		Not stated	Not stated		\$1,000/year	\$1,000/year	
NON-JOB-RELATED courses?	Must be approved 2 courses	2 courses		Not stated	Not stated		Must be on approved course list	Must be on approved course list		Not stated	Not stated		\$1,000/yr*	\$1,000/yr*	
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses															
Undergraduate	100%	100%		100%	100%		100%	100%		100%	100%		100%	100%	
Graduate	100	100		100	100		100	100		100	100		100	100	
Non-credit	100	100		0	0		0	0		0	0		100	100	
Non-college	100	100		0	0		100	100		0	0		100	100	
NON-JOB-RELATED Courses															
Undergraduate	100%	100%		0%	0%		100%	100%		0%	0%		100%	100%	
Graduate	100	100		0	0		100	100		0	0		100	100	
Non-credit	0	0		0	0		0	0		0	0		100	100	
Non-college	0	0		0	0		100	100		0	0		100	100	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		N	N		N	N		N	N		N	N	
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

\* Covered as training expense

\* Limited to business or technical courses



M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

	PACIFIC GAS & EL. San Francisco, CA		PACIFIC MUTUAL LIFE Newport Beach, CA		PACIFIC POWER & LIGHT Portland, OR		PACIFIC RESOURCES INC. Honolulu, HI		PAN AMERICAN AIRWAYS New York, NY	
	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	6 mos.	6 mos.	0	0	3 mos.	3 mos.	12 mos.	12 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
JOB-RELATED courses?	\$1,800/yr	\$200	\$1,000/yr; \$1,000 if employee	\$1,000/yr; \$1,000 if employee	\$600 per yr	\$600 per yr	Not stated	Not stated	Not stated	Not stated
NON-JOB-RELATED courses?	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
Within these limits, what % of tuition does Company pay?										
JOB-RELATED Courses										
Undergraduate	100%	80%	100%	100%	100%	100%	75%	75%	50%	50%
Graduate	100	50	100	100	100	100	75	75	50	50
Non-credit	100	50	100	100	0	0	75	75	0	0
Non-college	100	50	100	100	0	0	75	75	50	50
NON-JOB-RELATED Courses										
Undergraduate	0%	0%	50%	50%	0%	0%	50%	50%	0%	0%
Graduate	0	0	50	50	0	0	50	50	0	0
Non-credit	0	0	50	50	0	0	50	50	0	0
Non-college	0	0	50	50	0	0	50	50	0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Y	Y	N	N	Y	Y	N	N	Y	Y
WHEN does Company make payment?										
On enrollment	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**PANHANDLE  
 EASTERN PIPE LINE  
 Kansas City, MO**

**PANTASOTE INC.  
 Greenwich, CT**

**PANTRY PRIDE INC.  
 Ft. Lauderdale, FL**

**PARKER HANNIFIN  
 Cleveland, OH**

**PARSONS  
 CORPORATION  
 Pasadena, CA**

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y			Y			Y			Y		
HOW MANY MONTHS of employment required for eligibility?	0			12 mos.			12 mos.			0			3 mos.		
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?							\$200/yr \$400/yr								\$1,000/yr
<i>NON-JOB-RELATED</i> courses?							None						None		None
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	75%			100%			100%			100%			75%		75%
Graduate	75			100			100			100			75		75
Non-credit	75			100			100			100			0		0
Non-college	75			100			0			100			75		75
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	75%			100%			0%			0%			0%		0%
Graduate	75			100			0			0			0		0
Non-credit	0			0			0			0			0		0
Non-college	0			0			0			0			0		0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N			Passin			N			Y					
WHEN does Company make payment?															
On enrollment				Y			Part								
On completion	Y						Part			Y			Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y			Y			Y			Y			Y		

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**PEABODY  
 INTERNAT'L  
 Stamford, CA**

**PENN CENTRAL  
 CORP.  
 New York, NY**

**PENNEY (J.C.) CO.  
 New York, NY**

**PENNZOIL COMPANY  
 Houston, TX**

**PEPSICO INC.  
 Purchase, NY**

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y					Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	12 mos.	12 mos.		0	0					0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?		Not applicable		6 courses/yr.						\$1,000/yr. undergrad. \$1,750/yr. grad.					
<i>NON-JOB-RELATED</i> courses?		Not applicable		6 courses/yr.						\$1,000/yr. undergrad. \$1,750/yr. grad.					
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses	Undergraduate	100%		100%						100%	100%		100%	100%	
	Graduate	100		100						100	100		100	100	
	Non-credit	100		100					0	0			100	100	
	Non-college	100		100					100	100			0	0	
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%		100%						100%	100%		100%	100%	
	Graduate	100		100						100	100		100	100	
	Non-credit	100		0					0	0			0	0	
	Non-college	0		0					0	0			0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y		Y	Y					N	N		N	N	
WHEN does Company make payment?															
On enrollment															
On completion	Y			Y						Y			Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y			N						Y			N		

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**PERKIN-ELMER  
 CORP.  
 Norwalk, CT**

**PFIZER INC.  
 New York, NY**

**PHOENIX MUTUAL  
 LIFE  
 Hartford, CT**

**PHILADELPHIA ELEC.  
 Philadelphia, PA**

**PHILADELPHIA NAT'L  
 BANK  
 Philadelphia, PA**

Which employees are *ELIGIBLE* for tuition aid?

*HOW MANY MONTHS* of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

*NON-JOB-RELATED* courses?

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses Undergraduate Graduate Non-credit Non-college

*NON-JOB-RELATED* Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

*WHEN* does Company make payment?

On enrollment  
 On completion

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y			Y			Y			Y		
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0			6 mos.			0*			0			0		
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	3 courses						\$1,000						6 courses		
<i>NON-JOB-RELATED</i> courses?							Must be degree						6 courses		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses Undergraduate	75%			100%			100%			100%			75%*		
<i>JOB-RELATED</i> Courses Graduate	75			100			100			100			75		
<i>JOB-RELATED</i> Courses Non-credit	75			0			100			0			0		
<i>JOB-RELATED</i> Courses Non-college	75			100			100			0			0		
<i>NON-JOB-RELATED</i> Courses Undergraduate	0%			100%			100%			100%			75%		
<i>NON-JOB-RELATED</i> Courses Graduate	0			100			100			100			75		
<i>NON-JOB-RELATED</i> Courses Non-credit	0			0			0			0			0		
<i>NON-JOB-RELATED</i> Courses Non-college	0			100			0			0			0		
Is reimbursement <i>CONTINGENT ON GRADE</i> received?				Y			Y			N			N		
<i>WHEN</i> does Company make payment?															
On enrollment															
On completion	Y			Y						Y			Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y			Y			Y			Y			Y		

COMMENTS:

\* 6 mos. for cash advance

\* Bus. admin. only

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**PHILIP MORRIS INC.**  
 New York, NY

**PHILIPS INDUSTRIES**  
 Dayton, OH

**PHILLIPS  
 PETROLEUM**  
 Bartlesville, OK

**PIEDMONT AVIATION**  
 Winston-Salem, NC

**PILLSBURY CO.**  
 Minneapolis, MN

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

*NON-JOB-RELATED* courses?

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses

*NON-JOB-RELATED* Courses

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

	PHILIP MORRIS INC. New York, NY		PHILIPS INDUSTRIES Dayton, OH		PHILLIPS PETROLEUM Bartlesville, OK		PIEDMONT AVIATION Winston-Salem, NC		PILLSBURY CO. Minneapolis, MN	
	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	3 mos.	3 mos.	6 mos.	6 mos.	0	0	12 mos.	12 mos.	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?	\$750 limit for non-degree courses		\$1,000 per year		27 credits per year		\$500 undergraduate \$300 graduate		Not stated	
<i>NON-JOB-RELATED</i> courses?	\$750 limit for non-degree courses		\$1,000 per year		Must be per degree program		\$500 undergraduate \$300 graduate		Must be degree	
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses	Undergraduate 100% Graduate 100% Non-credit 100% Non-college 100%	100% 100% 100% 100%	Undergraduate 100% Graduate 100% Non-credit 100% Non-college 100%	100% 100% 100% 100%	Undergraduate 100% Graduate 100% Non-credit 0% Non-college 0%	100% 100% 0% 0%	Undergraduate 85% Graduate 85% Non-credit 85% Non-college 85%	85% 85% 85% 85%	Undergraduate 100% Graduate 100% Non-credit 100% Non-college 100%	100% 100% 100% 100%
<i>NON-JOB-RELATED</i> Courses	Undergraduate 100% Graduate 100% Non-credit 100% Non-college 100%	100% 100% 100% 100%	Undergraduate 100% Graduate 100% Non-credit 100% Non-college 100%	100% 100% 100% 100%	Undergraduate 100% Graduate 100% Non-credit 0% Non-college 0%	100% 100% 0% 0%	Undergraduate 85% Graduate 85% Non-credit 0% Non-college 0%	85% 85% 0% 0%	Undergraduate 100% Graduate 100% Non-credit 100% Non-college 0%	100% 100% 100% 0%
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	"C" or better		N		Passing grade		Y		N	
WHEN does Company make payment?	Part on enrollment		Y		Y		Y		Cash advance reimbursement	
	Part on completion		Y		Y		Y		Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y		Y		Y		Y		Y	

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**PITTSBURGH NAT'L  
 BANK  
 Pittsburgh, PA**

**POLAROID CORP.  
 Cambridge, MA**

**PORTEC INC.  
 Oak Brook, IL**

**POTLATCH CORP.  
 San Francisco, CA**

**POTOMAC ELEC.  
 POWER  
 Washington, DC**

Which employees are *ELIGIBLE*  
 for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y			Y			Y			Y		

*HOW MANY MONTHS* of employ-  
 ment required for eligibility?

<i>HOW MANY MONTHS</i> of employ- ment required for eligibility?	0			12 mos.			0			12 mos.	12 mos.		0		
---	---	--	--	---------	--	--	---	--	--	---------	---------	--	---	--	--

Is there a *LIMIT* on number  
 of courses/credits or \$'s for:  
*JOB-RELATED* courses?

Is there a <i>LIMIT</i> on number of courses/credits or \$'s for: <i>JOB-RELATED</i> courses?							Not stated			\$750 per yr.			Not stated		
---	--	--	--	--	--	--	------------	--	--	---------------	--	--	------------	--	--

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?							Not stated			\$750 per yr.			Must be covered		
---------------------------------	--	--	--	--	--	--	------------	--	--	---------------	--	--	-----------------	--	--

Within these limits, what  
 % of tuition does Company pay?

*JOB-RELATED* Courses  
 Undergraduate 100%  
 Graduate 100  
 Non-credit 0  
 Non-college 0

*NON-JOB-RELATED* Courses  
 Undergraduate 0%  
 Graduate 0  
 Non-credit 0  
 Non-college 0

<i>JOB-RELATED</i> Courses	100%			100%			100%			75%	75%		85%	85%	
Undergraduate	100%			100%			100%			75%	75%		85%	85%	
Graduate	100			100			100			75	75		85	85	
Non-credit	0			100			100			75*	75*		85	85	
Non-college	0			100			100			75*	75*		85	85	
<i>NON-JOB-RELATED</i> Courses	0%			100%			100%			75%	75%		85%	85%	
Undergraduate	0%			100%			100%			75%	75%		85%	85%	
Graduate	0			100			100			75	75		85	85	
Non-credit	0			0			0			0	0		85	85	
Non-college	0			0			0			0	0		85	85	

Is reimbursement *CONTINGENT*  
*ON GRADE* received?

Is reimbursement <i>CONTINGENT</i> <i>ON GRADE</i> received?	Y			Y			N			Partial			Contingent		
---	---	--	--	---	--	--	---	--	--	---------	--	--	------------	--	--

*WHEN* does Company make payment?  
 On enrollment Y  
 On completion

<i>WHEN</i> does Company make payment?															
On enrollment	Y			Y									Y		
On completion							Y			Y					

Does policy *APPLY GENERALLY*  
 to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y			Y			Y			Y			Y		
---	---	--	--	---	--	--	---	--	--	---	--	--	---	--	--

COMMENTS:

\* Requires supervisor approval

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**PRATT & LAMBERT**  
 Buffalo, NY

**PRENTICE-HALL**  
 Englewood Cliffs, NJ

**PRIME COMPUTER**  
 Natick, MA

**PROCTER & GAMBLE**  
 Cincinnati, OH

**PROVIDENT LIFE & ACCIDENT**  
 Chattanooga, TN

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	No plan	No plan	No plan
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.	6 mos.	0	0	0	0	0	0	6 mos.	6 mos.	6 mos.			
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	12 credits	12 credits	12 credits	12 credits	12 credits	12 credits	Not stated	Not stated	Not stated	6 credits/\$1,000	6 credits/\$1,000	6 credits/\$1,000			
NON-JOB-RELATED courses?	12 credits	12 credits	12 credits	12 credits	12 credits	12 credits	Not stated	Not stated	Not stated	6 credits/\$1,000	6 credits/\$1,000	6 credits/\$1,000			
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses															
Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Graduate	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Non-credit	100	100	100	100	100	100	100	100	100	0	0	0	0	0	0
Non-college	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
NON-JOB-RELATED Courses															
Undergraduate	100%	100%	100%	100%	100%	100%	0%	0%	0%	100%	100%	100%	100%	100%	100%
Graduate	MBA	MBA	MBA	MBA	MBA	MBA	0	0	0	100	100	100	100	100	100
Non-credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-college	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y	Y	N	N	N	N	N	N	N	N	N	N	N	N
WHEN does Company make payment?															
On enrollment				Y	Y	Y									
On completion	Y	Y	Y				Y	Y	Y	Y	Y	Y			
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y			

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**PRUDENTIAL  
 INSURANCE  
 Newark, NJ**

**PRUDENTIAL-BACHE  
 SECURITIES  
 New York, NY**

**PUBLIC SERVICE  
 ELEC. & GAS  
 Newark, NJ**

**PUBLIC SERVICE  
 OF INDIANA  
 Plainfield, IN**

**QUAKER STATE OIL  
 Oil City, PA**

Which employees are *ELIGIBLE* for tuition aid?

*HOW MANY MONTHS* of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

*NON-JOB-RELATED* courses?

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses Undergraduate 90% Graduate 90 Non-credit 90 Non-college High

*NON-JOB-RELATED* Courses Undergraduate 90% Graduate 90 Non-credit 0 Non-college 0

Is reimbursement *CONTINGENT ON GRADE* received?

*WHEN* does Company make payment? On enrollment Partial On completion Partial

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y			Y			Y			Y		
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0			3 mos.			0			9 mos.			0		
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	\$3,000			\$750 \$1,000 \$750 per						None			\$500		
<i>NON-JOB-RELATED</i> courses?										None			None		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses Undergraduate	90%			100%			40-70%			75%			100%		
Graduate	90			100			100			75			100		
Non-credit	90			0			0			75			100		
Non-college	High			0			0			75			100		
<i>NON-JOB-RELATED</i> Courses Undergraduate	90%			100%			40-70%			0%			0%		
Graduate	90			100			100			0			0		
Non-credit	0			0			0			0			0		
Non-college	0			0			0			0			0		
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Partial			Partial			N			N			N		
<i>WHEN</i> does Company make payment?															
On enrollment	Partial														
On completion	Partial			Y						Y			Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y			Y			Y			Y			Y		

COMMENTS:

\* Non-union



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**RCA Corporation**  
 Cherry Hill, NJ

**RTE Corporation**  
 Waukesha, WI

**RANIER BANCORP.**  
 Seattle, WA

**RAUSBURG CORP.**  
 Indianapolis, IN

**RAYCHEM CORP.**  
 Menlo Park, CA

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

*HOW MANY MONTHS* of employment required for eligibility?

<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0	0	6 mos.	6 mos.	12 mos.	12 mos.	0	0	0	0	0	0	0	0
--	---	---	---	--------	--------	---------	---------	---	---	---	---	---	---	---	---

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

<i>JOB-RELATED</i> courses?	\$2,000	\$3,000	\$3,000	\$1,000	unlimited	\$250 per quarter	\$250 per quarter	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
-----------------------------	---------	---------	---------	---------	-----------	-------------------	-------------------	------------	------------	------------	------------	------------	------------	------------	------------

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	Not stated	Not stated	Not eligible	Not eligible	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
---------------------------------	------------	------------	------------	------------	------------	--------------	--------------	------------	------------	------------	------------	------------	------------	------------	------------

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses

Undergraduate	90%	90%	90%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Graduate	90	90	90	100	100	100	100	100	100	100	100	100	100	100	100
Non-credit	90	90	90	100	100	0	0	0	0	0	0	0	0	0	0
Non-college	90	90	90	100	100	100	100	0	0	0	0	0	0	0	0

*NON-JOB-RELATED* Courses

Undergraduate	0%	0%	0%	0%	0%	0%	0%	100%	100%	100%	100%	100%	100%	100%	100%
Graduate	0	0	0	0	0	0	0	100	100	100	100	100	100	100	100
Non-credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-college	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Is reimbursement *CONTINGENT* ON *GRADE* received?

Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Partial	Partial	Partial	100% for "A"; 80% for "B"	100% for "A"; 80% for "B"	"C" or better	"C" or better	100% for "A"; 70% for "B"; 50% for "C"	100% for "A"; 70% for "B"; 50% for "C"	100% for "A"; 90% for "B"; 50% for "C"	100% for "A"; 90% for "B"; 50% for "C"	100% for "A"; 90% for "B"; 50% for "C"	100% for "A"; 90% for "B"; 50% for "C"	100% for "A"; 90% for "B"; 50% for "C"	100% for "A"; 90% for "B"; 50% for "C"
--	---------	---------	---------	---------------------------	---------------------------	---------------	---------------	--	--	--	--	--	--	--	--

*WHEN* does Company make payment?

On enrollment  
 On completion

On enrollment	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
--	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**RAYTHEON  
 COMPANY**  
 Lexington, MA

**REEVES BROS. INC.**  
 Spartanburg, SC

**RESEARCH  
 COTTRELL**  
 Somerville, NJ

**REXHAM  
 CORPORATION**  
 Charlotte, NC

**REYNOLDS &  
 REYNOLDS**  
 Dayton, OH

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y			Y			Y			Y		
HOW MANY MONTHS of employment required for eligibility?	0			6 mos.			6 mos.			0			6 mos.		
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	\$2,400 2 courses			If course the co.			\$1,700 degree			\$500 per course			\$500 per course		
NON-JOB-RELATED courses?	\$2,400 courses						Must be program			No limit					
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses															
Undergraduate	100%			50%			100%			75%			100%		
Graduate	100			50			100			100			50		
Non-credit	100			50			100			0			0		
Non-college	100			50			100			0			0		
NON-JOB-RELATED Courses															
Undergraduate	100%			50%			100%			0%			50%		
Graduate	100			50			100			0			0		
Non-credit	0			0			0			0			0		
Non-college	0			0			0			0			0		
Is reimbursement <i>CONTINGENT</i> ON GRADE received?	"C" or better			N			"C" or better			Y			Y		
WHEN does Company make payment?															
On enrollment				Y											
On completion	Y						Y			Y			Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y			Y			Y			Y			Y		

COMMENTS:

\* Limited to technical courses

\* 21 credits undergrad;  
 15 credits graduate

\* Accredited night or  
 vocational school

\*\* G.E.D.

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**REYNOLDS (R.J.)  
INDUSTRIES  
Winston-Salem, NC**

**REYNOLDS METALS  
Richmond VA**

**RICHARDSON-VICKS  
Wilton, CT**

**ROBBINS & MYERS  
Dayton, OH**

**ROBINS (A.H.)  
Richmond, VA**

Which employees are *ELIGIBLE* for tuition aid?

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0			0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?		Not stated			18 credits/yr				Not stated	
<i>NON-JOB-RELATED</i> courses?		Not stated			18 credits/yr				Must be per degree prog	
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses										
Undergraduate	100%	100%			100%	100%	75%	75%	90%	90%
Graduate	100	100			100	100	75	75	90	90
Non-credit	100	100			100	100	75	75	90	90
Non-college	100	100			100	100	75	75	90	90
<i>NON-JOB-RELATED</i> Courses										
Undergraduate	100%	100%			100%	100%	75%	75%	90%	90%
Graduate	100	100			100	100	75	75	90	90
Non-credit	0	0			0	0	0	0	0	0
Non-college	0	0			0	0	0	0	0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?		Partly			N	N	N	N	Y	Y
WHEN does Company make payment?										
On enrollment					Part on enrollment					
On completion	Y	Y			Part on completion		Y	Y	Y*	Y*
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y			Y	Y	Y	Y	Y	Y

COMMENTS:

\* Loans available through payroll deduction plan.

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**ROCHESTER & PITTSBURGH COAL**  
 Indiana, PA

**ROCKWELL INTERNATIONAL**  
 Pittsburgh, PA

**ROHM AND HAAS**  
 Philadelphia, PA

**ROHR INDUSTRIES**  
 Chula Vista, CA

**ROLM CORPORATION**  
 Santa Clara, CA

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	36 mos.	36 mos.	36 mos.	6 mos.	6 mos.	6 mos.	0	0	0	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	1 course	1 course	1 course	9 credits	9 credits	9 credits				\$1,500 per yr	\$1,500 per yr	\$1,500 per yr	\$2,500 per yr	\$2,500 per yr	\$2,500 per yr
<i>NON-JOB-RELATED</i> courses?	No limit	No limit	No limit	No limit	No limit	No limit	No limit	No limit	No limit	Prior approval	Prior approval	Prior approval	\$100 per yr	\$100 per yr	\$100 per yr
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Graduate	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Non-credit	100	100	100	100	100	100	0	0	0	100	100	100	100	100	100
Non-college	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%	100%	50%	50%	50%
Graduate	0	0	0	0	0	0	0	0	0	100	100	100	50	50	50
Non-credit	0	0	0	0	0	0	0	0	0	100	100	100	50	50	50
Non-college	0	0	0	0	0	0	0	0	0	100	100	100	50	50	50
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**RUBBERMAID INC.**  
 Wooster, OH

**RYDER SYSTEM INC.**  
 Miami, FL

**SCM Corporation**  
 New York, NY

**SCOA Industries**  
 Columbus, OH

**SAFEGUARD  
 BUSINESS SYSTEMS**  
 Ft. Washington, PA

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	0	0	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?	Not stated	Not stated	30 credits per year	30 credits per year	\$2,000 per year	\$2,000 per year	\$1,000 per year	\$1,000 per year	Not stated	Not stated
<i>NON-JOB-RELATED</i> courses?	Not stated	Not stated	30 credits per year	30 credits per year	\$2,000 per year	\$2,000 per year	Not stated	Not stated	Not stated	Not stated
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses										
Undergraduate	100%	100%	75%	75%	100%	100%	100%	100%	100%	100%
Graduate	100	100	75	75	100	100	100	100	100	100
Non-credit	100	100	75	75	0	0	100	100	100	100
Non-college	100	100	75	75	0	0	100	100	100	100
<i>NON-JOB-RELATED</i> Courses										
Undergraduate	100%	100%	75%	75%	100%	100%	100%	100%	0%	0%
Graduate	100	100	75	75	100	100	100	100	0	0
Non-credit	100	100	75	75	0	0	100	100	0	0
Non-college	100	100	75	75	0	0	100	100	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y	N	N	Y	Y	N	N	100% for "A", 75% for "B", 50% for "C"	100% for "A", 75% for "B", 50% for "C"
WHEN does Company make payment?										
On enrollment					Y	Y				
On completion	Y	Y	Y	Y			Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	N	N	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**SANDERS ASSOCIATES**  
 Nashua, NH

**SANTA FE INDUSTRIES**  
 Chicago, IL

**SCHERING-PLOUGH**  
 Kenilworth, NJ

**SCOTT PAPER CO.**  
 Philadelphia, PA

**SEAFIRST CORPORATION**  
 Seattle, WA

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

HOW MANY MONTHS of employment required for eligibility?

HOW MANY MONTHS of employment required for eligibility?	3 mos.	3 mos.		12 mos.	12 mos.		3 mos.	3 mos.		0	0		24 mos.	24 mos.	
---	--------	--------	--	---------	---------	--	--------	--------	--	---	---	--	---------	---------	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

<i>JOB-RELATED</i> courses?	Not stated			\$2,000 per year			24 credits per			2 courses/sem prior approval req			Not stated		
-----------------------------	------------	--	--	------------------	--	--	----------------	--	--	----------------------------------	--	--	------------	--	--

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	Not eligible			Not stated			24 credits per			2 courses/sem prior approval req			Not eligible		
---------------------------------	--------------	--	--	------------	--	--	----------------	--	--	----------------------------------	--	--	--------------	--	--

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%		100%	100%		100%	100%		100%	100%		50%	50%
	Graduate	100	100		100	100		100	100		100	100		50	50
	Non-credit	0	0		100	100		100	100		100	100		50	50
	Non-college	0	0		100	100		100	100		100	100		100	100
<i>NON-JOB-RELATED</i> Courses	Undergraduate	0%	0%		50%	50%		100%	100%		100%	100%		0%	0%
	Graduate	0	0		100	100		100	100		100	100		0	0
	Non-credit	0	0		50	50		100	100		100	100		0	0
	Non-college	0	0		50	50		100	100		100	100		0	0

Is reimbursement *CONTINGENT ON GRADE* received?

Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Passing grade			"C" or better			Y	Y		Passing grade			"C" or better undergraduate "B" or better graduate		
---	---------------	--	--	---------------	--	--	---	---	--	---------------	--	--	---	--	--

WHEN does Company make payment?

On enrollment	Y	Y													
On completion				Y	Y		Y	Y		Y	Y		Y	Y	

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		N	N		Y	Y		Y	Y		Y	Y	
--	---	---	--	---	---	--	---	---	--	---	---	--	---	---	--

COMMENTS.

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**SEALASKA CORP.**  
 Juneau, AK

**SEALED POWER CORP.**  
 Muskegan, MI

**SEARS, ROEBUCK**  
 Chicago, IL

**SECURITY PACIFIC NATIONAL BANK**  
 Los Angeles, CA

**SERVICE MERCHANDISE**  
 Nashville, TN

Which employees are *ELIGIBLE* for tuition aid?

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	No plan		Y	Y	Y	Y
<i>HOW MANY MONTHS</i> of employment required for eligibility?			0	0			3 mos.	3 mos.	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?	Not stated		\$1,000 per				\$2,000 per year		Not stated	
<i>NON-JOB-RELATED</i> courses?	Not eligible		Not eligible				\$2,000 per year		Not stated	
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses										
Undergraduate	100%	100%	100%	100%			100%	100%	50%	50%
Graduate	100	100	100	100			100	100	50	50
Non-credit	100	100	100	100			0	0	50	50
Non-college	100	100	100	100			0	0	50	50
<i>NON-JOB-RELATED</i> Courses										
Undergraduate	0%	0%	0%	0%			100%	100%	50%	50%
Graduate	0	0	0	0			100	100	50	50
Non-credit	0	0	0	0			0	0	50	50
Non-college	0	0	0	0			0	0	50	50
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y	N	N			N	N	N	N
<i>WHEN</i> does Company make payment?										
On enrollment										
On completion	Y	Y	Y	Y			Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y			Y	Y	Y	Y

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**SHAKLEE CORP.**  
 San Francisco, CA

**SHELL OIL CO.**  
 Houston, TX

**SHERWIN WILLIAMS**  
 Cleveland, OH

**SIGNAL COMPANIES**  
 La Jolla, CA

**SIGNODE CORP.**  
 Glenview, IL

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.	0	6 mos.	0	6 mos.	0	0	12 mos.	12 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?					9 credits/term		\$1,200 per year		4 courses per year	
<i>NON-JOB-RELATED</i> courses?					Not stated		Not stated		4 courses per year	
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses										
Undergraduate	100%	100%	100%	100%	100%	100%	80%	80%	100%	100%
Graduate	100*	100*	100	100	100	100	80	80	100	100
Non-credit	0	0	0	0	100	100	80	80	100	100
Non-college	0	0	100	100	100	100	80	80	100	100
<i>NON-JOB-RELATED</i> Courses										
Undergraduate	50%	50%	100%	100%	100%	100%	0%	0%	100%	100%
Graduate	50	50	100	100	100	100	0	0	100	100
Non-credit	0	0	0	0	0	0	0	0	0	0
Non-college	0	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y	N	N	Y	Y	Passing grade		Y	Y
WHEN does Company make payment?										
On enrollment					Part on enrollment					
On completion	Y	Y	Y	Y	Part on completion		Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS.

\* 50% at private schools.



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**SINGER COMPANY**  
 Stamford, CT

**SMITH (A.O.) CORP.**  
 Milwaukee, WI

**SMITH INTERNAT'L**  
 Newport Beach, CA

**SNAP-ON TOOLS**  
 Kenosha, WI

**SONOCO PRODUCTS**  
 Hartsville, SC

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H
Singer Company	Y	Y	Y
Smith (A.O.) Corp.	Y	Y	Y
Smith Internat'l	Y	Y	Y
Snap-on Tools	Y	Y	Y
Sonoco Products	Y	Y	Y

*HOW MANY MONTHS* of employment required for eligibility?

	M	S	H
Singer Company	0	0	0
Smith (A.O.) Corp.	0	0	0
Smith Internat'l	0	0	0
Snap-on Tools	0	0	0
Sonoco Products	6 mos.	6 mos.	6 mos.

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

	M	S	H
Singer Company	Not state	Not state	Not state
Smith (A.O.) Corp.	Not state	Not state	Not state
Smith Internat'l	Not state	Not state	Not state
Snap-on Tools	Not state	Not state	Not state
Sonoco Products	\$2,400 per	\$2,400 per	\$2,400 per

*NON-JOB-RELATED* courses?

	M	S	H
Singer Company	Not state	Not state	Not state
Smith (A.O.) Corp.	Not state	Not state	Not state
Smith Internat'l	Not state	Not state	Not state
Snap-on Tools	Not state	Not state	Not state
Sonoco Products	\$2,400 per	\$2,400 per	\$2,400 per

Within these limits, what % of tuition does Company pay?

		Singer Company			Smith (A.O.) Corp.			Smith Internat'l			Snap-on Tools			Sonoco Products		
		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	75%	75%	75%
	Graduate	100	100	100	100	100	100	100	100	100	100	100	100	75	75	75
	Non-credit	100	100	100	0	0	0	0	0	0	0	0	0	75	75	75
	Non-college	100	100	100	0	0	0	0	0	0	0	0	0	100	100	100
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	0%	0%	0%	75%	75%	75%	0%	0%	0%	75%	75%	75%
	Graduate	100	100	100	0	0	0	0	0	0	0	0	0	75	75	75
	Non-credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Non-college	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Is reimbursement *CONTINGENT ON GRADE* received?

	M	S	H
Singer Company	Passing grade	Passing grade	Passing grade
Smith (A.O.) Corp.	N	N	N
Smith Internat'l	N	N	N
Snap-on Tools	N	N	N
Sonoco Products	N	N	N

*WHEN* does Company make payment?

On enrollment

On completion

	M	S	H
Singer Company	Y	Y	Y
Smith (A.O.) Corp.	Y	Y	Y
Smith Internat'l	Y	Y	Y
Snap-on Tools	Y	Y	Y
Sonoco Products	Y	Y	Y

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H
Singer Company	Y	Y	Y
Smith (A.O.) Corp.	Y	Y	Y
Smith Internat'l	Y	Y	Y
Snap-on Tools	Y	Y	Y
Sonoco Products	Y	Y	Y

COMMENTS:



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**SOUTHEAST BANK**  
 Miami, FL

**SO. CALIF. EDISON**  
 Rosemead, CA

**SO. CALIF. GAS CO.**  
 Los Angeles, CA

**SO. NATURAL GAS**  
 Birmingham, AL

**SOUTHERN PACIFIC**  
 San Francisco, CA

	SOUTHEAST BANK Miami, FL		SO. CALIF. EDISON Rosemead, CA		SO. CALIF. GAS CO. Los Angeles, CA		SO. NATURAL GAS Birmingham, AL		SOUTHERN PACIFIC San Francisco, CA		
	M	S	M	S	M	S	M	S	M	S	
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
HOW MANY MONTHS of employment required for eligibility?	3 mos.	3 mos.	6 mos.	3 mos.	0	0	0	0	24 mos.	24 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:											
<i>JOB-RELATED</i> courses?	6 credits	6 credits	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	
<i>NON-JOB-RELATED</i> courses?	6 credits	6 credits	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	
Within these limits, what % of tuition does Company pay?											
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	75%	75%	75%	75%	100%	100%
	Graduate	100	100	100	100	75	75	75	75	100	100
	Non-credit	100	100	100	100	75	75	75	75	100	100
	Non-college	100	100	100	100	75	75	75	75	100	100
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%	0%	0%	75%	75%	0%	0%	100%	100%
	Graduate	100	100	0	0	75	75	0	0	100	100
	Non-credit	0	0	0	0	0	0	0	0	0	0
	Non-college	0	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N	Y	Y	"C" or better	"C" or better	N	N	N	N	
WHEN does Company make payment?											
On enrollment											
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	N	N	Y	Y	

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

	SOUTHLAND CORP. Dallas, TX		SOUTHWEST FOREST Phoenix, AZ		SPERRY CORP. New York, NY		SPRINGS INDUSTRIES Lancaster, SC		SQUARE D COMPANY Palatine, IL	
	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	12 mos.	12 mos.	12 mos.	12 mos.	0	0	0*	0*	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
JOB-RELATED courses?	Not applicable	Not applicable	Not applicable	Not applicable	2 courses/7 credits 3 courses/9 credits Undergraduate	2 courses/7 credits 3 courses/9 credits Undergraduate	12 credits per year	12 credits per year	\$700 per year	\$700 per year
NON-JOB-RELATED courses?	Not applicable	Not applicable	Not applicable	Not applicable	Must be complete program	Must be complete program	Must be job-related degree, 12 credits per year	Must be job-related degree, 12 credits per year	\$700 per year	\$700 per year
Within these limits, what % of tuition does Company pay?										
JOB-RELATED Courses										
Undergraduate	80%	80%	50%	50%	100%	100%	75%	75%	100%	100%
Graduate	80	80	50	50	100	100	75	75	100	100
Non-credit	80	80	50	50	100	100	75	75	100	100
Non-college	80	80	50	50	100	100	75	75	100	100
NON-JOB-RELATED Courses										
Undergraduate	90%	90%	50%	50%	100%	100%	75%	75%	100%	100%
Graduate	80	80	50	50	100	100	75	75	100	100
Non-credit	80	80	50	50	0	0	75	75	0	0
Non-college	80	80	50	50	0	0	75	75	0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Y	Y	Y	Y	N	N	Y	Y		"C" or better
WHEN does Company make payment?										
On enrollment										
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

\* 5 years for non-job-related courses.

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**ST. PAUL COMPANIES**  
 St. Paul, MN

**STANADYNE**  
 Windsor, CT

**STAND. COMMERCIAL TOBACCO**  
 Wilson, NC

**STAND. OIL OF CALIF.**  
 San Francisco, CA

**STAND. OIL OF OHIO**  
 Cleveland, OH

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		No Plan			Y	Y		Y	Y	

*HOW MANY MONTHS* of employment required for eligibility?

<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0		6 mos.	6 mos.					0	0		0	0	
--	---	---	--	--------	--------	--	--	--	--	---	---	--	---	---	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

<i>JOB-RELATED</i> courses?	2 courses			Not stated						Not stated			10 hours per semester		
-----------------------------	-----------	--	--	------------	--	--	--	--	--	------------	--	--	-----------------------	--	--

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	Not stated			Not stated						Not stated			Not stated		
---------------------------------	------------	--	--	------------	--	--	--	--	--	------------	--	--	------------	--	--

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%		100%	100%				75%	75%		75%	75%	
	Graduate	100	100		100	100				75	75		75	75	
	Non-credit	0	0		100	100				75	75		75	75	
	Non-college	0	0		100	100				0	0		75	75	
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%		0%	0%				75%	75%		75%	75%	
	Graduate	100	100		0	0				75	75		75	75	
	Non-credit	0	0		0	0				75	75		0	0	
	Non-college	0	0		0	0				0	0		0	0	

Is reimbursement *CONTINGENT ON GRADE* received?

Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		100% of "A" & "B"	60% of "A"					Y	Y		N	N	
---	---	---	--	-------------------	------------	--	--	--	--	---	---	--	---	---	--

*WHEN* does Company make payment?

On enrollment  
 On completion

On enrollment													Y	Y	
On completion	Y	Y		Y	Y					Y	Y				

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y					Y	Y		Y	Y	
--	---	---	--	---	---	--	--	--	--	---	---	--	---	---	--

COMMENTS:

Non-credit, non-college courses dep't budgets

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**STAND. OIL OF INDIANA**  
Chicago, IL

**STANLEY WCRKS**  
New Britain, CT

**STATE FARM INSUR.**  
Bloomington, IL

**STATE MUTUAL LIFE**  
Worcester, MA

**STAUFFER CHEMICAL**  
Westport, CT

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

HOW MANY MONTHS of employment required for eligibility?

HOW MANY MONTHS of employment required for eligibility?	0	0		12 mos.	12 mos.		24 mos.	24 mos.		0	0		0	0	
---	---	---	--	---------	---------	--	---------	---------	--	---	---	--	---	---	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

<i>JOB-RELATED</i> courses?	Not stated			Not stated			Not stated			Not stated			Not stated		
-----------------------------	------------	--	--	------------	--	--	------------	--	--	------------	--	--	------------	--	--

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	Not stated			Not stated			Not stated			Must be related to development			Not stated		
---------------------------------	------------	--	--	------------	--	--	------------	--	--	--------------------------------	--	--	------------	--	--

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
<i>JOB-RELATED</i> Courses	Undergraduate	75%	75%		75%	75%		100%	100%		50%	50%		100%	100%
	Graduate	75	75		75	75		100	100		50	50		100	100
	Non-credit	75	75		0	0		100	100		0	0		100	100
	Non-college	75	75		0	0		100	100		0	0		0	0
<i>NON-JOB-RELATED</i> Courses	Undergraduate	75%	75%		75%	75%		100%	100%		50%	50%		100%	100%
	Graduate	75	75		75	75		100	100		50	50		100	100
	Non-credit	75	75		0	0		0	0		0	0		0	0
	Non-college	75	75		0	0		0	0		0	0		0	0

Is reimbursement *CONTINGENT ON GRADE* received?

Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Passing grade			N	N		Y	Y		N	N		N	N	
---	---------------	--	--	---	---	--	---	---	--	---	---	--	---	---	--

WHEN does Company make payment?

On enrollment

On completion

On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y				Part on completion

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
--	---	---	--	---	---	--	---	---	--	---	---	--	---	---	--

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**STEIGER TRACTOR**  
 Fargo, ND

**STEPAN CHEMICAL**  
 Northfield, IL

**STERLING DRUG INC.**  
 New York, NY

**STOKELY-VAN CAMP**  
 Indianapolis, IN

**STOP & SHOP**  
 Boston, MA

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

*HOW MANY MONTHS* of employment required for eligibility?

<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0	0	0	0	0	0	0	0	12 mos.	12 mos.	12 mos.
--	---	---	---	---	---	---	---	---	---	---------	---------	---------

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

<i>JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	2 courses/8 credits per year	2 courses per year	2 courses per year	2 courses/yr	2 courses/yr	2 courses/yr	4-6 courses per year	4-6 courses per year	4-6 courses per year
-----------------------------	------------	------------	------------	------------------------------	--------------------	--------------------	--------------	--------------	--------------	----------------------	----------------------	----------------------

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	Not stated	Not stated	Not stated	Not eligible	2 credits per year	2 credits per year	2 courses/yr	2 courses/yr	2 courses/yr	4-6 courses per year	4-6 courses per year	4-6 courses per year
---------------------------------	------------	------------	------------	--------------	--------------------	--------------------	--------------	--------------	--------------	----------------------	----------------------	----------------------

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	50%	50%	50%	50%
	Graduate	100	100	100	100	100	100	100	50	50	50	50
	Non-credit	100	100	100	100	100	100	100	0	0	0	0
	Non-college	100	100	100	100	100	100	100	50	50	0	0
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	0%	0%	100%	100%	50%	50%	50%	50%
	Graduate	100	100	100	0	0	100	100	50	50	50	50
	Non-credit	100	100	100	0	0	100	100	0	0	0	0
	Non-college	100	100	100	0	0	100	100	50	50	0	0

Is reimbursement *CONTINGENT ON GRADE* received?

Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	N
---	---	---	---	---	---	---	---	---	---	---	---	---

*WHEN* does Company make payment?

On enrollment

On completion

On enrollment				Part on enrollment	Part on enrollment	Part on enrollment						
On completion	Y	Y	Y	Part on completion	Part on completion	Part on completion	Y	Y	Y	Y	Y	Y

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
--	---	---	---	---	---	---	---	---	---	---	---	---

COMMENTS

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**STRIDE RITE CORP.**  
 Cambridge, MA

**STROH BREWERY**  
 Detroit, MI

**SUN COMPANY INC.**  
 Radnor, PA

**SUNDSTRAND CORP.**  
 Rockford, IL

**SUPERMARKETS GENERAL**  
 Woodbridge, NJ

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H
STRIDE RITE CORP.	Y	Y	
STROH BREWERY			
SUN COMPANY INC.	Y	Y	
SUNDSTRAND CORP.	Y	Y	
SUPERMARKETS GENERAL	Y	Y	

HOW MANY MONTHS of employment required for eligibility?

STRIDE RITE CORP.	3 mos.	3 mos.	
STROH BREWERY			
SUN COMPANY INC.	0	0	
SUNDSTRAND CORP.	0	0	
SUPERMARKETS GENERAL	12 mos.	12 mos.	

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

STRIDE RITE CORP.	Not stated		
STROH BREWERY			
SUN COMPANY INC.	Not stated		
SUNDSTRAND CORP.	Not stated		
SUPERMARKETS GENERAL	\$500 undergraduate, \$1,000 graduate		

NON-JOB-RELATED courses?

STRIDE RITE CORP.	Not stated		
STROH BREWERY	Not eligible		
SUN COMPANY INC.	Not stated		
SUNDSTRAND CORP.	Not stated		
SUPERMARKETS GENERAL	Not eligible		

Within these limits, what % of tuition does Company pay?

	M	S	H
JOB-RELATED Courses	Undergraduate	80%	80%
	Graduate	80	80
	Non-credit	0	0
	Non-college	80	80
NON-JOB-RELATED Courses	Undergraduate	80%	80%
	Graduate	80	80
	Non-credit	0	0
	Non-college	80	80

*Plans differ Stroh, Sun and Supermarkets employees*

STRIDE RITE CORP.	90%	90%	
STROH BREWERY	90	90	
SUN COMPANY INC.	90	90	
SUNDSTRAND CORP.	100%	100%	
SUPERMARKETS GENERAL	100%	100%	

Is reimbursement *CONTINGENT* ON GRADE received?

STRIDE RITE CORP.	N	N	
STROH BREWERY	N	N	
SUN COMPANY INC.	N	N	
SUNDSTRAND CORP.	Contingent		
SUPERMARKETS GENERAL	N	N	

WHEN does Company make payment?

On enrollment

On completion

STRIDE RITE CORP.	Y	Y	
STROH BREWERY	Y	Y	
SUN COMPANY INC.	Y	Y	
SUNDSTRAND CORP.	Y	Y	
SUPERMARKETS GENERAL	Y	Y	

Does policy *APPLY GENERALLY* to all Company divisions?

STRIDE RITE CORP.	Y	Y	
STROH BREWERY			
SUN COMPANY INC.	Y	Y	
SUNDSTRAND CORP.	Y	Y	
SUPERMARKETS GENERAL	Y	Y	

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**SWIFT & COMPANY**  
 Oak Brook, IL

**SWIFT INDEPENDENT  
 PACKING CO.**  
 Chicago, IL

**SYBRON  
 CORPORATION**  
 Rochester, NY

**TIAA-CREF**  
 New York, NY

**TRACOR**  
 Incorporated  
 Austin, TX

Which employees are *ELIGIBLE* for tuition aid?

M  
Y

S  
Y

H  
N

M  
Y

S  
Y

H  
N

M  
Y

S  
Y

H  
N

M  
Y

S  
Y

H  
N

M  
Y

S  
Y

H  
N

*HOW MANY MONTHS* of employment required for eligibility?

12 mos. 12 mos.

12 mos. 12 mos.

0 0

0 0

0 0

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

Not stated

4 courses/year

Not stated

Not stated

12 credits/year

*NON-JOB-RELATED* courses?

Not eligible

4 courses/year

Not stated

Not stated

Must be co-requisite  
12 credits/year

Within these limits, what % of tuition does Company pay?

*JOB-RELATED* Courses  
 Undergraduate 75% 75%  
 Graduate 75 75  
 Non-credit 75 75  
 Non-college 100\* 100\*

75% 75%  
 75 75  
 0 0  
 0 0

100% 100%  
 100 100  
 100 100  
 100 100

100% 100%  
 100 100  
 100 100  
 100 100

100% 100%  
 100 100  
 100 100  
 100 100

*NON-JOB-RELATED* Courses  
 Undergraduate 0% 0%  
 Graduate 0 0  
 Non-credit 0 0  
 Non-college 0 0

75% 75%  
 75 75  
 0 0  
 0 0

100% 100%  
 100 100  
 0 0  
 0 0

100% 100%  
 100 100  
 0 0  
 0 0

100% 100%  
 100 100  
 100 100  
 100 100

Is reimbursement *CONTINGENT ON GRADE* received?

Passing grade

Y Y

N N

Passing grade

"C" or better

*WHEN* does Company make payment?

On enrollment

Y Y

On completion

Y Y

Y Y

Part on enrollment  
 Part on completion

Y Y

Does policy *APPLY GENERALLY* to all Company divisions?

Y Y

Y Y

Y Y

Y Y

N N

COMMENTS

\* If Co. requests attendance



M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**TANDY CORPORATION/  
 RADIO SHACK  
 Fort Worth, TX**

**TRW Inc  
 Cleveland, OH**

**TAMPAX INC.  
 Lake Success, NY**

**TEKTRONIX  
 Beaverton, OR**

**TENNECO INC.  
 Houston, TX**

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		2 mos.	2 mos.		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Limits under review.			2 courses/year			Not stated			Not stated			Not stated		
<i>NON-JOB-RELATED</i> courses?	Limits under review.			Not eligible			Not eligible			Not stated			Not stated		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	75%	75%	
	Graduate	100	100	100	100	100	100	100	100	100	100	100	75	75	
	Non-credit	100	100	100	100	100	0	0	0	100	100	100	75	75	
	Non-college	100	100	100	100	100	0	0	0	100	100	100	75	75	
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%	0%	0%	0%	0%	0%	50%	50%	50%	50%	75%	75%	
	Graduate	100	100	0	0	0	0	0	50	50	50	50	75	75	
	Non-credit	0	0	0	0	0	0	0	50	50	50	50	0	0	
	Non-college	0	0	0	0	0	0	0	50	50	50	50	0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Y	Y		N	N		Y	Y		N	N		N	N	
WHEN does Company make payment?															
On enrollment	Part on enrollment														
On completion	Part on completion						Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	N	N		Y	Y		Y	Y		Y	Y		N	N	

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**TESORO  
 PETROLEUM  
 San Antonio, TX**

**TEXACO INC.  
 White Plains, NY**

**TEXAS COMMERCE  
 BANCSHARES  
 Houston, TX**

**TEXAS INDUSTRIES  
 Dallas, TX**

**TEXAS  
 INSTRUMENTS  
 Dallas, TX**

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y	

*HOW MANY MONTHS* of employment required for eligibility?

	M	S	H	M	S	H	M	S	H	M	S	H
<i>HOW MANY MONTHS</i> of employment required for eligibility?	6 mos.	6 mos.		12 mos.	12 mos.		0	0		0	0	

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

	M	S	H	M	S	H	M	S	H	M	S	H
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:												
<i>JOB-RELATED</i> courses?	9 credits per	9 credits per		\$3,000 per	\$3,000 per		Not stated	Not stated		Full payment to	80% thereafter	

*NON-JOB-RELATED* courses?

	M	S	H	M	S	H	M	S	H	M	S	H
<i>NON-JOB-RELATED</i> courses?	9 credits per	9 credits per		\$3,000 per	\$3,000 per		Not eligible	Not eligible		Not eligible	Not eligible	

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%		75%	75%		100%	100%		80%	80%
	Graduate	100	100		75	75		100	100		80	80
	Non-credit	100	100		75	75		100	100		0	0
	Non-college	0	0		75	75		100	100		100	100
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%		75%	75%		0%	0%		0%	0%
	Graduate	100	100		75	75		0	0		0	0
	Non-credit	100	100		75	75		0	0		0	0
	Non-college	0	0		75	75		0	0		0	0

Is reimbursement *CONTINGENT ON GRADE* received?

	M	S	H	M	S	H	M	S	H	M	S	H
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		N	N		Y	Y		Y	Y	

*WHEN* does Company make payment?

On enrollment

	M	S	H	M	S	H	M	S	H	M	S	H
On enrollment				Y	Y		Y	Y		Y	Y	

On completion

	M	S	H	M	S	H	M	S	H	M	S	H
On completion	Y	Y		Y	Y		Y	Y		Y	Y	

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H	M	S	H	M	S	H	M	S	H
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		N	N		Y	Y	

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

	TEXASGULF INC. Stamford, CT			TEXTRON INC. Providence, RI			THERMO ELECTRON CORP. Waltham, MA			TIME INC. New York, NY			TIMKEN COMPANY Canton, OH		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		2 mos.	2 mos.		0	0		0	0		12 mos. for undergrad. study		
Is there a LIMIT on number of courses/credits or \$'s for:															
JOB-RELATED courses?	Not stated			\$1,000/year			2 courses/yr. 8 courses/yr.			Not stated			Not stated		
NON-JOB-RELATED courses?	Not stated			Must be part of a degree program. \$1,000/yr.			Not eligible			\$1,200 per yr. for non-college and non-college			Must be business-related		
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses															
Undergraduate	100%	100%		100%	100%		100%	100%		100%	100%		100%*	100%*	
Graduate	100	100		100	100		100	100		100	100		100		
Non-credit	0	0		100	100		100	100		100	100				
Non-college	0	0		100	100		100	100		100	100				
NON-JOB-RELATED Courses															
Undergraduate	100%	100%		100%	100%		0%	0%		75%	75%		100%*	100%*	
Graduate	100	100		100	100		0	0		75	75		100		
Non-credit	0	0		50	50		0	0		50	50				
Non-college	0	0		50	50		0	0		50	50				
Is reimbursement CONTINGENT ON GRADE received?	N	N		N	N		Y	Y		N	N		N	N	
WHEN does Company make payment?															
On enrollment	Y	Y		Part on enrollment						Y*	Y*				
On completion				Part on completion									Y	Y	
Does policy APPLY GENERALLY to all Company divisions?	Y	Y		N	N		Y	Y		Y	Y		Y	Y	

COMMENTS:

\* If job-related

\* 50% for freshmen

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**TOSCO CORPORATION**  
 Los Angeles, CA

**TRANE COMPANY**  
 La Crosse, WI

**TRANS WORLD AIRLINES**  
 New York, NY

**TRANSAMERICAN CORP.**  
 San Francisco, CA

**TRANSAMERICAN DELAVAL**  
 Lawrenceville, NJ

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment? On enrollment On completion

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		0	0	3 mos.	3 mos.			3 mos.	3 mos.	3 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	\$2,000 per year			\$600/2 courses per yr.			\$250 per year			Not stated			Not stated		
NON-JOB-RELATED courses?	Not eligible			Not eligible unless co-related			Not eligible			Not eligible			Not stated		
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses Undergraduate	100%	100%		100%	100%		50%	50%		100%	100%		100%	100%	
Graduate	100	100		100	100		50	50		100	100		100	100	
Non-credit	100	100		0	0		50	50		0	0		100	100	
Non-college	100	100		0	0		50	50		0	0		100	100	
NON-JOB-RELATED Courses Undergraduate	0%	0%		0%	0%		0%	0%		0%	0%		100%	100%	
Graduate	0	0		0	0		0	0		0	0		100	100	
Non-credit	0	0		0	0		0	0		0	0		Discretionary	Discretionary	
Non-college	0	0		0	0		0	0		0	0		Discretionary	Discretionary	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	"C" or better undergrad; "B" or better grad.			"C" or better			N	N		N	N		N	N	
WHEN does Company make payment? On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		N	N		Y	Y	

COMMENTS



M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**TRANSCO ENERGY CO.**  
Houston, TX

**TRANSOHIO SAVINGS**  
Cleveland, OH

**TRAVELERS INSURANCE**  
Hartford, CT

**TWENTIETH CENTURY FOX**  
Beverly Hills, CA

**TWIN DISC INC.**  
Racine, WI

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Limited	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	0	3 mos.	3 mos.	3 mos.	6 mos.	6 mos.		6 mos.	6 mos.	6 mos.	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?		\$1,800 per year			Not stated			2 courses/15 credits per yr.			\$1,000 per year			Not stated	
NON-JOB-RELATED courses?					Must be degree-related 2 courses/8 credits.			2 courses/15 credits per yr.			Not eligible			Not eligible for first 2 years in college.	
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses	Undergraduate	75%	75%	75%	100%	100%	100%	100%	100%	0%			100%	100%	100%
	Graduate	75	75	75	100	100	100	100	100	0			100	100	100
	Non-credit	0	0	0	100	100	100	100	0	0			100	100	100
	Non-college	0	0	0	100	100	100	100	100	100			100	100	100
NON-JOB-RELATED Courses	Undergraduate	75%	75%	75%	100%	100%	100%	100%	100%	0%			0%	0%	0%
	Graduate	75	75	75	100	100	100	100	100	0			0	0	0
	Non-credit	0	0	0	0	0	0	0	0	0			0	0	0
	Non-college	0	0	0	0	0	0	0	0	0			0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?		Passing grade			100% for "A"; 80% for "B"; 70% for "C"		N	N	N			N	N	N	
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:



M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**TYCO  
 LABORATORIES  
 Exeter, NY**

**U.S. BANCORP  
 Portland, OR**

**U.S. GYPSUM  
 Chicago, IL**

**U.S. INDUSTRIES,  
 Stamford, CT**

**U.S. STEEL  
 Pittsburgh, PA**

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	0	0	0	0	6 mos.	6 mos.	6 mos.	12 mos.	12 mos.	12 mos.	0	0	6 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			24 credits per year			\$1,500 per year			Not stated			Not stated		
<i>NON-JOB-RELATED</i> courses?	Not stated			24 credits per year			\$1,500 per year			Not stated			Must be part of degree program		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses	100%	100%		Based on tuition rates at state colleges			80%	80%	80%	100%	100%		100%	100%	100%
Undergraduate	100	100					100	100	100	100	100		100	100	100
Graduate	100	100					80	80	80	100	100		0	0	0
Non-credit	100	100					80	80	80	100	100		0	0	0
Non-college													Correspondence		
<i>NON-JOB-RELATED</i> Courses	100%	100%		Courses must be career opportunity with the company			80%	80%	80%	100%	100%		100%	100%	100%
Undergraduate	100	100					80	80	80	100	100		100	100	100
Graduate	0	0					80	80	80	0	0		0	0	0
Non-credit	0	0					0	0	0	0	0		0	0	0
Non-college															
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		N	N		Y	Y	Y	N	N		N	N	N
WHEN does Company make payment?															
On enrollment										Y	Y				
On completion	Y	Y		Y	Y		Y	Y	Y				Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	N	N		Y	Y		Y	Y	Y	Y	Y		Y	Y	Y

COMMENTS



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

		USAIR, INC. Washington, DC			UNION BANK Los Angeles, CA			UNION CAMP CORP. Wayne, NJ			UNION CARBIDE Danbury, CT			UNION ELECTRIC CO. St. Louis MO		
		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		12 mos.	12 mos.	12 mos.	6 mos.	6 mos.	6 mos.	0	0	0	12 mos.	12 mos.	12 mos.	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
<i>JOB-RELATED</i> courses?		\$450 per year			8 courses per year			\$1,500 per year			Not stated			Not stated		
<i>NON-JOB-RELATED</i> courses?		Not eligible						\$1,500 per year			Not stated			Not stated		
Within these limits, what % of tuition does Company pay?																
<i>JOB-RELATED</i> Courses	Undergraduate	70%	70%	70%	100% at public inst.	80%	80%	100%	100%	100%	75%	75%	75%	0-50-75% grade related— <i>all</i> categories		
	Graduate	70	70	70	80%	80%	80%	100	100	100	100	100	100			
	Non-credit	70	70	70	100	100	100	100	100	100	100	100	100	100% if required by management		
	Non-college	70	70	70	100	100	100	100	100	100	100	100	100			
<i>NON-JOB-RELATED</i> Courses	Undergraduate	0%	0%	0%	100% at public inst.	80%	80%	100%	100%	100%	75%	75%	75%	0-50-75% grade related— <i>all</i> categories		
	Graduate	0	0	0	80%	80%	80%	100	100	100	100	100	100			
	Non-credit	0	0	0	0	0	0	100	100	100	0	0	0			
	Non-college	0	0	0	0	0	0	100	100	100	75% for high school certification	75%	75%	75%		
Is reimbursement <i>CONTINGENT ON GRADE</i> received?		N	N	N	N	N	N	N	N	N	N	N	N	Y	Y	Y
<i>WHEN</i> does Company make payment?																
On enrollment																
On completion		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

	UNION MUTUAL LIFE Portland, ME			UNION OIL COMPANY OF CALIFORNIA Los Angeles, CA			UNION PACIFIC New York, NY			UNITED AIRLINES Chicago, IL			UNITED BRANDS New York, NY		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		No Plan			Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		6 mos.	6 mos.					0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for															
<i>JOB-RELATED</i> courses?		Not state			Not state		10 credits/year							Not state	
<i>NON-JOB RELATED</i> courses?		Not state		Must be career			Not eligible							Courses must be job-related	
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		100%	100%					75%*	75%*	
Graduate	100	100		100	100		100	100					75*	75*	
Non-credit	100	100		100	100		100	100					75	75	
Non-college	100	100		Discretion			100	100					75	75	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%					0%	0%					75%*	75%*	
Graduate	100	100					0	0					75*	75*	
Non-credit	0	0					0	0					0	0	
Non-college	0	0					0	0					0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?															
C or better				N	N		N	N					N	N	
WHEN does Company make payment?															
On enrollment							Part on enrollment								
On completion				Y	Y		Part on completion						Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		N	N		Y	Y					Y	Y	

COMMENTS

\* 100% reimbursement when degree achieved



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

		UNITED INDUSTRIAL New York, NY			UNITED MERCHANTS Teaneck, NJ			UNITED TECHNOLOGIES Hartford, CT			UNITED TELECOMMUNICATIONS Westwood, KS			UNITED VAN LINES Fenton, MO		
		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y		Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		0	0		3 mos.	3 mos.	3 mos.	0	0	0	0	0		3 mos.	3 mos.	3 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
<i>JOB-RELATED</i> courses?		Not stated			\$1,500 per year			2 courses per semester			Not stated			Not stated		
<i>NON-JOB-RELATED</i> courses?		Not eligible			Not eligible			4 courses per semester			Not stated			Must be co-approved degree program.		
Within these limits, what % of tuition does Company pay?																
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%		100%	100%	100%	100%	100%	100%	100%	100%		100%	100%	100%
	Graduate	100	100		100	100	100	100	100	100	100	100		100	100	100
	Non-credit	0	0		100	100	100	100	100	100	100	100		100	100	100
	Non-college	0	0		100	100	100	100	100	100	100	100		100	100	100
<i>NON-JOB-RELATED</i> Courses	Undergraduate	0%	0%		0%	0%	0%	75%	75%	75%	100%	100%		100%	100%	100%
	Graduate	0	0		0	0	0	100	0	0	100	100		100	100	100
	Non-credit	0	0		0	0	0	75	75	75	0	0		100	100	100
	Non-college	0	0		0	0	0	0	0	0	0	0		100	100	100
Is reimbursement <i>CONTINGENT ON GRADE</i> received?		N	N		"C" or better			N	Passing grade			N	N		"C" or better	
<i>WHEN</i> does Company make payment?																
On enrollment		Part on enrollment						Y						Y		
On completion		Part on completion			Y			Y			Y			Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		N	N		Y	Y	Y	Y	Y	Y	N	N		Y	Y	Y

COMMENTS

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**UNIVERSAL FOODS**  
 Milwaukee, WI

**UNIVERSAL LEAF TOBACCO**  
 Richmond, VA

**UPJOHN**  
 Kalamazoo, MI

**VARCO Oil Tools**  
 Orange, CA

**VALMONT INDUSTRIES**  
 Valley, NC

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		0	0	0	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			Not stated			Not stated			Not stated			Maximum keyed to state university tuition		
<i>NON-JOB-RELATED</i> courses?	Must be part of degree program			Not stated			Not eligible			Not stated			Must be required for degree		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		75%	75%		100%	100%		100%	100%	
Graduate	100	100		100	100		75	75		100	100		100	100	
Non-credit	100	100		100	100		75	75		0	0		0	0	
Non-college	100	100		100	100		75	75		Technical/trade			0	0	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate				100%	100%		0%	0%		100%	100%		100%	100%	
Graduate				100	100		0	0		100	100		100	100	
Non-credit				100	100		0	0		0	0		0	0	
Non-college				0	0		0	0		100	100		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		N	N		N	N		Y	Y		Y	Y	
WHEN does Company make payment?															
On enrollment				Y	Y					Part on enroll					
On completion							Y	Y		Part on comp			Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

\* Supervisor's discretion

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**VALSPAR CORP.**  
 Minneapolis, MN

**VARIAN ASSOCIATES**  
 Palo Alto, CA

**VOLVO WHITE TRUCK**  
 Greensboro, NC

**VULCAN, INC.**  
 Latrobe, PA

**VULCAN MATERIALS**  
 Birmingham, AL

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		0	0		12 mos.	12 mos.		6 mos.	6 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	\$1,000 at 100% remainder at 100%			Not stated			18 predoctoral \$900 at 100% remainder at 100%			Approval from supervisor			2 courses per quarter/semester		
<i>NON-JOB-RELATED</i> courses?	\$1,000 per year			Not stated			Not eligible			Not eligible			2 courses per quarter/semester		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		100%	100%		100%	100%		100%	100%	
Graduate	100	100		100	100		100	100		0	0		100	100	
Non-credit	100	100		0	0		0	0		0	0		100	100	
Non-college	0	0		0	0		0	0		0	0		100	100	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		0%	0%		0%	0%		100%	100%	
Graduate	100	100		100	100		0	0		0	0		100	100	
Non-credit	0	0		0	0		0	0		0	0		0	0	
Non-college	0	0		0	0		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N		Passing grade			N	N		Y	Y		Y	Y	
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

	W.A. KRUEGER CO. Scottsdale, AZ			WACHOVIA BANK & TRUST Winston-Salem, NC			WALLACE COMPUTER Hillsdale, IL			WALT DISNEY PROD. Burbank, CA			WALTER (JIM) CORP. Tampa, FL		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		12 mos.	12 mos.		6 mos.	6 mos.		6 mos.	6 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:	Degree program available to employees			Not stated			Not stated			2 courses per			8 credits per semester 100% if requested by company		
JOB-RELATED courses?															
NON-JOB-RELATED courses?	Not eligible			Must be part of degree program			Not eligible			Not eligible			Limited to company related courses		
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses	Undergraduate			100%	100%		100%	100%		100%	100%		100%	100%	
	Graduate			100	100		100	100		100	100		100	100	
	Non-credit			0	0		0	0		0	0		0	0	
	Non-college			0	0		0	0		0	0		0	0	
NON-JOB-RELATED Courses	Undergraduate			0%	0%		0%	0%		0%	0%		0%	0%	
	Graduate			0	0		0	0		0	0		0	0	
	Non-credit			0	0		0	0		0	0		0	0	
	Non-college			0	0		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Undergrad: 100% 75% for "B", 50% for "C" Graduate: 100% better, 75% for "B"			100% for "A", 75% for "B", 50% for "C"			100% for "A", 75% for "B", 50% for "C"			N			100% for "A", 75% for "B"		
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y*	Y*		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

\* Unless course is requested by the company

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**WALTER E. HELLER & CO**  
Chicago, IL

**WANG LABORATORIES**  
Lowell, MA

**WARNACO INC.**  
Bridgeport, CT

**WARNER COMMUNICATIONS**  
New York, NY

**WARNER ELEC. BRAKE**  
South Beloit, IL

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		3 mos.	3 mos.		0	0		12 mos.	12 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			Not stated			Not stated			Not stated			\$700 per year		
<i>NON-JOB-RELATED</i> courses?	Not stated			Not stated			Not stated			Not eligible			Not eligible		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		75%	75%		100%	100%		100%	100%	
Graduate	100	100		100	100		75	75					100	100	
Non-credit	100	100		100	100		75	75					0	0	
Non-college	0	0		100	100		75	75					0	0	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	75%	75%		0%	0%		75%	75%		0%	0%		0%	0%	
Graduate	75	75		0	0		75	75		0	0		0	0	
Non-credit	0	0		0	0		75	75		0	0		0	0	
Non-college	0	0		0	0		75	75		0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y					N	N		N	N		N	N	
WHEN does Company make payment?															
On enrollment													Part on enrollment		
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Part on completion		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		N	N		Y	Y		Y	Y	

COMMENTS:

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**WARNER-LAMBERT**  
 Morris Plains, NJ

**WELLS FARGO BANK**  
 San Francisco, CA

**WEST COMPANY**  
 Phoenixville, PA

**WESTVACO CORP.**  
 New York, NY

**WESTERN ELECTRIC**  
 Hopewell, NJ

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H
WARNER-LAMBERT	Y	Y	
WELLS FARGO BANK	Y	Y	
WEST COMPANY	Y	Y	
WESTVACO CORP.	Y	Y	
WESTERN ELECTRIC	Y	Y	

HOW MANY MONTHS of employment required for eligibility?

	M	S	H
WARNER-LAMBERT	0	3 mos.	
WELLS FARGO BANK	3 mos.	3 mos.	
WEST COMPANY	12 mos.	12 mos.	
WESTVACO CORP.	0	0	
WESTERN ELECTRIC	0	0	

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

	M	S	H
WARNER-LAMBERT	Not stated		
WELLS FARGO BANK	\$1,500/yr. 2 courses per semester.		
WEST COMPANY	Not stated		
WESTVACO CORP.	Not stated		
WESTERN ELECTRIC	9 credits per		

*NON-JOB-RELATED* courses?

	M	S	H
WARNER-LAMBERT	Not stated		
WELLS FARGO BANK	\$1,500/yr. 2 courses per semester.		
WEST COMPANY	Not stated		
WESTVACO CORP.	Not stated		
WESTERN ELECTRIC	Not stated		

Within these limits, what % of tuition does Company pay?

	Undergraduate		Graduate	
	M	S	M	S
<i>JOB-RELATED</i> Courses	100%	100%	100%	100%
Non-credit	100	100	100	100
Non-college	100	100	100	100
<i>NON-JOB-RELATED</i> Courses	0%	0%	100%	100%
Non-credit	0	0	100	100
Non-college	0	0	100	100

Is reimbursement *CONTINGENT ON GRADE* received?

	M	S	H
WARNER-LAMBERT	N	N	
WELLS FARGO BANK	Y	Y	
WEST COMPANY			
WESTVACO CORP.	N	N	
WESTERN ELECTRIC	N	N	

WHEN does Company make payment?

On enrollment

On completion

	M	S	H
WARNER-LAMBERT	Y	Y	
WELLS FARGO BANK	Y	Y	
WEST COMPANY	Part on enrollment Part on completion		
WESTVACO CORP.	Y	Y	
WESTERN ELECTRIC	Y	Y	

Does policy *APPLY GENERALLY* to all Company divisions?

	M	S	H
WARNER-LAMBERT	Y	Y	
WELLS FARGO BANK	Y	Y	
WEST COMPANY	Y	Y	
WESTVACO CORP.	Y	Y	
WESTERN ELECTRIC			

COMMENTS:

**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**WESTINGHOUSE  
 ELECTRIC  
 Pittsburgh, PA**

**WHIRLPOOL CORP.  
 Benton Harbor, MI**

**WHITE CONSOLIDATED  
 Cleveland, OH**

**WHITTAKER CORP.  
 Los Angeles, CA**

**WILSON FOODS  
 Oklahoma City, OK**

Which employees are *ELIGIBLE* for tuition aid?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

HOW MANY MONTHS of employment required for eligibility?

HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.		0	0		0	0		0	0		6 mos.	6 mos.	
---	--------	--------	--	---	---	--	---	---	--	---	---	--	--------	--------	--

Is there a *LIMIT* on number of courses/credits or \$'s for:

*JOB-RELATED* courses?

<i>JOB-RELATED</i> courses?	—	—		Not stated			Not stated			\$1,500 per year			\$1,000 per year		
-----------------------------	---	---	--	------------	--	--	------------	--	--	------------------	--	--	------------------	--	--

*NON-JOB-RELATED* courses?

<i>NON-JOB-RELATED</i> courses?	—	—		Not stated			Not eligible			\$1,500 per year			\$1,000 per year		
---------------------------------	---	---	--	------------	--	--	--------------	--	--	------------------	--	--	------------------	--	--

Within these limits, what % of tuition does Company pay?

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H	
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%		100%	100%		100%	100%		80%	80%		75%	75%	
	Graduate	100	100		100	100		100	100		80	80		75	75	
	Non-credit	Certificate pro	100	100		100	100		100	100		80	80		0	0
	Non-college	0	0		100	100		100	100		80	80		0	0	
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%		100%	100%		0%	0%		80%	80%		75%	75%	
	Graduate	100	100		100	100		0	0		80	80		75	75	
	Non-credit	0	0		50	50		0	0		0	0		0	0	
	Non-college	0	0		50	50		0	0		80	80		0	0	

Is reimbursement *CONTINGENT* ON *GRADE* received?

Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Passing grade			N	N		N	N		N	N				
--	---------------	--	--	---	---	--	---	---	--	---	---	--	--	--	--

WHEN does Company make payment?

- On enrollment
- On completion

On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

Does policy *APPLY GENERALLY* to all Company divisions?

Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
--	---	---	--	---	---	--	---	---	--	---	---	--	---	---	--

COMMENTS:

Also pay mileage

Also 75% books

311

M = Management employees  
 S = Non-management, salaried  
 H = Hourly employees

**WINNEBAGO INDUSTRIES**  
 Forest City, IA

**WM WRIGLEY, JR.**  
 Chicago, IL

**WOODWARD GOVERNOR**  
 Rockford, IL

**WOOLWORTH (F.W.)**  
 New York, NY

**WORK WEAR CORP.**  
 Cleveland, OH

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
<i>HOW MANY MONTHS</i> of employment required for eligibility?	6 mos.	6 mos.		6 mos.	6 mos.		0	0		12 mos.	12 mos.		6 mos.	6 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			\$1,500 per			2 courses per			50-75% reimburse			Not stated		
<i>NON-JOB-RELATED</i> courses?	Not stated			\$1,500 per			2 courses per			50-75% reimburse			Not stated		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	75%	75%		100%	100%		100%	100%					100%	100%	
Graduate	75	75		100	100		100	100					100	100	
Non-credit	75	75		0	0		100	100					100	100	
Non-college	0	0		0	0		100	100					100	100	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	75%	75%		100%	100%								0%	0%	
Graduate	75	75		0	0								0	0	
Non-credit	0	0		0	0								0	0	
Non-college	0	0		0	0								0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y		Y	Y		Y	Y		N	N		C or better		
<i>WHEN</i> does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		N	N	

COMMENTS:



**M** = Management employees  
**S** = Non-management, salaried  
**H** = Hourly employees

**WYMAN-GORDON**  
 Worcester, MA

**XEROX CORPORATION**  
 Stamford, CT

**YELLOW FREIGHT SYS.**  
 Overland Park, KS

**ZAYRE CORPORATION**  
 Framingham, MA

**ZENITH RADIO CORP.**  
 Glenview, IL

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.	0	0	0	0	12 mos.	12 mos.	3 mos.	3 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
JOB-RELATED courses?	16 credits	16 credits	Not stated	Not stated	Not stated	Not stated	2 courses per semester	2 courses per semester	\$4,000/yr; 2 c per semester	\$4,000/yr; 2 c per semester
NON-JOB-RELATED courses?	16 credits	16 credits	Not stated	Not stated	Not stated	Not stated	Must be approved	Must be approved	\$4,000/yr; 2 c per semester	\$4,000/yr; 2 c per semester
Within these limits, what % of tuition does Company pay?										
JOB-RELATED Courses										
Undergraduate	100%	100%	65%*	65%	100%	100%	80%	80%	100%	100%
Graduate	100	100	65*	65	100	100	80	80	100	100
Non-credit	100	100	0	0	100	100	80	80	100	100
Non-college	0	0	0	0	100	100	80	80	100	100
NON-JOB-RELATED Courses										
Undergraduate	100%	100%	65%*	65%	100%	100%	80%	80%	75%*	75%*
Graduate	100	100	65*	65	100	100	0	0	100	100
Non-credit	100	100	0	0	0	0	0	0	0	0
Non-college	0	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y	N	N	Y	Y	Partial	Partial	N	N
WHEN does Company make payment?										
On enrollment			Y	Y						
On completion	Y	Y			Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

\* Additional 35% upon completion of degree

\* Applies only to first two credit hour years.

# EMPLOYEE TUITION BENEFIT QUESTIONNAIRE

The purpose of this questionnaire is to gather information about employer tuition aid programs. The Conference of Small Private Colleges will assemble and publish this information. The booklet will be used by high school guidance counselors and college placement officers to advise students about future career plans with firms that encourage the professional development of their employees.

Name of person completing form: \_\_\_\_\_

Company: \_\_\_\_\_

Address: \_\_\_\_\_

City

State

Zip Code

Title: \_\_\_\_\_ Tel: (     ) \_\_\_\_\_

Area Code

Does your company have a tuition aid program for employees?  
If not, please stop here and return this form to the address below.

Yes     No

PLEASE CIRCLE THE APPROPRIATE ANSWERS:

	Management employees		Non-management salaried employees		Hourly employees	
	Yes	No	Yes	No	Yes	No
1. Which employees are <i>eligible</i> for company tuition aid plan? .....	Yes	No	Yes	No	Yes	No
2. Is there a <i>length of service</i> requirement for eligibility? .....	Yes	No	Yes	No	Yes	No
If yes, how many months? .....	_____ months	_____ months	_____ months	_____ months	_____ months	_____ months
3. For <i>job-related courses</i> does your company pay 100% of tuition costs? If not 100% what percentage?						
(a) courses leading to <i>undergraduate</i> degrees? .....	Yes	No ____%	Yes	No ____%	Yes	No ____%
(b) courses leading to a <i>graduate</i> degree? .....	Yes	No ____%	Yes	No ____%	Yes	No ____%
(c) <i>non-credit</i> college courses? .....	Yes	No ____%	Yes	No ____%	Yes	No ____%
(d) <i>non-college</i> courses? .....	Yes	No ____%	Yes	No ____%	Yes	No ____%

316

317 (over)

	Management employees		Non-management salaried employees		Hourly employees	
--	----------------------	--	-----------------------------------	--	------------------	--

4. For <i>non-job-related</i> courses does your company pay 100% of tuition costs? If not 100%, what percentage?						
(a) courses leading to <i>undergraduate</i> degrees?	Yes	No	Yes	No	Yes	No
		___%		___%		___%
(b) courses leading to a <i>graduate</i> degree?	Yes	No	Yes	No	Yes	No
		___%		___%		___%
(c) <i>non-credit</i> college courses?	Yes	No	Yes	No	Yes	No
		___%		___%		___%
(d) <i>non-college</i> courses?	Yes	No	Yes	No	Yes	No
		___%		___%		___%
5. Does the company pay tuition expenses:						
(a) <i>on enrollment</i> in course?	Yes	No	Yes	No	Yes	No
(b) <i>part</i> on enrollment, <i>part</i> on completion?	Yes	No	Yes	No	Yes	No
(c) only upon <i>satisfactory completion</i> of course?	Yes	No	Yes	No	Yes	No
6. Is percentage of employee tuition reimbursement contingent upon grade received?	Yes	No	Yes	No	Yes	No
7. For job-related courses, is there a <i>yearly dollar, course or credit load limit</i> on the tuition aid allowance each employee may receive? If so, what amount?	Yes	No	Yes	No	Yes	No
	\$ _____		\$ _____		\$ _____	
	#Courses _____		#Courses _____		#Courses _____	
	#Credits _____		#Credits _____		#Credits _____	
8. For non-job related courses, is there a <i>yearly dollar, course or credit load limit</i> ? If so, what amount?	Yes	No	Yes	No	Yes	No
	\$ _____		\$ _____		\$ _____	
	#Courses _____		#Courses _____		#Courses _____	
	#Credits _____		#Credits _____		#Credits _____	
9. Does the policy outlined above apply generally to all of the Company's divisions?	Yes	No	Yes	No	Yes	No

Please return the completed questionnaire to:

**Conference of Small Private Colleges, P.O. Box 24, Princeton, New Jersey 08540**

Thank you.

# LISTING OF COMPANIES IN THE DIRECTORY

AFG Industries Incorporated Kingsport TN	Alumax Incorporated San Mateo CA	American Standard Incorporated New York NY
AGRI Industries West Des Moines IA	Amalgamated Sugar Company Ogden UT	American Sterilizer Erie PA
AM International Chicago IL	Amdahl Corporation Sunnyvale CA	American Telephone & Telegraph Basking Ridge NJ
AMAX Incorporated Greenwich CT	Amerada Hess Corporation New York NY	American United Life Insurance Indianapolis IN
AMP Incorporated Harrisburg PA	AmeriTrust Company Cleveland OH	Ameron Incorporated Monterey Park CA
AMSTED Industries Chicago IL	American Airlines Dallas/Ft.W Airport TX	Amfac Incorporated San Francisco CA
ARA Services Incorporated Philadelphia PA	American Brands New York NY	Amhoist St. Paul MN
ARCO Pipe Line Independence KS	American Broadcasting Company New York NY	Analog Devices Norwood MA
ASARCO Incorporated New York NY	American Business Products Atlanta GA	Anchor Hocking Corporation Lancaster OH
AXIA Incorporated Oak Brook IL	American Can Company Greenwich CT	Anchor National Life Insurance Phoenix AZ
Abbott Laboratories North Chicago IL	American Crystal Sugar Company Moorhead MN	Apple Computer Incorporated Cupertino CA
Aetna Life & Casualty Hartford CT	American Cyanamid Company Wayne NJ	Applied Power Incorporated Milwaukee WI
Air Products & Chemicals Allentown PA	American Express Company New York NY	Archer Daniels Midland Company Decatur IL
Akzona Incorporated Ashville NC	American General Corporation Houston TX	Armco Incorporated Middletown OH
Albany International Albany NY	American Home Products New York NY	Arvin Industries Incorporated Columbus IN
Alcoa Pittsburgh PA	American Hospital Supply Corporation Evanston IL	Ashland Oil Incorporated Ashland KY
Alexander & Baldwin Honolulu HI	American National Insurance Galveston TX	Atlantic Richfield Company Los Angeles CA
Allegheny International Pittsburgh PA	American Petrofina of Texas Dallas TX	Automatic Switch Company Florham Park NJ
Allied Corporation Morristown NJ	American Savings & Loan of Florida Miami FL	Avco Corporation Greenwich CT

Avon Products New York NY	Beneficial Management Corporation Peapack NJ	CF Industries Incorporated Long Grove IL
Baker International Orange CA	Bethlehem Steel Corporation Bethlehem PA	CFS Continental Incorporated Chicago IL
Baldor Electric Company Fort Smith AR	Binks Manufacturing Company Franklin Park IL	CPC International Englewood Cliff NJ
Ball Corporation Muncie IN	Bird & Son Incorporated E. Walpole MA	CSX Corporation Richmond VA
Bally Manufacturing Chicago IL	Black & Decker (U.S.) Towson MD	Cabot Corporation Boston MA
Baltimore Gas & Electric Company Baltimore MD	Boeing Company Seattle WA	California Portland Cement Company Los Angeles CA
Bangor Punta Corporation Greenwich CT	Boise Cascade Corporation Boise ID	Camco Incorporated Houston TX
Bank One, Columbus, NA Columbus OH	Borden Incorporated Columbus OH	Campbell Soup Company Camden NJ
Bank of Boston Boston MA	Borg-Warner Corporation Chicago IL	Capital Holding Corporation Louisville KY
Bank of New York New York NY	Bradley (Milton) Company Springfield MA	Carnation Los Angeles CA
Bankers Life Des Moines IA	Bristol-Myers Company New York NY	Carolina Power & Light Company Raleigh NC
Banta (George) Company Menasha WI	Brockway Incorporated Brockway PA	Carpenter Technology Corporation Reading PA
Barber, Greene Company Aurora IL	Brown & Williamson Tobacco Louisville KY	Caterpillar Tractor Company Peoria IL
Bard (C.R.) Incorporated Murray Hill NJ	Brown Shoe Company St. Louis MO	Ceco Corporation Oak Brook IL
Barnes Group Incorporated Bristol CT	Brush Wellman Incorporated Cleveland OH	Central Soya Company Fort Wayne IN
Baxter Travenol Laboratories Deerfield IL	Bucyrus-Erie Company So. Milwaukee WI	CertainTeed Corporation Valley Forge PA
Becton Dickinson & Company Paramus NJ	Burlington Industries Greensboro NC	Cessna Aircraft Company Wichita KS
Beech Aircraft Corporation Wichita KS	Burlington Northern Seattle WA	Champion International Stamford CT
Beker Industries Corporation Greenwich CT	Burdry Corporation Norwalk CT	Chase Manhattan Bank, N.A. New York NY
Bell & Howell Chicago IL	Burroughs Corporation Detroit MI	Chemical Bank New York NY
Belo (A.H.) Corporation Dallas TX	Butler Manufacturing Company Kansas City MO	Chesebrough-Pond's Incorporated Greenwich CT
Bendix Corporation Southfield MI	CBS Incorporated New York NY	Chicago Pneumatic Tool Company New York NY

Chrysler Corporation  
Highland Park MI

Cincinnati Milacron  
Cincinnati OH

Citibank, N.A.  
New York NY

City Federal Savings & Loan  
Somerville NJ

Clark Equipment Company  
Buchanan MI

Cleveland Electric Illuminating  
Cleveland OH

Clorox Company  
Oakland CA

Clow Corporation  
Oakbrook IL

Coca-Cola Company  
Atlanta GA

Coleman Company Incorporated  
Wichita KS

Colgate-Palmolive Company  
New York NY

Columbia Gas System  
Wilmington DE

Combustion Engineering  
Stamford CT

Comerica Incorporated  
Detroit MI

Commonwealth Edison  
Chicago IL

Computervision Corporation  
Bedford MA

Condec Corporation  
Old Greenwich CT

Cone Mills Corporation  
Greensboro NC

Conrac Corporation  
Stamford CT

Consolidated Edison Company  
New York NY

Consolidated Foods Corporation  
Chicago IL

Consolidated Freightways  
Palo Alto CA

Consolidated Natural Gas  
Pittsburgh PA

Consolidated Papers  
Wisconsin Rapids WI

Consumers Power Company  
Jackson MI

Continental Group  
Stamford CT

Continental Illinois National Bank  
Chicago IL

Continental Steel Corporation  
Kokomo IN

Control Data Corporation  
Bloomington MN

Cooper Tire & Rubber Company  
Findlay OH

Corning Glass Works  
Corning NY

Crane Company  
New York NY

Crocker Bank  
San Francisco CA

Cross & Trecker Corporation  
Bloomfield Hill MI

Cubic Corporation  
San Diego CA

Cummins Engine Company  
Columbus IN

Curtiss-Wright Corporation  
Wood-Ridge NJ

Cyclops Corporation  
Pittsburgh PA

Dan River Incorporated  
Greenville SC

Dana Corporation  
Toledo OH

Dart & Kraft  
Northbrook IL

Datapoint Corporation  
San Antonio TX

Dataproducts Corporation  
Woodland Hills CA

Dayton Hudson Corporation  
Minneapolis MN

Dayton Malleable Incorporated  
Dayton OH

DeSoto Incorporated  
Des Plaines IL

Deere & Company  
Moline IL

Delta Air Lines  
Atlanta GA

Deluxe Check Printers  
St. Paul MN

Dennison Manufacturing  
Framingham MA

Diamond Shamrock Corporation  
Cleveland OH

Diebold Incorporated  
Canton OH

Digital Equipment Corporation  
Concord MA

Dillingham Corporation  
Honolulu HI

Donnelley (R.R.) & Sons  
Chicago IL

Dorsey Corporation  
Chattanooga TN

Dow Chemical Company  
Midland MI

Dow Corning Corporation  
Midland MI

Dow Jones & Company  
New York NY

Dr. Pepper Company  
Dallas TX

Dravo Corporation  
Pittsburgh PA

Dresser Industries  
Dallas TX

DuPont de Nemours (E.I.) &  
Company  
Wilmington DE

Dun & Bradstreet Corporation  
New York NY

Duriron Company  
Dayton OH

E-Systems Dallas TX	Federal-Mogul Detroit MI	GATX Corporation Chicago IL
EG&G Incorporated Wellesley MA	Federated Department Stores Cincinnati OH	GCA Corporation Bedford MA
ENSERCH Corporation Dallas TX	Ferro Corporation Cleveland OH	GF Business Equipment Youngstown OH
ENSTAR Corporation Houston TX	Fieldcrest Mills Eden NC	GPU Service Corporation Parsippany NJ
Eastern Airlines Miami FL	Firestone Tire & Rubber Company Akron OH	GTE Service Corporation Stamford CT
Eastmet Corporation Cockeysville MD	First Boston Corporation New York NY	Gannett Company Rochester NY
Eaton Corporation Cleveland OH	First Mississippi Corporation Jackson MS	General American Life Insurance St. Louis MO
Elcor Corporation Midland TX	First National Bank of Chicago Chicago IL	General Automation Anaheim CA
Emerson Electric Company St. Louis MO	First National Supermarkets Maple Heights OH	General Binding Corporation Northbrook IL
Emhart Corporation Farmington CT	First Pennsylvania Bank Philadelphia PA	General Dynamics Corporation St. Louis MO
Energy Reserves Group Wichita KS	First Union National Bank Charlotte NC	General Electric Company Fairfield CT
Engelhard Corporation Edison NJ	Fleming Companies Oklahoma City OK	General Foods Corporation White Plains NY
Equitable Life Assurance Society New York NY	Flickinger (S.M.), Company West Seneca NY	General Host Corporation Stamford CT
Ethyl Corporation Richmond VA	Florida Power & Light Company Juno Beach FL	General Mills Incorporated Minneapolis MN
European American Bank New York NY	Fluke (John) Manufacturing Everett WA	General Motors Corporation Detroit MI
Evans Products Company Portland OR	Fluor Corporation Irvine CA	General Refractories Company Bala Cynwyd PA
Everest & Jennings Incorporated Camarillo CA	Ford Motor Company Dearborn MI	General Reinsurance Corporation Greenwich CT
Ex-Cello Corporation Troy MI	Foster Wheeler Energy Corp. Livingston NJ	General Tire & Rubber Company Akron OH
Exxon Corporation New York NY	Foxboro Company Foxboro MA	Genesco Incorporated Nashville TN
Fairchild Industries Germantown MD	Freeport-McMoran Incorporated New York NY	Genstar Corporation San Francisco CA
Federal Express Corporation Memphis TN	Frontier Airlines Denver CO	Georgia-Pacific Corporation Atlanta GA
Federal Paper Board Company Montvale NJ	Fruehauf Corporation Detroit MI	Geosource Incorporated Houston TX

Getty Oil Company Los Angeles CA	Harper & Row, Publishers New York NY	IC Industries Chicago IL
Giant Food Incorporated Washington DC	Harris Corporation Melbourne FL	ITT Corporation New York NY
Giddings & Lewis Fond du Lac WI	Hart Schaffner & Marx Chicago IL	Illinois Tool Works Chicago IL
Gilbert/Commonwealth Incorporated Reading PA	Harte-Hanks Communications San Antonio TX	Imperial Savings & Loan Association San Diego CA
Gillette Company Boston MA	Harvey Hubbell Incorporated Orange CT	Ingersoll-Rand Company Woodcliffe Lake NJ
Gleason Works Rochester NY	Heinz USA Pittsburgh PA	Inland Steel Company Chicago IL
Globe Newspaper Company Boston MA	Hercules Incorporated Wilmington DE	Insilco Corporation Meriden CT
Goodrich (B.F.) & Company Akron OH	Herman Miller Incorporated Zeeland MI	International Minerals & Chemical Mundelein IL
Goodyear Tire & Rubber Company Akron OH	Heublein Incorporated Farmington CT	International Harvester Chicago IL
Gould Incorporated Rolling Meadows IL	Hewlett-Packard Palo Alto CA	International Multifoods Minneapolis MN
Grace (W.R.) & Company New York NY	Hexcel Corporation San Francisco CA	International Paper Company New York NY
Graco Incorporated Golden Valley MN	Holiday Inns Memphis TN	Interpace Corporation Rockaway NJ
Graniteville Company Graniteville SC	Home Insurance Company New York NY	Investors Diversified Services Minneapolis MN
Great Atlantic & Pacific Tea Company Montvale NJ	Home Life Insurance Company New York NY	James River Corporation Richmond VA
Great Northern Nekossa Corporation Stamford CT	Honeywell Incorporated Minneapolis MN	Jefferson Standard Life Insurance Greensboro NC
Great Western Savings Northridge CA	Hoover Universal Ann Arbor MI	Jewel Companies Incorporated Chicago IL
Grumman Aerospace Corporation Bethpage NY	Hormel (Geo. A.) & Company Austin MN	John Hancock Mutual Life Insurance Boston MA
Gulf + Western Industries New York NY	Houghton Mifflin Company Boston MA	Johnson & Johnson New Brunswick NJ
Gulf Oil Corporation Pittsburgh PA	Hughes Tool Company Spring TX	Johnson Controls Incorporated Milwaukee WI
Halliburton Company Dallas TX	Humana Incorporated Louisville KY	Joslyn Mfg. & Supply Company Chicago IL
Hammermill Paper Company Erie PA	Hutton (E.F.) & Company New York NY	Jostens Incorporated Minneapolis MN
Handy & Harman New York NY	IBM Corporation Armonk NY	K Mart Corporation Troy MI



Kaiser Aluminum & Chemical Ravenswood WV	Liquid Air Corporation San Francisco CA	Mattel Incorporated Hawthorne CA
Kaiser Cement Corporation Oakland CA	Litton Industries Beverly Hills CA	Maytag Company Newton IA
Kellogg Company Battle Creek MI	Lockheed Corporation Burbank CA	McCormick & Company Hunt Valley MD
Kemper Group Long Grove IL	Loctite Corporation Newington CT	McDermott Incorporated New Orleans LA
Kennametal Incorporated Latrobe PA	Lone Star Industries Greenwich CT	McDonnell Douglas Aircraft St. Louis MO
Kerr-McGee Corporation Oklahoma City OK	Long Island Lighting Company Hicksville NY	McGraw Edison Company Rolling Meadows IL
Keuffel & Esser Company Morristown NJ	Longview Fibre Company Longview WA	McGraw-Hill Incorporated New York NY
Keystone Consolidated Industries Dallas TX	Louisiana Land & Exploration New Orleans LA	McLouth Steel Products Corporation Detroit MI
Kimberly Clark Corporation Neenah WI	Lubrizol Corporation Wickliffe OH	Medtronic Incorporated Minneapolis MN
Koppers Company Incorporated Pittsburgh PA	Lucky Stores Incorporated Dublin CA	Mellon National Corporation Pittsburgh PA
Kroger Company Cincinnati OH	Lufkin Industries Lufkin TX	Mercantile National Bank Dallas TX
LacLede Steel Company St. Louis MO	M/A-Com Components Companies Burlington MA	Merck & Company Rahway NJ
Lamson & Sessions Company Cleveland OH	MAPCO Incorporated Tulsa OK	Meredith Corporation Des Moines IA
Lear Siegler Incorporated Santa Monica CA	MCA Incorporated Universal City CA	Merrill Lynch New York NY
Lever Brothers Company New York NY	Macmillan Publishing Company New York NY	Metropolitan Insurance Companies New York NY
Levi Strauss & Company San Francisco CA	Macy (R.H.) & Company New York NY	Michigan National Bank of Detroit Detroit MI
Libbey-Owens-Ford Company Toledo OH	Management Assistance Incorporated New York NY	Middle South Services New Orleans LA
Liberty National Life Insurance Birmingham AL	Manville Corporation Denver CO	Miles Laboratories Elkhart IN
Life Insurance Company of Virginia Richmond VA	Marion Corporation Mobile AL	Millipore Corporation Bedford MA
Lilly (Eli) & Company Indianapolis IN	Martin Marietta Corporation Bethesda MD	Minnesota Mining & Manufacturing St. Paul MN
Lincoln National Life Insurance Fort Wayne IN	Mary Kay Cosmetics Incorporated Dallas TX	Minnesota Mutual Life St. Paul MN
Lipton (Thomas J.) Incorporated Englewood Cliff NJ	Massachusetts Mutual Life Insurance Springfield MA	Mirro Corporation Manitowoc WI

Mississippi Chemical Yazoo City MS	Nashua Corporation Nashua NH	Northwestern Steel & Wire Company Sterling IL
Mobay Chemical Corporation Pittsburgh PA	National Bank of North America West Hempstead NY	Norton Company Worcester MA
Mobil Oil Corporation New York NY	National Bank of Detroit Detroit MI	Noxell Corporation Cockeysville MD
Modine Manufacturing Company Racine WI	National City Bank Cleveland OH	Nucor Corporation Charlotte NC
Mohawk Data Sciences Corporation Parsippany NJ	National Distillers & Chemical New York NY	Oak Industries Incorporated San Diego CA
Monogram Industries Santa Monica CA	National Gypsum Company Dallas TX	Occidental Petroleum Los Angeles CA
Moog Incorporated East Aurora NY	National Intergroup Incorporated Pittsburgh PA	Ocean Spray Cranberries Plymouth MA
Moore McCormack Resources Stamford CT	National Semiconductor Santa Clara CA	Oglebay Norton Company Cleveland OH
Morgan Guaranty Trust Company New York NY	Nationwide Insurance Company Columbus OH	Ohio Edison Akron OH
Morrison-Knudsen Company Boise ID	New England Mutual Life Insurance Boston MA	Oscar Meyer Foods Madison WI
Morton Thiokol Incorporated Chicago IL	New York Times New York NY	Outboard Marine Corporation Waukegan IL
Motorola Incorporated Schaumburg IL	Newmont Mining Corporation New York NY	Owens-Corning Fiberglas Toledo OH
Munsingwear Incorporated Minneapolis MN	Nordson Corporation Amherst OH	Owens-Illinois Incorporated Toledo OH
Murphy Oil Corporation El Dorado AR	Nortek, Incorporated Cranston RI	Ozark Air Lines Incorporated St. Louis MO
Mutual Benefit Life Newark NJ	North American Philips Corporation New York NY	Pabst Brewing Company Milwaukee WI
Mutual Life Insurance of New York New York NY	Northeast Utilities Affiliated Hartford CT	Pacific Gas & Electric Company San Francisco CA
Mutual of Omaha Omaha NE	Northern States Power Company Minneapolis MN	Pacific Mutual Life Insurance Newport Beach CA
NABISCO Brands Parsippany NJ	Northern Trust Company Chicago IL	Pacific Power & Light Portland OR
NCR Corporation Dayton OH	Northrop Corporation Los Angeles CA	Pacific Resources Incorporated Honolulu HI
NIBCO Incorporated Elkhart IN	Northwest Airlines St. Paul MN	Pan American Airways New York NY
NL Industries New York NY	Northwestern Mutual Life Insurance Milwaukee WI	Panhandle Eastern Pipe Line Company Kansas City MO
Nalco Chemical Company Oak Brook IL	Northwestern National Life Insurance Minneapolis MN	Pantasote Incorporated Greenwich CT

Pantry Pride Incorporated Ft. Lauderdale FL	Potomac Electric Power Company Washington DC	Reynolds Metals Company Richmond VA
Parker Hannifin Corporation Cleveland OH	Pratt & Lambert Incorporated Buffalo NY	Richardson-Vicks Incorporated Wilton CT
Parsons Corporation Pasadena CA	Prentice-Hall Englewood Cliff NJ	Robbins & Myers Incorporated Dayton OH
Peabody International Stamford CT	Prime Computer Company Natick MA	Robins (A.H.) Richmond VA
Penn Central Corporation New York NY	Procter & Gamble Company Cincinnati OH	Rochester & Pittsburgh Coal Company Indiana PA
Penney (J.C.) Company New York NY	Provident Life & Accident Insurance Chattanooga TN	Rockwell International Pittsburgh PA
Pennzoil Company Houston TX	Prudential Insurance Company Newark NJ	Rohm and Haas Company Philadelphia PA
PepsiCo Incorporated Purchase NY	Prudential-Bache Securities New York NY	Rohr Industries Chula Vista CA
Perkin-Elmer Corporation Norwalk CT	Public Service Electric & Gas Newark NJ	Rolm Corporation Santa Clara CA
Pfizer Incorporated New York NY	Public Service Indiana Plainfield IN	Rubbermaid Incorporated Wooster OH
Philadelphia Electric Company Philadelphia PA	Quaker State Oil Refining Corporation Oil City PA	Ryder System Incorporated Miami FL
Philadelphia National Bank Philadelphia PA	RCA Corporation Cherry Hill NJ	SCM Corporation New York NY
Phillip Morris Incorporated New York NY	RTE Corporation Waukesha WI	SCOA Industries Columbus OH
Phillips Industries Dayton OH	Rainier Bancorporation Seattle WA	Safeguard Business Systems Ft. Washington PA
Phillips Petroleum Company Bartlesville OK	Rausburg Corporation Indianapolis IN	Sanders Associates Incorporated Nashua NH
Phoenix Mutual Life Insurance Hartford CT	Raychem Corporation Menlo Park CA	Santa Fe Industries Chicago IL
Piedmont Aviation Winston-Salem NC	Raytheon Company Lexington MA	Schering-Plough Corporation Kenilworth NJ
Pillsbury Company Minneapolis MN	Reeves Brothers Incorporated Spartanburg SC	Scott Paper Company Philadelphia PA
Pittsburgh National Bank Pittsburgh PA	Research Cottrell Somerville NJ	Seafirst Corporation Seattle WA
Polaroid Corporation Cambridge MA	Rexham Corporation Charlotte NC	Sealaska Corporation Juneau AK
Portec Incorporated Oak Brook IL	Reynolds & Reynolds Dayton OH	Sealed Power Corporation Muskegan MI
Potlatch Corporation San Francisco CA	Reynolds (R.J.) Industries Winston-Salem NC	Sears, Roebuck & Company Chicago IL

Security Pacific National Bank Los Angeles CA	St. Paul Companies St. Paul MN	Sybron Corporation Rochester NY
Service Merchandise Company Nashville TN	Stanadyne Windsor CT	TIAA-CREF New York NY
Shaklee Corporation San Francisco CA	Standard Commercial Tobacco Company Wilson NC	TRACOR Incorporated Austin TX
Shell Oil Company Houston TX	Standard Oil of California San Francisco CA	TRW Incorporated Cleveland OH
Sherwin Williams Company Cleveland OH	Standard Oil of Ohio Cleveland OH	Tampax Incorporated Lake Success NY
Signal Companies La Jolla CA	Standard Oil of Indiana Chicago IL	Tandy Corporation/Radio Shack Fort Worth TX
Signode Corporation Glenview IL	Stanley Works New Britain CT	Tektronix Beaverton OR
Singer Company Stamford CT	State Farm Insurance Company Bloomington IL	Tenneco Incorporated Houston TX
Smith (A.O.) Corporation Milwaukee WI	State Mutual Life Assurance Worcester MA	Tesoro Petroleum Corporation San Antonio TX
Smith International Newport Beach CA	Stauffer Chemical Company Westport CT	Texaco Incorporated White Plains NY
Snap-On Tools Corporation Kenosha WI	Steiger Tractor Incorporated Fargo ND	Texas Commerce Bancshares Houston TX
Sonoco Products Company Hartsville SC	Stepan Chemical Corporation Northfield IL	Texas Industries Dallas TX
Southeast Bank N.A. Miami FL	Sterling Drug Incorporated New York NY	Texas Instruments Dallas TX
Southern California Edison Rosemead CA	Stokely-Van Camp Incorporated Indianapolis IN	Texasgulf Incorporated Stamford CT
Southern California Gas Company Los Angeles CA	Stop & Shop Companies Boston MA	Textron Incorporated Providence RI
Southern Natural Gas Company Birmingham AL	Stride Rite Corporation Cambridge MA	Thermo Electron Corporation Waltham MA
Southern Pacific Transportation San Francisco CA	Stroh Brewery Company Detroit MI	Time Incorporated New York NY
Southland Corporation Dallas TX	Sun Company Incorporated Radnor PA	Timken Company Canton OH
Southwest Forest Industries Phoenix AZ	Sundstrand Corporation Rockford IL	Tosco Corporation Los Angeles CA
Sperry Corporation New York NY	Supermarkets General Corporation Woodbridge NJ	Trane Company La Crosse WI
Springs Industries Lancaster SC	Swift & Company Oak Brook IL	Trans World Airlines New York NY
Square D Company Palatine IL	Swift Independent Packing Company Chicago IL	Transamerica Corporation San Francisco CA

Transamerica Delaval Lawrenceville NJ	United Merchants Teaneck NJ	Warner Communications New York NY
Transco Energy Company Houston TX	United Technologies Corporation Hartford CT	Warner Electric Brake & Clutch South Beloit IL
Transohio Savings Cleveland OH	United Telecommunications Westwood KS	Warner-Lambert Company Morris Plains NJ
Travelers Insurance Company Hartford CT	United Van Lines Fenton MO	Wells Fargo Bank San Francisco CA
Twentieth Century Fox Beverly Hills CA	Universal Foods Corporation Milwaukee WI	West Company Phoenixville PA
Twin Disc Incorporated Racine WI	Universal Leaf Tobacco Company Richmond VA	Westavco Corporation New York NY
Tyco Laboratories Exeter NH	Upjohn Kalamazoo MI	Western Electric Company Hopewell NJ
U.S. Bancorp Portland OR	VARCO Oil Tools Orange CA	Westinghouse Electric Company Pittsburgh PA
U.S. Gypsum Chicago IL	Valmont Industries Valley NC	Whirlpool Corporation Benton Harbor MI
US Industries Incorporated Stamford CT	Valspar Corporation Minneapolis MN	White Consolidated Industries Cleveland OH
US Steel Pittsburgh PA	Varian Associates Palo Alto CA	Whittaker Corporation Los Angeles CA
USAir Incorporated Washington DC	Volvo White Truck Corporation Greensboro NC	Wilson Foods Oklahoma City OK
Union Bank Los Angeles CA	Vulcan Incorporated Latrobe PA	Winnebago Industries Forest City IA
Union Camp Corporation Wayne NJ	Vulcan Materials Company Birmingham AL	Wm. Wrigley, Jr. Company Chicago IL
Union Carbide Corporation Danbury CT	W.A. Krueger Company Scottsdale AZ	Woodward Governor Company Rockford IL
Union Electric Company St. Louis MO	Wachovia Bank & Trust Company Winston-Salem NC	Woolworth (F.W.) Company New York NY
Union Mutual Life Insurance Portland ME	Wallace Computer Services Hillside IL	Work Wear Corporation Cleveland OH
Union Oil of California Los Angeles CA	Walt Disney Productions Burbank CA	Wyman-Gordon Company Worcester MA
Union Pacific Corporation New York NY	Walter (Jim) Corporation Tampa FL	Xerox Corporation Stamford CT
United Airlines Chicago IL	Walter E. Heller & Company Chicago IL	Yellow Freight System Overland Park KS
United Brands Company New York NY	Wang Laboratories Lowell MA	Zayre Corporation Framingham MA
United Industrial Corporation New York NY	Warnaco Incorporated Bridgeport CT	Zenith Radio Corporation Glenview IL