

U. S. Education Assistance Policy

1. Purpose

This policy establishes uniform and consistent procedures for reimbursing Motorola Solutions employees for costs related to continuing education and coursework that furthers Motorola Solutions' business objectives. All decisions to reimburse eligible employees will be made in the sole discretion of management. Failure to comply could result in tax implications for MSI and for the employee.

2. Employee Eligibility

- a. You are eligible to participate if at the beginning of each course/program, you:
 - i. are an active, full-time, regular employee (working a minimum of 20 hours per week).
 - ii. have at least one (1) year of continual service with Motorola Solutions (including prior service with an employer acquired by Motorola Solutions).
 - iii. have management approval for the course/program for which reimbursement is being sought.
 - iv. Are not under a performance improvement plan, unless the education assistance has been approved as part of the documented improvement plan.
- b. If you take an authorized leave of absence that includes job restoration rights or are otherwise placed on a leave status while enrolled in a course, you will be eligible for reimbursement for that course if it is satisfactorily completed. Future Education Assistance will be temporarily suspended until you have returned to active status.
- c. You are not eligible to participate if you:
 - i. are a co-op student, intern, independent contractor, third- party contractor, consultant, temporary worker or any individuals not on Motorola Solutions payroll.
 - ii. go on a Motorola Solutions Personal Leave of Absence or other Leave of Absence that does not include job restoration rights prior to the start of the course.

3. Education Assistance Benefit and Reimbursement

- a. **Benefit** - Motorola Solutions will reimburse on a calendar year basis (January 1 through December 31) a yearly maximum of \$7,500 USD per employee for covered expenses as defined herein. Once an employee has received \$7,500 USD in reimbursements during a calendar year, any and all remaining expense incurred will be the sole responsibility of the employee.
- b. **Taxation** - The IRS currently allows reimbursement up to \$5,250 per year to be tax free (subject to change by the IRS); any reimbursement above that limit is subject to taxation.

- c. **Reimbursement** - Reimbursement will be processed through Motorola Solutions' Education Assistance Program via Payroll. Fees for courses and related eligible expenses in an Undergraduate or Advanced Education program of study will be paid only upon submission of an original grade report indicating completion of the course with a "B" or better by the college/university. "B-" or lesser grades will not be reimbursed.

Approved pass/fail courses will be reimbursed only if passed.

If a course has no grade, such as Masters Thesis preparation, the employee is required to obtain a letter from the instructor on institution letterhead stating the course number, name of the course, number of course credit hours, contact information and an indication (such as a grade equivalence of minimum grade earned) that the course was successfully completed.

- 4. **Eligible Programs** All degree programs, and/or individual courses must be directly related to the employee's ongoing employment and require management approval.
 - a. Undergraduate Education: individual college or university-level courses, Certificates, Associates Degrees, or Bachelors Degrees obtained through a college or university (including any equivalents outside of the United States).
 - b. Advanced Education : Functional Masters (i.e. Engineering MS, Finance MS, etc.) or MBA (Master of Business Administration) programs, or their equivalents. (Note: PhD courses and expenses will be considered on a case-by-case basis. Please submit a business case with your application signed by your manager and the Benefits Committee will review.)
 - c. E-Learning courses and programs, provided the college and/or university is accredited.

5. Expenses

- a. **Eligible Expenses:** Original itemized receipts or other valid and substantial evidence of payment must support all reimbursement requests.
 - i. Registration fees
 - ii. Tuition and any applicable mandatory fees ancillary to tuition. (Where applicable, only 'in-district' and/or 'resident' tuition will be covered.)
 - iii. Costs of required textbooks and software
 - iv. E-Learning curriculum materials
 - v. Certain preparatory courses and exam fees
 - vi. Exam Review Course Fees (fees for review courses for entrance or professional certification exams are reimbursable)
 - vii. Portfolio assessment/prior learning assessment
 - viii. Masters thesis preparation
 - ix. Lab fees

b. Ineligible Expenses

- i. Deferred payment fees
- ii. Hardware / Computers
- iii. Fees for adds/drops
- iv. Interest on loans
- v. Application Fees

6. Additional Note on Expenses

Reimbursement will be offset by any other financial assistance received, with the exception of loans. The employee is responsible for notifying management of any scholarship, grant, or financial assistance being received. Failure to notify management may result in discipline, up to and including termination of employment.

7. Management Approval

- a. The employee must obtain the approval of his or her manager prior to enrollment in any eligible course or exam for which reimbursement will be sought.
- b. Approval requires satisfaction that the program of study will be directly related to the employee's ongoing employment at Motorola Solutions and also support the company's business objectives.
- c. Considerations for approval include, but are not limited to:
 - i. Employee's current work obligations
 - ii. Availability of budget on a per-term basis
 - iii. Employee's relative performance

8. Separation from Employment

- a. An employee's eligibility to participate and receive reimbursement under this policy ends upon separation from employment except as noted below.
- b. Involuntary Separation: If an employee is part of an involuntary separation or reduction in force;
 - i. He or she shall remain eligible for reimbursement for approved courses started before the separation notice.
 - ii. He or she shall not be eligible for courses started after the separation notice.
 - iii. He or she is not obligated to repay any reimbursements already received.
- c. Voluntary Separation: If an employee voluntarily leaves employment -
 - i. Prior to 24 month following Education Assistance reimbursement, he or she must pay back 100% of reimbursement.
 - ii. 24 to 36 months following an Education Assistance reimbursement, he or she must pay back 50% of reimbursement.

9. Responsibilities

a. Management

The manager must review and comply with this policy to ensure that the proper process is being followed prior to approving the employee's request for education assistance. Education assistance claims must be processed through MSI's education assistance plan and not expensed through the department budget, even though the expense will be charged to the employee's department.

b. Employee

The employee is required to follow MSI's education assistance process for all claims. Claims must be compliant with policy and employees must use the proper form and submit all required documentation.

c. PeopleConnect

The People Connect team will be familiar with this process and is responsible for collecting and uploading the Education Assistance form and supporting documentation to the employee's personnel file.

10. Revocation

To the extent permitted by applicable law, Motorola Solutions reserves the right, in its sole discretion, to revoke its approval of a program of study at any time and for any reason.

11. Disputes

Disputes regarding participation in and/or expenses covered under the Education Assistance Program will be handled through the Open Door Policy.

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This policy does not constitute an employment contract or implied promise of any kind. The terms of this policy may be modified or eliminated by the Company at any time with or without notice.