

# REQUEST FOR APPROVAL OF LEARNING ACCOUNT REIMBURSEMENT

FOR RETIRED EMPLOYEES WHO RETIRED ON OR AFTER JANUARY 1, 2003

**Applicant Instructions**

\*When you complete the course(s), submit this form along with evidence of course completion and receipts.

\* E-Mail this form to [SHLOIL-HR-Service-Desk-Americas@shell.com](mailto:SHLOIL-HR-Service-Desk-Americas@shell.com)

\*See below for further information - please read carefully

EMPLOYEE NAME:	
FORMER WORK LOCATION:	
EMPLOYEE NUMBER:	
STREET ADDRESS:	
RETIREMENT DATE:	

Courses	From (mo/yr)	To (mo/yr)	Course Number	Course Title	School	Cost

Financial, Tax, and Estate Planning	Counseling Date	Cost	Type of Professional Certification	Counselor's Name	Counselor's Address
Type of Counseling					

<p><b>Signature</b></p> <p>I HAVE READ THE POLICY STATEMENT ON THE NEXT PAGE OF THIS APPLICATION AND CERTIFY THAT THIS REQUEST FALLS WITHIN ALL THE ESTABLISHED GUIDELINES.</p>	
<p>_____                  APPLICANT SIGNATURE (Electronic Signature)</p>	<p>_____                  DATE SIGNED</p>

For questions or further information on the program, please contact the HR Service Desk Americas at 1-866-514-7135 or email them at [SHLOIL-HR-Service-Desk-Americas@shell.com](mailto:SHLOIL-HR-Service-Desk-Americas@shell.com)

## Learning Account for Retirees

Retired employees are eligible for a \$1,000 Post-Retirement Learning Account benefit in the first year following retirement. This benefit can be used to cover the cost of courses you take related to personal financial planning, sports and hobbies.

### Participation

You're eligible to participate in the Post-Retirement Learning Account if you retired from Shell on an immediate pension (i.e., employees age 65 or older regardless of service, employees who are at least 50 years old whose age plus service total 80 or more, or employees who left under a severance program at least age 50 with at least 20 years of service).

### Covered Expenses for Retired Employees

The post-retirement benefit under the Learning Account is designed to cover the costs you incur for courses, seminars, conferences and/or workshops you take that are of interest to you and are related to your retirement, including:

- Classes on the use of leisure time (e.g., sports and hobbies)
- Classes on the psychology of retirement
- Computer classes
- Tax and Financial Planning
- Estate Planning

### Expenses Not Covered for Retired Employees

The post-retirement benefit under the Learning Account does not provide reimbursement for such items as books, equipment, supplies and tools. It also does not cover health club memberships. Web-based or home study courses are only covered if the course provides you with evidence that you have completed the course.

### Applying for Reimbursement

To apply for reimbursement, you should submit a completed Request for Approval of Learning Account Reimbursement form which can be found on the Alumni website ([www.shell.us/alumni](http://www.shell.us/alumni)) along with a receipt detailing tuition, registration and other required fees, to the address below within a reasonable amount of time (normally, within 30 days after completing the course).

### Tax Implications

Learning Account reimbursements are subject to all applicable taxes. However, you may wish to consult with your personal tax adviser to determine if your reimbursement can be treated as deductible on your personal income tax return.