



We think you're making a great move by taking advantage of the Becker CPA review program. This document includes the following forms which must be completed to finalize your enrollment:

- Authorization for Becker CPA review program registration
- Payback Agreement

Direct bill payments made for the Program are covered under RSM US' Education Reimbursement Plan (the Plan). As a Plan requirement, you must complete a Payback Agreement wherein you agree to payback all or a portion of the amounts paid under the Plan if you voluntarily terminate employment in the two years following the date of enrollment in the Program. In addition, tuition associated with the Becker CPA Program impacts your annual maximum benefits paid under the Plan. A copy of the Plan is available on Employee Matters.

To finalize your enrollment, please complete and return the authorization form and the Payback Agreement to Human Resources.



Authorization for Becker CPA Review Program Enrollment-- Employees

Name: _____

Employee ID: _____

Office Location: _____

Email address (list the one used for Becker registration): _____

Functional Leader signature: _____

Human Resources signature: _____

Employee Signature: _____

Date: _____

To finalize approval, complete and return this form to your Human Resources team member.

For Human Resources Only

Human Resources Approval: _____

Dept ID for billing: _____

Date: _____

Human Resources contact should email the approved form to Authorizations@Becker.com or fax to 1-866-771-5215. Subject line of emailed authorization must contain firm name and employee's name. Faxed authorizations must note the firm name, employee's name, and signature of the authorized approver. Please contact RSM US Talent Management (talentmanagement@rsmus.com) with any questions.



RSM US LLP

Qualified Education Assistance Plan

Payback Agreement

As a condition of receiving benefits under the Qualified Education Assistance Program ("the Program"), this Pay Back Agreement "Agreement" must be signed and returned to your HR Department. Benefits under this Program will not be paid until this Agreement is received.

Employee Name/Employee Number (if known): _____

Department/Team/Function: _____

Region: _____

Office Location: _____

Education/Certification/License Name: _____

Course Name: _____

WHEREAS, RSM US LLP, RSM US Wealth Management LLC, and Risk & Regulatory Consulting LLC (Participating Employers herein known as "RSM US") have established the Program for the purposes of making lifelong learning a priority and maintaining a better-educated workforce;

WHEREAS, _____, ("Employee"), an individual, desires to participate in the Program;

WHEREAS, under the Program, RSM US will spend a sum of money for the purpose of reimbursing the Employee for certain educational expenses;

NOW, THEREFORE, in consideration of the parties promises and agreements as set forth in this Agreement,



IT IS AGREED AS FOLLOWS:

1. In consideration of RSM US' reimbursement of certain educational benefits in accordance with the Program, Employee agrees to remain employed with RSM US for at least two years.
2. The start date for that repayment clock begins with the instance below most applicable:
 - a. From the date of receipt of the educational reimbursement payment, if the recipient is already an active employee,
 - b. From the date of registration for the Becker CPA review program or CIA review materials, if the recipient is already an active employee, or
 - c. From the employee start date for employees receiving Becker CPA program prior to their first day of employment with RSM US.
3. The parties agree that Employee's employment with RSM US is one of at will and is not bound by any written or formal agreements.
 - a. Therefore, it is agreed that should the Employee voluntarily terminate employment with RSM US or choose not to begin employment, if benefit is received prior to their start date, the recipient agrees to repay reimbursements in accordance with the schedule as indicated in this agreement.
 - b. It is agreed that should the Employee's employment be involuntarily terminated for "cause" after receiving education reimbursement benefits, as outlined in the Program, the Employee agrees to repay reimbursements in accordance with the schedule as indicated in this agreement.
 - c. Payback amounts include all reimbursements with the exception of any bonuses or exam fees.
4. If the Employee voluntarily terminates employment with RSM US or is terminated for cause prior to two (2) years from the date identified from #2 above, Employee will repay RSM US for any and all reimbursements paid by RSM US under the Program according to the following schedule:



Length of Service From Date identified in #2 above	Amount
Less than 1 Year	100%
More than 1 Year but less than 2 Years	50%

Employee hereby authorizes RSM US to withhold any amounts due pursuant to this Agreement from any monies that RSM US and/or its affiliates owe to Employee including, without limitation, salary or other wages, bonuses, vacation pay and expense reimbursements. RSM US may withhold such amounts to the fullest extent permitted under the law without further notice or agreement. If the total of such withholding fails to satisfy Employee's complete obligation, Employee promises to pay RSM US the remaining balance in full within ninety (90) days of Employee's separation.

This Agreement is made this _____ day of _____, 20_____.

Employee Name: _____

Employee Signature: _____

Date Signed: _____