

# FY27 M365 E3/E5 and E7 Migration and Deployment Voucher Program

## Terms and Conditions

July 1, 2026

### A. Overview

These terms and conditions (“**Terms and Conditions**”) contain the requirements to participate in the M365 E3/E5 and E7 Migration and Deployment Voucher Program (“**Program**”). If you are entering into these Terms and Conditions on behalf of an entity, you represent that you have the legal authority to agree to these Terms and Conditions on your entity’s behalf. You further agree that Microsoft may disclose, under terms of confidentiality, that you are a participant in the Program to Microsoft device and channel partners as well as other Program Partners (defined below).

For FY26 terms and conditions, please visit:

<https://aka.ms/FY26M365E3E5E7MigrationDeploymentTerms>.

**By participating in the Program, submitting information to Microsoft in connection with the Program, accepting any payments from Microsoft as a result of the Program, or by continuing to participate in the Program after an update to these Terms and Conditions, you agree to and accept these Terms and Conditions.**

### B. Program Summary

The Program is an opportunity for Program Partners (as defined below) focused on helping Eligible Customers (as defined in [Exhibit A](#)) to adopt and deploy Microsoft 365 E3/E5/E7 and Entra workloads. For the E3/E5/E7 and Entra workloads, the Program runs from July 1, 2026 through June 30, 2027 (as applicable, “**Program Term**”).

Microsoft will provide various resources to support Program Partners as they assist Eligible Customers adopt and deploy Microsoft 365 E3/E5/E7 and Entra workloads.

### C. PROGRAM TERMS AND CONDITIONS

#### 1. MICROSOFT AGREEMENT

To participate in the Program, a partner must have entered into the Microsoft AI Cloud Partner Program Agreement (“**Microsoft AI Cloud Partner Program Agreement**”) with Microsoft and such Microsoft AI Cloud Partner Program Agreement must remain in effect for the duration of the Program Term. Partners meeting such requirements shall be deemed to have an “**Active Microsoft AI Cloud Partner Program Membership**.” By participating in the Program, partners agree to all rules, terms, and policies contained within the Microsoft AI Cloud Partner Program Agreement.

Pursuant to Section 1(e) of the Microsoft AI Cloud Partner Program Agreement, this Program shall be considered a Microsoft AI Cloud Partner Program, and (unless stated otherwise herein) shall be governed by the Program Partner’s Microsoft AI Cloud Partner Program Agreement. Except as

otherwise set forth in these Terms and Conditions, terms defined in the Microsoft AI Cloud Partner Program Agreement will have the same meanings when used in these Terms and Conditions.

For the purposes of this Program and any related notices, “**Microsoft**” means, and the Microsoft contracting entity is:

Microsoft Corporation

One Microsoft Way

Redmond, Washington 98052 USA

## 2. PARTNER ELIGIBILITY

To be eligible for consideration for the Program, partners must have an Active Microsoft AI Cloud Partner Program Membership and meet the requirements listed below (“**Eligibility Requirements**”).

Program Partner Eligibility Requirements:

1. Partners must:

a. Achieve a minimum of one [Specialization](#) through [Microsoft AI Cloud Partner Program](#), limited to those Specializations listed here:

i. Modern Work

1. [Calling for Microsoft Teams](#)
2. [Customer solutions for Microsoft Teams](#)
3. [Meetings and Meeting Rooms for Microsoft Teams](#)
4. [Modernized Endpoints](#)
5. [Teamwork Deployment](#)
6. [Copilot](#)

ii. Security

1. [Cloud Security](#)
2. [Identity and Access Management](#)
3. [Information Protection and Governance](#)
4. [Threat Protection](#)

b. Agree to complete Payment Central onboarding and profile setup.

c. Be invited by Microsoft to join the Program.

Potential Program Partners are nominated by the Microsoft field, or can self-nominate, and if eligible may be invited to join the program. Eligibility Requirements are based on information in Partner Center (<https://partner.microsoft.com/dashboard>) and aggregated performance data

where partner has identified customer engagements for commercial licensed customers, tenants, and services, which excludes education licensed customers, tenants, and services.

A partner with an Active Microsoft AI Cloud Partner Program Membership who meets the Eligibility Requirements is eligible for participation in the Program ("**Eligible Partner**").

### 3. PROGRAM ENROLLMENT

Participation in the program is by invitation only. An invitation to join the Program is at Microsoft's sole discretion, taking into consideration Eligible Partner's level of performance against the Eligibility Requirements, Eligible Partner location, Eligible Partner expertise, and the Program's limited capacity of 700 Program Partners. If the Program is at capacity when an Eligible Partner achieves the Eligibility Requirements, they may apply, if eligible, in the next fiscal year. Available Program capacity does not guarantee an invitation to join the Program, and Program capacity may change during Program Term in Microsoft's sole discretion. "**Program Partner**" means those Eligible Partners who have accepted Microsoft's invitation to participate in the Program.

Program Partners who achieve the Eligibility Requirements in additional regions may be added to the public list of Program Partners. Being added to the list may provide visibility to customers and the Microsoft field and may lead to increased opportunities for co-sell engagements. Addition to the public and internal lists of Program Partners does not guarantee visibility to customers and the Microsoft field and does not guarantee an increase in opportunities for co-sell engagements.

## D. PROGRAM PERFORMANCE REQUIREMENTS

### 1. Program Partner Responsibilities

Program Partners are responsible for engaging with Eligible Customers and completing necessary operational requirements to assist Eligible Customers adopt and deploy Microsoft 365 E3/E5/E7 and Entra services ("**Program Partner Responsibilities**"), as outlined below:

1. Submitting voucher redemptions through the [voucher redemption](#) process found in the Partner Community Portal ("**Voucher Redemption**"),
2. Ensuring the Eligible Customer is enabled for all engaged Microsoft 365 E3/E5/E7 and Entra workloads,
3. Completing Payment Central onboarding and profile setup, and
4. Submitting and updating Eligible Customer engagement data as requested.

Program Partners are encouraged to register Eligible Customers through Claim Partner of Record ("**CPOR**"), or other Microsoft identified processes to identify customer and partner association. Registrations are used to measure Program Partner impact. Program Partners gain visibility to customer usage data through CPOR registrations.

### 2. Program Non-Compliance

Non-compliance with any of the Program Partner Responsibilities may lead to removal from the Program.

If negative feedback regarding Program Partner performance is received by Microsoft from customers, the Microsoft field, or Microsoft subject matter experts (“**SMEs**”), Program Partner may be removed from the Program.

## E. PROGRAM INCENTIVES

Program incentives are set forth in [Exhibit B](#) and are available to Program Partners in compliance with the Program performance requirements listed above. Incentives and performance requirements may be updated from time to time during the Program Term.

## F. PROGRAM PARTNER PARTICIPATION

1. **Costs.** Participation in this Program and any incentive opportunity shall be at Program Partner’s cost. Program Partner acknowledges and accepts that the payments associated with this Program may or may not cover the full cost of achieving payment milestones or engaging in an incentive opportunity. Program Partner also acknowledges and accepts that Microsoft shall in no way be liable for the difference between the payments received and the Program Partner’s costs.
2. **Taxes.** Neither party is liable for any taxes; the other is legally obligated to pay that relate to any transactions contemplated under these Terms and Conditions.
3. **No obligation.** Program Partner acknowledges that it is under no obligation to participate in this Program or any specific benefit and does so voluntarily.

## G. RELATIONSHIP MANAGEMENT AND COOPERATION

1. **Required contacts.** Program Partners are required to provide and maintain a minimum of two (2) contacts for Program communications. Microsoft will communicate Program changes via email to the Primary Contact and Accounting Contact (as defined below) designated by the Program Partner. “**Primary Contact**” means the person responsible for day-to-day Program participation and success. “**Accounting Contact**” means the person responsible for tracking and managing payments accruing from Program participation. The same individual may be the contact for both roles.
2. **Cooperation.** Each party will share appropriate information and make commercially reasonable efforts to help the other party meet its performance obligations under this Program.

## H. PROGRAM COMMUNICATIONS

1. Microsoft will send Program communications via email, including automated email distribution systems, and the Partner Community Portal. These communications will include commercial information concerning the Program and associated services and technologies. This commercial information may consist of Program participation requirements, Eligibility Requirements, product roadmap and feature updates, best practices and guidelines, and training opportunities related to the Program software and devices.
2. Microsoft will distribute via automated email distribution systems, no more than four (4) times per year, Partner satisfaction survey invitations to contacts associated with Program Partners. The

purpose of this survey is to gauge partner satisfaction with various elements of the Program and solicit partner feedback to improve the Program. Participation in such surveys is voluntary but encouraged.

3. Microsoft may provide Program Partners with an opportunity, no more than four (4) times a year, to share input and feedback directly during small group discussions.
4. Microsoft will distribute, via email or event Teams chat, in person during the event session, event satisfaction surveys to all participants in the Partner Program hosted or sponsored training events whether conducted in person or online. Participation in such surveys is voluntary but encouraged.

## I. LIMITATION OF LIABILITY

Without prejudice to any terms of the Microsoft AI Cloud Partner Program Agreement, Microsoft's maximum aggregate liability to Program Partner for any loss or damage in respect of the Program whether in contract, tort (including negligence), breach of statutory duty, or otherwise, shall not exceed the aggregate amount paid by Microsoft to the Program Partner in respect of the Program at the time the loss or damage arose. This **Section I** shall survive the termination and expiry of this Program.

## J. TERMINATION, EXPIRY AND CHANGES TO PROGRAM

1. **Program Term.** This Program and these Terms and Conditions will automatically expire at the end of the Program Term on June 30, 2027. All accrued rights and liabilities of either party and any other provisions stated to survive expiry or termination of these Terms and Conditions and all other provisions of these Terms and Conditions that, in order to give effect to their meaning need to survive their termination, shall remain in full force and effect after termination or expiration.
2. **Program Partner's Termination Rights.** Program Partners may end their participation in the Program at any time by providing notice via entering a ticket in the Partner Support Tool at <https://aka.ms/PXPartnerSupport>. In such event, Microsoft shall pay such Program Partner any incentive payments due in accordance with the applicable terms set forth for such incentive in **Exhibit B** but shall not be required to make any further payments hereunder. Program Partner will work with Microsoft in good faith to ensure the successful offboarding of any customers that Program Partner is working with at that time.
3. **Updates; Termination.** Microsoft may update, change, or remove any portion of the Program in accordance with Microsoft AI Cloud Partner Program Agreement and shall have no liability to a Program Partner under these Terms and Conditions in the event that any such withdrawal or change means that a Program Partner is no longer able to qualify for, or continue to qualify for Program activities.
4. **Microsoft Payment Obligations.** In the event Microsoft terminates Program Partner participation in the Program, Microsoft shall pay any incentive payments due which accrued prior to the date of notice of termination in accordance with the applicable terms set forth for such incentive in **Exhibit B** but shall not be required to make any further payments hereunder.

## K. PRIVACY AND PROTECTION OF PERSONAL INFORMATION

**Your privacy is important to us.** Please read the [Microsoft Privacy Statement](#) as it describes the types of data we collect from you and your devices, how we use that data, and the legal bases we have to process that data.

## L. MISCELLANEOUS

1. Program Partner will comply with applicable laws, regulations and Microsoft policies, including Microsoft's Anti-Corruption Policy available at <https://www.microsoft.com/enus/legal/compliance/anticorruption>.
2. Program Partner will not engage in any unfair or deceptive advertising, trade practices, or activities. Program Partner represents and warrants that its entry into and performance under this Program, including receipt and retention (if applicable) of any consideration, does not and will not conflict with the terms of any agreement between Program Partner or any third party (including any Program Partner customer), or violate any duty owed by Program Partner or to any third party (including any Program Partner customer).
3. Each party will be solely responsible for selling and contracting its own offerings directly with its customers. Nothing in these Terms and Conditions obligates either party to sell, license, or contract with any third party, and either party may refuse to engage, or withdraw from discussions or negotiations, with any third party at any time for any reason or no reason.
4. Usage of any APIs or integration technologies offered to Program Partners under the Program will be governed by the [Microsoft APIs Terms of Use](#).

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### FY27 M365 E3/E5 and E7 Migration and Deployment Voucher Program Program Guide

#### Exhibit A – Program Definitions

#### 1) DEFINITIONS

- a. **"Determination."** After a Program Partner submits a claim, Microsoft will determine whether the claim is eligible for incentives.
- b. **"Eligible Customers."** Under the M365 E3/E5 and E7 Migration and Deployment Voucher Program, Program Partners may earn incentives by engaging with M365 Small, Medium, Enterprise and Corporate (SME&C) customers, Public Sector (excluding US Federal), Education, and SMC Corporate Nonprofit (TSI) customers ("**Eligible Customers**") to help adopt and deploy Microsoft 365 E3, Microsoft 365 E5, Microsoft 365 E7 Compliance, Phone, Frontline Worker (F3), attached to

M365 E3/M365 E5 and E7 or a new FLW (F5) opportunity and Entra Suite, including Entra Identity Governance, Entra Internet Access and Entra Private Access (“**Qualifying Workloads**”).

- c. “**Eligible Partners.**” Partners with an Active Microsoft AI Cloud Partner Program Membership who meet the program partner eligibility requirements.
- d. “**Commercial Eligible Customers.**” Eligible Customers engaging in commercial trade.
- e. “**Public Sector Eligible Customers.**” Eligible Customers controlled and managed by the government.
- f. “**Monthly Active Users**” or “**MAU.**” The measure, determined from Microsoft system telemetry, of users taking intentional action using an incentive eligible license.
- g. “**Proof of Execution**” or “**POE.**” Verifiable evidence that Program Partner (not a third party) has completed the required activity to achieve an incentive payment milestone. POE is based on Eligible Customer signed Program Partner submitted documentation.
- h. “**Program Partner.**” Eligible Partners who have accepted Microsoft’s invitation to participate in the M365 E3/E5 and ME7 Migration and Deployment Voucher Program.
- i. “**Qualifying Workloads.**” Microsoft 365 E3, Microsoft 365 E5, Microsoft 365 E7, Compliance, Phone, Frontline Worker (F3), attached to M365 E3/M365 E5 and E7 or a new FLW (F5) opportunity, and Entra Suite, including Entra Identity Governance, Entra Internet Access, and Entra Private Access.
- j. “**Seats.**” The measure of paid licenses assigned to a customer tenant. Paid license means there is revenue associated with the license per Microsoft internal systems.

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## FY27 M365 E3/E5 and E7 Migration and Deployment Voucher Program Guide

### Exhibit B – Program Incentives

#### 1) M365 E3/E5 and E7 Migration and Deployment Voucher Program

These terms apply to M365 E3/E5 and E7 Migration and Deployment Voucher Program Partner incentive programs.

##### a. Eligible Program Partners

Only Partners invited to the M365 E3/E5 and E7 Migration and Deployment Voucher Program (“**Program**”) are eligible to participate in this program. “**Program Partners**” means those partners who have been invited to the Program and accepted Microsoft’s invitation to participate in the Program.

## **b. Eligible Customers and Workloads**

Under the M365 E3/E5 and E7 Migration and Deployment Voucher Program, Program Partners may earn incentives by engaging with M365 Small, Medium, Enterprise and Corporate (SME&C) customers, Public Sector (excluding US Federal), Education, and SMC Corporate Nonprofit (TSI) customers. ("**Eligible Customers**") Microsoft 365 E3, Microsoft 365 E5, Microsoft 365 E7, Compliance, Phone, Frontline Worker (F3), attached to M365 E3/M365 E5 and M365 E7 or a new FLW (F5) opportunity, and Entra Suite, including Entra Identity Governance, Entra Internet Access and Entra Private Access ("**Qualifying Workloads**").

## **c. Eligible Customer Registration and Workload Claiming.**

To be eligible to earn incentives, Program Partners must submit, and have approved, a claim for each Eligible Customer that they wish to have evaluated for incentive earnings.

- i) Submission must be made via the [Voucher Redemption](#) process.
- ii) Upon submission of the request Microsoft will evaluate the claim or registration request and make a determination.

## **d. General Incentive Eligibility.**

- i) Only Program Partners with approved registration requests are eligible to earn incentives.
- ii) Program Partners are not eligible for incentives for work performed prior to Program association or Voucher Redemption submission date.
- iii) Program Partners are not eligible to register or receive incentives for work performed in their own corporate tenants.
- iv) A Voucher Redemption will only qualify once for each Eligible Customer.
- v) Incentive payment eligibility is dependent on the rules in effect at the time the incentive is achieved. A Program Partner is not eligible for incentive payment for work that does not qualify for incentives under the eligibility rules in effect at the time the work was performed.
- vi) Program Partner will not be required to reimburse Microsoft if there is a reduction in MAU, or Seats at the Eligible Customer.
- vii) For a Program Partner to receive payment after achieving an incentive, the Program Partner must have completed set up of their Payment Central profile.
- viii) Program Partners shall not condition incentive program engagement and activities on receipt of additional work or agreements from customers. The Program Partner agrees that incentive program work will proceed regardless of whether the customer decides to engage in additional work or managed services agreements.

## **e. M365 E3/E5 and E7 Migration and Deployment Voucher Program Terms**

Under the **M365 E3/E5 and E7 Migration and Deployment Voucher Program**, Microsoft provides vouchers to Eligible Customers to help accelerate the adoption and deployment of Microsoft 365 E3/E5/Entra and E7 Qualifying Workloads. The **M365 E3/E5 and E7 Migration and**

**Deployment Voucher Program** includes deployment services credit to be redeemed for the adoption and deployment of Microsoft E3/E5/Entra and E7 Qualifying Workloads.

i) **Eligible Customer Claiming.**

- a. The Microsoft field will nominate Eligible Customers to receive a M365 E3/E5 or E7 Migration and Deployment Voucher to help accelerate the deployment and adoption of Microsoft 365 Qualifying Workloads. The services credit(s) are to be redeemed through a Program Partner.
- b. **Eligible Customers.** The Microsoft field will nominate Eligible Customers to receive M365 E3/E5 or E7 Migration and Deployment voucher(s) to help accelerate adoption of M365 workloads. The services credit(s) are to be redeemed through a Program Partner. The M365 Migration and Deployment or M365 Deployment voucher can individually be combined with the M365 Copilot Deployment Offer voucher. The Eligible Customers that can be nominated for this Modern Work and Security Deployment Offer program are listed below:
  - i) M365 Small, Medium, Enterprise and Corporate (SME&C) customers, Enterprise Strategic Public Sector (excluding US Federal), Education, SMC Corporate Nonprofit (TSI) customers.
  - ii) *CSP, SMB, US Federal, and GPP accounts **are ineligible** for this Program.*
- c. **Qualifying Workloads** that can be nominated for this M365 E3/E5 and E7 Migration and Deployment Voucher program are listed below:
  - (i) **M365 Migration and Deployment** – deployment services credit to be redeemed for the deployment of Microsoft 365 E3, Microsoft 365 E5, and Microsoft 365 E7, Compliance, Phone, Frontline Worker (F3), attached to M365 E3/M365 E5 and M365 E7 or a new FLW (F5) opportunity, and Entra Suite, including Entra Identity Governance, Entra Internet Access and Entra Private Access.
  - (ii) **SME&C Corporate:** Deployment services credit for M365 Copilot, M365 E3, M365 E5, M365 E7 OE1+ workloads (SMC-C, limited SKU available for markets only - ASEAN, India, LATAM.
  - (iii) **Enterprise:** Deployment credit for M365 E5 and M365 E7 driving Secure AI, limited to select customers **Incentive Eligibility Milestones.**

Program Partners may earn incentives based on achieving the following milestone(s) as required through the submission and approval of:

**M365 E3/E5**

- [Voucher Redemption](#),
- [Statement of Work \(SOW\)](#), and
- [Proof of Execution \(POE\)](#)

**M365 E7**

- [Voucher Redemption](#)
- [Statement of Work \(SOW\)](#), and

- [Proof of Execution \(POE\)](#)

To be considered for incentive eligibility, Partners must complete the following steps, in order.

1. **Step One.** The Program Partner must download the appropriate Program Statement of Work (SOW) template ([ME3/ME5 Statement of Work](#)), for ME3 and ME5, or [ME7 Statement of Work](#) for ME7. Complete the template and obtain the Eligible Customer's signature, submit a [Voucher Redemption](#) request prior to the expiration date identified on the voucher, and upload the signed SOW.

2. **Step Two.** Following the completion of the steps in **Section 1(e)(i)(d)(1) (Step One)** above, and Microsoft's approval of the SOW, the Program Partner will download the appropriate Program Proof of Execution (POE) template [ME3/ME5 Proof of Execution](#), for ME3 and ME5, or [ME7 Proof of Execution](#) for E7. Complete the template and obtain the Eligible Customer's signature and submit the final [Voucher Redemption](#) request prior to the expiration date identified on the voucher to:

- a) **Note:** SOW must be signed by the Eligible Customer, submitted, and approved by Microsoft before the POE is signed by the Eligible Customer and submitted for approval. *The SOW and POE may not have the same customer approval date.*

3. **Deadline.** All incentive eligibility requests must be submitted by the expiration date identified on the voucher. For example, if the voucher expiration date is June 30, 2027, the voucher Eligible Customer signed SOW must be submitted and approved BEFORE this date; and eligible Customer signed POE must be submitted BY June 30, 2027, and subsequently approved.

4. **Approval.** Microsoft will evaluate the request for eligibility and make a determination. If approved, the Program Partner will receive an approval notification and then the funds according to the payment terms below.

5. **Limitations**

- a) The Microsoft 365 E3/E5 or E7 Qualifying Workloads voucher cannot be combined with another offer for same qualifying workloads, including End Customer Investment Fund ("ECIF") and MCI Deployment Accelerators (post-sales). MCI Immersion briefing or Envisioning & PoC (pre-sales) are allowed.
- b) Voucher incentive milestones may be earned once per Eligible Customer.

6. **The Program benefit should be provided as a benefit and identified at no cost for all Eligible Customers.**

a. **Determination & Pay Out – Commercial Eligible Customers.**

1. **Qualifying Partners.** Only a Program Partner who has been invited and accepted Microsoft's invitation through the Partner Community Portal to participate in the Program, is eligible to participate. All work must be performed by the Program Partner signing the SOW and POE.
2. **Submissions.** All vouchers require separate SOW and POE. SOW must be signed by the Eligible Customer, submitted and approved before POE is signed by Eligible

Customer and submitted for approval. *SOW and POE may not have the same customer approval date.*

3. **SOW Determination.** Microsoft will evaluate the [Voucher Redemption](#) and the signed Statement of Work (SOW) for completeness. If approved by Microsoft, the Program Partner will receive approval notification from [FTSpIncentiveClaims@Microsoft.com](mailto:FTSpIncentiveClaims@Microsoft.com) and Microsoft will make payment to Program Partner for 50% of the incentive value, according to **Section 2** (Payment Terms).
4. **POE Determination.** Microsoft will evaluate the final [Voucher Redemption](#) and Proof of Execution (POE) for completeness. If approved by Microsoft, the Program Partner will receive approval notification from [FTSpIncentiveClaims@Microsoft.com](mailto:FTSpIncentiveClaims@Microsoft.com) and Microsoft will make payment to the Program Partner for 50% of the incentive value, according to **Section 2** (Payment Terms).

**a. NOTE** In the event that SOW is signed by the Eligible Customer and accepted but no Eligible Customer signed POE is received by the expiration date identified on the voucher, Program Partner will only receive 50% payment for the approved SOW.

5. The Program Partner may not condition voucher engagement and activities on any additional work or agreements. The Program Partner agrees that voucher deployment and/or migration work will proceed regardless of whether the customer decides to engage in additional work or managed services agreements.
6. **Redemption Value.** Voucher redemption value is based on the value of the qualifying Microsoft 365 E3/E5 or E7 Qualifying Workload purchased, as outlined in **Section 4** (Program Rate Card).
7. Program Partners may review the Payment and Dispute guidance for additional information regarding payments and disputes.

**b. Determination & Pay Out – Public Sector Eligible Customers.**

1. **Qualifying Partners.** Only a Program Partner who has been invited and accepted Microsoft's invitation through the Partner Community Portal to participate in the Program, is eligible to participate. All work must be performed by the Program Partner signing the SOW and POE.
2. **Submissions.** All vouchers require separate SOW and POE and redemption submissions. SOWs and POEs may not have the same Eligible Customer's approval date. SOW must be signed by the Eligible Customer, submitted and approved before POE is signed by Eligible Customer and submitted for approval. *SOW and POE may not have the same customer approval date.*
3. **SOW Determination.** Microsoft will evaluate the [Voucher Redemption](#) and the signed [Statement of Work \(SOW\)](#) for completeness. If approved by Microsoft, the Program Partner will receive approval notification from [FTSpIncentiveClaims@Microsoft.com](mailto:FTSpIncentiveClaims@Microsoft.com).
4. **POE Determination.** Microsoft will evaluate the final [Voucher Redemption](#) and [Proof of Execution \(POE\)](#) for completeness. If approved by Microsoft, the Program Partner

will receive approval notification from [FTSpIncentiveClaims@Microsoft.com](mailto:FTSpIncentiveClaims@Microsoft.com) and Microsoft will make payment to Program Partner for 100% of the incentive value, according to **Section 2** (Payment Terms).

i. **NOTE** To receive payment for Public Sector Eligible Customer, the voucher payment of 100% can only be paid if SOW is signed by the Eligible Customer, submitted and accepted before the expiration date identified on the voucher and POE is signed by the Eligible Customer and received by the expiration date identified on the voucher and subsequently approved. This means that the voucher payment of 100% can only be paid if Eligible Customer signed SOW has been submitted and accepted and Eligible Customer signed POE is received by the voucher expiration date and subsequently approved.

5. The Program Partner shall not condition voucher engagement and activities on any additional work or agreements. The Program Partner agrees that voucher deployment and/or migration work will proceed regardless of whether the customer decides to engage in additional work or managed services agreements.
6. **Redemption Value.** Voucher redemption value is based on the value of the qualifying Microsoft 365 E3/E5 and E7 Qualifying Workload purchased, as outlined in **Section 4** (Program Rate Card).
7. Program Partners may review the [Payment and Dispute guidance](#) for additional information regarding payments and disputes.

## 2) Payments Terms.

### a) Payments

- i) **Incentive Amount.** All Eligible Customer incentives are determined based on the value of the Qualifying Workloads purchase and, according to **Section 4 (Program Rate Card)** below.
- ii) **Payment Central.** Payments will be processed via Microsoft Payment Central (“**Payment Central**”) and released to the Program Partner in accordance with Payment Central standard processes. Partner must have completed Payment Central onboarding to be able to receive payments.
  1. **NOTE** Changes to Payment Central profile description or contact information may result in failed payments. If Payment Central profile is modified Program Partner should submit a Payment Support ticket at <https://aka.ms/PXPartnerSupport> to notify the Payment Operations Team of the changes.
- iii) **Timing.** Payment will be paid upon receipt of the required documents listed under **Section 1(e)(i)(d)** Incentive Eligibility Milestones\_of this Exhibit B, 45 days in arrears of achieving the milestone, and partners completing their Payment Central onboarding.
- iv) **Currency.** Payments will be made in local currency. The rate of conversion for USD to transaction currency will be based on Microsoft’s budgeted exchange rate for the current fiscal year.

- v) **Taxes.** Per [Section F](#) of these Terms and Conditions, Program Partners are responsible for any related taxes. The Program will only pay up to the stated voucher amount; all payments are inclusive of any tax obligations.
- vi) **Failed Payments.** Failed incentive payments will be held for 180 days. After 180 days, Program Partners will forfeit their incentive earnings if the required bank documentation, tax documentation, or other item blocking Payment Central payment has not been resolved.

#### b) **Engagement Cancellation**

- i) **Cancellation by Program Partner.** If the Program Partner cancels the voucher or stops engagement

with the Eligible Customer on a redeemed voucher, any payment provided was not earned as Eligible Customers must receive the value agreed to in the SOW. The overpayment of the incentives will be recovered from other Eligible Customers by reducing future payments by the overpayment difference. If the overpayment is more than the Program Partner has submitted registrations, then an invoice for the overpayment difference will be sent to the Program Partner and Program Partner will pay such invoice.

- ii) **Cancellation by Commercial Customer.** If the Eligible Customer cancels the engagement with the Program Partner after the SOW has been signed, the Program Partner will only receive the initial 50% payment. Microsoft will review eligibility for the remaining 50% based on assessment of engagement. The additional 50% is not guaranteed.

- iii) **Cancellation by Public Sector Customer.** In the case of a Public Sector Eligible Customer, the voucher payment of 100% can only be paid if SOW has already been signed by Eligible Customer, received, and approved and Eligible Customer signed POE is received by Voucher Expiration Date and subsequently approved.

#### c) **Incentive Statements**

- i) Milestone achievements are evaluated and associated earning statements are published within 45 days of the end of the month in which the milestones are achieved.
  - ii) Incentive earning statements are published to the Partner Statements section of the Partner Community Portal. These are available to the Primary Contact, Accounting Manager, and anyone else with a 'Program Admin' or 'Statement Admin' portal role.
  - iii) Payment associated with these statements will be initiated within 5 business days of the earning statement being published. Any payments provided under this Program are independent of any other payments due under any other Microsoft payment program.
- d) The Program is unable to provide Act of Acceptance (AoA) documents. Program Partners doing business in countries requiring AoA documents will need to identify an alternative solution for collecting Program earnings.

### 3) **ADJUSTMENT TO PAYMENTS**

- a) A Program Partner must report any errors, issues, disputes, or missing payments regarding the calculation of incentive payments to Microsoft via <https://aka.ms/PXPartnerSupport> (Add a Payment Dispute button) within 90 days of statement date from Microsoft. If Microsoft has not received written notice from the Program Partner within the 90-day period, Program Partner will be deemed to have accepted the calculation and payment.
- b) Program Partners removed from Program are not eligible to dispute the final payment statement. The last payment will be considered final, and no correspondence will be entered into.
- c) Microsoft reserves the right at any time to adjust payments to the Program Partner if Microsoft identifies any discrepancy, error, or omission.
- d) Microsoft offers payments under this Program in its sole discretion. In the event of any dispute arising from or in relation to this Program and/or a payment, the decision of Microsoft is final and binding. No correspondence will be entered into.
- e) If Program Partner fails to meet the requirements and milestones for an incentive program after receiving payment, Microsoft may:
  - i) withhold incentive earnings from subsequent payments (or any successor agreement), and
  - ii) if the Program Partner does not achieve the requirements for deployments anticipated and therefore receives funds in excess of actual earnings, recover the unearned portion of the payment.

Offers	Incentive Eligible Dates	Enterprise (Up to these amounts)	SMC (Up to these amounts)	Workloads
<b>FY27 Offers*</b>				
<b>FY27 M365 E7 Migration and Deployment</b>	May 1, 2026 to June 30, 2026	\$100,000	\$100,000	M365 E7 FUSL
<b>FY27 M365 E3/E5 Migration and Deployment</b>	July 1, 2026, to June 30, 2027	\$75,000 (deals >\$750K not eligible)	\$75,000 (deals >\$750K not eligible)	M365 E3 (Enterprise and SME&C Corporate) EMS – M365 Suites Core O365 – M365 Suites Core Windows – M365 Suites Core M365 E5 (Enterprise and SME&C Corporate) EMS – M365 Suites E5, Compliance, Security O365 – M365 Suites E5, Compliance, Security Windows – M365 Suites E5, Compliance, Security FLW (F3) Must be attached to a new M365 E3/E5 AND ME7 opportunity, or a new FLW (F5) opportunity A3 and A5 SKUs Entra- Entra Suite, Entra Identity Governance, Entra Internet Access, Entra Private Access

<b>FY27-Compete</b>	July 1, 2026 to June 30, 2027	N/A	Up to \$100,000 (Deals >\$750K not eligible)	M365 Copilot M365 E3 M365 E5 OE1+ workloads (SMC-C, limited SKU availability for markets only - ASEAN, India, LATAM)
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**4) PROGRAM RATE CARD FY27 M365 E3/E5 and ME7 Migration and Deployment Voucher Program Incentives**

Note the following:

\*\*The Microsoft 365 E3/E5 or E7 Qualifying Workloads voucher cannot be combined with another offer for same qualifying workloads, including End Customer Investment Fund (“ECIF”) and MCI Deployment Accelerators (post-sales). MCI Immersion briefing or Envisioning & PoC (pre-sales) are allowed.