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EMPLOYEE BENEFITS SUMMARY - AUSTRALIA

Benefit	What you receive
Statutory Leave	**Annual Leave** Employees are entitled to 22 days' annual leave per calendar year. Annual leave accrues every 4 weeks on a proration basis and is cumulative. Any annual leave entitlement that has accrued but not been used at the end of the leave year carries over to the next year. Employees are entitled to a 17.5% loading on top of their ordinary pay rate when on annual leave. Refer to the *Annual Leave Policy* for more information. **Personal or Carer's Leave** Employees are entitled to 10 days paid personal or carer's leave per calendar year in accordance with the *Australian Fair Pay and Conditions Standard*. The leave accrues every 4 weeks on a proration basis throughout the year. Untaken leave may be carried over to subsequent years. Refer to the *Personal/Carer's Leave Policy* for more information. **Parental Leave** Effective **1 July 2026**, eligible employees are entitled to 26 weeks of parental leave pay related to the birth or adoption of a child. Eligible employees will receive a state benefit at the rate of the national minimum wage. Refer to the *Parental Leave Policy* for more information. **Lieu Leave** A day in lieu will be awarded (subject to the Manager's approval) for work performed on a non-working day, rest day or public holiday. Refer to the *Leave in Lieu Policy* for more information. **Long Service Leave** Employees with 10 years of continuous service are entitled to 2 months of paid leave. Eligible employees shall be entitled to 1 month of paid leave for every 5 years of continuous service thereafter. Long service leave entitlement will be pro-rated for leavers who have fulfilled 5 years or more of continuous service with the Association. Refer to the *Long Service Leave Policy* for more information. **Community Service Leave** Employees are entitled to take community service leave as follows: • To voluntarily engage in an emergency or natural disaster management activity. • To attend jury duty. Refer to the *Community Service Leave Policy* for more information. **Family and Domestic Violence Leave** Effective **1 August 2023**, employees are entitled to 10 days of paid family and domestic violence leave in each 12-month period. Refer to the *Family and Domestic Violence Leave Policy* for more information. **Reservist Leave** Eligible employees are entitled to 10 working days of unpaid reservist leave per year to participate in training, deployment and other activities related to their service. Refer to the *Reservist Leave Policy* for more information.

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<table>
<tr><th>Benefit</th><th>What you receive</th></tr>
<tr><td>Statutory Leave</td><td>Maternity and Pregnancy Rights
There is no statutory maternity leave. Instead, employees who have at least 12 months' continuous service with the Association are entitled to take up to 12 months of unpaid parental leave in connection with the birth of their child, or the child of their spouse or de facto partner, or the placement of a child under the age of 16 with the employee for adoption, if the employee has or will have responsibility for care of the child.

In addition, pregnant employees who have been continuously employed by the Association for at least 26 weeks ending with the 15th week before the expected week of childbirth are entitled to the Association's maternity pay as follows:

<table>
<tr><th>Weeks</th><th>The Association Maternity Pay</th></tr>
<tr><td>1-6</td><td>90% of average weekly earnings</td></tr>
</table>

If a pregnant employee has at least 1 year's employment with the Association by the start of the 15th week before the expected week of childbirth, they will be entitled to the Association's enhanced maternity pay.

<table>
<tr><th>Weeks</th><th>The Association Enhanced Maternity Pay</th></tr>
<tr><td>1-6</td><td>100% of average weekly earnings</td></tr>
<tr><td>7-24</td><td>66% of average weekly earnings</td></tr>
</table>

Refer to the Maternity and Pregnancy Rights Policy for more information.</td></tr>
<tr><td>Local Leave</td><td>Staff Birthday Leave
Employees are entitled to 1 day off in recognition of their birthday.
• If the birthday falls on a Saturday, replacement shall be on the day before (Friday).
• If the birthday falls on a Sunday, replacement shall be on the day after (Monday).
Refer to the Staff Birthday Leave Policy for more information.</td></tr>
<tr><td>Global Leave</td><td>Compassionate Leave
Employees are entitled to 5 days of paid compassionate leave to make the arrangements and attend the funeral following the death of an immediate family member. Refer to the Compassionate Leave Policy for more information.

Study and Exam Leave
Employees are entitled to take up to 6 days of study and exam leave per academic year (subject to the Manager's approval) when undertaking courses that are sponsored by the Association.

Volunteer Day
Employees are entitled to 2 days of paid leave per year to take part in volunteer work (subject to Manager's approval) for eligible organizations. Refer to the Volunteer Time Off Policy for more information.

Time Off for Fertility Treatment
Employees are entitled up to 5 days of paid leave in one year for an employee to undergo fertility treatment. Refer to the Time Off for Fertility Treatment Policy for more information.</td></tr>
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Global Leave	**Pregnancy Loss** Employees who have been affected by a pregnancy loss (including partners and those with a surrogate mother) are entitled to paid time off, in line with the compassionate leave (KL & Regions) policy. Refer to the *Pregnancy Loss Policy* for more information. **Sabbatical Leave** Eligible employees with more than 12 months' continuous service are entitled to request unpaid sabbatical leave. Sabbatical leave is subject to a minimum period of 6 weeks and a maximum period of 12 months. Refer to the *Sabbatical Leave Policy* for more information. **Paternity/Relevant Parent Leave** Effective **1 January 2024**, employees who are the "relevant parent" are entitled to 10 consecutive working days of paid paternity/relevant parent leave for the birth/adoption of a child. Refer to the *Paternity/Relevant Parent Leave Policy* for more information.
Global Working Guidance	**Menopause** The Association provides guidance for employees and managers to enable them to be able to support employees who are experiencing menopause-related symptoms. The Association provides a safe working environment for all employees and therefore will ensure that adjustments and additional support are available to those experiencing menopause symptoms. Refer to the *Working Guidance on Menopause* for more information.
Healthcare Benefit	Employees are entitled to healthcare benefits provision as per the statutory Work Cover Compensation Scheme. Effective **1 January 2024**, employees are eligible to submit reimbursement for personal health insurance plan up to AUD1500 per annum.
Life Insurance	The Association does not provide a specific life insurance policy. However, a 2% has been added to the superannuation plan specifically towards life cover.
Statutory Retirement Provision	Retirement provision via the Superannuation Fund in Australia. Effective **1 July 2023**, the standard contribution rate is 11% for employee's monthly salary and to be paid at least quarterly.
Business Travel Insurance	Employees who are required to travel by air on a single or annual trip for business purposes are eligible for Business Travel Accident Insurance. Please contact your Regional Travel Manager for details. Refer to the *Global Travel & Expense Policy* for more information including names of Regional Travel Managers.
Corporate Mobile Phone	Employees in a certain job role who are required to travel frequently for business purposes are eligible for a corporate mobile phone (with corporate line), subject to the Management's approval.
Broadband Claim	Employees in a certain job role are eligible for broadband claim benefit based on the monthly broadband bills, subject to the Management's approval.
Learning and Development	The Association provides reimbursement for short courses, professional memberships, certification and CIMA qualification, subject to the Manager's recommendation and Corporate Learning and Engagement team's final approval. Refer to the *'Learn' webpage* for more information.

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Membership Fees	**Association Membership Fees** The Association employees who meet the criteria for membership are invited to join at no cost. Whether the employee is a CIMA student or a member or a CPA, working towards their license or working in finance and technical functions, the employee can enjoy all the member benefits, as a benefit of employment. If an employee is already a member, the Association will cover their membership fees at the next renewal invitation. **Professional Membership Fees** The Association will fund payment of up to 2 professional membership subscription fees per annum (this excludes the AICPA/CIMA/NCACPA memberships). These must be relevant to the employee's role. Membership of recognized professional bodies is paid for and subject to approval from the local departments.
Summer Fridays	The Association currently observes "Summer Fridays", where employees are allowed and encouraged to take a half day on the final day of their work week during the nine-week period of "summer" (usually between 1st July and 31st August). If employees want to take a full day off on a Friday, then they only need to use a half day of annual leave/paid time off to do so. While Summer Fridays are not contractual or guaranteed, the Association understands the value of employees having additional time to be with families and rest from work, so will aim to offer the same or a similar initiative going forward if it continues to be of value to employees and the organization.
Employee Assistance Program	The Association offers all employees and their family members a global Employee Assistance Program (EAP) that provides free, comprehensive and confidential well-being support and resources. Key features of the service: • No cost to you. • Available 24 hours a day, 7 days a week, 365 days a year. • Access to 8 counselling sessions per person, per issue, per year. • Confidential counselling. • Independent, impartial source of support. Refer to the *'Benefits' webpage* for more information.

This is an informational guide for employees and candidates for employment and is subject to change at any time without prior notice. It is not intended to create, nor will it be construed to form, a contract between the Association and any one or all of its employees or candidates for employment. This form contains summaries of the policies, programs and benefit plans. It does not provide complete details of benefits, coverages, or policies. The exact terms and conditions of the benefits are governed by Benefit Plan Documents. Any differences between this form and the plan documents are not intended, but if any differences are found to exist, the documents will govern. The Association reserves the right to modify, amend or revoke any employee benefits at any time.

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