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## EMPLOYEE BENEFITS SUMMARY - POLAND

<table>
<tr><th>Benefit</th><th>What you receive</th></tr>
<tr><td>Statutory Leave</td><td>
Annual Leave<br>
Employees are entitled to paid annual leave as follows:
<table>
<tr><th>Years of Employment</th><th>Annual Leave Entitlement</th></tr>
<tr><td>Less than 10 years</td><td>26 days</td></tr>
<tr><td>10 years and above</td><td>32 days</td></tr>
</table>
Employees may carry forward any number of unutilized leave to the following year, and they are expected to be used by the end of December of the following year. Refer to the Annual Leave Policy for more information.<br><br>
Sick Leave<br>
Employees are entitled to receive sick pay below if they are absent from work owing to sickness.
<table>
<tr><th>Sick Leave Per Year</th><th>Sick Pay</th></tr>
<tr><td>Up to 33 days</td><td>Receive 80% of their normal wages from the Association.</td></tr>
<tr><td>After 33 days</td><td>Receive a state benefit (ZUS).</td></tr>
</table>
Employees over the age of 50 are entitled to receive sick pay below if they are absent from work owing to sickness.
<table>
<tr><th>Sick Leave Per Year</th><th>Sick Pay</th></tr>
<tr><td>Up to 14 days</td><td>Receive 80% of their normal wages from the Association.</td></tr>
<tr><td>After 14 days</td><td>Receive a state benefit (ZUS).</td></tr>
</table>
Where sickness is due to a work-related accident or occurs during pregnancy, employees are entitled to sick pay of 100% of normal pay for 33 days. Refer to the Sick Leave Policy for more information.<br><br>
Maternity Leave<br>
Pregnant employees are entitled to the following maternity leave:
<ul>
<li>20 weeks for the birth of 1 child.</li>
<li>31 weeks for the birth of 2 children (twins).</li>
<li>33 weeks for the birth of 3 children (triplets).</li>
<li>35 weeks for the birth of 4 children (quadruplets).</li>
<li>37 weeks for the birth of 5 children (quintuplets) or more.</li>
</ul>
In the event of adopting a child, an employee who is the adoptive mother has the same entitlements as for maternity leave if the child is under the age of 7 (or 10 in some circumstances).<br><br>
Shortened Maternity Leave:
<ul>
<li>8 weeks leave in the event of a pregnancy loss (including stillbirth or miscarriage).</li>
<li>8 weeks leave if an employee’s child dies within 8 weeks of birth.</li>
<li>7 days of leave if an employee’s child dies after the first 8 weeks of birth.</li>
</ul>
Supplementary Maternity Leave – Effective 19 March 2025, employees are entitled to supplementary maternity leave in cases of premature births or where the infant needs to be treated in hospital following birth. Refer to the Maternity Leave Policy for more information.
</td></tr>
</table>

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| Benefit | What you receive |
|---|---|
| **Statutory Leave** | **Parental Leave**<br>From **26 April 2023**, employees may take up to 41 weeks of parental leave on the birth of 1 child or 43 weeks on the birth of 2 or more children. During parental leave, employees are entitled to state benefit. Refer to the *Parental Leave Policy* for more information.<br><br>**Childcare Leave**<br>Employees who are parents (or guardians) of a child aged 6 or below and have at least 6 months' service are entitled to take unpaid childcare leave of up to 36 months until the end of the calendar year of the child's sixth birthday. A state benefit may be payable during childcare leave. Refer to the *Childcare Leave Policy* for more information.<br><br>**Other Family-Related Leave**<br>Employees are entitled to:<br>• 16 hours or 2 days' paid leave per year for employees who are parents of a child under the age of 14 years without any specific justification being required. Only one parent may use this entitlement.<br>• 2 days' paid leave for an employee's wedding.<br>• 1 day's paid leave for the wedding of a child.<br>• 1 days' paid leave for the death or funeral of a person supported by the employee or under their direct care.<br><br>From **26 April 2023**, employees are entitled to:<br>• Up to 5 days of unpaid family care leave per year to provide personal care or support to a family member; and<br>• 2 days or 16 hours of force majeure leave per year owing to urgent matters related to the injury or illness of a family member where the employee's presence is indispensable. The employee retains the right to 50% of their salary while on leave.<br><br>Refer to the *Other Family-Related Leave Policy* for more information. |
| **Global Leave** | **Compassionate Leave**<br>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.<br><br>**Study and Exam Leave**<br>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.<br><br>**Volunteer Day**<br>Employees are entitled to 2 days of paid leave per year to take part in volunteer work (subject to the Manager's approval) for eligible organizations. Refer to the *Volunteer Time Off Policy* for more information.<br><br>**Time Off for Fertility Treatment**<br>Employees are entitled to take 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. |

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| **Global Leave** | **Pregnancy Loss**<br>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.<br><br>**Sabbatical Leave**<br>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.<br><br>**Paternity/Relevant Parent Leave**<br>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**<br>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. |
| **Pension** | The Association contributes 1.5% and the employees will contribute between 2-4% of their gross salary towards the pension scheme (PPK). |
| **Social Insurance** | The Association and employees are obliged to make social insurance (ZUS) contributions:<br>• Retirement – 19.52% of pay (divided equally between employer and employee)<br>• Disability – 8% of pay (6.5% paid by the employer and 1.5% by the employee)<br>• Sickness – 2.45% of pay (all paid by the employee)<br>• Occupational Accidents – paid by the employer |
| **Group Life Insurance** | The Association offers Group Life Insurance to all employees and employees' participation in this program is optional. The premium is 100% sponsored by the Association and employees are required to pay only income tax and social security contribution (ZUS).<br><br>Death of the insured (any reasons) – 24 x monthly gross salary<br>Death of the insured due to an accident – 24 x monthly gross salary. Max PLN1,000,000.<br>Death of the insured due to a traffic accident – 24 x monthly gross salary. Max PLN500,000.<br>Death of the insured due to an accident at work – 24 x monthly gross salary. Max PLN500,000.<br>Death of the insured due to a traffic accident at work – 24 x monthly gross salary<br><br>Accidental detrimental to health of the insured (per 100%) – 24 x monthly gross salary. Max PLN600,000.<br>Total permanent disability due to accident or disease – 24 x monthly gross salary. Max PLN1,000,000.<br>Dread disease of the insured – 12 x monthly gross salary. Max PLN600,000.<br><br>Refer to the *'Benefits' webpage* for more information. |

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| **Healthcare Insurance** | Effective **1 Aug 2024**, employees are entitled to medical benefits as follows:<br><br>Healthcare Specialists Consultations – internal medicine, family medicine, pediatrics.<br>Dietician Consultations – 3 visits per year.<br>Specialist Consultations – psychiatry, psychology, andrology, sexology, speech therapy, 3 per year in total.<br>Outpatient Procedures – procedures conducted by a physician, nurse or midwife.<br>Pregnancy Care – care over physiological pregnancy, gynaecology consultations, recommended laboratory and imaging tests.<br>Dentistry – dental emergency, dental prophylaxis with free dental check-up once a year, etc.<br>Foreign Travel Insurance – personal accident, medical expenses, third party liability, baggage loss/damage/delay.<br><br>Employees' dependents are eligible on a voluntary basis and they are employee funded.<br>Refer to the *'Benefits' webpage* for more information. |
| **Sports Card** | Employees are entitled to participate in the Medicover Sport Programme to personally use the facilities providing services to Medicover Sport for the goFIT package: https://medicoversport.pl/pakiety-sportowe. Please contact Paulina Strojecka to enroll. Enrollment is available by the 15th of each month. Regulations for usage are included in the document "Regulamin_Uzytkownikow_pakietow.standardowych". This benefit is paid for by the Association. Refer to the *'Benefits' webpage* for more information. |
| **Internet & Electricity Allowance** | Effective **7 April 2023**, all fully remote employees will be reimbursed for the costs of their home internet and electricity with a monthly allowance of PLN102. Refer to the *Remote Work Policy* for more information. |
| **Corrective Eyewear Reimbursement** | Where an employee is required to work with a screen monitor for at least half of their daily working time (i.e. a minimum of 4 hours per day) and an occupational health examination confirms the need for corrective eyewear, the Association will reimburse the cost of corrective glasses or contact lenses up to PLN 500.<br><br>Employees are required to submit for reimbursement a medical certificate from their occupational health physician indicating the need for corrective eyewear and an invoice issued for the eyewear purchase in the employee's name. Reimbursement is available every 2-3 years or earlier if a deterioration in eyesight is identified during periodic occupational health examinations. |
| **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. |
| **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**<br>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.<br><br>**Professional Membership Fees**<br>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.<br><br>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:<br>• No cost to you.<br>• Available 24 hours a day, 7 days a week, 365 days a year.<br>• Access to 8 counselling sessions per person, per issue, per year.<br>• Confidential counselling.<br>• Independent, impartial source of support.<br>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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