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EMPLOYEE BENEFITS SUMMARY – SINGAPORE

Benefit	What you receive
Statutory Leave	**Annual Leave** Employees are entitled to 18 days annual leave per calendar year. Annual leave for new hires and leavers will be pro-rated. A maximum of 10 days annual leave may be carried forward into the next calendar year but to be taken by the end of the following December. Refer to the *Annual Leave Policy* for more information. **Sick Leave** Employees are entitled to 14 days paid sick leave and a maximum of 60 days' paid hospitalization leave (including paid sick leave) per calendar year. Sick leave for new hires will be pro-rated. Refer to the *Sick Leave Policy* for more information. **Maternity Leave** Pregnant employees are entitled to paid maternity leave as follows: • 16 weeks if the child is a Singapore citizen. • 12 weeks if the child is a non-Singapore citizen. An employee who is the adoptive mother of a child below 12 months old is entitled to 12 weeks of paid adoption leave provided that the employee is married and the child or the employee or the husband, is a citizen of Singapore. Refer to the *Maternity Leave Policy* for more information. **Childcare Leave** Eligible working parents with children below 7 years old. Childcare leave for new hires and leavers will be pro-rated. • 6 days paid childcare leave per year if the child is a Singapore citizen; • 2 days paid childcare leave per year if the child is a non-Singapore citizen. Eligible working parents are entitled to 2 days extended childcare leave per year to care for children aged from 7 and 12 years old (inclusive) and is a Singapore citizen. The maximum number of days of childcare and extended childcare leave that the employee can take in a year is 6 days. Effective **1 January 2024**, eligible parents of children born on or after **1 January 2024** are entitled to 12 days of unpaid infant care leave per year for a child under the age of 2 (irrespective of the number of children that they have). Refer to the *Childcare Leave Policy* for more information. **National Service Leave** Eligible employees are entitled to national service leave to participate up to a maximum of 40 days of national service training annually to remain operationally ready until the age of 50 years (for officers) or 40 years (for other ranks). Refer to the *National Service Leave Policy* for more information. **Shared Parental Leave** Effective **1 April 2026**, working parents are entitled to a total of 10 weeks of shared parental leave for childbirth or adoption. If eligible, the leave is to be shared between both parents. Refer to the *Shared Parental Leave Policy* for more information.

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Non-Statutory Leave	**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. Employees shall also be entitled to a day in lieu if a public holiday falls on a Saturday. Refer to the *Leave in Lieu Policy* for more information. **Holiday Leave** Additional 0.5 day leave respectively on Christmas Eve and Chinese New Year Eve. Refer to the *Holiday Leave Policy* for more information. **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.
Global Leave	**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 the Manager's approval) for eligible organizations. Refer to the *Volunteer Time Off Policy* for more information. **Time Off for Fertility Treatment** 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. **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. Effective **1 April 2025**, an additional 10 consecutive working days of statutory leave and pay up to a maximum of SGD2,500.00 per week. Refer to the *Paternity/Relevant Parent Leave Policy* for more information.

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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.
Flu Jab	Employees who are required to travel abroad for business purposes are entitled to a flu jab up to SGD50.00 per annum.
Health Insurance	Effective **1 September 2024**, employees are entitled to Group Health Insurance with the following benefits: Inpatient and Outpatient – SGD1,300,000 per person (overall maximum limit per policy year). Wellness (routine physical exams, pap smear, annual prostate cancer screening, mammogram for breast cancer screening) – Up to a combined limit of SGD520 per person per policy year. Dental (routine treatment, basic restorative treatment, major restorative treatment) – Up to a combined limit of SGD2,000 per person per policy year. Vision (1 eye examination per policy year & expenses for lenses, eyeglass frames, sunglasses) – Up to SGD300 per person per policy year Refer to the *'Benefits' webpage* on the Source for more information.
Life Insurance	The Group Life Insurance coverage is solely for employees, which includes group life and group total permanent disability effective **1 July 2024**. Group Life Insured Amount - 2 x annual salary (up to SGD500k free cover) Group TPD Insured Amount - 2 x annual salary (up to SGD500k free cover)
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.
Statutory Retirement Provision	Retirement provision via the Central Provident Fund (CPF) in Singapore. For employees up to 55 years old, the standard contribution rate is 17% by employer and 20% by employee based on the employee's monthly salary. The ordinary wage ceiling is SGD6K.
Mobile Phone Allowance	Employees without a corporate mobile phone are entitled to a fixed mobile phone allowance of SGD50.00 per month. Effective **1 November 2022**, new joiners shall be paid the full amount of the mobile phone allowance regardless of joining date. The amount shall be pro-rated for leavers during the last month of employment. Refer to the *Mobile Phone Allowance Policy* for more information.
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.

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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 & Engagement team's final approval. Refer to the *'Learn' webpage* for more information.
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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