

EMPLOYEE HANDBOOK

deel.



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Letsdeel Estonia OÜ

EMPLOYEE HANDBOOK

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Staff handbook

1. INTRODUCTION

Deel helps companies hire and manage independent contractors (IC) as well as act as Employee of Record (EOR) for Full Time Employee (FTE). We guide companies navigate local laws and compliance requirements surrounding independent contractors such as invoice creation, tax form generation, and more.

Deel was founded in San Francisco, California, in 2018, and has grown quickly, since then. We have perfected our product with a wide global presence, we offer the first payroll platform for remote teams that connects localized compliance and payments in one system of record and automates everything.

For users of this handbook, Deel is acting as an Employee of Record for your company

As an Employee, you are welcome to submit comments or suggestions to Deel at any time. Feel free to give feedback and let Deel know how to serve you better.

We are an equal opportunities employer and do not discriminate on the grounds of gender, sexual orientation, marital or civil partner status, pregnancy or maternity, gender reassignment, race, colour, nationality, ethnic or national origin, religion or belief, disability or age.

2. APPLICABLE LAW

The policies and guidelines in this Handbook are intended to comply with all applicable country and local laws. Laws change and evolve, however, and in some cases, country or local law in particular may differ in some way from the general policies and guidelines. When the local law differs, the Company will determine how best to accommodate the difference in each circumstance and will advise all affected Employees. In general, the Company will follow the guidelines listed below:

- (a) In the event that an applicable law grants Employees greater rights or more favourable treatment than is set forth in this Handbook, that law will prevail.
- (b) In the event that these policies and guidelines grant Employees greater rights or more favourable treatment than those provided by the law, these policies and guide-lines will prevail.

- (c) In the event that there is any conflict between the Employee's contract of employment and the rules set out in this handbook, the terms of contract will prevail.

3. USING THE STAFF HANDBOOK

This Staff Handbook sets out the main policies and procedures that you will need to be aware of while working for us. You should familiarise yourself with it and comply with it at all times. Any questions you may have with regard to its contents or what you have to do to comply with it should be referred to your line manager.

The policies and procedures set out in this handbook apply to all employees unless otherwise indicated. They do **not** form part of the terms of your contract with us, which are provided to you separately. Your contract sets out your job title, hours and place of work, probationary period, salary, holidays and holiday pay, sickness absence reporting procedure and sick pay, your entitlement to and obligation to give notice to terminate your contract and the duties of confidentiality and restrictions that continue to apply after the termination of your contract

4. RESPONSIBILITY FOR THE STAFF HANDBOOK

The Staff Handbook is reviewed regularly to ensure that its provisions continue to meet our legal obligations and reflect best practice.

Everyone should ensure that they take the time to read and understand the content of this handbook and act in accordance with its aims and objectives. Managers must ensure all staff understand the standards of behaviour expected of them and to take action when behaviour falls below those requirements.

5. DATA PROTECTION

The Company places great importance on safeguarding your personal data. We adhere to relevant data protection laws, including, but not limited to, the General Data Protection Regulation (Regulation 2016/679), the California Consumer Privacy Act (CCPA), the Canadian Personal Information Protection and Electronic Documents Act (PIPEDA), the Brazilian General Data Protection Law (LGPD), and other applicable regulations.

For detailed information on how we handle your personal data, please read the Employee Privacy Notice which is available here <https://www.deel.com/eur-privacy>.



The Employee Privacy Notice outlines our practices for collecting, processing, and protecting your personal data.

6. EXPENSES POLICY

6.1. About this policy

This policy deals with claims for reimbursement of expenses, including travel, accommodation and hospitality.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

6.2. Reimbursement of expenses

We will reimburse expenses properly incurred in accordance with this policy. Any attempt to claim expenses fraudulently or otherwise in breach of this policy may result in disciplinary action.

Expenses will only be reimbursed if they are:

- (a) submitted to the Accounts Department] on the appropriate claim form;
- (b) submitted within 28 days of being incurred;
- (c) supported by relevant documents (for example, VAT receipts, tickets, and credit or debit card slips); and
- (d) authorized in advance where required.

Any questions about the reimbursement of expenses should be put to your line manager before you incur the relevant costs.

6.3. Travel expenses

We will reimburse the reasonable cost of necessary travel in connection with our business. The most economic means of travel should be chosen if practicable. The following are not treated as travel in connection with our business:

- (a) travel between your home and usual place of work;
- (b) travel which is mainly for your own purposes; and
- (c) travel which, while undertaken on our behalf, is similar or equivalent to travel between your home and your usual place of work.

We will not reimburse penalty fares or fines for parking or driving offences, other than at our discretion in exceptional circumstances.

7. EQUAL OPPORTUNITIES POLICY

7.1. Equal opportunities statement

Deel is committed to promoting equal opportunities in employment. You and any job applicants will receive equal treatment regardless of age, disability, gender reassignment, marital or civil partner status, pregnancy or maternity, race, colour, nationality, ethnic or national origin, religion or belief, sex or sexual orientation (**Protected Characteristics**).

7.2. About this policy

This policy sets out our approach to equal opportunities and the avoidance of discrimination at work. It applies to all aspects of employment with us, including recruitment, pay and conditions, training, appraisals, promotion, conduct at work, disciplinary and grievance procedures, and termination of employment.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

7.3. Discrimination

You must not unlawfully discriminate against or harass other people including current and former employees, job applicants, clients, customers, suppliers and visitors. This applies in the workplace, outside the workplace (when dealing with customers, suppliers or other work-related contacts [or when wearing a work uniform]), and on work-related trips or events including social events.

The following forms of discrimination are prohibited under this policy and are unlawful:

- (d) **Direct discrimination:** treating someone less favourably because of a Protected Characteristic. For example, rejecting a job applicant because of their religious views or because they might be gay.
- (e) **Indirect discrimination:** a provision, criterion or practice that applies to everyone but adversely affects people with a particular Protected Characteristic more than others, and is not justified. For example, requiring a job to be done full-time rather than part-time would adversely affect women because they generally have greater childcare commitments than men. Such a requirement would be discriminatory unless it can be justified.

- (f) **Harassment:** this includes sexual harassment and other unwanted conduct related to a Protected Characteristic, which has the purpose or effect of violating someone's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment for them. Harassment is dealt with further in our Anti-harassment and Bullying Policy.
- (g) **Victimisation:** retaliation against someone who has complained or has supported someone else's complaint about discrimination or harassment.
- (h) **Disability discrimination:** this includes direct and indirect discrimination, any unjustified less favourable treatment because of the effects of a disability, and failure to make reasonable adjustments to alleviate disadvantages caused by a disability.

8. ANTI-HARASSMENT AND BULLYING POLICY

8.1. About this policy

Deel is committed to providing a working environment free from harassment and bullying and ensuring all staff are treated, and treat others, with dignity and respect.

This policy covers harassment or bullying which occurs at work and out of the workplace, such as on business trips or at work-related events or social functions. It covers bullying and harassment by staff (which may include consultants, contractors and agency workers) and also by third parties such as customers, suppliers or visitors to our premises.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

For further information about anti-harassment and bullying policy please see our Anti-Harassment Policy located in our intranet.

8.2. What is harassment?

Harassment is any unwanted physical, verbal or non-verbal conduct that has the purpose or effect of violating a person's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment for them. A single incident can amount to harassment.

It also includes treating someone less favourably because they have submitted or refused to submit to such behaviour in the past.

Unlawful harassment may involve conduct of a sexual nature (sexual harassment), or it may be related to age, disability, gender reassignment, marital or civil partner status, pregnancy or maternity, race, colour, nationality, ethnic or national origin, religion or belief, sex or sexual orientation. Harassment is unacceptable even if it does not fall within any of these categories.

Harassment may include, for example:

- (i) unwanted physical conduct or "horseplay", including touching, pinching, pushing and grabbing;
- (j) unwelcome sexual advances or suggestive behaviour (which the harasser may perceive as harmless);
- (k) offensive e-mails, text messages or social media content;
- (l) mocking, mimicking or belittling a person's disability.

A person may be harassed even if they were not the intended "target". For example, a person may be harassed by racist jokes about a different ethnic group if the jokes create an offensive environment.

8.3. What is bullying?

Bullying is offensive, intimidating, malicious or insulting behaviour involving the misuse of power that can make a person feel vulnerable, upset, humiliated, undermined or threatened. Power does not always mean being in a position of authority, but can include both personal strength and the power to coerce through fear or intimidation.

Bullying can take the form of physical, verbal and non-verbal conduct. Bullying may include, by way of example:

- (m) physical or psychological threats;
- (n) overbearing and intimidating levels of supervision;
- (o) inappropriate derogatory remarks about someone's performance;

Legitimate, reasonable and constructive criticism of a worker's performance or behaviour, or reasonable instructions given to workers in the course of their employment, will not amount to bullying on their own.

8.4. If you are being harassed or bullied

If you are being harassed or bullied, consider whether you feel able to raise the problem informally with the person responsible. You should explain clearly to them that their behaviour is not welcome or makes you uncomfortable. If this is too difficult or

embarrassing, you should speak to your line manager, who can provide confidential advice and assistance in resolving the issue formally or informally.

If informal steps are not appropriate, or have not been successful, you should raise the matter formally under our Grievance Procedure.

We will investigate complaints in a timely and confidential manner. The investigation will be conducted by someone with appropriate experience and no prior involvement in the complaint, where possible. Details of the investigation and the names of the person making the complaint and the person accused must only be disclosed on a "need to know" basis. We will consider whether any steps are necessary to manage any ongoing relationship between you and the person accused during the investigation.

Once the investigation is complete, we will inform you of our decision. If we consider you have been harassed or bullied by an employee the matter will be dealt with under the Disciplinary Procedure as a case of possible misconduct or gross misconduct. If the harasser or bully is a third party such as a customer or other visitor, we will consider what action would be appropriate to deal with the problem. Whether or not your complaint is upheld, we will consider how best to manage any ongoing working relationship between you and the person concerned.

8.5. Protection and support for those involved

Staff who make complaints or who participate in good faith in any investigation must not suffer any form of retaliation or victimisation as a result. Anyone found to have retaliated against or victimised someone in this way will be subject to disciplinary action under our Disciplinary Procedure.

8.6. Record-keeping

Information about a complaint by or about an employee may be placed on the employee's personnel file, along with a record of the outcome and of any notes or other documents compiled during the process. These will be processed in accordance with data protection applicable law.

9. ANTI-CORRUPTION AND BRIBERY POLICY

9.1. About this policy

It is our policy to conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships.



Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. Any non-employee who breaches this policy may have their contract terminated with immediate effect.

This policy does not form part of any employee's contract of employment and we may amend it at any time. It will be reviewed regularly.

9.2. Who must comply with this policy?

This policy applies to all persons working for us or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners.

9.3. What is bribery?

Bribe means a financial or other inducement or reward for action which is illegal, unethical, a breach of trust or improper in any way. Bribes can take the form of money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or any other advantage or benefit.

Bribery includes offering, promising, giving, accepting or seeking a bribe.

All forms of bribery are strictly prohibited. If you are unsure about whether a particular act constitutes bribery, raise it with your manager.

Specifically, you must not:

- (p) give or offer any payment, gift, hospitality or other benefit in the expectation that a business advantage will be received in return, or to reward any business received;
- (q) accept any offer from a third party that you know or suspect is made with the expectation that we will provide a business advantage for them or anyone else;
- (r) give or offer any payment (sometimes called a facilitation payment) to a government official in any country to facilitate or speed up a routine or necessary procedure;

You must not threaten or retaliate against another person who has refused to offer or accept a bribe or who has raised concerns about possible bribery or corruption.

9.4. How to raise a concern

If you are offered a bribe, or are asked to make one, or if you suspect that any bribery, corruption or other breach of this policy has occurred or may occur, you must notify your manager or report it in accordance with our Open Communication Policy as soon as possible.

10. OPEN COMMUNICATION POLICY

We are committed to conducting our business with honesty and integrity and we promote open communication. Any concern can be reported according to the Open Communication Policy. This policy covers all employees, officers, consultants, contractors, casual workers and agency workers. It does not form part of any employee's contract of employment and we may amend it at any time.

11. WORKING HOURS

11.1. General

Normal working hours are Monday to Friday. The amount of standard working time amounts to 8 (eight) hours per day with minimum 30 - minutes of and 40 hours per week, for a full-time employee and/or unless otherwise stated in the individual employment contract.

There can be possible exceptions to the setting mentioned above, and it will be evaluated from time to time, if supported by significant motivation and if it has been approved by the manager of the department and/or eventually, by your line manager.

11.2. Out-of-hours work

As part of the terms and conditions of employment, the Employee may be required to work beyond his/her normal working hours on occasions, in compliance and with the limits provided by the applicable law. Whilst every effort will be made to give as much prior warning as possible, it should be understood that there is sometimes a requirement to work extended hours at short notice.

12. WORKING FROM REMOTE

12.1. About this policy



Our Working from Remote policy outlines our guidelines for employees who work from a location other than our offices. We want to ensure that both employees and our company will benefit from these arrangements.

12.2. Scope

This policy applies to employees whose primary work location is not at our offices.

12.3. Remote working agreement

Employees may work remotely on a permanent or temporary basis as provided by the individual employment agreement.

Permanent remote work employees should indicate their primary working address in a remote working agreement.

Office-based employees may also be required to work remotely if requested by the line manager. Employees who are new parents or suffer from short-term/long-term disability may agree to longer periods of remote working with their manager and HR.

Office-based employees may also revert to permanent remote working in cases of relocation. HR will assess their eligibility on a case-by-case basis.

12.4. Remote working that works

To ensure that your performance will not suffer in remote work arrangements, we advise you while working remotely to:

- (a) Choose a quiet and distraction-free working space.
- (b) Have an internet connection that's adequate for their job.
- (c) Dedicate their full attention to their job duties during working hours.
- (d) Adhere to break and attendance schedules agreed upon with their manager.
- (e) Ensure their schedules overlap with those of their team members for as long as is necessary to complete their job duties effectively.

Your line manager should determine long-term and short-term goals.

12.5. Compliance with Policies

You as a remote employee must follow our company's policies like any office-based colleagues.



12.6. Compensation and benefits

Your compensation already includes compensation for remote work, unless otherwise stated in your employment agreement.

12.7. Equipment

You shall buy equipment that is essential to your job duties, like laptops, headsets and cell phones (when applicable.) and apply for the Expenses policy to be reimbursed. If needed, we will install VPN and company-required software when employees receive their equipment. We will not provide secondary equipment (e.g. printers and screens.)

Equipment that are essential for the job duties and reimbursed as expenses are company property. Employees must keep it safe and avoid any misuse. Specifically, employees must:

- (a) Keep their equipment password protected.
- (b) Store equipment in a safe and clean space when not in use.
- (c) Follow all data encryption, protection standards and settings.
- (d) Refrain from downloading suspicious, unauthorized or illegal software.

Your line manager will discuss insurance needs with you. You may have to take up homeowner's insurance to cover the cost of company equipment. Deel may reimburse a portion of the coverage when applicable.

13. HOLIDAYS POLICY

13.1. About this policy

This policy sets out our arrangements for employees wishing to take holidays (also known as annual leave).

This policy covers all employees at all levels and grades, including full-time, part-time, permanent and fixed-term employees, managers, directors, trainees, and homeworkers.

This policy does not form part of any employee's contract of employment and we may amend it at any time. We may also vary the policy as appropriate in any case.

13.2. Your holiday entitlement

The company's holiday year runs from 1 January to 31 December. If your employment starts or finishes part way through the holiday year, your holiday entitlement during that year shall be calculated on a pro-rata basis rounded up to the nearest.

Unless otherwise set out in your employment contract, you are entitled to 28 calendar days (20 business days) in each holiday year, or the pro rata equivalent if you work part time. In addition you are entitled to take the usual public holidays or days in lieu where we require staff to work on a public holiday.

Except as set out in this policy, holiday entitlement must be taken in accordance with the applicable law. Any holiday not taken by the end of the period provided by the law cannot be paid in lieu unless at the termination of your employment.

13.3. Taking holiday

All holidays must be approved in advance by your line manager. You should normally give at least four weeks' notice of holiday requests to allow planning of rotas or work schedules where necessary. You must not make travel bookings until approval has been given.

We may require you to take (or not to take) holiday on particular dates, including when the business is closed, particularly busy, or during your notice period.

13.4. Sickness during periods of holiday

If you are sick or injured during a holiday period and would have been incapable of work, you may choose to treat the period of incapacity as sick leave and reclaim the affected days of holiday.

Employees already on sick leave before a pre-arranged period of holiday may choose to cancel any days of holiday that coincide with the period of incapacity and treat them as sick leave.

Company sick pay will only be paid for such days (according to local law) if you comply with our Sickness Absence Policy, including notifying your manager immediately of your incapacity and obtaining medical evidence, even if you are abroad.

Dishonest claims or other abuse of this policy will be treated as misconduct under our disciplinary procedure.

13.5. Long-term sickness absence and holiday entitlement

Holiday entitlement continues to accrue during periods of sick leave.

If you are on a period of sick leave which spans two holiday years, or if you return to work after sick leave so close to the end of the holiday year that you cannot reasonably take your remaining holiday, you may carry over unused holiday to the following leave year.

13.6. Family leave and holiday entitlement

Holiday entitlement continues to accrue during periods of maternity, paternity, adoption, parental or shared parental leave (referred to collectively in this policy as family leave).

If you are planning a period of family leave that is likely to last beyond the end of the holiday year, you should discuss your holiday plans with your manager in good time before starting your family leave. Any holiday entitlement for the year that cannot reasonably be taken before starting your family leave can be carried over to the next holiday year.

For the avoidance of doubt this covers your full holiday entitlement.

13.7. Arrangements on termination

On termination of employment you may be required to use any remaining holiday entitlement during your notice period, to the extent permitted by the applicable law. Alternatively, you will be paid in lieu of any accrued but untaken holiday entitlement for the current holiday year to date, plus any holiday permitted to be carried over from previous years under this policy or as required by law.

14. DISCIPLINARY AND CAPABILITY PROCEDURE

14.1. About this procedure

This procedure is intended to help maintain standards of conduct and performance and to ensure fairness and consistency when dealing with allegations of misconduct or poor performance.

Minor conduct or performance issues can usually be resolved informally with your line manager. This procedure sets out formal steps to be taken if the matter is more serious or cannot be resolved informally.

This procedure applies to all employees regardless of length of service. It does not apply to agency workers or self-employed contractors.

This procedure does not form part of any employee's contract of employment and we may amend it at any time.

14.2. Investigations

Before any disciplinary hearing is held, the matter will be investigated. Any meetings and discussions as part of an investigation are solely for the purpose of fact-finding and no disciplinary action will be taken without a disciplinary formal procedure.

In some cases of alleged misconduct, we may need to suspend you from work while we carry out the investigation or disciplinary procedure (or both). While suspended, you should not visit our premises or contact any of our clients, customers, suppliers, contractors or staff, unless authorised to do so.

14.3. The disciplinary procedure

An employer may give a written reproof or issue a reprimand in writing to an employee for violation of specified working procedures or an employment contract, referring to the circumstances that indicate the violation committed.

Prior to expressing a reproof or a reprimand, the employer shall familiarise the employee in writing with the essence of the violation he or she has committed and then request from him or her an explanation in writing regarding the violation committed.

A reproof or a reprimand may be issued not later than within one month from the day of detecting the violation, excluding the period of temporary incapacity of the employee as well as the period when the employee is on leave or does not perform work due to other justifiable reasons, but not later than within 12 months from the day the violation was committed. Only one reproof or reprimand may be issued for each violation.

Within one month from the day of the issue of the reproof or reprimand, an employee has the right to request that such reproof or reprimand be revoked. If, upon examining a complaint regarding the revocation of a reproof or reprimand, the employer takes the decision not to revoke the reproof or reprimand, the employee has the right to bring an action in court within one month from the day when the relevant decision of the employer has been received. If the employer has not examined the complaint without delay, but not later than within seven days from receipt of the complaint, and has not provided the employee with the answer regarding the decision taken, it shall be deemed that the employer has revoked the reproof or reprimand.

If a new reproof or reprimand has not been issued to the employee within a one-year period from the day of issuing a reproof or reprimand to the employee, the employee shall be regarded as not having been disciplined.

An employer has the right to suspend an employee from work if the employee, when performing work or being present at the workplace, is under the influence of alcohol, narcotic or toxic substances, as well as in other cases when failure to suspend an employee from work may be detrimental to his or her safety or the health or safety of third parties, as well as to the substantiated interests of the employer or third parties.

If the suspension of an employee from work has been unfounded due to the fault of the employer, the employer has the obligation to disburse to the employee the average earnings for the whole period of forced absence from work, as well as to compensate for losses caused as a result of the suspension.

It is prohibited to suspend an employee for more than three months.

The employer has the obligation to issue a written order to the employee by which the employee is suspended from work.

The employer has the right to terminate the employment contract within the time period when the employee has been suspended from work.

14.4. Disciplinary action and dismissal

The usual penalties for misconduct or poor performance are:

- (e) **First written warning.** Where there are no other active written warnings on your disciplinary record, you will usually receive a first written warning.
- (f) **Final written warning.** In case of further misconduct or failure to improve where there is an active first written warning on your record, you will usually receive a final written warning. This may also be used without a first written warning for serious cases of misconduct or poor performance.
- (g) **Dismissal.** You may be dismissed for gross misconduct or failure to improve where there is an active final written warning on your record, or for any act of gross misconduct. Examples of gross misconduct are given below together with any other circumstance which is considered by the law as a gross negligence or misconduct. You may also be dismissed without a warning for any act of misconduct or unsatisfactory performance during your probationary period.

14.5. Gross misconduct

Gross misconduct will usually result in dismissal without warning, with no notice or payment in lieu of notice (summary dismissal).

Gross misconduct is a serious breach of contract and includes misconduct which, in our opinion, is likely to prejudice our business or reputation or irreparably damage the working relationship and trust between us. This may include misconduct committed outside of work. The following are examples of matters that are normally regarded as gross misconduct:

- (a) theft or fraud;
- (b) physical violence or bullying;

- (c) deliberate and serious damage to property;
- (d) serious misuse of the organisation's property or name;
- (e) deliberately accessing internet sites containing pornographic, offensive or obscene material;
- (f) serious insubordination;
- (g) unlawful discrimination, victimisation or harassment;
- (h) bringing the organisation into serious disrepute;
- (i) serious incapability at work brought on by alcohol or illegal drugs;
- (j) causing loss, damage or injury through serious negligence;
- (k) a serious breach of health and safety rules;
- (l) a serious breach of confidence.

This list is intended as a guide and is not exhaustive.

15. SICKNESS ABSENCE POLICY

15.1. About this policy

This policy sets out our arrangements for sick pay and for reporting and managing sickness absence.

Abuse of sickness absence, including failing to report absence or falsely claiming sick pay will be treated as misconduct under our Disciplinary Procedure.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

15.2. Reporting when you are sick

If you cannot attend work because you are sick or injured you should telephone your manager as early as possible and no later than 1 hour after the time when you are normally expected to start work.

15.3. Evidence of incapacity

In case of sickness your doctor should prepares an electronic certificate for incapacity for work for the period of release and forwards it to EHIF electronically. You must notify your employer of the commencement and termination of the certificate of incapacity for work, either directly or in writing.

15.4. Statutory sick pay

You may be entitled to Statutory Sick Pay (SSP) if you satisfy the relevant statutory requirements. Qualifying days for SSP are Monday to Friday, or as set out in your employment contract. The rate of SSP is set by the applicable law or collective agreement, if applied.

15.5. Sick pay amount

The employer pays for the sick leave, if the sick leave is issued by doctor and the employer has received information about the sick leave through the electronic declaration system. A document issued by a doctor in a foreign country, confirming the incapacity for work, is also accepted for payment. Such document has to be provided to the employer by the employee.

Payment procedure:

- first 3 days are unpaid.
- 4-8 days are paid by the employer.
- from day 9 paid by Estonian Health Insurance Fund (EHIF).

The benefit rate is 70% of daily income.

16. TIME OFF FOR ANTENATAL APPOINTMENTS POLICY

16.1. About this policy

This policy outlines the statutory right to take time off to attend antenatal appointments.

This policy applies to employees. It does not apply to self-employed contractors.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

16.2. Time off if you are pregnant

If you are pregnant you may take reasonable paid time off during working hours for antenatal appointments. If you are pregnant you may take paid time off during working hours for antenatal appointments. This may include any relaxation or parenting classes that your doctor, midwife or health visitor has advised you to attend. You should try to give us as much notice as possible of the appointment. Unless it is your first appointment, we may ask to see a certificate confirming your pregnancy and an appointment card.

17. TIME OFF FOR ADOPTION APPOINTMENTS POLICY

17.1. About this policy

This policy outlines the statutory right to take time off to attend adoption appointments.

This policy applies to employees. It does not apply to self-employed contractors.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

17.2. Time off for an adoption appointment

An adoption appointment is an appointment arranged by an adoption agency (or at the agency's request) for you to have contact with a child who is to be placed with you for adoption, or for any other purpose related to the adoption.

You may take time off to attend an adoption appointment once the agency has notified you that a child is to be placed with you for adoption but before the child is actually placed with you.

17.3. Amount of time off

- 17.4.** The regulations governing the employment relationship do not provide for time off for an adoption appointment, but the employer may grant paid time off at its discretion or as agreed upon by the parties.

17.5. How to book time off

Please give us as much notice of the appointment as possible. You must provide your manager with a signed statement or an email confirming:

- (a) The date and time of the appointment.
- (b) That the appointment has been arranged or requested by the adoption agency.

18. MATERNITY POLICY

18.1. About this policy

This policy outlines the statutory rights and responsibilities of employees who are pregnant or have recently given birth, and sets out the arrangements for pregnancy-related sickness, health and safety, and maternity leave.

Arrangements for time off for antenatal care and to accompany a pregnant woman to antenatal appointments are set out in our Time off for Antenatal Appointments Policy.

In some cases you and your spouse or partner may be eligible to opt into the shared parental leave (**SPL**) scheme which gives you more flexibility to share the leave and pay available in the first year. You will need to give us at least eight weeks notice to opt into SPL, and you must remain on maternity leave until at least two weeks after birth.

This policy only applies to employees and does not apply to agency workers or self-employed contractors. This policy does not form part of any employee's contract of employment and we may amend it at any time.

18.2. Entitlement to maternity leave

An employed mother is entitled to up to 100 consecutive calendar days of maternity leave, taking into account the child's estimated date of birth. An employed mother can use maternity benefits up to 70 calendar days before the child's estimated date of birth and 30 calendar days after the child's estimated date of birth.

18.3. Starting maternity leave

The earliest you can start maternity leave is 70 calendar days before the Expected Week of Childbirth (unless your child is born prematurely before that date).

If you want to change your Intended Start Date please tell us in writing. You should give us as much notice as you can, but wherever possible you must tell us at least 28 days before the original Intended Start Date (or the new start date if you are bringing the date forward). We will then write to you within 28 days to tell you your new expected return date.

Your maternity leave should normally start on the Intended Start Date. However, it may start earlier if you give birth before your Intended Start Date, or if you are absent for a pregnancy-related reason in the last four weeks before your Expected Week of Childbirth. In either of those cases, maternity leave will start on the following day.

Shortly before your maternity leave is due to start we will discuss with you the arrangements for covering your work and the opportunities for you to remain in contact, should you wish to do so, during your leave.

18.4. Maternity pay

Statutory maternity pay (SMP) is payable for 100 calendar days. The Social Insurance Board will be responsible for this pay. The Social Insurance Board sends a maternity benefit offer to an employed mother 80 days prior to the child's estimated date of birth.

The basis for the calculation of the maternity benefit is the justification period, which is the nine months preceding the child's estimated date of birth or the birth of the child and, from that period, the income subject to social tax of the preceding 12 calendar months (i.e. the reference period), which is used to calculate the monthly rate of benefit. The monthly rate is divided by 30 to get the daily rate of maternity benefit. The amount of maternity benefit depends on the number of calendar days, i.e. the daily rate. Therefore, the amount of maternity benefit received each month fluctuates, depending on how many days there are in the given month.

18.5. Returning to work

You must return to work on the Expected Return Date unless you tell us otherwise. If you wish to return to work earlier than the Expected Return Date, you must give us 30 days' prior notice of the date. It is helpful if you give this notice in writing. You may be able to return later than the Expected Return Date if you request annual leave or parental leave, which will be at our discretion.

You are normally entitled to return to work in the position you held before starting maternity leave, and on the same terms of employment. Exceptions may occur in particular circumstances in accordance and with limits of applicable law.

If you want to change your hours or other working arrangements on return from maternity leave you should make a request to your line manager. Acceptance of such change is at sole discretion of your line manager.

If you decide you do not want to return to work you should give notice of resignation in accordance with your contract.

19. ADOPTION POLICY

19.1. About this policy

This policy sets out the arrangements for adoption leave and pay for employees who are adopting a child.

Arrangements for time off for adoption appointments are set out in Section 17.2 or as otherwise provided by the law.

This policy only applies to employees and does not apply to agency workers or self-employed contractors. It does not form part of any employee's contract of employment and we may amend it at any time.

19.2. Entitlement to adoption leave

You are entitled to adoption leave if you meet all the following conditions:

- (c) You are adopting a child through a local or overseas adoption agency.
- (d) The adoption agency has given you written notice that it has matched you with a child for adoption and tells you the date the child is expected to be placed into your care with a view to adoption (**Expected Placement Date**).
- (e) You have notified the agency that you agree to the child being placed with you on the Expected Placement Date.
- (f) Your spouse or partner will not be taking adoption leave with their employer (although they may be entitled to take paternity leave).

The maximum adoption leave entitlement is 10 calendar days.

19.3. Notification requirements

Not more than seven days after the agency notifies you in writing that it has matched you with a child (or where that is not reasonably practicable, as soon as reasonably practicable), you must give us notice in writing of the Expected Placement Date, and your intended start date for adoption leave (**Intended Start Date**).

We will then write to you within 28 days to inform you of your expected return date assuming you take your full entitlement to adoption leave.

Once you receive the matching certificate issued by the adoption agency, you must provide us with a copy.

19.4. Adoption pay

If you have adopted a child, you are entitled to a one-time adoption allowance of 320 euros for each adopted child.

The allowance is paid to an adoptive parent from whom the adopted child does not descend and who is not the spouse to the child's other parent.

19.5. Returning to work

You must return to work on the expected return date unless you tell us otherwise. If you wish to return to work early, you must give us at least eight weeks' notice of the date. It is helpful if you give this notice in writing. You may be able to return later than the expected return date if you request annual leave or parental leave, which will be at our discretion.

You are normally entitled to return to work in the position you held before starting adoption leave, on the same terms of employment. Exceptions may occur in particular circumstances in accordance and with limits of applicable law.

If you want to change your hours or other working arrangements on return from adoption leave you should make a request to your line manager. Acceptance of such change is at sole discretion of your line manager.

If you decide you do not want to return to work you should give notice of resignation in accordance with your contract.

20. PATERNITY POLICY

20.1. About this policy

This policy outlines when an employee may be entitled to paternity leave and paternity pay, and sets out the arrangements for taking it.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

In some cases you and your partner may be eligible to opt into the shared parental leave (SPL) scheme which gives you more flexibility to share the leave and pay available in the first year. This does not affect your right to take paternity leave around the time of birth or placement. For information about SPL, see our Shared Parental Leave (Birth) and Shared Parental Leave (Adoption) Policies.

20.2. Entitlement to paternity leave

Paternity leave is available on the birth of a child either:

- (g) you are the biological father and will have some responsibility for the child's upbringing; or
- (h) you are the partner (that is, spouse, civil partner or cohabiting partner) of the mother, and will have the main responsibility (with the mother) for the child's upbringing; or
- (i) the child is born to a surrogate mother where you are, or your partner is, one of the child's biological parents, and you expect to obtain a parental order giving you and your partner legal responsibility for the child.

20.3. Taking paternity leave

Paternity leave is a period of 30 calendar days consecutive leave taken when a child is born or placed with you for adoption. Paternity leave shall be granted immediately after the birth of the child, but not later than within 3 years from the birth of the child.

To take paternity leave you must give us written notice by 30 days before the Expected Week of Childbirth (or no more than seven days after the adoption agency notified you of being matched with a child), or as soon as you reasonably can, stating:

- (j) the Expected Week of Childbirth;
- (k) whether you intend to take one week or two weeks' leave; and
- (l) when you would like your leave to start.

You can change the intended start date by giving us 28 days' notice or, if this is not possible, as much notice as you can.

20.4. Paternity pay

- 1.2.** Statutory paternity pay (**SPP**) is payable during paternity leave. The rate of SPP is set by the law. The employee will receive 100% of their average salary during this period (up to a maximum of three times the Estonian mean gross wages), and The Social Insurance Board will be responsible for this pay.

21. PARENTAL LEAVE POLICY (BIRTH OR ADOPTION)

21.1. About this policy

This policy outlines the arrangements for shared parental leave and pay in relation to the birth of a child or the adoption of a child.

This policy applies to employees. It does not apply to agency workers or self-employed contractors.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

21.2. Frequently used terms

The definitions in this paragraph apply in this policy.

Expected week of childbirth (EWC): the week, beginning on a Sunday, in which the doctor or midwife expects your child to be born.

Parent: One of two people who will share the main responsibility for the child's upbringing (and who may be either the mother, the father, or the mother's partner if not the father).

Partner: your spouse, civil partner or someone living with you in an enduring family relationship, but not your sibling, child, parent, grandparent, grandchild, aunt, uncle, niece or nephew.

21.3. What is parental leave?

Parental leave (**SPL**) is a form of leave not mandatory that may be available for both the parents after the period of compulsory maternity/paternity leave

It gives you and your partner more flexibility in how to share the care of your child in the first year after birth than simply taking maternity and paternity leave. Assuming you are both eligible, you will be able to choose how to split the available leave between you, and can decide to be off work at the same time or at different times. You may be able to take leave in more than one block.

21.4. Entitlement to Parental leave

You are entitled to PL in relation to the birth of a child or adoption if:

- (a) you are the child's mother, and share the main responsibility for the care of the child with the child's father or with your partner;
- (b) you are the child's father and share the main responsibility for the care of the child with the child's mother; or
- (c) you are the mother's partner and share the main responsibility for the care of the child with the mother (where the child's father does not share the main responsibility with the mother).

Employed parents are entitled to 60 days of paid parental leave between them. Parents can choose how they distribute the leave and are entitled to take leave at the same time. Parental leave cannot be extended.

21.5. Parental leave pay

Parental leave is paid for by the Social Insurance at 100% of the employee's salary. The amount of the parental benefit is calculated for each recipient based on their previous income subject to social tax.

22. COMPASSIONATE LEAVE POLICY

22.1. About this policy

Compassionate leave is designed to help you deal with traumatic personal circumstances such as the death of a close relative or where a close relative has a life-threatening illness or injury.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

22.2. When compassionate leave may be available

You may take a reasonable number of days off as agreed with your manager where a close relative has died, is critically ill with a life-threatening illness, or has suffered a life-threatening injury.

We will consider requests for compassionate leave due to other traumatic events or difficult personal circumstances on a case by case basis.

If you are still unable to return to work following compassionate leave you should contact your line manager. We may at our discretion grant you further unpaid compassionate leave in those circumstances. Alternatively, you may be able to take a period of annual leave, subject to your manager's approval.

22.3. Requesting compassionate leave

We recognise that it may not always be possible to request compassionate leave in advance. However, where it is possible, you should make a request to your line manager. You should tell them the reasons for your request and the number of days leave you would like to take.

Where it is not possible to request leave in advance you should contact your line manager as soon as possible to tell them the reason for your absence and the number of days you expect to be absent. Someone can do this on your behalf if necessary.

23. TIME OFF FOR PUBLIC DUTIES POLICY

23.1. About this policy

We wish to enable employees to perform any public duties that they may be committed to undertake and will give them time off to do so where it does not conflict with the operational needs of our business according to the applicable law. We are not legally obliged to grant paid leave for these purposes.

24. HEALTH AND SAFETY POLICY

24.1. About this policy

This policy sets out our arrangements for ensuring we meet our health and safety obligations to staff and anyone visiting our premises or affected by our work.

CEO has overall responsibility for health and safety and the operation of this policy.

This policy does not form part of any employee's contract of employment and we may amend it at any time. We will continue to review this policy to ensure it is achieving its aims.

24.2. Your responsibilities

All staff share responsibility for achieving safe working conditions. You must take care of your own health and safety and that of others, observe applicable safety rules and follow instructions for the safe use of equipment.

You should report any health and safety concerns immediately to your line manager.

You must co-operate with managers on health and safety matters, including the investigation of any incident.

Failure to comply with this policy may be treated as misconduct and dealt with under our Disciplinary Procedure.

24.3. Information and consultation

We will inform and consult trade regarding health and safety matters.

24.4. Training

We will ensure that you are given adequate training and supervision to perform your work competently and safely.

24.5. Equipment

You must use equipment in accordance with any instructions given to you. Any equipment fault or damage must immediately be reported to your line manager. Do not attempt to repair equipment unless trained to do so.

24.6. Accidents and first aid

All accidents and injuries at work, however minor, should be reported to your line manager and recorded in the Accident Book which is kept on Company's intranet.

24.7. Risk assessments and measures to control risk

We carry out general workplace risk assessments periodically. The purpose is to assess the risks to health and safety of employees, visitors and other third parties as a result of our activities, and to identify any measures that need to be taken to control those risks.

24.8. Computers and display screen equipment

Due to use of any type of VDU (visual display unit), you have the opportunity to request an eye examination with your line manager. If regular means of eye-correction cannot be used, in certain circumstances you can request special means of eye-correction to provide the respective work.

Information on workstation assessments, eye tests and the use of DSE can be obtained from your line manager.

24.9. Fire Alarm

Employees should follow these steps to help prevent fires:

Before you use any electrical appliances carry out a quick check to make sure that the cables, plugs etc are not damaged.

Do not use any electrical equipment that shows signs of damage, even if you think it is only minor. Report any faults you find to your line manager and find an alternative appliance.

Ensure that you place your rubbish in the waste bins. Do not overfill the bins and ensure that your waste bin is accessible to the cleaners at the end of each day.

25. IT AND COMMUNICATIONS SYSTEMS POLICY

25.1. About this policy

Our IT and communications systems are intended to promote effective communication and working practices. This policy outlines the standards you must observe when using these systems, when we will monitor their use, and the action we will take if you breach these standards.

Breach of this policy may be dealt with under our Disciplinary Procedure and, in serious cases, may be treated as gross misconduct leading to summary dismissal.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

25.2. Equipment security and passwords



You are responsible for the security of the equipment allocated to or used by you, and you must not allow it to be used by anyone other than in accordance with this policy. You should use passwords on all IT equipment, particularly items that you take out of the office. You should keep your passwords confidential and change them regularly.

You must only log on to our systems using your own username and password. You must not use another person's username and password or allow anyone else to log on using your username and password.

If you are away from your desk you should log out or lock your computer. You must log out and shut down your computer at the end of each working day.

25.3. Systems and data security

You should not delete, destroy or modify existing systems, programs, information or data (except as authorised in the proper performance of your duties).

You must not download or install software from external sources without authorisation from your line manager. Downloading unauthorised software may interfere with our systems and may introduce viruses or other malware.

You must not attach any device or equipment including mobile phones, tablet computers or USB storage devices to our systems without authorisation from your line manager.

We may monitor all e-mails passing through our system for viruses. You should exercise particular caution when opening unsolicited e-mails from unknown sources. If an e-mail looks suspicious do not reply to it, open any attachments or click any links in it.

Inform your line manager immediately if you suspect your computer may have a virus.

25.4. E-mail

Adopt a professional tone and observe appropriate etiquette when communicating with third parties by e-mail.

Remember that e-mails can be used in legal proceedings and that even deleted e-mails may remain on the system and be capable of being retrieved.

You must not send abusive, obscene, discriminatory, racist, harassing, derogatory, defamatory, pornographic or otherwise inappropriate e-mails.

You should not:



- (a) send or forward private e-mails at work which you would not want a third party to read;
- (b) send or forward chain mail, junk mail, cartoons, jokes or gossip;
- (c) contribute to system congestion by sending trivial messages or unnecessarily copying or forwarding e-mails to others who do not have a real need to receive them; or
- (d) send messages from another person's e-mail address (unless authorised) or under an assumed name.

Do not use your own personal e-mail account to send or receive e-mail for the purposes of our business. Only use the e-mail account we have provided for you.

25.5. Prohibited use of our systems

Misuse or excessive personal use of our telephone or e-mail system or inappropriate internet use will be dealt with under our Disciplinary Procedure. Misuse of the internet can in some cases be a criminal offence.

Creating, viewing, accessing, transmitting or downloading any of the following material will usually amount to gross misconduct (this list is not exhaustive):

- (a) pornographic material (that is, writing, pictures, films and video clips of a sexually explicit or arousing nature);
- (b) offensive, obscene, or criminal material or material which is liable to cause embarrassment to us or to our clients;
- (c) a false and defamatory statement about any person or organisation;
- (d) material which is discriminatory, offensive, derogatory or may cause embarrassment to others (including material which breaches our Equal Opportunities Policy or our Anti-harassment and Bullying Policy);
- (e) confidential information about us or any of our staff or clients (except as authorised in the proper performance of your duties);
- (f) unauthorised software;
- (g) any other statement which is likely to create any criminal or civil liability (for you or us); or
- (h) music or video files or other material in breach of copyright.

26. SOCIAL MEDIA POLICY

26.1. About this policy

This policy is in place to minimise the risks to our business through use of social media.

This policy deals with the use of all forms of social media, including but not limited to Facebook, LinkedIn, Twitter, Google+, Wikipedia, Instagram and all other social networking sites, internet postings and blogs. It applies to use of social media for business purposes as well as personal use that may affect our business in any way.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

26.2. Personal use of social media

Occasional personal use of social media during working hours is permitted so long as it does not involve unprofessional or inappropriate content, does not interfere with your employment responsibilities or productivity and complies with this policy.

26.3. Prohibited use

You must avoid making any social media communications that could damage our business interests or reputation, even indirectly.

You must not use social media to defame or disparage us, our staff or any third party; to harass, bully or unlawfully discriminate against staff or third parties; to make false or misleading statements; or to impersonate colleagues or third parties.

You must not express opinions on our behalf via social media, unless expressly authorised to do so by your manager. You may be required to undergo training in order to obtain such authorisation.

You must not post comments about sensitive business-related topics, such as our performance, or do anything to jeopardise our trade secrets, confidential information and intellectual property. You must not include our logos or other trademarks in any social media posting or in your profile on any social media.

The contact details of business contacts made during the course of your employment are our confidential information. On termination of employment you must provide us with a copy of all such information, delete all such information from your personal social

networking accounts and destroy any further copies of such information that you may have.

Any misuse of social media should be reported to your line manager

26.4. Guidelines for responsible use of social media

You should make it clear in social media postings, or in your personal profile, that you are speaking on your own behalf. Write in the first person and use a personal e-mail address.

Be respectful to others when making any statement on social media and be aware that you are personally responsible for all communications which will be published on the internet for anyone to see.

If you disclose your affiliation with us on your profile or in any social media postings, you must state that your views do not represent those of your employer (unless you have been authorised to speak on our behalf as set out in paragraph 3.3). You should also ensure that your profile and any content you post are consistent with the professional image you present to clients and colleagues.

If you are uncertain or concerned about the appropriateness of any statement or posting, refrain from posting it until you have discussed it with your manager.

If you see social media content that disparages or reflects poorly on us, you should contact your manager

26.5. Breach of this policy

Breach of this policy may result in disciplinary action up to and including dismissal. [Any member of staff suspected of committing a breach of this policy will be required to co-operate with our investigation.

You may be required to remove any social media content that we consider to constitute a breach of this policy. Failure to comply with such a request may in itself result in disciplinary action.