

EMPLOYEE HANDBOOK

deel.



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DEEL US LLC

EMPLOYEE HANDBOOK

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1. INTRODUCTION

This handbook is designed to familiarize you with Deel US LLC's ("**Deel**" or the "**Company**") current benefits, policies and practices, as well as its general employment expectations. It has been written so that we can establish a fair, equitable workplace in the achievement of our business objectives. We ask that you read the handbook carefully and refer to it when questions arise.

The policies, procedures, and programs described in the handbook are not intended to create a contract of employment. The Company reserves the right to change any of its offerings, policies, procedures, or rules, including but not limited to the policies, procedures, or programs found herein at any time, with or without notice. Your employment is at-will, unless there is a written agreement to the contrary signed by an authorized representative of the company. The at-will employment policy means that, in the absence of such an agreement, either you or the company may terminate your employment at any time, with or without cause, and with or without advance notice.

Your employment agreement sets out further information regarding your job title, hours and place of work, pay and benefits, termination obligations and the duties of confidentiality and restrictions that continue to apply after the termination of your employment, among other terms. We encourage you to ask questions when policies seem unclear.

Deel recognizes employees as individuals with different interests, abilities, needs, and values. We are committed to providing a positive environment, which respects this individuality, and provides meaningful opportunities for personal development and satisfaction. We are an equal opportunity employer and do not discriminate on the grounds of race/color, national origin, religion/creed, age, sex/gender, sexual orientation, marital/family/civil status, disability, genetic information or any other protected class that is protected under the laws applicable to where the Employee works ("**Prohibited Grounds**").

2. APPLICABLE LAW

The policies and guidelines in this handbook are intended to comply with all applicable federal, state and local laws and apply to all employees unless superseded by a subsequent notice or handbook. Laws change and evolve, however, and in some cases, local law in particular may differ in some way from the general policies and guidelines in this handbook. When the local law differs, Deel will determine how best to accommodate the difference in each circumstance and will advise all affected employees. In general, Deel will follow the guidelines listed below:

- (a) In the event that an applicable law grants employees greater rights or more favorable treatment than is set forth in this handbook, that law will prevail.
- (b) In the event that these policies and guidelines set forth in this handbook grant employees greater rights or more favorable treatment than those provided by the law, these policies and guidelines 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. RESPONSIBILITY FOR THE EMPLOYEE HANDBOOK

This 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 and supervisors must ensure all employees understand the standards of behavior expected of them and to take action when behavior falls below those requirements.

4. EXPENSES POLICY

We will reimburse reasonable and necessary work related expenses properly incurred in accordance with this policy and in accordance with applicable laws.

To ensure reimbursement for work-related expenses, please:

- (a) submit on the appropriate claim form;
- (b) submit within the appropriate time frame of being incurred;
- (c) Provide support by relevant documents (for example, receipts, tickets, and credit or debit card slips); and
- (d) Seek authorization in advance.

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

Any attempt to claim expenses fraudulently or otherwise in breach of this policy may result in disciplinary action.

5. RESPECT IN THE WORKPLACE

Deel recognizes the dignity and worth of every employee, and to that end believes in providing and maintaining a work environment in which all employees are free from workplace violence, harassment, and discrimination. This policy applies to all employees and covers all forms of violence, harassment and all forms of discrimination prohibited under applicable law.

5.1. Definitions

- (a) **“Workplace”** means any place where business or work-related activities are conducted. It includes, but is not limited to, the physical work premises, and work-related social functions.

(b) **“Violence”** means:

- (i) The exercise of physical force by a person against a worker, in the workplace, that causes or could cause physical injury to the worker;
- (ii) An attempt to exercise physical force against a worker, in the workplace, that could cause physical injury to the worker;
- (iii) A statement or behaviour that is reasonable for a worker to interpret as a threat to exercise physical force against the worker, in the workplace, that could cause physical injury to the worker.

Please note that this definition of violence also includes acts or threats of domestic violence against an employee that may create a risk of danger to the employee or others in the workplace.

(c) **“Discrimination”** means the differential treatment of an individual on the basis of a Prohibited Ground.

(d) **“Harassment”** means engaging in a course of vexatious or inappropriate comments or conduct that is known, or ought reasonably be known, to be unwelcome. It may include unwelcome, unwanted, offensive, humiliating, or objectionable conduct that may have the effect of creating an intimidating, hostile or offensive work environment; interfering with an individual's work performance; adversely affecting an individual's employment relationship; and/or denying an individual's dignity and respect. Harassment may result from one incident or a series of incidents. It may be directed at specific individuals or groups.

Examples of harassment and discriminatory conduct include, but are not limited to:

- (i) Humiliating an employee in front of co-workers, including initiation practices and hazing;
- (ii) Verbal aggression or yelling directed at an employee;
- (iii) Spreading malicious rumors about an employee to co-workers;
- (iv) Subjecting an individual to unwelcome remarks or jokes;
- (v) Consistent subjection of an individual to practical jokes or ridicule;
- (vi) The making of any work-related decision (including matters of hiring, promoting, compensating, work assignments, evaluations, training or job security) not on the basis of merit, but on the basis of any of the Prohibited Grounds;
- (vii) Comments which are intended, or that ought reasonably be known, to promote stereotyping on any of the Prohibited Grounds;
- (viii) Jokes or comments which draw attention, for example, to a person's disability, age, ethnic, racial, or religious background or affiliation or which draw attention to a person's gender or sexual orientation with the effect of undermining such

person's role in a professional or business environment or that by their nature are known or ought reasonably be known to be embarrassing or offensive; and

- (ix) Derogatory remarks, verbal abuse or threats directed towards members of one gender or regarding one's sexual orientation or with respect to a person's or group's ethnic, racial or religious background or affiliation.

Harassment includes "**Sexual Harassment**" which means:

- (x) Engaging in a course of vexatious comment or conduct against a worker in a workplace because of sex, sexual orientation, gender identity or gender expression, where the course of comment or conduct is known or ought reasonably to be known to be unwelcome; or
- (xi) Making a sexual solicitation or advance where the person making the solicitation or advance is in a position to confer, grant or deny a benefit or advancement to the worker and the person knows or ought reasonably to know that the solicitation or advance is unwelcome.

Types of unwelcome conduct of a sexual nature which may constitute **Sexual Harassment** include but are not limited to:

- (xii) Propositions of physical intimacy;
- (xiii) Bragging about sexual prowess;
- (xiv) Leering or inappropriate staring;
- (xv) Sexually degrading words or displays of suggestive pictures;
- (xvi) Inquiries or comments about a person's sex life or sexual behavior; and
- (xvii) Sexual jokes or stories causing embarrassment or offense, that are told or carried out after the person telling the story or joke has been advised that they are embarrassing or offensive or that by their very nature are known or ought reasonably be known to be embarrassing or offensive.

5.2. Policy Statement

Employees have a right to work in an environment free from violence, harassment, and discrimination. In order to accomplish Deel's goal of promoting a violence, bully, harassment, and discrimination free environment, Deel hereby establishes the following guidelines:

- (a) We will not tolerate violent, harassing, or discriminatory behavior from employees, non-employees (i.e. contractors, consultants, co-op students, interns and volunteers), clients, guests, or any others that employees come in contact with while at work; and
- (b) Every employee, non-employee (i.e. contractors, consultants, co-op students, interns and volunteers), or clients conducting affairs at Deel's workplace shall be made aware of this policy and Deel shall make every attempt to communicate its commitment to a violence, harassment, and discrimination free workplace.

Retaliation or reprisals are prohibited against any individual who has complained under this policy, or has provided information regarding a complaint. Any retaliation or reprisals are subject to immediate corrective action, up to and including termination for cause. Alleged retaliation or reprisals are subject to the same complaint procedures and penalties as complaints of violence, harassment, and discrimination.

5.3. Grievance Procedure

Deel recognizes that individuals may find it difficult to come forward with a complaint under this policy because of concerns of confidentiality. Therefore, all complaints concerning workplace violence, harassment, or discrimination, as well as the names of parties involved, shall be treated as confidential to the furthest extent possible in law. Deel's obligation to conduct an investigation into the alleged complaint may require limited disclosure. As it pertains to violence, where Deel believes there to be imminent danger to an employee, it may divulge such confidential information as is reasonably necessary. At the conclusion of each complaint process, all related documentation will be maintained for safe-keeping in a confidential manner.

5.4. Responsibilities

Each and every employee is responsible for creating and maintaining a violence, harassment, and discrimination free workplace. All employees are requested to report when they become aware of alleged actions or complaints of violence, harassment, and discrimination. This includes a responsibility for employees to report any alleged actions or complaints of domestic violence that occur outside the workplace and that may create a risk of danger to themselves or others in the workplace. Managers or supervisors are responsible for providing a workplace that is free from violence, harassment, and discrimination. This responsibility includes actively promoting a positive work environment and intervening when problems occur.

5.5. Complaint Procedure

Step 1 – Self-help

Employees are encouraged to attempt to resolve their concerns by direct communication with the person(s) engaging in the unwelcome conduct. Where employees feel comfortable in doing so, they should communicate disapproval in clear terms to the person(s) whose conduct or comments are offensive. Keep a written record of the date, time, details of the conduct, and witnesses, if any.

Step 2 – Management Support and Intervention

Employees who are not comfortable with step one (1) and who believe they are victims of violence, harassment, or discrimination, or become aware of situations where such conduct may be occurring, are encouraged to seek advice from and report these matters to their manager or supervisor.

Step 3 – Formal Complaint

If informal attempts at resolving the issue are not appropriate, or proving to be ineffective, a formal complaint may be filed. To file a formal complaint:

- (a) Provide a letter of complaint that contains a brief account of the offensive incident (i.e. when it occurred, the persons involved, names of witnesses, if any). The letter shall also include the remedy sought and be signed and dated by the person complaining;
- (b) File the complaint with your manager or supervisor or a member of the senior management team; and
- (c) Cooperate with those responsible for investigating the complaint.

Formal complaints shall be investigated. The investigation process shall involve interviews of the complainant, the respondent, and any witnesses named by either. Depending on the circumstances, Deel reserves the right in its sole and exclusive discretion to suspend the respondent with or without pay during the course of the investigation. Generally, within fifteen (15) business days of the incident or notice thereof, the individual responsible for the investigation shall investigate the incident and may prepare a written report of the investigation findings. The complainant and the respondent (if he or she is an employee of Deel) shall be informed in writing of the results of a harassment investigation and of corrective action that has been taken or will be taken as a result of the investigation in accordance with applicable statutory requirements.

5.6. Disciplinary action

Disciplinary action for violations of this policy will take into consideration the nature and impact of the violations, and may include a written reprimand, a suspension (paid or unpaid), or termination of employment for cause as determined by Deel. Similarly, deliberate false accusations are of equally serious nature and will also result in disciplinary action up to and including termination of employment for cause. Note, however, that an unproven allegation does not mean that the conduct did not occur or that there was a deliberate false allegation. It may simply mean that there was an insufficient evidentiary basis to proceed.

For greater clarity, if the alleged respondent is a member of the senior management team, you should file your formal complaint with your manager or another member of the senior management team. Further, any respondent(s), regardless of their position within Deel, will be excluded from administering and managing the investigation and resolution process (save and except for their involvement as a respondent).

6. ACCOMODATION

Deel is committed to principles of equal opportunity for all job applicants and employees. In keeping with this policy, Deel does not engage in impermissible discrimination based on any prohibited ground, including an individual's disability (perceived or real). Deel will also make reasonable accommodations and engage in interactive processes that are necessary to comply with federal, state, and local laws. This means that Deel will make reasonable accommodations for a known physical or mental disability or known medical condition of an applicant or employee, consistent with its legal obligations to do so.

As part of its commitment to make reasonable accommodations, Deel also wishes to participate in a timely, good faith, interactive process with applicants or employees to determine effective reasonable accommodations, if any, which can be made in response to a request for



accommodations. Applicants and employees are invited to identify reasonable accommodations that can be made to assist them to perform the essential functions of the position they seek or occupy. By working together in good faith, Deel hopes to implement reasonable accommodations that are appropriate and consistent with its legal obligations.

Deel will, upon request, provide any necessary support to applicants or employees with disabilities. Deel will provide information on policies that support employees with disabilities to new employees as soon as possible and to all employees on a timely basis and make them aware of any revisions or adjustments to policies on an ongoing basis.

In addition, and where an employee with a disability so requests it, Deel will consult with the employee to provide, arrange and/or determine suitability for the provision of accessible formats and communication supports for:

- (a) Information that is needed in order to perform the employee's job; and
- a) Information that is generally available to employees in the workplace.

6.1. Emergency Preparedness

Employees with a disability, whether permanent or temporary, that may need help during an emergency, should advise their manager or supervisor. Employees will be asked to complete a self-assessment form, and we will work with employees to develop individualized emergency response information that will meet the employees' needs in an emergency situation.

Please note that Deel does not need to know the details of your medical condition or disability, only the kind of help you may need. The information you provide will be kept confidential and only shared with your consent.

7. CONFLICT OF INTEREST POLICY

Employees are expected to be independent with respect to their actions, decisions and judgments regarding all Deel business. To this end, employees are expected not to have any relationships, activities, or personal financial interests that might possibly impair or affect their judgment or influence their decisions concerning Deel business.

To avoid confusion, some examples of unacceptable conduct are noted below. Accordingly, an employee of the Deel shall not:

- (a) Accept from persons having dealings with Deel, gifts, or favors that are offered in gratitude for services rendered or anticipated;
- (b) Engage in any business or transaction or have a financial or other personal interest which is incompatible with the discharge of the employee's official duties;
- (c) Place himself/herself in a position to derive any direct or indirect benefit or interest from any Deel contracts where the employee can influence decisions;
- (d) Engage in any outside employment, work, or business undertaking that interferes with the performance of duties as a Deel employee; and
- (e) Engage in any outside employment, work, or business undertaking in which he/she has an advantage derived from employment with the Deel.

If you have any questions concerning any of the unacceptable activities listed above or are in doubt about any particular situation, please do not hesitate to speak to your manager or

supervisor.

Please note that violation of this policy will lead to discipline up to and including termination of employment for cause.

8. ANTI-CORRUPTION AND BRIBERY 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.

8.1. Definitions:

- (a) **“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.
- (b) **“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:

- (a) 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;
- (b) 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;
- (c) 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.

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 supervisor or report it in accordance with our Whistleblowing Policy as soon as possible.

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

9. WHISTLEBLOWER POLICY

We are committed to conducting our business with honesty and integrity and we expect all staff to maintain high standards. Any suspected wrongdoing should be reported as soon as possible.

9.1. Definitions:

- (a) **“Whistleblowing”** is the reporting of suspected wrongdoing or dangers in relation to our activities. This includes bribery, facilitation of tax evasion, fraud or other criminal activity, miscarriages of justice, health and safety risks, damage to the environment and any breach of legal or professional obligations.

We hope that in many cases you will be able to raise any concerns with your manager or supervisor. However, where you prefer not to raise it with your manager for any reason, you should contact the Whistleblowing Officer.

We will arrange a meeting with you as soon as possible to discuss your concern. You may bring a colleague to any meetings under this policy. Your companion must respect the confidentiality of your disclosure and any subsequent investigation.

We hope that employees will feel able to voice whistleblowing concerns openly under this policy. Completely anonymous disclosures are difficult to investigate. If you want to raise your concern confidentially, we will make every effort to keep your identity secret and only reveal it where necessary to those involved in investigating your concern.

The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases you should not find it necessary to alert anyone externally. The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator. We strongly encourage you to seek advice before reporting a concern to anyone external.

9.2. Protection and Support for Whistleblowers

We aim to encourage openness and will support whistleblowers who raise genuine concerns under this policy, even if they turn out to be mistaken. Whistleblowers must not suffer any detrimental treatment as a result of raising a genuine concern. If you believe that you have suffered any such treatment, you should inform the Whistleblowing Officer immediately. You must not threaten or retaliate against whistleblowers in any way. If you are involved in such conduct you may be subject to disciplinary action. However, if we conclude that a whistleblower has made false allegations maliciously, the whistleblower may be subject to disciplinary action.

The Whistleblowing Officer's contact details are at the end of this policy.

9.3. Contacts

Whistleblowing Officer	Philippe Bouaziz +972527204447 phb@deel.com
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10. WORKING HOURS

Deel's standard hours of operation are based on business needs and requirements. Each employee is hired with a variable work schedule based on the nature of the work they perform and is subject to changes from time to time.

Please talk to your manager or supervisor if you are unclear about working hour expectations and/or if a deviation from the foregoing regular work hours is necessary.

Hours of work may vary from time to time due to business requirements. Please note that we will attempt to provide advance notice regarding any change in hours of work, but reserve the right to make such changes without any advance notice.

If you are going to arrive to work late or leave early, please refer to the Absenteeism and Tardiness policy below.

10.1. Meal Breaks

Meal breaks will be provided in accordance with Deel practice and no less than what is required in accordance with applicable employment law.

10.2. Overtime

Deel will comply with the overtime requirements in accordance with the applicable law including but not limited to the Fair Labor Standards Act and similar state and local laws. Our intent is to work toward a level of efficiency in which staffing can meet client requirements on a regular schedule. Reasonable overtime notice will be given in advance if business requirements permit.

Eligible employees are entitled to overtime pay if they are required to work overtime.

10.3. Absenteeism and Tardiness

Good attendance and punctuality are expected from all employees and are important factors for your continued success at the Deel. Absenteeism and tardiness place a burden on other employees, on our clients, and on the Deel generally.

From time to time, however, it may be necessary for you to be late or to be absent from work. We are aware that emergencies, illnesses, or pressing personal business that cannot be scheduled outside your work hours may arise. If you know in advance that you will need to be absent, you are required to request this time off directly from your manager or supervisor.

In the instances when you cannot avoid being late for work or are unable to work as scheduled, you should notify your manager or supervisor as soon as possible in advance of the anticipated late arrival or absence. If you are unable to call in yourself because of an illness, emergency or for some other reason, be sure to have someone call on your behalf and advise that person to contact your manager or supervisor. Where appropriate, you should call in each day that you are absent. Deel reserves the right to request a doctor's note satisfactory to Deel. In addition, Deel reserves the right to require the employee to attend on a third party medical examination to be

arranged by the Deel.

Please note that attendance and absenteeism records will be considered as part of an employee's performance review. An excessive number of days absent without reasonable justification may lead to disciplinary action. Employees displaying an inability to adhere to this policy will be subject to disciplinary actions, up to and including termination of employment for cause.

11. PTO POLICY

Employees are entitled to use vacation as they are earned subject to scheduling conditions further discussed below.

PTO entitlement will accrue in accordance with the terms of your employment agreement and may be taken for both sick and other personal reasons (e.g. vacation).

Approval for unpaid time off work that isn't protected under applicable laws are provided within the sole discretion of Deel and will be made on an exceptional basis only.

11.1. Taking PTO

In preparing PTO schedules, Deel will strive to approve all requests for PTO time in accordance with client commitments and in accordance with all applicable laws. To minimize business interruptions, it is recommended that you submit your PTO requests as soon as reasonably practicable especially when reasonably foreseeable. For vacation time, you are urged not to book any travel arrangements until advance approval has been received in order to avoid financial losses.

To the extent permitted by applicable law, we may require you to take (or not to take) vacation on particular dates, including when the business is closed, particularly busy, or during your notice period.

Any accrued but unused PTO beyond your statutory minimum vacation entitlement will not be carried over to the following year and may be subject to reasonable caps for accrual, unless otherwise required by applicable laws or your employment agreement.

11.2. Long-term Sickness Absence and PTO Entitlement

To the extent permitted by applicable law, PTO entitlement (pay and time) does not accrue during unpaid leaves of absence; however, in no case will you receive less than your minimum entitlement under applicable state employment law.

12. ALCOHOL AND SUBSTANCE ABUSE

Employees are required to report to work in appropriate mental and physical condition to perform their jobs in a satisfactory manner.

Employees may not use, possess, distribute, sell, or be under the influence of alcohol, cannabis or illegal drugs, during working hours, and/or while conducting work related activities.

Please note that the only exception to this is if an employee is participating in a Deel social function or if an employee is conducting business in a social environment where alcohol is served. In those circumstances, only light alcohol consumption is permitted.

The legal use of prescription drugs (including cannabis used for medical purposes) is permitted on the job only if it does not impair an employee's ability to perform the essential functions of the job effectively and in a safe manner that does not endanger the employee or other individuals.

Employees with questions or concerns about substance dependency or abuse are encouraged to seek information from their manager or supervisor regarding available support and appropriate resources in the community. Such requests should be made before a workplace incident/accident/near miss.

Employees who fail to seek assistance before a workplace incident/accident/near miss may be subject to discipline up to and including termination of employment for violating this policy.

Violations of the Alcohol and Substance Abuse policy will lead to disciplinary action, up to and including immediate termination of employment for cause. Such violations may also have legal consequences.

13. DISCIPLINARY AND CAPABILITY 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 manager or supervisor. This procedure sets out formal steps to be taken if the matter is more serious or cannot be resolved informally.

13.1. 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.

13.2. Disciplinary Action and Dismissal

The usual penalties for misconduct or poor performance are:

- (a) **First written warning.** Where there are no other active written warnings on your disciplinary record, you will usually receive a first written warning.
- (b) **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.

- (c) **Dismissal.** You may be dismissed for continued failure to correct unsatisfactory performance and/or misconduct despite prior corrective actions or for a serious infraction of the standards of employee conduct that warrants termination of employment for cause.

14. MEDICAL LEAVE OF ABSENCE

Deel recognizes that on occasion, employees may experience illness or injury that prevents them from attending at work for a significant period of time. While it is our hope that employees fully recover and return to work as soon as possible, this addresses the circumstances where this is not possible and outlines our mutual responsibilities.

Firstly, when an employee becomes aware that the employee will be absent from work due to illness or injury for a period of time, the employee is required to contact their manager or supervisor regarding the absence as soon as possible. Please note that employees are not required to divulge a diagnosis.

Deel may require the employee to supply written medical evidence of an inability to attend at work if the absence is forecasted for longer than three (3) days to the extent permissible under applicable laws. It is important to note that to the extent permissible under applicable laws, any absences that are not supported by medical documentation will be considered to be unapproved, and subject to disciplinary action up to and including termination of employment for cause.

In addition, and during an employee's medical leave, an employee may be required to provide medical documentation to Deel on an ongoing basis. Requests for medical documentation will be sent to the employee by Deel, and will usually include the requirement to have a treating physician or other medical specialist fill out certain forms. In all instances, it is the responsibility of the employee to ensure that these forms are filled out in a fulsome manner, and within the time-frames that are laid out by Deel. The purpose of the medical documentation is to (i) ensure the employee's medical leave is fully protected; (ii) obtain an anticipated return to work date; and/or (iii) ensure that Deel is able to evaluate the appropriate accommodation to ensure the employee's safe return to work.

In all cases Deel will continue to accommodate the employee in accordance with applicable law.

While Deel is confident that our employees will comply with all of the requirements outlined above, employees should be aware that failure to comply with these requirements can result in disciplinary action up to and including termination of employment on a with cause basis.

14.1. Legislated Leaves of Absence

Employees may be entitled to a leave of absence in accordance with the applicable law.

The purpose of the various leaves, the eligibility requirements, the length of the leave and the evidence required to substantiate the leave will depend on the type of leave taken and employees are encouraged to speak with their manager or supervisor regarding their entitlement.

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

15. HEALTH AND SAFETY 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.

All employees 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 manager or supervisor. You must cooperate with managers/supervisors on health and safety matters, including the investigation of any incident.

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

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

All accidents and injuries at work, however minor, should be reported to your manager or supervisor and recorded.

15.1. Fire Alarm

Employees should follow these steps to help prevent fires:

- (a) Before you use any electrical appliances, carry out a quick check to make sure that the cables, plugs etc are not damaged.
- (b) 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 manager or supervisor and find an alternative appliance.

16. IT AND COMMUNICATIONS SYSTEM POLICY

IT and communications systems are intended to promote effective communication and working practices.

16.1. 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 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.

16.2. Systems and Data Security

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

You must not download or install software from external sources without authorisation from your manager or supervisor. Downloading unauthorized 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. 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 manager or supervisor immediately if you suspect your computer may have a virus. The Employer places great importance on safeguarding your personal data and adheres to applicable data protection laws. For detailed information on how we handle your personal data, please read the Employee Privacy Notice which is available here <https://www.deel.com/eor-privacy>. The Employee Privacy Notice outlines our practices for collecting, processing, and protecting your personal data.

16.3 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 authorized) 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.

16.4. Prohibited Use of Systems

Misuse or excessive personal use of 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 organization;
- (d) material which is discriminatory, offensive, derogatory or may cause embarrassment to others (including material which breaches our Equal Opportunities Policy or our Respect in the Workplace Policy);
- (e) confidential information about us or any of our staff or clients (except as authorized in the proper performance of your duties);
- (f) unauthorized 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.

Breach of this policy may be dealt with under our Disciplinary Procedure and, in serious cases, may lead to termination of your employment for cause.

16.5. Electronic Monitoring

Deel does not electronically monitor employees. If any changes are made to this policy, Deel will provide advance written notice where possible.

17. SOCIAL MEDIA 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, Instagram, TikTok, LinkedIn, Twitter, Google+, Wikipedia, Instagram, Snapchat, 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.

17.1. 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.

17.2. 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, including clients; 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 authorized to do so by your manager. You may be required to undergo training in order to obtain such authorization.

You must not post comments about sensitive business-related topics, such as our performance, or do anything to jeopardize 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.

17.3. 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. 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.



Breach of this policy may be dealt with under our Disciplinary Procedure and, in serious cases, may lead to termination of your employment for cause.

Nothing in this handbook is intended to interfere with the rights of any Employees to engage in protected concerted activity, either with coworkers or others, or any other rights provided under the National Labor Relations Act (NLRA). To the extent that conduct is protected under the NLRA, this handbook does not prohibit it.

Nothing contained in this handbook should be interpreted or applied in such a way that it would interfere with your rights to engage in protected concerted activity under Section 7 of the National Labor Relations Act, or prevent Employee communications regarding wages, hours, or other terms and conditions of employment. If you have any questions regarding any policies, please ask your supervisor or manager or contact your Deel HR representative. We wish you success and fulfillment in your position.

18. ADDITIONAL LEAVES OF ABSENCE

18.1 Time Off for Jury and Witness Duty

If you're legally obliged to serve jury or witness duty as requested by a court, inform your manager of your obligation as soon as you're notified. Depending on your company policy, time off for jury or witness duty may be with or without pay. Based on business necessity, your manager may choose to ask the court to have you excused. If you're away from work because of jury or witness duty, you'll need to present evidence of such duty to your company when you return—be sure to obtain documentation from the court. Applicable legal requirements will be followed. Please check your time Off jury company policy on your Deel account.

18. Voting Time

We encourage all worksite employees to take part in the electoral process. In most cases, you can vote before or after working hours. If scheduling difficulties makes this impractical, you may be able to take time off with prior approval from your manager. Applicable legal requirements will be followed.

18.3 State Mandated Time Off

Many states and local jurisdictions provide for additional paid and unpaid time off. Please consult your company or contact your Deel HR Representative.

18.4 Leaves of Absence

Employees who need to be absent from work for seven or more calendar days, for reasons other than PTO or vacation, may request a Leave of Absence. Generally, leaves of absence are granted without pay, but a Employee may use vacation, sick leave, or PTO, as appropriate, to substitute for otherwise unpaid leave. Leaves may be granted for a variety of reasons, including



(without limitation): your medical disability, a serious health condition of you or a qualifying family member, pregnancy, bonding with a newborn child, military leave, or personal leaves your company deems compelling.

To request a leave of absence, contact your manager in regards with the policies of your company, but you will need to fill out an extended leave of absence form, available upon request at Welcome@letsdeel.com

Your Deel health insurance benefits and arrangements for your portion, if any, of premium payments may be affected by your leave of absence. Please contact your company about making payments for any insurance premiums for which you would normally be responsible, if any. This is especially important where your leave is unpaid. Additional instructions and information may be provided separately depending on the nature of your leave.

18.5 Military Duty

If you join a branch of the Armed Forces of the United States or you are a member of a reserve component of the U.S. Armed Forces or the National Guard, you may be entitled to take a leave. The Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) provides enhanced leave rights and job protections for Employees absent for military duty. USERRA prohibits discrimination in employment and retaliation against any person who was, is, or applies to be a member of a uniformed service, or who performs or has an obligation to perform service in a uniformed service. A number of state laws also provide leave rights for Employees requiring time off for military duty. For further details concerning USERRA, or a similar state law, please consult your Deel HR Representative.

18.6 Pregnancy-related Leave

Certain states provide specific leave rights for pregnancy, childbirth, and related medical conditions. Please refer to the company's Additional Policies.

18.7 FMLA

Companies employing 50 or more employees within a 75-mile radius may be covered by the FMLA. If the absence you have from work is for a serious health condition—either yours or a qualifying family member—you may be eligible for leave under the FMLA. The FMLA requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to eligible employees for certain family and medical reasons. The FMLA also provides for up to 26 weeks of Servicemember Caregiver Leave as further described at the end of this section.

You qualify to FMLA under the following reason

- To care for your child after birth
- To care for a child placed with you for adoption or foster care
- To care for your spouse, including a same-sex spouse domestic partner, child, or parent who has a serious health condition



- When a serious health condition leaves you unable to perform one or more of the essential functions of your position
- Because of a qualifying exigency as determined by the U.S. Secretary of Labor, arising out of the fact that your spouse, son, daughter, or parent is on covered active duty or has been notified of an impending call or order to cover active duty) requiring deployment to a foreign country in the Armed Forces. In addition, you may take leave to care for a military member's parent who is incapable of self-care when the care is necessitated by the member's covered active duty.
- To care for a covered servicemember with a serious injury or illness if you are the spouse, son, daughter, parent or next of kin of the servicemember (Servicemember Caregiver Leave).

Additionally to the above employee must:

- Have completed at least 12 months of service with the company, and
- Have a minimum of 1,250 hours of service during the 12 month-period immediately preceding the commencement of the leave, and
- Are employed at a worksite that employs 50 or more Employees within 75 miles of the worksite.
 - FMLA leave is available on a rolling 12-month time period, measured backward from the date you begin FMLA leave unless your company designates another specific 12-month period.

When taking unpaid leave through FMLA, you should determine if you may be eligible to use or receive the following wage replacement benefits:

- **PTO** is paid time off that may be available, and which your company may require you to use before taking unpaid leave under certain circumstances.
- **STD** is short-term disability insurance that may cover you for certain kinds of illnesses or accidents, if your company pays for Deel STD or you have elected Deel voluntary, Employee-paid STD benefit. In addition, some states provide short-term disability benefits (SDI). SDI is state disability insurance that may require you to first use earned, or accrued, time off before SDI is available. To determine if the state in which you work offers SDI, consult your manager or Deel HR Representative.
- **LTD** is long-term disability insurance that may cover you for certain kinds of illnesses or accidents— after you have exhausted the benefits of your STD/SDI coverage—if your company pays for Deel LTD or you have elected Deel voluntary, Employee-paid LTD benefit.
- **Workers' compensation insurance** may provide benefits for work-related injuries or illnesses.
- **State-paid family leave Insurance** may provide benefits when you are caring for a qualified family member with a serious health condition or bonding with a newborn child or newly placed foster child or adopted child. To determine if the state in which you work offers paid family leave benefits, consult your manager or Deel HR Representative.
- **Tracking and Integration.** A leave is deemed to begin on the first day you are unable to work, even if you use PTO, vacation, or sick time during the waiting period for STD, SDI, or LTD. Also, if you use PTO/vacation/sick leave and you receive other wage replacement



benefits, we will integrate your PTO/vacation/sick leave with your other wage replacement benefits so you will receive up to, but not more than 100% of your pay.

- **Intermittent and Reduced-Schedule Leave.** FMLA leave may be taken either intermittently or on a reduced-schedule leave if the leave is taken for a qualifying exigency or if you have a serious health condition, are caring for a family member with a serious health condition, or are taking Servicemember Caregiver Leave.

- **Intermittent** leave is leave taken in separate blocks of time due to a single qualifying reason, illness or injury.

- **Reduced-schedule** leave is a schedule that reduces the usual number of working hours in your workday or workweek. The amount of leave time taken on this basis will reduce the total amount to which you are entitled based on the amount of time off you actually use.

When FMLA is unpaid, because there is no paid leave available or you have chosen not to substitute paid leave, the company will reduce your salary based on the amount of time actually worked. In addition, while you are on an intermittent or reduced-schedule leave, the company may temporarily transfer you to an available alternative position that better accommodates your recurring leave and which has equivalent pay and benefits.

If your need for family medical leave is foreseeable based on an expected birth, placement for adoption or foster care, planned medical treatment for a serious health condition of yours or of a family member, or the planned medical treatment for a serious injury or illness of a covered servicemember, you must give the company at least 30 days' prior notice if possible, by talking to your manager and reviewing your company's policy. If you cannot notice your manager 30 days prior please do so as soon as practicable (generally within the same or next business day of learning of your need to take leave).

- For foreseeable leave due to a qualifying exigency, notice must be provided as soon as practicable, regardless of how far in advance such leave is foreseeable.
- If you are planning a medical treatment, you must consult with your company first regarding the dates of such treatment.
- If you are requesting leave because of your own serious health condition, or that of a child, spouse or parent, or for Servicemember Caregiver Leave, you must submit a written medical certification signed by your healthcare provider. An appropriate certification form will be provided by Deel as warranted. Invitational travel orders (ITOs) or invitational travel authorizations (ITAs) will be accepted as sufficient certification for a Servicemember Caregiver leave. Employees who take leave for a qualifying exigency must also provide a written certification to support the need for leave. You must provide any required certification within 15 calendar days after requested to do so, unless not practicable under the particular circumstances, despite your diligent, good faith efforts. Failure to provide medical certification in a timely manner may be grounds for a delay or denial of leave.
- You may be requested to provide recertification of a serious health condition at reasonable intervals, but no more than every 30 days and generally not before the minimum duration of the serious health condition indicated in the original certification. During an absence because of your own serious health condition, you must report to your manager at least every 2 weeks on your status and prospects for return to work.



- If the leave was for your serious health condition, you will be required to submit a doctor's release when you return to work.

During a qualifying FMLA leave, Deel continues to make available your regular Deel group health benefits at the same level and under the same conditions as before the FMLA leave, provided your share and the company's share of the premiums are paid. However, if you elect not to return to work for at least 30 calendar days at the end of the leave period, you may be required to reimburse the company for the cost of the Deel health benefit premiums paid by the company so that Deel could maintain your regular health benefits during your qualifying FMLA leave, unless you cannot return to work because of a serious health condition of you or your covered family member, or because of other circumstances beyond your control. Accrual of PTO/vacation/sick leave and holiday pay will be suspended during any unpaid portion of your FMLA leave, and will resume upon your active return to employment. The use of FMLA leave will not result in the loss of any employment benefit that was earned before the start of the leave. When returning from FMLA leave, you will be restored to your original or an equivalent position with equivalent pay, benefits, and other employment terms, unless you would not otherwise have been employed at the time reinstatement is requested, you fail to provide a written release from your healthcare provider (if required), or another exception applies.

If an Employee is laid off during an FMLA leave, his or her employment will be terminated and the company's responsibility to continue leave, the responsibility of Deel to maintain group health benefits, and the company's responsibility to reinstate the Employee will cease at the time of the layoff.

Exception for Highly Compensated Employees: Highly compensated employees (i.e., exempt Employees who are among the highest paid 10% of employees at a worksite or within 75 miles of that worksite) will not be returned to their former or equivalent position following a leave if restoration of employment will cause substantial and grievous economic injury to the company. This fact- specific determination will be made by the company on a case-by- case basis. When you request FMLA leave, the company will notify you if you qualify as a highly- compensated employee.

18.8 Leave under State Military Leave Laws

A growing number of states provide leave for family members of servicemembers. The entitlements for such leave differ from state to state. Please ask your Deel HR Representative for details regarding your state.

18.9 Leaves To Accommodate Legally-Recognized Disability or Work-Related Injury

Leave may be available, if necessary, to reasonably accommodate Employees with a workplace injury or a disability under state or federal law. Such leaves are generally unpaid and availability is dependent on the circumstances of each particular case. Please contact your manager or Deel HR Representative for specific details regarding eligibility, requirements, and reinstatement rights for such leaves. In addition, please remember that all



workplace or work-related injuries must be immediately reported to your manager.

18.10 COBRA

Should your regular Deel health insurance benefits be terminated as a result of your leave, you will be eligible to continue these benefits pursuant to COBRA. A separate COBRA enrollment package will be sent to your home address following any such loss of coverage. Your health insurance benefits will be continued pursuant to COBRA should you properly elect, and continue to remain eligible for, COBRA continuation coverage. Nothing in this package is a guarantee of COBRA coverage, as you remain solely responsible for meeting certain eligibility requirements under COBRA in order to maintain COBRA coverage through Deel.

With COBRA continuation coverage, unless you return to work on the first day of the month, your COBRA medical, dental and/or vision benefits will continue to the end of the month during which you return to work and your regular Deel health insurance benefits will resume on the 1st of the month following the date you return to work. You will be responsible for paying for that month's COBRA continuation coverage on or before the last day of the grace period provided pursuant to COBRA.

If you did not elect COBRA for the month in which you returned to work, your benefits automatically will be reinstated effective your return to work date.

If your regular Deel health insurance benefits are terminated as a result of your leave of absence and you do not elect to continue them pursuant to COBRA, your benefits automatically will be reinstated on your return to work date.

18.11 Life Status Changes

During your period of leave, you may experience a qualifying life status change event that allows you to make changes to your Deel benefits coverage. For example, you might have a baby and decide to add your newborn as a covered dependent. Depending on the nature of your benefits coverage at the time of your life status change, you would either make the change by contacting your human resources contact.

If, at the time of the life status change, you are still receiving regular, active Deel benefits, the change can be made online via your Deel platform. If, at the time of the life status change, you are receiving benefits because you have elected coverage through COBRA, the change can be made by contacting the Deel Solution Center. In either event, you have 30 days (60 days for a birth, adoption, or SCHIP event) from the date of a life status change to request any corresponding changes.

18.12 Return to Work

If you take any kind of leave for your own serious medical condition, you must provide your manager with a medical release from an attending physician immediately upon return to work.

18.13 Definitions

Serious Health Condition means an illness, injury, impairment, or physical or mental condition that involves either:

- Inpatient care (requiring an overnight stay) in a hospital, hospice, or residential medical care facility, including any period of incapacity (i.e., inability to work, attend school, or perform other regular daily activities) or any subsequent treatment in connection with such inpatient care;
- Continuing treatment by a health care provider that includes one or more of the following:
 1. A period of incapacity of more than three consecutive, full calendar days, and any subsequent treatment or period of incapacity relating to the same condition, that also involves: (i) treatment two or more times within 30 days of the first day of incapacity (unless extenuating circumstances exist), by a healthcare provider, by a nurse under direct supervision of a healthcare provider, or by a provider of health care services (e.g., physical therapist) under orders of, or on referral by, a health care provider; or (ii) treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment under the supervision of the health care provider;
 2. Any period of incapacity or treatment for incapacity due to a chronic serious health condition which: (i) requires periodic visits (at least twice a year) for treatment by a health care provider or by a nurse under direct supervision of a health care provider; (ii) continues over an extended period of time (including recurring episodes of a single underlying condition);
 3. May cause episodic rather than a continuing period of incapacity (e.g., asthma, diabetes, epilepsy, etc.);
 4. A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective, such as Alzheimer's, a severe stroke, or the terminal stages of a disease. The Employee or family member must be under the continuing supervision of, but need not be receiving active treatment by, a health care provider;
 5. Any period of absence to receive multiple treatments (including any period of recovery) by a health care provider or by a provider of health care services under orders of, or on referral by, a health care provider, either for (i) restorative surgery after an accident or other injury or (ii) a condition that would likely result in a period of incapacity of more than three consecutive, full calendar days in the absence of medical intervention or treatment.

Leave taken because of a work-related illness or injury is covered by this policy, and will be counted in determining whether you have exhausted your entitlement for the relevant 12-month period under the FMLA.

Qualifying Exigency Resulting From Covered Duty means one or more of the following: (a) to spend up to seven calendar days to address issues that arise from short-notice deployment (seven or less calendar days); (b) to attend military events and other activities sponsored or promoted by the military, military service organizations, or the American Red Cross that are



related to a military member's covered active duty or call to covered active duty status; (c) to engage in certain childcare and school activities, including to arrange for alternative childcare, to provide for childcare on an urgent basis, to enroll a child in or transfer a child to a new school or day care facility, and to attend meetings with staff at a school or daycare facility; (d) to make or update financial or legal arrangements, or to act as the military member's representative before a federal, state, or local agency for the purposes of obtaining, arranging, or appealing military service benefits while the military member is on covered active duty or call to covered active duty status, and for a period of 90 days following the termination of such status; (e) to attend counseling needed due to the covered active duty or call to covered active duty status of a military member; (f) to spend up to fifteen days with a military member who is on short-term, temporary, rest and recuperation leave during the period of deployment; (g) to attend official ceremonies or programs sponsored by the military for a period of 90 days following the termination of the military member's covered active duty status or to address issues that arise from the death of a military member while on covered active duty status; (h) to address other events which arise out of the military member's covered active duty or call to covered active duty status provided that the employer and Employee agree that such leave shall qualify as an exigency, and agree to both the timing and duration of such leave; and (i) to care for a parent of the service member's spouse, parent, or child, who is incapable of self-care when the care is necessitated by the servicemember's covered active duty.

Servicemember Caregiver Leave. FMLA entitles eligible Employees to take leave to care for a covered servicemember with a serious injury or illness. You must be the spouse, son, daughter, parent, or next of kin of the servicemember.

Covered servicemember means:

1. A member of the Armed Forces (including a member of the National Guard or Reserves) who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or
2. A covered veteran who is undergoing medical treatment, recuperation, or therapy, for a serious injury or illness and who was a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during the period of 5 years preceding the date on which the veteran undergoes such medical treatment, recuperation or therapy. There are different time rules depending on whether the veteran was discharged prior to March 8, 2013. The veteran at issue must have been discharged or released under conditions other than dishonorable.

Outpatient status for a covered service member means the status of a member of the Armed Forces assigned to:

- A military medical treatment facility as an outpatient, or
- A unit established for the purpose of providing command and control of members of the Armed Forces receiving medical care as outpatients.

Serious injury or illness of a servicemember means:

- In the case of a member of the Armed Forces (including a member of the National Guard or Reserves), an injury or illness that was incurred by the covered servicemember in the line of duty on active duty (or that existed before the beginning of the member's active duty and was aggravated by service in line of duty on active duty in the Armed Forces) and that may render the servicemember medically unfit to perform the duties of the servicemember's office, grade, rank or rating; and
- In the case of a covered veteran who was a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during the 5-year period described above, a qualifying (as defined by the Secretary of Labor) injury or illness that was incurred by the member in line of duty on active duty in the Armed Forces (or that existed before the beginning of the member's active duty and was aggravated by service in line of duty on active duty in the Armed Forces) and that manifested itself before or after the member became a veteran, and as further described in the regulations.

Veteran means a person who served in the active military, naval, or air service, and who was discharged or released therefrom under conditions other than dishonorable.

An eligible Employee may take up to 26 workweeks of leave during a single 12-month period to care for the servicemember, beginning on the first day the Employee takes leave to care for the servicemember and ending 12 months after that date. If an Employee does not take all of the 26 workweeks of leave entitlement to care for a covered servicemember during this single 12-month period, the remaining part of the 26 workweeks of leave entitlement to care for the covered servicemember is forfeited. During such 12-month period, Employees may also take leave for other qualifying reasons under the FMLA. Leave to care for an injured or ill servicemember, when combined with other FMLA-qualifying leave, may not exceed 26 weeks in a single 12-month period. Servicemember Caregiver Leave runs concurrent with other leave entitlements provided under federal and state law.

The Servicemember Caregiver Leave entitlement is to be applied on a per-covered-servicemember, per injury basis such that a Employee may be entitled to take more than one period of 26 workweeks of leave if the leave is to care for different covered servicemembers or to care for the same servicemember with a subsequent serious injury or illness, except that no more than 26 workweeks of leave may be taken within any single 12-month period.

If both spouses are employed by the company and request leave because of the birth, adoption or placement of a child (bonding purposes), they may only take a combined total of 12 weeks of leave for such reasons during any 12-month period. In addition, if both spouses are employed by the company and take Servicemember Caregiver leave, the amount of Servicemember Caregiver Leave taken in combination with any leave taken for bonding purposes may be limited to a combined total of 26 weeks during the single 12-month period in which the Servicemember Caregiver Leave is taken.

Note: In this situation, the Employees' combined total leave taken for bonding purposes will still be limited to 12 weeks.

19. DEEL BENEFITS

Eligibility

This chapter applies only to benefits-eligible employees whose company contracts with Deel to participate in the Deel Benefits Plan. Anyone not recognized by Deel as an eligible Employee is ineligible for any Deel benefits or employment perquisites.

Information

Benefits can be a complex subject, which is why Deel wrote this Handbook and the several benefit sections to help you understand your benefit options. This book also serves as the Summary Plan Description (SPD) required by the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Important Disclaimer: In the event there is a conflict between any of the information contained in any benefits guidance materials provided by Deel (including but not limited to information contained in any Deel website, the Benefits Confirmation Statement, any written or electronic pamphlets, letters, emails, text messages, and statements made by Deel colleagues) and Deel's Plan document, the Plan document will control. Also, if there is a conflict between the Carrier Certificate and either Deel's Plan document, any Deel Summary Plan Description, statements made by a Deel colleague, or any other benefits guidance materials provided by Deel (including but not limited to those described above), the Carrier Certificate will control.

You are entitled to certain benefits under the law, regardless of your position, subject to meeting certain conditions. These mandated benefits include those described in this chapter (if applicable).

State Disability Insurance

Some states (currently California, Hawaii, New Jersey, New York, and Rhode Island) and the Commonwealth of Puerto Rico provide a form of limited disability insurance. If you work in one of these areas, you may be eligible for limited disability insurance payments if you cannot work because of a sickness or injury not caused by your job (job-related conditions fall under workers' compensation). The terms and amount of disability coverage are subject to state laws and vary from state to state. Some states, such as California, require Deel to make deductions from your



paycheck to fund the disability insurance benefits program. To receive disability benefits, file a claim with the state disability insurance agency. For further information on filing procedures, please call the Deel Solution Center.

Workers' Compensation Insurance

As of your date of hire, you are covered by workers' compensation insurance. You may contact the Deel Solution Center or your local Workers' Compensation Bureau for additional information. Please don't forget to immediately report to your manager all injuries sustained while working.

Please note that workers' compensation covers only work-related injuries and illnesses. You will not be eligible to receive workers' compensation benefits for injuries that might happen if you voluntarily participate in an off-duty recreational, social, or athletic activity that does not constitute a part of your work-related duties.

Unemployment Insurance

If you become unemployed, you may be eligible for unemployment insurance, a weekly benefit while you are out of work. For information on filing a claim, please contact your manager, or your Deel HR Representative.

Social Security

You will see deductions on your paycheck for FICA, an acronym that stands for Federal Insurance Contributions Act, otherwise known as Social Security and Medicare. This deduction represents your contribution toward your Social Security benefit. In addition to supplemental retirement benefits, Social Security offers certain disability and/or Medicare coverage. Contact your nearest Social Security Administration office for further details.

COBRA

If you or your covered dependents lose eligibility for regular, Deel group medical, dental, vision benefits and/or healthcare FSA, you may be eligible to continue your coverage under COBRA. COBRA allows you to continue receiving these benefits on a temporary basis in certain situations where coverage under the Deel Benefits Plan would otherwise end.