

TASTE BUDD'S CAFÉ, INC.

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TASTE BUDD'S, INC.

TIME-OFF BENEFITS GUIDE

PART TIME

FULL TIME

FULL TIME MANAGEMENT ONLY - VACATION AND PERSONAL DAYS

Scheduled time off for rest and relaxation. Pay is equal to 7.5 hours of hourly work per day. There is no paid time off for full time employees who are not management.

Eligible Employees: Management Employees only (Manager, Assistant Manager, Pastry Chef and Pastry Sous Chef) with at least twelve full months of continuous service.

Compensation: Paid time off

Documentation Required: Request via online schedule account

Notice Required:

- For one day off : At least 14 days notice is required
- For two days off: At least 14 days notice is required
- For three-five days off: At least 45 days notice is required
- For six to twelve days off: At least 60 days notice is required
- All time off requests or changes to an approved schedule must be made in your online schedule account. Emails and verbal requests will not be considered..

For **FULL TIME (FT) EMPLOYEES**, Vacation/Personal days will be disbursed as follows:

| | |
|---|---|
| After one year of continuous FT employment FT employees will receive... | Five paid days off each year. Days cannot be saved |
| After two years of continuous FT employment FT employees will receive... | Eight paid days off each year. Days cannot be saved |
| After three years of continuous FT employment through retirement FT employees will receive... | Ten paid days off each year. Days cannot be saved |

FULL TIME - EMPLOYEE/FAMILY CARE (E/FC)(SEE PAID FAMILY LEAVE INFORMATION AT THE END OF THIS DOCUMENT)

Time off due to illness of employee or employee's immediate family member

Eligible Employees: Management Employees only (Manager, Assistant Manager, Pastry Chef and Pastry Sous Chef) with at least twelve full month's continuous service.

Full Time Compensation: Paid time off

Documentation Required: Request via online schedule account

Notice Required:

Notification Requirements

- If it becomes necessary for an employee to miss work, employees are required to notify their supervisor at least two hours prior to their scheduled starting time or as soon as possible.
- Where the need for E/FC is foreseeable, as for planned medical treatments, the Company should be notified thirty days in advance or as soon as the employee knows that he or she will miss work.
- An employee must report their absence themselves by telephone unless they are physically unable to.

If married, "immediate family" is defined as a parent, legal guardian, spouse, or legal dependant.

If single, "immediate family" is defined as a parent, legal guardian, or legal dependant.

E/FC time will be disbursed as follows:

For **FULL TIME (FT) EMPLOYEES**, E/FC will be disbursed as follows:

| | |
|--|--------------------------|
| After one year of continuous employment through retirement employees will receive... | Two E/FC days each year. |
|--|--------------------------|

FULL TIME - EXCUSED TIME OFF WITHOUT PAY (ETOWP)

Unpaid time off for personal matters. (This benefit serves to provide employees who are not eligible for paid time off, time off from work that will not negatively impact their attendance record.)

Eligible Employees: Full Time Employees with at least six weeks continuous service.

Full Time Compensation: Time off is Unpaid

Documentation Required: Request via online schedule account

Notice Required: 21 days notice*

* One day may be used for an emergency, meaning, you may request to use this benefit with less than 24 hours notice.

For **FULL TIME EMPLOYEES**, ETOWP will be disbursed as follows:

| | |
|---|--|
| After six weeks of continuous FT employment FT employees will receive... | Two days ETOWP benefit. |
| After six months of continuous FT employment FT employees will receive... | Two days ETOWP benefit for use over subsequent six months. |
| After one year of continuous FT employment FT employees will receive... | Five days ETOWP benefit each year. |
| After two years of continuous FT employment FT employees will receive... | Four days ETOWP benefit each year. |
| After four years of continuous FT employment FT employees will receive... | Three days ETOWP benefit each year. |
| After six years of continuous FT employment through retirement FT employees will receive... | Two days ETOWP benefit each year. |

FULL TIME MANAGEMENT ONLY - BEREAVEMENT

Time off due to death of a family member.

| | |
|--------------------------------|---|
| Eligible Employees: | Management Employees only (Manager, Assistant Manager, Pastry Chef and Pastry Sous Chef) with at least six months continuous service. |
| Full Time Compensation: | Time off is Paid for one day only |
| Documentation Required: | A memorial card from funeral home |
| Notice Required: | Request via online schedule account |
| Special Provision: | Bereavement days must be used in succession; one Bereavement day must include the day of funeral. |

- In case of the death of a spouse, child, or a spouse's child, an employee may take three continuous Bereavement days.
- In case of the death of parent or legal guardian, or sibling, an employee may take two continuous Bereavement days.
- In case of the death of a grandparent, or spouse's parent or legal guardian, an employee may take up to one continuous Bereavement days
- In case of death of spouse's grandparent, or spouse's sibling, an employee may take up to one Bereavement day.
- Bereavement days are limited to three days per year.
- If additional time off is necessary, it is recommended that employees utilize any other benefit time that they have remaining.

FULL TIME – TIME OFF FOR JURY DUTY

Time off for Jury duty.

| | |
|------------------------------------|---|
| Eligible Employees: | Full Time Employees. |
| Full Time Compensation: | There is no paid time off for hourly full or part time employees for jury duty. |
| *Salary Employee Provision: | An employee who is paid on a salary basis will not have his or her salary deducted for time spent in jury duty, unless the employee performs no work during the workweek and the employee has used up all applicable paid benefits. |
| Documentation Required: | Courtroom Summons and Statement of Earnings |
| Notice Required: | Request via online schedule account within 12 hours of receiving summons. |

- Employee must report for work if excused early from jury duty.
- Time - Off for Jury Duty does not negatively affect an employee's attendance record.

PART TIME - TIME OFF BENEFITS

- Part Time -There are no paid time off benefits for part time employees

PART TIME - EXCUSED TIME OFF WITHOUT PAY (ETOWP)

There are four different types of Part Time ETOWP: **Emergency, Regular, Bereavement and Jury Duty.**

| | |
|--------------------------------|--|
| Eligible Employees: | All Part Time Employees |
| Part Time Compensation: | Time off is Unpaid for all types |
| Documentation Required: | Yes, For Bereavement and Jury Duty |
| Notice Required: | Yes, For Regular and Jury Duty and at least two hours or as soon as possible in emergency. Telephone for emergency and Request via online schedule account |

REGULAR – Foreseeable absence

Notice Required: 30 days notice is appreciated for all requests to be approved (other than emergency) 21 days notice for most requests to be approved. Any requests less than 14 days will not be approved. However employee may use the online schedule account “swap” feature to obtain their own coverage of their shift and task. Covering employees must have completed training and been approved for the specific task they are covering. Covering employees may not work overtime hours unless approved by Chef Budd.

- Regular ETOWP is limited to twenty days per year.
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BEREAVEMENT – Time off due to death of a family member.

Documentation Required: A memorial card from funeral home

- In case of the death of a spouse, child, spouse’s child, parent or legal guardian, or sibling, an employee may take five continuous Bereavement days.
 - Bereavement days must be used in succession; one Bereavement day must include the day of funeral.
 - Bereavement-ETOWP is limited to five days per year.
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JURY DUTY – Time off to serve on a Jury.

Documentation Required: Courtroom Summons

Notice Required: Within 12 hours of receiving summons. Request via online schedule account

- Jury Duty - ETOWP does not negatively affect an employee’s attendance record

Short Term Disability DBL and Paid Family Leave PFL

Provided for by Article 9 of the Worker s Compensation Law, DBL provides paid time off for employees who injured themselves off the job or have a serious illness that requires a sustained period of time away from work.¹ For a maximum of 26 weeks, eligible employees can receive cash benefits of 50% of their average weekly wage, up to the current maximum benefit allowed (\$170/week).²

The key differentiator between PFL and DBL is that DBL is taken for YOUR OWN injury or illness, where Paid Family Leave is taken to care for someone else, for example, a member of your immediate family like a child or parent, or bonding with a newborn after delivery.³

Eligibility requirements are quite different between DBL and PFL:

| | DBL | PFL |
|---|--|--|
| Full-time definition | <i>Persons working the amount of hours that constitute the specific employer’s normal work week</i> | <i>Persons working 20+ hours/week</i> |
| Full-time employees | worked at least 4 consecutive weeks for any covered employer(s) | Employed at least 26 consecutive weeks at their current employer |
| Part-time employees | Completed at least 25 work days at any covered employer(s) | Completed at least 175 work days at their current employer |
| Personal or domestic employees | work at least 40 hours a week (if they work 30 or more days in a calendar year for you) | |
| Transferability of Qualification Period | Yes, if an employee changes jobs from one covered employer to another, their time worked at the previous employer counts. However, if their previous job was at an exempt employer without voluntary coverage, they have to satisfy the qualification period at their new covered employer. | No (If an employee changes jobs from one covered employer to another, their time worked at the previous employer does not count.) |
| What counts towards the qualification period | Approved vacation, personal, sick time Other time away from work but still considered an employee as long as their PFL coverage is paid for | |
| What does not count towards the qualification period | n/a | Time out on DBL |

Here's how DBL and PFL benefits compare:

| | DBL | PFL |
|--------------------------------------|--|--|
| Benefit Payouts | 50% of your average weekly wage (AWW) to maximum of \$170/week | PFL provides 50% of your AWW capped at 50% of NY's AWW in 2018 and gradually increased to up to 67% of the AWW capped at 67% of NY's AWW once fully implemented in 2021. |
| Waiting Period | 7 days (no benefit is paid for the first 7 days of your illness or disability) | none (your benefits kick in on the first day of the qualified leave event) |
| Maximum Leave Duration | 26 weeks in a consecutive 52-week period | 8 weeks beginning in 2018 and increasing to a maximum of 12 weeks in 2021 in a consecutive 52-week period |
| | You can't take DBL and PFL at the same time , i.e. receive benefits for both concurrently. They have to be taken in sequence. And if you qualify for both, the combined duration may not exceed 26 weeks in a consecutive 52-week period. | |
| Job Protection While On Leave | None | Yes, even for employers with less than 50 employees. Employers must provide the same position, or one comparable in wages and benefits, to employees returning from PFL |
| Benefit Offsets | Benefits are not reduced by PTO such as vacation time, i.e. you can collect DBL benefits while using paid vacation days | You can't receive PFL benefits while out on PTO or using sick/ vacation days |

Lastly, here are some noteworthy items to compare for employers:

| | DBL | PFL |
|---------------------------------------|---|--|
| How It's Funded | Employer pays the premium to the carrier (unless self-insured) and has option to recoup cost through employee contributions (capped at state-set maximum contribution levels) | |
| Maximum Employee Contributions | \$0.60/week | 0.126%* of the employee's weekly wage (capped at New York State's current average weekly wage of \$1,305.92**). This translates into a 2018 <u>maximum</u> contribution of \$1.65/week. <i>*Determined each year by September 30 by the NYS Department of Financial Services - starting 2018</i> <i>**NY Department of Labor releases the annually updated statewide AWW by March 31.</i> |
| Employer reimbursement | Yes, if the employee receives salary continuation while out | |

Paid Family Leave

- **Our Carrier is Standard Security Life**
- **There is no other accrued time off that can be used to supplement paid family leave.**
- **PFL does not need to be taken concurrently with any other type of leave**
- **Employees will be responsible for premiums while on leave.**
- **To request PFL contact Chef/Owner Danile Budd or find the request form on the employee login tab at www.TasteBudds.com**
- **Premiums are regulated by state law and are not subsidized by Taste Budd's Café, Inc.**

ATTENDANCE POLICY

Employees who have suspicious patterns* of non-FMLA related absences and excessive** incidents of the following types of non-FMLA related absences may be subject to corrective action or termination.

1. Employee/Family Care (E/FC)
2. Absent Without Benefit (AWB) - If an employee is absent on a scheduled working day without utilizing a Time-Off Benefit, they are considered "Absent Without Benefit" (AWB); AWB days/hours/minutes include tardiness and "no call no shows."

** For Full Time employees, "Excessive" means monthly average⁺ of absent hours is equal to or greater than four.

* Examples of a Suspicious Pattern of absenteeism would be frequently using E/FC benefit on Mondays, repeatedly failing to report absences prior to shift start time, or missing a day of work during the first week of employment.

** For Part Time employees, "Excessive" means monthly average⁺ of absent hours is equal to or greater than the Total Weekly Hours Scheduled Divided by the Total Number of Weekdays Scheduled.

+ Monthly average is calculated by using 12 months, rolling backwards. If an employee has not yet been with the Company for a full year, a monthly average of absences will be calculated by dividing the total number of non-FMLA related E/FC HEC and AWB hours by the number of full months they have worked.

UNUSED BENEFITS

- Unused Time-Off Benefit cannot be accrued into the following year.