# Table of Contents

Introduction to PricewaterhouseCoopers, LLP ................................................................. v

Chapter 1: Pay and Benefits .......................................................................................... 1
- Salary Benefits .......................................................................................................... 1
- Deductions Policy ..................................................................................................... 1
- Overtime Policy ........................................................................................................ 1
- Employee Expenses ................................................................................................ 1
- Secondments ............................................................................................................. 1
- Benefits Package ..................................................................................................... 2

Chapter 2: Absences from Work .................................................................................. 3
- Holiday Absence ....................................................................................................... 3
- Sickness Absence ..................................................................................................... 3
  - Abuse of Sickness Absence .................................................................................. 3
  - Referral to Medical Examination ......................................................................... 3
  - Termination of Employment During/After Sickness Absence ............................. 4
- Medical Examinations .............................................................................................. 4
- Parental Leave and Time Off .................................................................................... 4

Chapter 3: Leaving PricewaterhouseCoopers, LLP ...................................................... 5
- Termination of Employment .................................................................................... 5
  - Return of PwC Property ....................................................................................... 5
  - Retirement Policy ................................................................................................. 5

Conclusion to PricewaterhouseCoopers, LLP ............................................................... 7
- Contact Information ............................................................................................... 7
PricewaterhouseCoopers is the number one provider of professional services with a worldwide reputation for client service, integrity, and quality. With this manual, PwC will provide detailed terms and conditions of employment and employee policies. This manual will create a happy and problem-free working environment. The manual provides a set of rules as well as many benefits for employees who work for PwC. I have divided this manual into three chapters to organize the terms and conditions. These chapters include Pay and Benefits, Absences from Work, and Leaving PwC. The chapters help organize the manual to help employees understand it more clearly and easy access of answers to their questions. PwC ask all employees to read the manual carefully to achieve the best work performance possible.
Chapter 1: Pay and Benefits

Salary Benefits
PwC pays salaries monthly through a direct deposit system. The company pays employees on the last working day of the month. In December, PwC pays salaries on the last working day before Christmas. If you leave or join PwC in the middle of the month, the company will calculate the amount for the number of days worked.

Deductions Policy
PwC will deduct taxes and insurance contributions from each employee’s salary each month. Also, PwC will deduct other expenses as necessary. For example, loans, overpayments of salary, or other errors.

Overtime Policy
PwC offers no paid overtime. PwC is under no obligation to provide overtime and reserves the right to modify any overtime payment arrangements with prior notification.

Employee Expenses
PwC covers the cost of employee expenses that relate to the company. If the employee needs supplies for work, the employee may use a company credit card or bring the receipt to a manager to get a reimbursement.

Secondments
PwC has the right to transfer employees to a client or another PwC office outside of the employee’s region for a particular period of time. Secondments will only take place with the employee’s agreement.
Benefits Package

PwC offers many benefits to meet health and financial need for all employees and their families. The benefits program includes the following:

- **Holidays**
  PwC offers ten paid holidays each year.

- **Vacation Time**
  Full-time staff receives 15 workdays per year. After two full, consecutive years, employees accumulate 22 workdays per year. Full-time management-level staff also receives 22 workdays per year.

- **Health Care Coverage**
  PwC’s Blue Cross Blue Shield and CIGNA medical plan provides prescription drug benefits, physical exams, vision care coverage, and a dental plan for the employees, their spouse, and their children.

- **Five-Year Service Recognition Program**
  PwC recognizes employees with a gift for every fifth year of service.

- **Adoption Assistance Program**
  PwC may reimburse employees up to $5,000 for adoption related expenses.

- **Nursing Moms’ Program**
  Pregnant employees have access to educational materials, unlimited pre- and post-birth counseling, breast pump discounts, and private mother’s rooms located in many PwC offices.

- **Well-Being Rewards Program**
  PwC offers financial incentives for employees to engage in healthy habits and behaviors. These activities include yoga, running, and weight lifting. The habits include recycling and volunteering. PwC gives employees the opportunity to redeem points for gift cards. Employees can also choose to donate the money to charity.

- **Professional Development Program**
  PwC offers this program to help employees continue their education to pursue a degree or to improve their skills. PwC will support employees with up to $5,250 per year.
Chapter 2: Absences from Work

Holiday Absence
PwC recognizes the importance of taking regular holiday breaks throughout the year. PwC does this to help ensure the well being of all employees. The holiday year begins on the first of October and ends on the last day of September. PwC requires full-time employees to take a minimum of 20 holiday days per year. PwC also requires part-time employees to take holiday breaks; however, the minimum number of days is less. Employees must let the firm know at least two weeks in advance when seeking to take a holiday. If the amount of holidays exceeds the maximum of 25, PwC has the right to ask the employee to reimburse the firm and to take disciplinary action.

Sickness Absence
When an employee is sick, he or she must comply with the following terms:
- Call the manager by 10am on the first day of absence and explain why he or she is unable to attend work. The employee must also give an approximate length of absence and any other pressing work matters. The employee must keep contact with the manager, especially if he or she is absent for more than one day.
- Arrange for someone to contact the manager if the employee is unable to do so. However, the employee must contact the manager as soon as possible.
- Complete a sickness absence form through the online employee portal to keep record of all sickness absences.

Abuse of Sickness Absence
Because the abuse of sickness absences is possible, PwC has the right to require the employee to take steps in addition to the terms listed above. The steps may include
a doctor’s certificate for absences less than 7 days. An employee’s failure to comply with the terms of the sickness absence will result in disciplinary action.

**Referral to Medical Examination**
If an employee has recurring sickness absences, PwC may refer the employee to undergo medical examination at the company’s expense. Then, PwC will rely on the medical specialist to confirm when the employee is ready to return to work. PwC also has the right to investigate frequent sickness absences.

**Termination of Employment During/After Sickness Absence**
During the first year of service, PwC has the right to terminate an employee who has recurring absences due to incapability of the employee. On the second year of service, PwC will further investigate the situations under the obligations of the Disability Discrimination Act of 1995.

**Medical Examinations**
All PwC employees must undergo a medical examination every two years until they turn 50. After the age of 50, PwC will require annual medical examinations. The company covers the cost of these examinations; however, it is the responsibility of each individual employee to make an appointment and take advantage of this opportunity.

**Parental Leave and Time Off**
Employees may take up to 13 weeks of unpaid leave to take care of a child under the age of 5. Parents of adopted children may take up to 13 weeks of unpaid leave for up to 5 years from the date of adoption or until the child’s 18th birthday. Parents who have children with a disability can also take up to 13 weeks of unpaid leave until the child’s 18th birthday. Employees must notify the manager at least 21 days before the parental leave. Employees also have the right to take time off work to take care of an emergency involving a spouse, child, or parent.
Chapter 3: Leaving PricewaterhouseCoopers, LLP

Termination of Employment
If an employee wishes to terminate, the employee must give a notice of resignation to his or her manager. The employee must confirm his or her resignation in writing. Senior associates must give at least 3 months notice. All other staff must give at least one month’s notice. Employees who have to travel for company purposes during his or her notice period may have to cancel his or her attendance at these events. If they would like to attend, the employee must ask for the manager’s permission. Employees are still bound by the terms and conditions of this manual during their period of notice. PwC has the right to refrain from paying a salary increase for employees who resign or lose their position at PwC for misconduct.

Return of PwC Property
PwC has the right to ask for the return of any of the company’s property. This property includes the car, mobile phone, laptop, credit cards, keys, and security passes. PwC may also ask for the employee’s computer passwords to access important information. Employees must also make sure to return all original documents related to PwC’s business and clients.

Retirement Policy
PwC’s retirement age is 65 years old. If a PwC employee wishes to retire earlier, he or she may do so with a notice in writing to the manager. PwC also has a procedure for working longer than 65 years of age.
Conclusion to PricewaterhouseCoopers, LLP

After reading this manual, our company hopes that our employees are enthusiastic about working at PwC. These terms and conditions apply to all PwC employees during their time at PwC. If you have any other questions, feel free to contact PwC at any of the North Texas firms listed below. For question about other regions, please refer to the company website.

Contact Information

PricewaterhouseCoopers, Dallas, Texas
2001 Ross Avenue
Dallas, TX 75201
(214) 999-1400

PricewaterhouseCoopers, Addison, Texas
15301 Dallas Pkwy
Addison, TX
(972) 980-8200

PricewaterhouseCoopers, Fort Worth, Texas
301 Commerce St,
Fort Worth, TX
(817) 810-9998

Website: http://www.pwc.com