

Borderless Benefits

An overview of global benefits

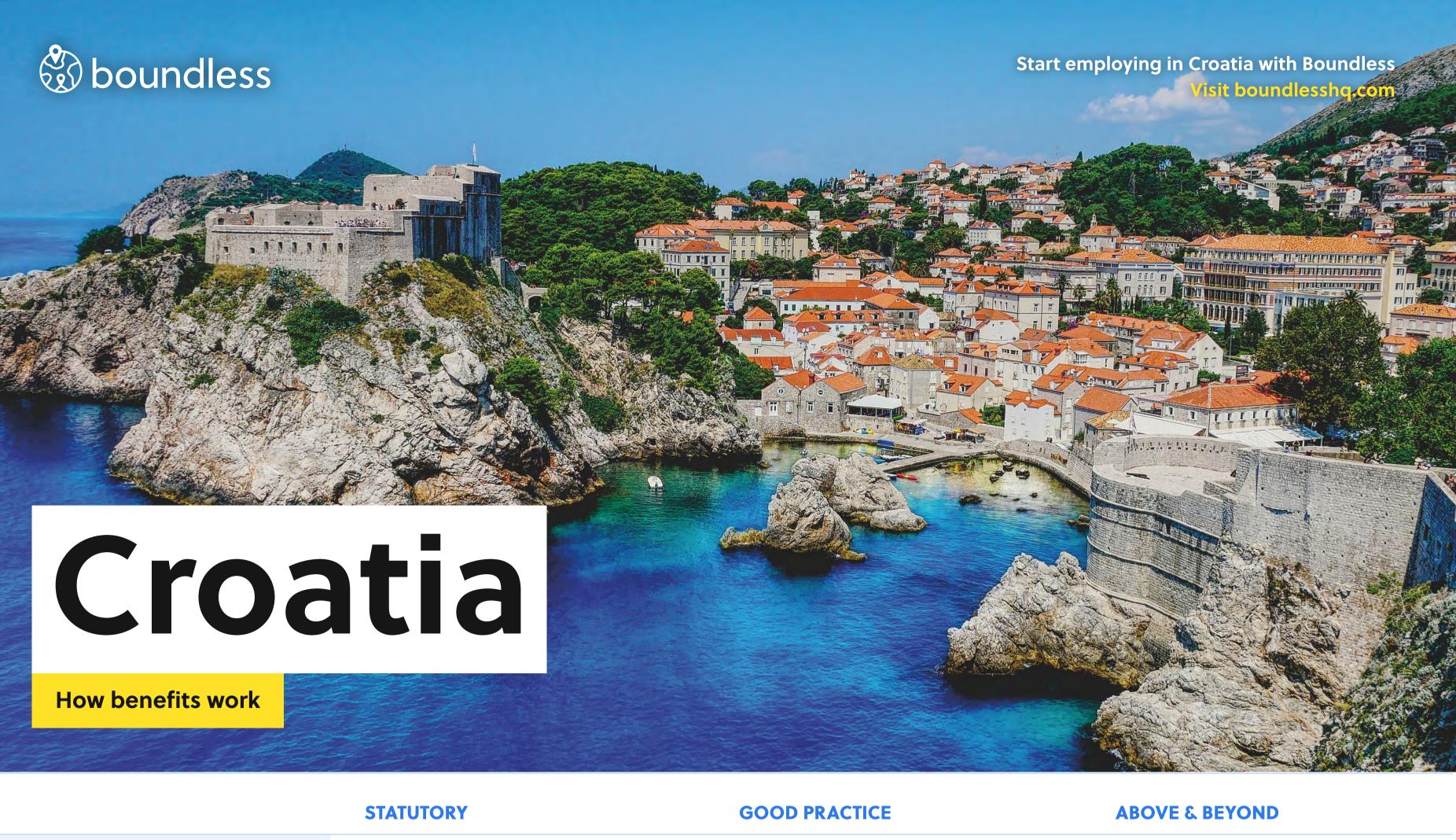




		MANUAL TO SERVICE AND ADDRESS OF THE PARTY O		
		STATUTORY	GOOD PRACTICE	ABOVE & BEYOND
	Weekly Working Hours	38 hours weekly + reasonable additional hours No max limit for senior management	38 hours weekly for everyone	Flexible working hours
	Overtime Compensation	Extended to certain Modern Awards* 1.5x for the first 2 hours and 2x for each hour after	Extended to all employees	
· · · · · · · · · · · · · · · · · · ·	Paid Time Off	4 weeks off per year	5-6 weeks + ability to buy additional days	Unlimited time off
	Public Holidays	7 national public holidays + state and territory public holidays		

	Overtime Compensation	Extended to certain Modern Awards* 1.5x for the first 2 hours and 2x for each hour after	Extended to all employees	
	Paid Time Off	4 weeks off per year	5-6 weeks + ability to buy additional days	Unlimited time off
	Public Holidays	7 national public holidays + state and territory public holidays		
Gen	eral benefits			
	Pension	10% by employer; voluntary contributions by employees**		
+	Healthcare	2% levy on taxable income. Additional 1.5% or less Medicare levy for higher income taxpayers	Private health insurance covering employees and their dependents	+ dental private healthcare
C	Flexible Working	Statutory right for employees aged 55+, caregivers, parents, disabled or victims of domestic violence	Work from home at least 1 or 2 times a week. Flexible working hours with core hours	Full time work from home
	Home Office	When the employer requests WFH, they have to provide an ergonomic workspace to employees	Whatever is needed (as requested by the employee)	Monthly stipend of up to \$150 to cover utility costs
	Education & Training		Learning and development budget for conferences and training	Freedom to take any training or conference
	Transport		Partial or full commuter allowance (public transport)	Company car and fuel, or a car allowance
Y	Life Assurance		3 times the employee's salary, incl. long-term disability	4-6 times the employee's salary
	Meals		Free coffee, tea, fruit and snacks daily	Free meals or subsidised canteens or daily meal allowance of €10
	Profit Sharing		Annual bonuses ranging from 6%-10%. Up to half of salary for senior management	Company stocks
Leav	7e			

			incl. long-term disability	employee's salary
	Meals		Free coffee, tea, fruit and snacks daily	Free meals or subsidised canteens or daily meal allowance of €10
	Profit Sharing		Annual bonuses ranging from 6%-10%. Up to half of salary for senior management	Company stocks
Leav	7e			
	Sick Leave	10 days paid leave Personal illness or care of a sick family member	Up to 10 additional sick leave days	Unlimited sick leave
	Maternity Leave	52 unpaid weeks 18 weeks paid at minimum wage through the Paid Parental Leave Scheme	Top up the 18-week benefit to the employee's full salary	Full salary for up to 34 weeks
	Paternity Leave	2 weeks minimum wage paid leave Extended to the father or partner, incl. same sex	Top up the benefit to the employee's full salary	Additional 2 to 6 weeks paid leave
	Adoption Leave	Same as maternity leave + 2 days of unpaid pre-adoption leave	Top up of the entire leave (2 days pre-adoption + 18 weeks)	Full salary for up to 34 week incl. the 2 days pre-adoption leave
	Bereavement Leave	2 days of paid leave per occasion of serious illness, injury or death of a family member	Additional 3-5 days, covering anyone close to the employee	As much as needed
	Family & Domestic Violence Leave	5 days unpaid leave each year	Paid leave	Additional days if needed



	STATUTORY	GOOD PRACTICE	ABOVE & BEYOND
Weekly Working Hours	Max 50 hours weekly	40 hours weekly (beyond triggers overtime)	Flexible working hours
Overtime Compensation	No stipulated overtime pay	1.5 times the employee's salary	
Paid Time Off	20 days paid time off	24-26 days paid time off	Unlimited time off
Public Holidays	13 national holidays	+ Independence Day (June 25th)	

General benefits

OCII	iciai bellellts			
	Pension	Public pension financed through social security contributions ¹	Up to HRK 500 monthly contribution to the pension fund's third pillar	HRK 500+ contribution to the pension fund
+	Healthcare	Healthcare financed through social security contributions ²	Private health insurance, including vision, dental and dependents	Higher and better private health insurance coverage
	Home Office Budget	Equipment, including an ergonomic workstation ³	Additional stipend for equipment beyond the required	HRK 500 allowance and ability to request additional equipment
C	Flexible Working	Parents on maternal, paternal, parental, and adoption leave have the right to request work flexibility to care for their children	Flexible working hours and hybrid models including option to WFH 2-3 times a week	Option for full-time WFH
	Transport		Tax-free public transport scheme	Public transportation allowance
+	Additional Remuneration			Stock options, often around 0.005% to 0.02%
	Education & Training		Training, conferences or development allowance	Stipend for books and online subscriptions
	Wellness Program		Employee Assistance Programme, gym membership and yoga lessons	Additional wellness benefits such as meditation lessons and massages

+	Additional Remuneration			Stock options, often around 0.005% to 0.02%
	Education & Training		Training, conferences or development allowance	Stipend for books and online subscriptions
	Wellness Program		Employee Assistance Programme, gym membership and yoga lessons	Additional wellness benefits such as meditation lessons and massages
Leav	'e			
	Sick Leave	18 months⁴ paid sick leave covered at 70% of salary	Pay is 100% of salary	
	Maternity Leave	28-45 days before the child's birth + 70 days after birth at full pay		
	Paternity Leave	Mothers can choose to share some of their leave with the father	2-4 weeks paid leave	4-8 weeks paid leave
	Adoption Leave	Same entitlements as maternity and parental leave and pay	2-4 weeks paid leave for the adoptive father	4-8 weeks paid leave for the adoptive father
	Parental Leave	4 months per child for the first two kids; 15 months for subsequent ones. Leave is capped at 170% of the budget base monthly		
	Childcare Leave	Part or full time leave (depending on the severity of the disability) and a cash benefit of HRK 2,328 monthly ⁵	Top up to full wage	Additional time off
	Special Event Leave	7 days off for marriage, childbirth, serious illness or funeral of a family member. 1 day for blood donation	Additional time off for other life events, such as moving houses, child's graduation, charity work	
	Education & Training Leave	Paid time off for educational or vocational training for the workers'		

Training Leave

Travel Insurance

council or trade union work

¹ 20% contribution by employers

Travel health insurance provided

by the company

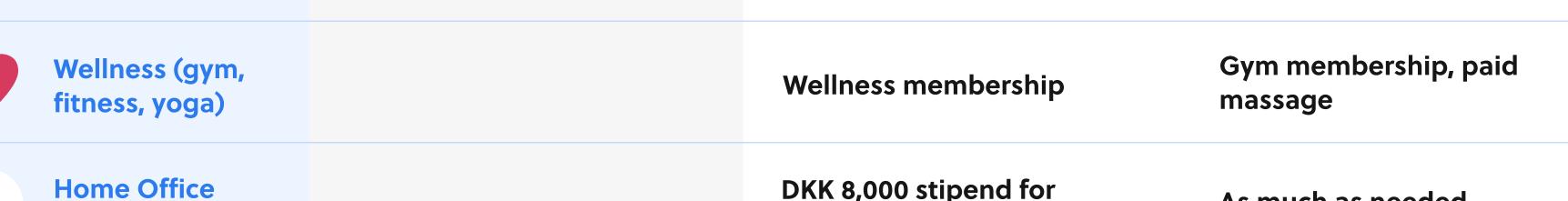


	STATUTORY	GOOD PRACTICE	ABOVE & BEYOND
Weekly Working Hours	48 hours maximum	37 hours	Flexible hours
Paid Time Off	25 days off	Extra 5 days off	Unlimited
Public Holidays	11 bank holidays	+ Christmas Eve	+ Constitution Day
General benefits			
Pension	Government Social Security pension*	Private pension contribution ~6%	Private pension contribution ~10%
Healthcare	National health care system	Private healthcare including	+ Dental & Vision

+	Healthcare	National health care system	dependents	+ Dental & Vision
C	Flexible Working		Work from home at least 1 or 2 days a week	Work from home/remote full time

Education &

Training



Contribution to training costs

DKK 8,000 stipend for

In-house training, tuition

Assistance Programmes

reimbursement or paid training

Budget	home office	As much as needed
Mental Health		Counselling service or Employment

Meals	Contribution to the cost of meals or subsidized canteens

**	Wicais	meals or subsidized canteens
	Profit Sharing	Stock options

Leave			
Sick Leave	Unlimited paid sick leave**, with weekly pay capped at DKK 4,405	Full pay for shortterm sick leave	Full pay for longterm sick leave
Maternity Leave	18 weeks paid leave, capped at DKK 4,355 per week, covered by government	Top up government's contribution for full salary amount	
Paternity Leave	9 weeks paid leave	Full salary & additional 2-4 weeks of leave	Full salary & up to 12 weeks of additional leave
Parental Leave	32 weeks paid leave until children turn 9 including maternity/paternity	Paid leave for the entire duration of leave	
Adoption Leave	Before arrival: 4-8 weeks if adoption is international; 1-2 weeks if domestic After arrival: 2 weeks for both parents, 14	Top up government's contribution	

weeks for one parent



		STATUTORY	GOOD PRACTICE	ABOVE & BEYOND
6	Weekly Working Hours	Max 48 hours weekly	40 hours weekly	Flexible working hours
	Overtime Compensation	Time off equal to the overtime or 1.5 times pay	1.5 times the employee's salary	
• S	Paid Time Off	28 calendar days per year ¹	24-26 working days off	Unlimited time off
	Public Holidays	12 public holidays The days preceding New Year's Day, Anniversary of the Republic of Estonia, Victory Day and Christmas Eve are reduced by three hours		

Gen	eral benefits			
	Pension	Government pension ²	Matched private pension (3%)	Private pension contribution (6%)
+	Healthcare	Public healthcare covered by employers who contribute 13% of the employee's gross pay	Fully paid or partially paid private health insurance, including dependents	Fully paid private health insurance, including dental and vision
	Home Office		Ergonomic consultation and workstation	Up to €100 allowance and ability to request additional equipment
C	Flexible Working	Right to request flexible work	Flexible working hours, option to WFH 1-3 days per week	Option to WFH full time
	Education & Training		Paid learning, career development assistance or budget for conferences and seminars	Monthly or annual allowance for training, courses, books or language courses
	Wellness		50% of gym membership, EUR 50 sport stipend, Employee Assistance Programme	Coaching, books stipend, fully covered gym membership
	Profit Sharing			Stock options often ranging from 0.05 to 1%

	Wellness		sport stipend, Employee Assistance Programme	coaching, books stipend, fully covered gym membership
	Profit Sharing			Stock options often ranging from 0.05 to 1%
Leav	/e			
	Sick Leave	240 paid sick leave calendar days after the first 3 days. 4th to 8th paid by the employer; 9th onward paid by the Health Insurance Fund at 70% of salary	Full pay for the first 3 days of illness	Top up of the 70% allowance to full pay
	Maternity Leave	20 weeks full pay pregnancy and maternity leave, covered by the Health Insurance Fund + EUR 320 childbirth allowance upon birth	Additional 6 weeks paid leave	
	Paternity Leave	One month pay covered by the Health Insurance Fund ³	Employers top up the government's allowance	Up to 30 additional calendar days, paid by the employer
	Adoption Leave	70 calendar days for the adoption of children younger than 10. Paid by the government at full rate	Additional 70 calendar days of leave, covered by the employer	Additional 6 weeks of leave
	Parental Leave	435 calendar days off shared between parents and taken before the child turns 3. Paid at full rate by the government	Leave can be carried over until the child turns 8	The leave is not limited to the child's age
*	Childcare Leave	 6 days for children under 3⁴ 3 days for children aged 3 to 14 6 days for three children under 14 	Employer tops up the government allowance	6-10 days, regardless of number and age of children, covered by the employer

30 calendar days of educational leave,

20 of them paid by the government at

regular wage

Employer pays for the

⁴ Paid by the government at the rate of minimum wage

remaining 10 days

Study Leave





Ho	w benefits work			
00	100001	Let Children to the second		
		STATUTORY	GOOD PRACTICE	ABOVE & BEYOND
V	Weekly Working Hours	35 hours weekly, additional hours trigger overtime	35 hours weekly	Flexible working hours
	Overtime Compensation	Every hour beyond the weekly 35 hours. Payment varies between 110% and 150% of regular wages	125% minimum pay and/or time off in lieu of remuneration for overtime	150% remote first overtime pay for the entire overtime
• 5	Paid Time Off	30 days annually Up to 2 additional days for certain employees with extended working hours	Up to 10 additional days off	Unlimited time off with statutory minimum
	Public Holidays	11 public holidays, only Labour Day must be paid	All public holidays paid	Additional time off for Christmas and Easter
Gen	eral benefits			
	Pension	Social Security covers this through Pension ¹ and Old age insurance ²		Up to 5.5% additional monthly contributions
+	Healthcare	Mutuelle (private health insurance) for all employees	Private health insurance covering dependents	Dental and vision insurance
	Home Office	Work from home allowances and compensations are in place when the employee doesn't have an office at their disposal	Ergonomic consultation and workstation	€100 allowance and ability to request additional equipment
	Profit Sharing ³	Profit-sharing plan negotiated as part of a collective bargaining agreement	Bonus plans, such as 13th month pay, year-end or performance-based bonuses	Bonus plans, such as 13th month pay, year-end or performance-based bonuses
C	Flexible Working	3 days a week minimum if remote work possible	Hybrid model (WFH 1-3 days weekly or as desired)	Flexible working hours or WFH full-time
	Transport	50% of commuting expenses on public transport	Full cover of a second-class transportation card	Full cover for first-class transport or company car
Y	Life Insurance	Prévoyance is mandatory for managers in all industries and to all employees in certain industries	Providing all employees with Prévoyance regardless of the industry	
	Education &		Budget for conferences, seminars	Monthly allowance for training, courses, books or language

or mentorship programs

tax free up to €5.55

gym membership

Pay for first 3 days of illness

Top up to full compensation

Top up to full compensation

Top up to full compensation

• Paid leave when taking care of

• Top up of the daily caregiver allowance

Additional 1 to 2 weeks of paid time off

Additional time off for other life events,

such as moving houses, child's

graduation, charity work

One month paid sabbatical

sick children

Coffee, tea, snacks. Lunch vouchers,

Employee Assistance Programme,

Meals

Training



Wellness Program

Maternity Leave

Paternity Leave

Adoption Leave

eave

Sick Leave	33 days at 80% of gross salary + Paid leave after 4th day, covered by Social Security at 50-90% of earnings, capped at €46 per day

16 weeks off, 26 after 3rd child. The pay,
covered by Social Security is an average
from the 3 previous months, capped at
€89.03 per day

14 days off⁴, 3 of them paid by the employer, the rest by Social Security,

capped at €89.03 per day 10-22 weeks depending on number of existing and adopted children. The pay, covered by Social Security, is capped at

€89.03 a day Full time or part time unpaid parental leave, available for one year. Additional 310 days off if the child has a serious illness



• 2 days paid leave to care for a child with disability or chronic pathology **Carers Leave** • 3 months unpaid⁵ leave to care for a disabled relative

• 2-7 days paid by the employer, varying on relationship **Bereavement** • Family solidarity covered by Social Leave

day

Security, capped at 3 months, €56.27 per

• Child birth or adoption: 3 days • Wedding or civil union: 4 days

• Child's wedding: 1 day 6-11 months unpaid leave if employee has

Sabbatical Leave been with the company 36 month

Business Creation Leave eligibility applies

Family Leave

Up to one year full or part-time unpaid leave to take care of a new business,

> ¹ The employee contributes 0.4% and the employer contributes 1.9% monthly ² The employee contributes 6.9% and the employer contributes 8.55% monthly ³ Applies to companies over 50 people ⁴ Starting on 1 July 2021: 28 days off ⁵ A limited governmental daily caregiver allowance available, capped at €43.83-52.08 a day

Subsidised or free breakfast

and/or lunch; weekly drinks

Coaching, massages, language

courses

lessons, yoga

Top up to 100% of salary

Up to 8 additional weeks

Additional 4-8 weeks paternity leave

Additional 4-8 weeks adoption leave

Additional to unlimited paid time off

to care for sick children

Unlimited paid time off

Sabbatical paid for 1-3 months



	6	

Weekly Working Hours 8 hours a day max
Extra 2 hours a day possible if
weekly total < 48

STATUTORY

GOOD PRACTICE

36 to 40 hours weekly

ABOVE & BEYOND

Flexible hours



Overtime Compensation

24 days when on a 6-day week 20 days when on a 5-day week - Overtime is >15% of regular working hours - Monthly salary < €6,900 West & €6,450 East

Compensation is paid if:

Time off in lieu or increased pay rate (20%)



Paid Time Off

5 extra days for severely disabled workers

25 to 30 days

Unlimited



Public Holidays

9 national holidays
Additional holidays based on the state

Christmas Eve and New Year's Eve as half or full days off

General benefits



Pension

Part of the welfare program covered by social security *

Private pension
Financed in part by employer and employee

Private pension
Financed mostly by the employer



Healthcare

Part of mandatory public health insurance **

Private health insurance

Premium ~ €100 per month (not common)

+ Dental and vision private healthcare (not common)



Flexible working

Employees can request a reduction of their working time

WFH at least once a week & flexible hours (with established core hours)

WFH full-time & flexible hours in the summer



Education & Training

Development budget to be used in conferences, training, and language classes

Freedom to take whichever training or conference the employee wants



Life Insurance & Assurance

insurance. Cover for 3-5 times annual salary, depending on the type of accident

Employer-paid supplemental life



Transport

Free or partially paid public transport to and from work

Car allowance/lease plus fuel budget (senior and sales positions)



Wellness (gym, fitness, yoga)

Discounted or free gym membership

Child support, including transportation and meals and help with rent



Meals

Low-cost employee cafeteriaFree coffee, tea, fruits and snacks daily

vouchers per month. Companies contribute 50% of the cost.
- Free meals or subsidised canteens

Christmas and vacation bonus

- €7 vouchers per day, and up to 15



Bonus

An extra month's wage at the end of the year, known as Christmas bonus

Monthly stipend €50 allowance for



Home Office Budget

One-off payment to set up an appropriate office space - €500

recurring office-related costs

Leave



Sick Leave

6 weeks of statutory sick pay per sickness, paid by employer. Following 6-78 weeks by the national health insurance

Not common as statutory sick leave is quite comprehensive

Private insurance with extended coverage



Maternity Leave

6 weeks before birth + 8 weeks following birth. 4 weeks extra for premature birth or twins/triplets

& time off for IVF treatments

1-2 paid days off

2 paid days

Flexible (reduced hours) reintegration

Longer paid time off

Extended to the father



Paternity Leave

parents



Parental Leave & Adoption Leave

24 months (28 each if both parents take the leave). Limited to the child's 8th birthday, paid by the government for the first 12 months

Top up government's pay to full pay

after government payment stops

Extended leave for grieving

Pay for remaining months of leave



Bereavement leave

or as much as needed

*Employer contributes a total of 19.325% of the salary for social security (9.3% contribution to pension)

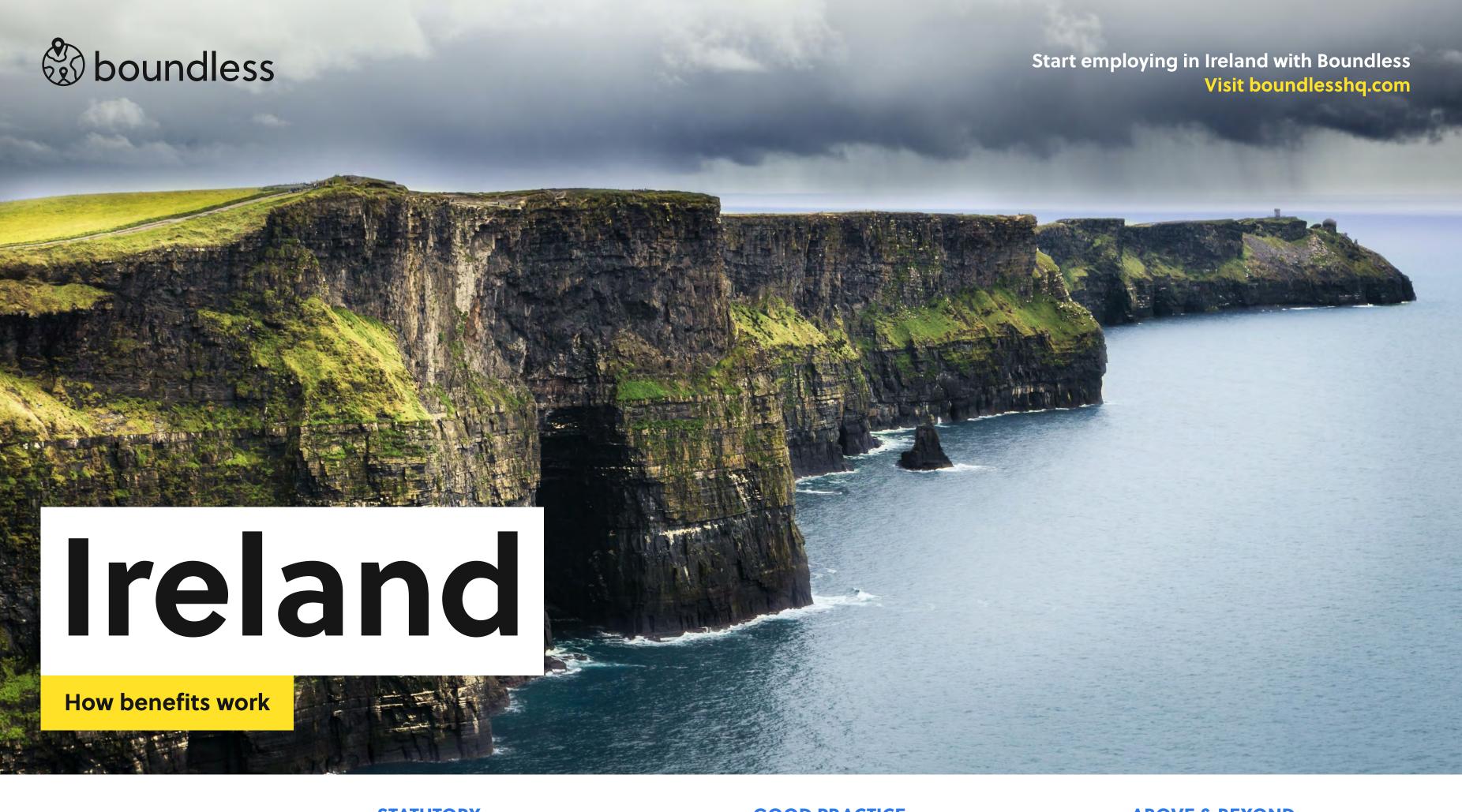


Carers leave Unpaid time off to take care of loved ones. Could be either short-term (up to 10 days) or long-term (up to 6 months)

Paid time off for short-term leave

Paid time off for long-term leave

** Employer contributes 7.3% of employee salary

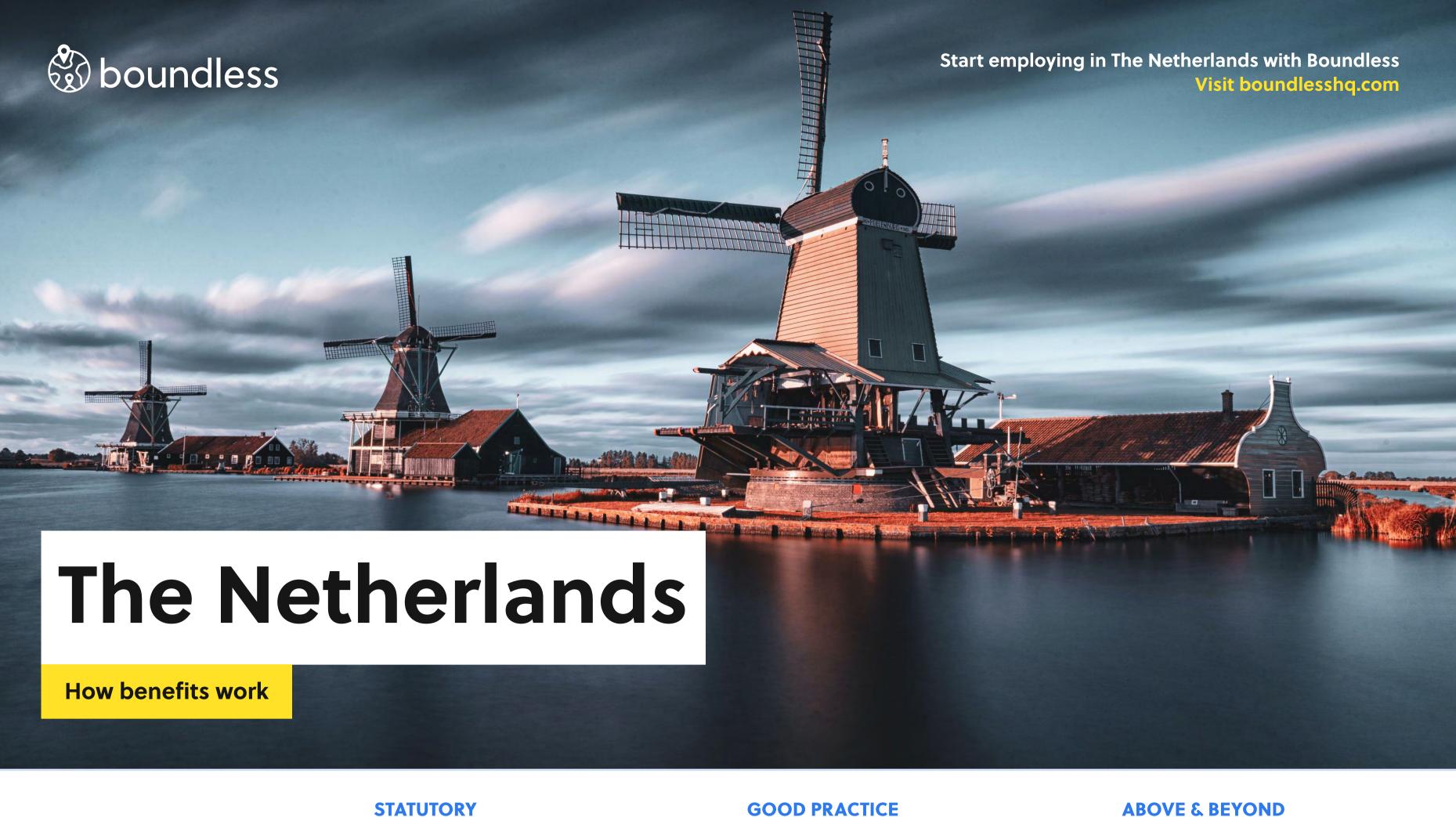


	STATUTORY	GOOD PRACTICE	ABOVE & BEYOND
Working Hours	48 hours max May not opt out to work longer hours	37 - 40 hours Higher rates of pay for overtime	Flexible hours
Holiday Entitlement	20 days off	24 - 28 days off	Unlimited
Bank Holidays	9 bank holidays	+ Good Friday	+ Christmas Eve & New Year's Eve

Gen	eral benefits			
	Pension	PRSA Employer doesn't have to contribute	PRSA Employer matches contribution	0
+	Healthcare	Public	Private	Private + Dental & Vision includes dependents
Y	Life Assurance		Moderate cover	Substantial cover
	Transport		Cycle to work scheme or travel saver scheme	Local travelcard or car allowance
	Wellness Program		Employment assistance programme (EAP)	+ Gym membership
	Education & Training		Contribution to training costs	In-house training, tuition reimbursement or paid training
	Meals			Contribution to the cost of meals or subsidized canteens

Leave

Sick Leave	3 days	5-10 days	No formal cap on paid sick days
Maternity Leave	26 weeks of paid leave & an extra 16 weeks unpaid*	Top up government's contribution	Full salary & longer leave
Paternity Leave	5 weeks paid leave by the government*	Some level of compensation on top of government's contribution	Full salary & longer leave
Adoption Leave	24 weeks of paid leave & extra 16 weeks unpaid*	Some level of compensation or top up government's contribution	Full salary & longer leave
Parent's Leave	5 weeks paid leave (will extend to 7 weeks in July 2022)	Longer paid leave	Full salary & longer leave



	STATUTORY	GOOD PRACTICE	ABOVE & BEYOND
Weekly Working Hours	40 hours maximum	36-40 hours weekly	Flexible hours
Overtime Compensation	Between 50% and 100% pay		100% or time in lieu of pay
Paid Time Off	20 days	5 to 10 extra days off	Unlimited time off
Public Holidays	8 days + Liberation Day (once in 5 years). Pay or time off not statutory	Paid public holidays	

Paid Time Off	20 days	5 to 10 extra days off	Unlimited time off
Public Holidays	8 days + Liberation Day (once in 5 years). Pay or time off not statutory	Paid public holidays	
General benefits			
Pension	National Insurance contributions by employee*	Up to 8% private pension fund employer contribution	8%+ employer contribution into a private pension fund
Healthcare	Shared contribution between employee and employer**	Group healthcare insurance scheme	Employer refunds health insurance costs
Flexible working	After one year of service employees can request to work remotely or to work flexible hours	Option to request flexible working from the start of employment. Core hours	Work from anywhere allowed for limited periods of time
Home Office	When the employer requests WFH, they have to provide an ergonomic workspace to employees	Whatever is needed (as requested by the employee)	Monthly stipend of up to €100 to cover utility costs
Education & Training		5 paid training days and a training budget equaling 5% of the employee's salary	A training budget of up to 10% of the salary, including Dutch language courses
Transport		Public transportation stipend and/or a bike	Company car and fuel allowance
Wellness (gym, fitness, yoga)		Employee Assistance Programme or counselling	Wellness allowance Gym membership (Free or discounted)
Meals		Free coffee, tea, fruit and snacks daily	Free meals or subsidised canteens or daily meal allowance of €10
Profit Sharing		Annual bonus or commission equal to a month's salary	Profit-sharing scheme

	Wellness (gym, fitness, yoga)		Employee Assistance Programme or counselling	Wellness allowance Gym membership (Free or discounted)
	Meals		Free coffee, tea, fruit and snacks daily	Free meals or subsidised canteens or daily meal allowance of €10
	Profit Sharing		Annual bonus or commission equal to a month's salary	Profit-sharing scheme
Leav	/e			
	Sick Leave	Up to 2 years of paid sick leave Covered by employer at 70% of the pre-illness salary	100% of the employee's salary in the first year of sickness	>70% for the 2 years of sick leave
	Pregnancy and Maternity Leave	6 weeks pregnancy leave & 10 weeks maternity. Extra 4 weeks for twins. 100% pay from government, capped at €214.28/day	Up to 6 months (inc. statutory) of time off and full pay	Take-what-you-need arrangement and pay
	Paternity Leave	5 days (paid by employer) 5 weeks during first 6 months after birth (Covered by Employment Insurance Agency at 70% of salary)	2 weeks fully paid leave	4-8 weeks fully paid leave
	Parental Leave	From August 2022, 9 weeks paid, 17 unpaid leave for each child under 8	Paid leave	No child age restriction
	Adoption Leave	6 weeks 100% covered by government	Same as statutory maternity leave	Take-what-you-need arrangement and pay
	Carer's leave	Short-term essential care to parents, partners or children who live at home. Paid at 70% of salary Long-term to care for a child, partner or parent who is seriously ill and require care	Short-term leave not tracked, salary paid in full	Long-term leave salary paid at a rate of 70-100%
	_	Short term leave used for		

unforeseen personal circumstances

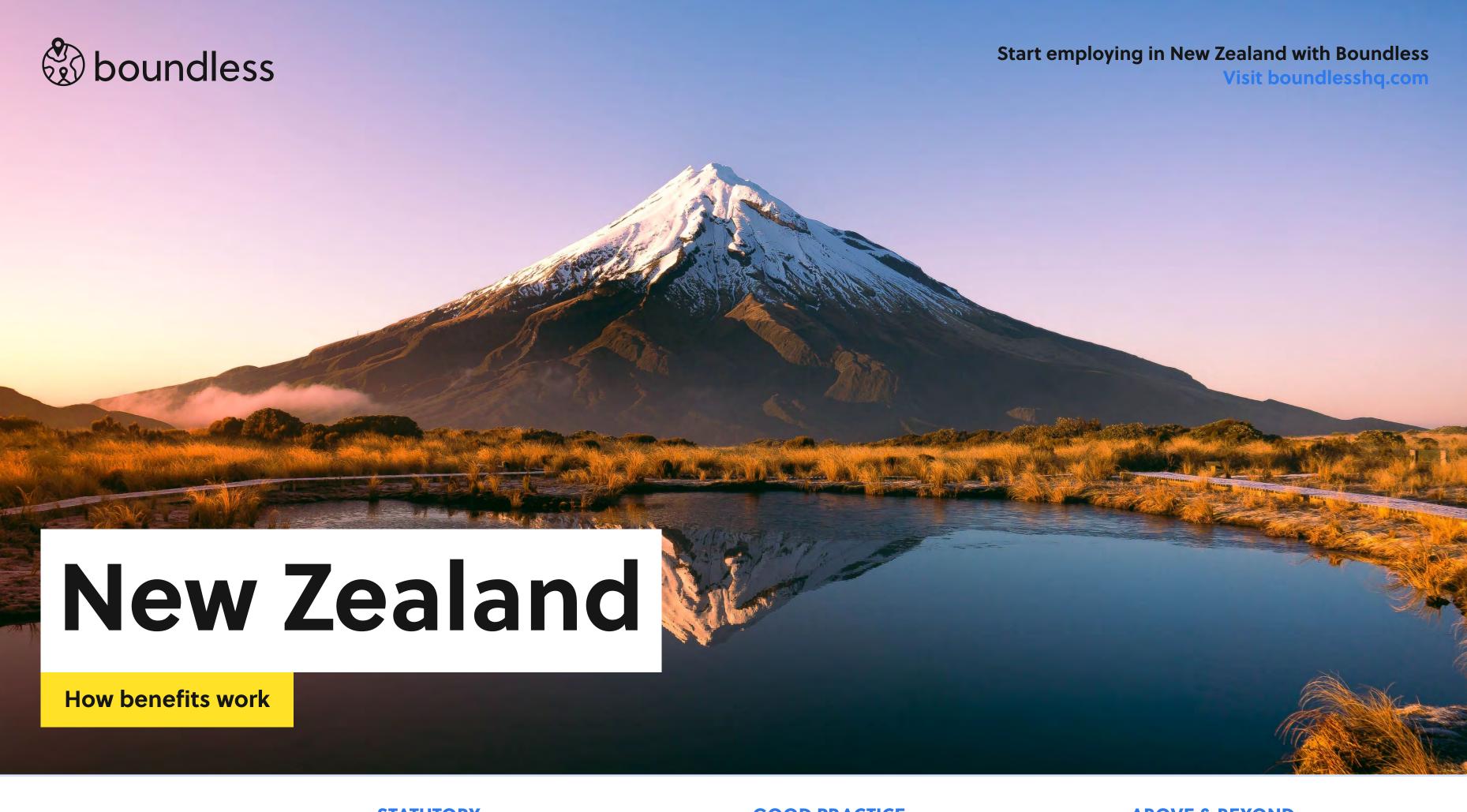
Marriage notice, family member marriage or funeral, moving house, anniversary, medical appointment

and 100% paid by the employer

1-4 days for life events

Emergency leave

Special leave



	STATUTORY	GOOD PRACTICE	ABOVE & BEYOND
Working Hours	40 hours Employer and employee can agree on longer hours	37-40 hours	Flexible working hours
Overtime Compensation		Pay for overtime at salary rate	1.5 pay for overtime hours
Paid Time Off	20 days, accrued not per calendar but anniversary year	5 additional days off; birthday off; paid leave for charity work; unpaid extended leave	Unlimited time off with statutory minimum
Public Holidays	Fully paid 10 national holidays + 1 regional holiday		

	Public Holidays	Fully paid 10 national holidays + 1 regional holiday		
Gen	eral benefits			
	Pension	KiwiSaver for employees age 18 to 65*	Additional 3% contribution by the employer	Additional 7% contribution by employer
+	Healthcare	Public healthcare	Private health insurance for senior employees	Private health insurance for all employees
C	Flexible Working	Employees have the right to request to work from home. Declining requires a good business reason	\$1000 home office setup allowance, \$500 monthly co-working allowance, 1-2 days WFH & flexible hours	Work from home full time
	Education & Training		Professional training, conference & training budget	Freedom to take any training or conference
	Wellness Program		Employee Assistance Programme. Gym memberships	Health insurance policies

Leave				
Sic	k Leave	10 fully paid days per year. A total of 20 can be transferred over to the following years	Additional 5 days	Unlimited sick leave including for stress-related problems
	mary Carer ave**	26 weeks paid leave for maternity and adoption, capped at \$585.80 weekly + 4-26 weeks unpaid leave. 10 unpaid days for pregnancy related appointments	52 weeks of leave for all primary carers. The paid part topped up to full salary	Full pay for the unpaid part of the leave (4 to 26 weeks)
Pat	ternity Leave	2 weeks unpaid leave, incl. adoption. Primary carer can transfer some of their unpaid leave	Full salary paid leave	Up to 8 weeks paid leave
Pa	rental Leave	25% of salary for up to 3 months leave if child aged <6 years (+3 months for disabled or chronically ill child). Total leave = 2 years	Extended leave and top up to full salary	Leave as needed, fully paid
Be	reavment Leave	1-3 days paid leave covered by employer	Additional 3-5 days	As much as needed
	mestic Violence ave	10 days paid leave. Ability to request a short-term variation in hours, days, or place of work	Additional paid days if needed	
Mi	scarriage Leave	3 days paid leave for both parents		
	lunteer Defense rce Leave	Unpaid leave for training		

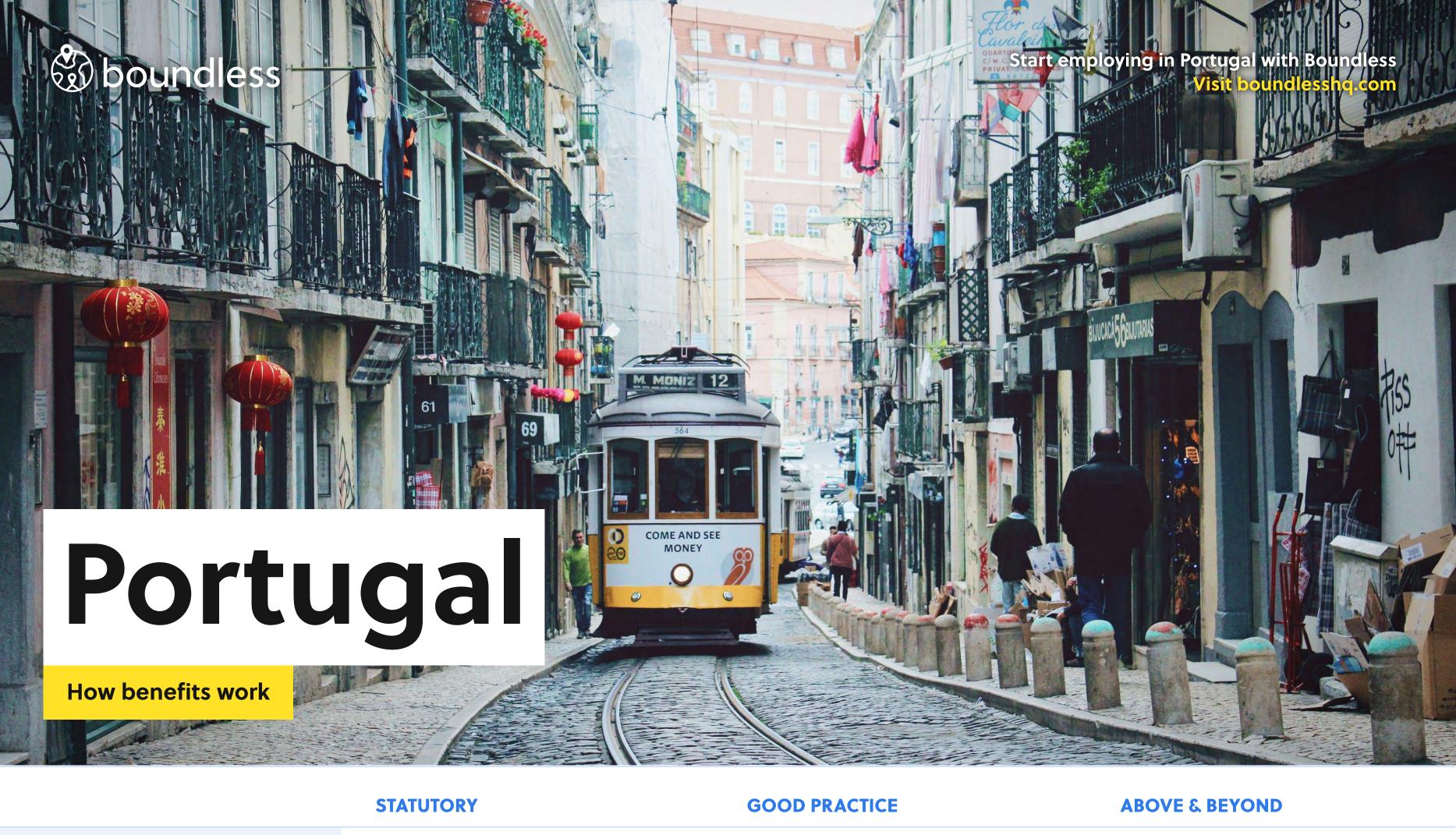


	STATUTORY	GOOD PRACTICE	ABOVE & BEYOND
Weekly Working Hours	Max 48 hours including overtime	36 to 40 hours weekly	Flexible working hours
Overtime Compensation	50-100% extra pay depending on circumstances	Option for time off in exchange for overtime work	
Paid Time Off	20 days if <10 years experience* 26 days if 10+ years experience	27-30 days	Day off on birthday. Unlimited paid time off
Public Holidays	13 paid public holidays		

General benefits

	Pension	Mandatory to offer, optional to join. Contribution is 1.5% of gross salary	Additional 2.5% contribution	An Employee Pension Plan
+	Healthcare	Co-finance corrective glasses purchase if prescribed	Co-financing private health care, including dependents	Private health care, including dental & vision
	Home Office	Cover the installation, servicing, and maintenance costs of a health & safety compliant workstation	Stipend for additional accessories beyond the required	Monthly allowance for WFH costs (usually up to 250zł)
	Company Social Benefits Fund (ZFŚS)	Mandatory for companies with 50+ employees. Approximately 37.5% of the average monthly salary	ZFŚS setup when under 50 full-time employees. A holiday subsidy	
C	Flexible Working		Flexibility on hours and WFH days	Fully remote with optional office attendance
	Education & Training		Training, conferences or development allowance	Polish language lessons for expats
	Transport		Transport cost reimbursement	Company car for senior executives and/or reimbursement for fuel costs
Y	Life Assurance		Private life insurance	
	Meals		In-office: daily snacks and drinks. Lunch cards/vouchers	Free in-office lunches (1 to 5 days a week)
	Wellness Program		Employee Assistance Programme. Gym or sport membership	

	Meals		In-office: daily snacks and drinks. Lunch cards/vouchers	Free in-office lunches (1 to 5 days a week)
	Wellness Program		Employee Assistance Programme. Gym or sport membership	
Leav	/e			
	Sick Leave	33 days at 80% of gross salary + 149 days covered by Social Security	100% pay during the 33 days	Top up of the Social Security contributions to 100%
	Maternity Leave	20-37 weeks, paid at 100% by Social Security		
	Paternity Leave	2 weeks, paid at 100% by Social Security. Any outstanding maternity leave can be transferred to the father	Additional 2 weeks paid leave	Additional time off
	Adoption Leave	Same as maternity leave, split between both parents	Additional 2 weeks for the parent who is not the main one taking adoption leave	Additional time off for the parent who is not the main one taking adoption leave
	Parental Leave	32 weeks per family, paid at 60-100% by Social Security	Top up to 100% of salary	
	Childcare Leave	2 paid days a year until 14 years of age. 3 years unpaid until 5 years of age (18 years for a disabled child)	Up to an additional 3 days of paid time off	
	Significant Life Event Leave	1-2 paid days depending on circumstances	Additional 1 or 2 paid days for bereavement	
	Study Leave	6-21 paid days depending on circumstances		



Weekly Working Hours	40 hours max	37-40 hours	Flexible hours 4-day week (rare)
Overtime Compensation	Max 2 hours daily 1st hour + 25%, 2nd + 37.5%, Weekend/holiday + 50%	+ 50% each day	
Paid Time Off	First year: 20 days Past first year: 22 days	Extra 3-8 days off Buy and sell scheme	Unlimited

	Public Holidays	13 Days + extra based on region		
Gen	eral benefits			
	Pension	Government pension fund Employer contribution of 23.75%, which also covers family and unemployment.	Private pension fund Contributing 2-3% of employee's salary	Private pension fund Contributing 4%+ of employee's salary
+	Healthcare	Public healthcare	Private healthcare Includes dependents	+ Vision, dental & childbirth (private pre and post natal care)
	Education & Training	40 hours+ paid by employer Relevant to the field of work	Additional opportunities Including contribution to costs	+ In-house training, tuition reimbursement, book and conference stipend
Y	Life Insurance & Assurance		Allowance in lieu of arranging insurance	Private life insurance Sum insured equal to 1 or 2 annual salaries
	Transport		Monthly allowance for transport to and from work	Company car or bike
	Wellness (gym, fitness, yoga)		Discounted gym membership	Paid gym membership or wellness allowance
	Meals		Meal vouchers or lunch cards Meal allowances are tax-free up to €4.77 daily if paid in cash and €7.63 if paid by lunch tickets.	Free meals, subsidised canteens or food and snack stipend. Drinks on Friday
C	Flexible working	Right to request flexible work if employee is victim of domestic violence or parent of children <3 years	1-2 days a week WFH. Flexibility on work hours, however often there is an expectation to work core hours.	Unlimited work from home
	Profit Sharing			Stock options

	Meals		Meal vouchers or lunch cards Meal allowances are tax-free up to €4.77 daily if paid in cash and €7.63 if paid by lunch tickets.	Free meals, subsidised canteens or food and snack stipend. Drinks on Friday
C	Flexible working	Right to request flexible work if employee is victim of domestic violence or parent of children <3 years	1-2 days a week WFH. Flexibility on work hours, however often there is an expectation to work core hours.	Unlimited work from home
	Profit Sharing			Stock options
Leav	/e			
	Sick Leave	Social security benefit covers up to 1,095 days at varying %	Full pay during the first 3 days of sickness	+ Employer tops up sick benefit beyond 3 days
	Maternity Leave & Adoption Leave	Social security benefit 120 days, full pay. If twins, extra 30 days.	Extended leave covered by employer	Take-what-you-need arrangement
	Paternity Leave	Social security benefit - 25 days, full pay	+ 2-4 weeks, full pay	3 months full pay
	Parental Leave	25% of salary for up to 3 months leave if child aged <6 years (+3 months for disabled or chronically ill child). Total leave = 2 years	Extended leave and company tops up leave pay	Leave as needed, fully paid
	Bereavment leave	2 days a year, full pay	Additional 3-5 days, full pay	Take-what-you-need arrangement
4				

		STATUTORY	GOOD PRACTICE	ABOVE & BEYOND
&	Working Hours	No statutory laws for working hours	40 hours weekly	Flexible working hours
	Overtime Compensation			1.5 times the hourly rate
• 5	Paid Time Off	7-14 days depending on service length	14-20 days	Unlimited time off
	Public Holidays	11 public holidays + day off for general and presidential elections		

General benefits			
Pension	Employers and employees both contribute at rates determined by age group and salary	Up to 15% contribution to the supplementary retirement scheme	
Healthcare	Employers and employees both contribute at rates determined by age group and salary	Private healthcare or an allowance for it, including dependents	
Flexible Working		Flexible working hours; WFH 1-3 days a week	Option to WFH full time
Bonus		One month's salary	2-3 times the monthly salary
Life Insurance		Life insurance to executive employees	Life insurance extended to all employees
Home Office		A one off home office allowance of up to SGD\$800	Ergonomic consultation and workstation, and additional equipment

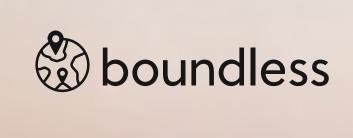
Home Office		A one off home office allowance of up to SGD\$800	Ergonomic consultation and workstation, and additional equipment
Leave			
Sick Leave	14 days outpatient sick leave 60 days hospitalisation incl. the 14 days	Extra 6 days outpatient leave 10 hospitalisation days	Unlimited sick leave
Maternity Leav	16 weeks paid¹ for Singaporean children 12 weeks paid for non-Singaporean children	No distinction between the leaves based on the child's citizenship	Up to 26 weeks of paid leave, covered by the employer
Paternity Leave (applies to adopti	TUNDED BY THE COVERNMENT CORNED	2 weeks of paid leave for all fathers regardless of child citizenship	Additional 2 to 6 weeks paid leave
Shared Parent Leave	4 weeks of the wife's government-paid maternity or adoption leave ³	No civil status or child citizenship limitation	
Childcare Leav	2-6 days paid childcare leave per parent depending on the citizenship of the child ⁴	6 days of paid leave per child, regardless of citizenship status	Up to 4 additional paid days off to care for sick children
Infant Care Lea	6 days of unpaid leave per parent if the child has Singaporean citizenship	6 days of paid leave regardless of citizenship status	The extra 4 day extended for Childcare Leave can be applied for Infant Care as well

40 days of unpaid leave for training

annually, extended to men

National Service

Leave





V	Weekly Work
	Hours

king

Paid Time Off



STATUTORY

48 hours max

20 days annually May include public holidays

8-10 days annually Employer's choice to grant/pay **GOOD PRACTICE**

37.5-42 hours Offer overtime pay

28-30 days off + Public holidays

8-10 days annually Granted & paid in addition to full PTO entitlement

ABOVE & BEYOND

Flexible

Unlimited

8-10 days annually Granted & paid in addition to

full PTO entitlement

Match employee

contribution up to 10%

+Dental & vision, +extras e.g.

fertility treatment, gender

4-10 times annual pay

Car allowance

£1,000+ per year

General benefits

Pension

Employee enrolment +3% employer contribution

Public healthcare (NHS)

Match employee contribution up to 5%

Private healthcare for employee + dependents

transition, etc

Life Assurance

Healthcare

Transport

Wellness **Program**

Education & Training

Meals

Home Office Budget

Profit Sharing

1-4 times annual pay

Cycle to work scheme

Public transportation allowance

Subsidised or discounted gym membership, wellness allowance up to £50

£500-1,000 per year

Fruit and snacks daily and lunch once a week/month

Ergonomic consultation and home office budget of ~£2,500. Free meals or subsidized canteens, Friday Happy Hour, food or snack stipend

Fully paid gym membership and

wellness allowance up to £200

Ergonomic consultation and home office budget of ~£4,000.

Stock options

Leave

Sick Leave

First 3 days unpaid, £95.85 weekly for up to 28 weeks

5-15 full paid sick leave days at full salary

Full pay for 2-4 weeks

16+ days of full paid sick leave

3 months full pay

٥ **Maternity Leave**

First 6 weeks at 90% of average weekly earnings (AWE) before tax; remaining 33 weeks at £151.20 or 90% of AWE

1-2 consecutive weeks, paid at £148.68

39 weeks Statutory Maternity Pay

2-16 weeks fully paid weeks

Company Maternity scheme, adding

Full pay for the 16-35 weeks irrespective of gender and covering breastfeeding support

Adoption Leave

Paternity Leave

Same as maternity

or 90% of average weekly wage

(whichever is lower)

Company adoption pay scheme adding 2-16 weeks fully paid

Full pay for 16-35 weeks irrespective of gender

Parental Leave

18 weeks' unpaid leave for each child, up to their 18th birthday

Paid leave

Paid leave with no yearly limitation



Sabbatical

Yes