

Panasonic

Employee Handbook

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About This Handbook

This Employee Handbook ("Handbook") is a summary of information regarding HR policies and practices that will be useful to you during your employment with PNA Corporation of North America ("PNA" or "Company"). We hope you will reference it whenever you have questions.

The policies, practices, plans and programs contained in this Handbook do not create a contract of employment, or grant any right to continued employment. Your employment with PNA is "at will" and may be terminated by either party with or without cause at any time. Any exceptions to the policies contained in this Handbook must be approved in writing and in advance by the Chief Executive Officer of the Company.

The information outlined in this Handbook generally applies to all employees of PNA and its participating employers. Thus, the words "you" and "employee" generally refer only to those employees. Some of the information contained in this Handbook does not apply to part-time employees, to employees in certain divisions, units or functions of the Company or to employees with certain participating employers. In the event of any conflict between the provisions of this Handbook and provisions contained in any applicable collective bargaining agreement, the collective bargaining agreement will govern in all cases with respect to employees covered by such agreement. Please contact your HR Department ("HR Department") or Employee Services (877-688-2373) for additional information.

This Handbook does not contain all of the Company's plans, programs or policies. The plans, programs and described herein may vary somewhat by location in accordance with state and local requirements. If you need clarification, interpretation or additional information regarding the Company's plans, programs or policies, please contact your HR Department or Employee Services (877-688-2373). As with its other policies, practices, plans and programs, the Company or its participating employers, as applicable, retains the right to amend or terminate each of the policies, practices, plans and programs described in this Handbook in their sole discretion at any time and for any reason.

PNA will post any written announcements of changes to the policies and information contained in this Handbook on Workday, the HR portal. For those employees without intranet or Internet access, such information may be obtained from your HR Department or at computer kiosks located at applicable PNA worksites.

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Employment with PNA

As an employee of PNA, you should familiarize yourself with several important policies and practices that are described in this section.

Equal Employment

People are the key to PNA's success. The Company believes people do their best in an environment of mutual respect. Therefore, PNA is committed to providing a work environment free from discrimination and all forms of harassment. It is also the Company's policy to ensure equal opportunity to all employees and applicants, in all aspects of the employment relationship, including recruiting, employment, promotions, transfers, compensation, benefits, training, education, and any other employee programs. Consequently, PNA prohibits discrimination on the basis of:

- Race
- Color
- Religion
- Gender
- Gender identity or expression
- Marital status
- Sexual orientation
- National origin
- Citizenship status
- Age
- Physical or mental disability
- Disabled veteran status
- Uniformed service member status
- Family medical history or genetic information
- HIV/AIDS status
- Any other legally protected status

It is also a violation of the Company's equal employment opportunity ("EEO") policy to engage in any form of harassment based on any of the above factors, including sexual harassment. If you believe someone has violated this policy or otherwise have questions regarding this policy, you may bring the matter to the attention of the HR Department. The Company will promptly investigate the facts and circumstances of any claim this policy has been violated and take appropriate corrective measures. No employee will be subject to, and PNA prohibits, any form of discipline or retaliation for reporting perceived violations of this policy, pursuing any such claim, or cooperating in any way with the investigation of such claims.

It is the responsibility of every manager, supervisor and employee to prevent and to report discrimination/harassment to the HR Department or the Equal Employment Opportunity and Affirmative Action Department ("EEO Department"). The Company expressly prohibits any form of retaliation against an employee who raises such complaints or concerns. If you

want to know more about either the Company's Equal Employment Opportunity or Affirmative Action Policies, please see your HR Department or the EEO Department (201-392-4780; eeo2@us.panasonic.com).

Reasonable Accommodations

PNA recognizes and supports its obligation to endeavor to reasonably accommodate job applicants and employees with known physical or mental disabilities who are able to perform the essential functions of the position, with or without reasonable accommodation.

Upon request, the Company will reasonably accommodate qualified individuals with a disability so they can perform the essential functions of a job, unless doing so poses a direct threat of substantial harm to employees or others or would impose an undue hardship on the Company. An applicant or employee who believes he or she needs a reasonable accommodation should discuss the need for possible accommodation with the HR Department or his or her direct supervisor. In addition, an applicant or employee who believes he or she needs a reasonable accommodation will need to complete an Accommodation Request form, a copy of which is available from the HR Department.

Policy Prohibiting Harassment

"Mutual Respect" is a core value at PNA. Therefore, the Company is committed to maintaining a work environment free of all forms of discrimination and harassment based on race, color, religion, gender, gender identity or orientation, marital status, sexual orientation, national origin, citizenship status, age, physical or mental disability, disabled veteran status, uniformed service member status, family medical history or genetic information, HIV/AIDS status or any other legally protected status. Harassing conduct is unacceptable in the workplace and in any work-related settings such as business trips and business-related social functions, regardless of whether the conduct is engaged in by a supervisor, co-worker, client, vendor, suppliers, or other third-party.

Any employees, including managers, who engage in an action or conduct determined to be harassment, which occurs at the workplace, at a PNA sponsored event or between employees and other parties with whom PNA has a business relationship, such as vendors, suppliers, and customers, will be subject to appropriate disciplinary action, up to and including termination of employment.

Actions that may constitute harassment include, but are not limited to:

- Offensive remarks, comments, jokes or slurs pertaining to an individual's race, color, religion, gender, gender identity or orientation, marital status, sexual orientation, national origin, citizenship status, age, physical or mental disability, disabled veteran status, uniformed service member status, family medical history or genetic information, HIV/AIDS status or other legally protected status;
- Offensive sexual remarks, sexual advances or requests for sexual favors regardless of the gender of the individuals involved;
- Offensive physical conduct, including touching, regardless of the gender of the individuals involved;
- Offensive pictures, drawings, photographs or other communications, including e-mail; and
- Threatening reprisals for an employee's refusal to respond to requests for sexual favors or for reporting a violation of this policy.

It is the responsibility of each employee to maintain an environment free of harassment. Harassing behavior must be reported to your HR Manager or Director of Equal Employment Opportunity and Diversity (201-392-4780). Such complaints will be promptly investigated in accordance with the Company's internal complaint process, and will be kept as confidential as possible. Retaliation against an employee or applicant because he or she reported a complaint of harassment or participated in the Company's investigation of such a complaint is prohibited.

Failure to report claims of harassment and/or retaliation prevents the Company from taking steps to remedy the problem.

Policy Prohibiting Sexual Harassment

The Company is committed to maintaining a working environment free of all forms of sexual harassment, including same-sex sexual harassment. Sexually harassing conduct is unacceptable in the workplace and in any work-related settings such as business trips and business-related social functions, regardless of whether the conduct is engaged in by a supervisor, co-worker, client, vendor, suppliers, or other third-party. Any employees, including managers, who engage in conduct determined to be sexual harassment will be subject to appropriate disciplinary action, up to and including termination of employment. Unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature constitute sexual harassment when: (i) submission of such conduct is made either explicitly or implicitly as a term or condition of an individual's employment; (ii) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individuals; or (iii) such conduct has the purpose and/or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment.

Actions, which may constitute sexual harassment under this policy, include, but are not limited to:

- Demanding or subtle pressure for sexual favors or activity;
- The explicit or implicit promise of preferential treatment with regards to an individual's employment status in return for sexual favors or activity; and
- Unsolicited verbal or physical conduct which has the purpose or effect of unreasonably interfering with work or creating an intimidating, hostile, or offensive environment (*e.g.*, deliberate, repeated, or unsolicited gestures, or physical actions of a sexual nature toward another employee, pictures or posters of a sexual nature displayed in work areas, sexual jokes, innuendoes, comments, etc.).

It is the responsibility of each employee to maintain an environment free of sexual harassment. Behaviors that you believe may be sexual harassment must be reported to your HR Manager or Director of Equal Employment Opportunity and Diversity (201-392-4780). Such complaints will be promptly investigated in accordance with the Company's internal complaint process, and will be kept as confidential as possible. Retaliation against an employee or applicant because he or she reported a complaint of sexual harassment or participated in the Company's investigation of such a complaint is prohibited.

You must cooperate in all investigations, be honest and forthcoming, and give any investigator full, accurate, timely and truthful information. Misrepresenting facts or failing to disclose facts during an investigation is prohibited and may result in disciplinary action up to and including termination of employment. You may not interfere with or obstruct an investigation conducted by the Company, any third-party on the Company's behalf or any government agency.

Your PNA HR Department

The mission of the HR Department is to attract, retain and develop a high performing and innovative workforce who achieves Company goals and objectives while making a contribution to society. To achieve this, the HR Department will serve as a bridge between the Company, leadership and employees to ensure ongoing collaboration, a positive work environment and the fostering of innovation to achieve overall Company success. Further, the HR Department is dedicated to the development and administration of best in class employment programs designed to increase PNA's effectiveness as an employer and set it apart as a premier place to work.

Some of the major services provided by the HR Department include:

- Employee Relations;
- Recruitment & Selection;

- Employee Benefits and Wellness;
- Development, promotion and enforcement of employment policies;
- Performance management and Salary Administration;
- Career development and Training;
- New Employee Orientation, Onboarding;
- Legal Compliance; and
- Safety.

The HR Department is dedicated to continuing what it believes to be an excellent employee relations program. The HR Department will do its best to maintain good working conditions, competitive wages and benefits, open communication, and employee involvement.

Over the years, PNA has earned a respected reputation in the industries in which it operates. PNA knows that its reputation is a direct result of the loyalty, commitment, and continued efforts of PNA employees. PNA and the HR Department will continue to look to PNA employees for ideas about how to improve all areas of PNA's business, such as safety, efficiency, and employee relations.

Open Door Policy

It is primarily through communication — an exchange of ideas — that PNA maintains an effective and productive work environment. Every communication effort made on your part will help you to define your objectives and to understand your role within the Company. PNA encourages you to bring comments, questions, problems, suggestions or complaints to the attention of your supervisor for a constructive discussion session, without fear of retaliation.

If you are uncomfortable discussing a problem or concern with your supervisor, you have the right to discuss the problem or concern with your Department Manager or your HR Department. If the situation requires it, your Department Manager or the HR Department may bring it to the attention of a higher level manager. PNA assures that your problems and concerns will be investigated.

Hiring

PNA takes great pride in having a staff of talented and capable individuals and is committed to a policy of staffing all open positions with the best qualified candidates, whether from inside or outside the organization, and in accordance with our EEO Policies.

Internal Career Opportunities

When possible, the Company values sourcing talent from within, so its employees leverage internal career opportunities. If you have been in your current position for at least twelve (12) months, you are encouraged to apply for open positions of a higher grade level for which you possess the required skills and feel you are qualified.

You may apply for a lateral transfer if you demonstrate it could lead to career advancement or other benefit to you and the Company. Appropriate positions, up to and including Manager, will be posted in the Careers Section of the PNA website and on Workday. In certain locations, local positions may be posted on a job opportunity board.

If you wish to apply for an open position, complete the internal application process in the Careers Section of the PNA website.

Reemployment of Former Employees

Former employees may be considered for reemployment after prior review and authorization by HR Department management. This review includes determining the reason for discontinuing prior employment, performance history and any other related employment issues.

Outside Employment

Outside or secondary employment is permitted only if the second job raises no conflict of interest issues and in no way interferes with your Company duties and responsibilities.

Getting Started

When you first begin employment with PNA, you should be aware of the following programs and standards.

Orientation

PNA's New Employee Orientation Program covers basic work rules and regulations, EEO policies, compensation practices, benefits and services, products, organizational structure, history of the Company and our business philosophy. Employees are encouraged to use the orientation as a forum through which their questions about the Company are answered.

As part of your on-the-job orientation, your supervisor will help you feel at home, meet other employees, become familiar with your work area and Company facilities and detail the process of job-specific training. Although you will receive publications and other communications from the Company, your principal source of information, help, and guidance is your supervisor. You should always feel free to speak to your supervisor when you have questions about your job, your department or the Company in general.

Your Work Schedule

You will be advised of your schedule when you begin your employment with PNA. Regular, full-time employees will normally work between thirty-five (35) and forty (40) hours a week, depending on the location and work performed.

Work Hours

Daily and weekly work schedules may be changed from time to time at the discretion of the Company to meet the varying conditions of business. Changes in work schedules will be announced as far in advance as practical. In addition, some departments may require employees to work evening and/or night shifts as well as a day shift. Weekend schedules also may be required.

The normal full-time workday provides for either a thirty (30) minute or a one (1) hour unpaid lunch break, depending on your location and work schedule. You may also take a paid fifteen (15) minute break in the morning and in the afternoon.

Overtime

PNA complies with federal, state and local law providing for the payment of overtime compensation. Under certain circumstances, non-exempt, hourly employees may be eligible for overtime compensation.

If you are a non-exempt employee, your overtime must be authorized in advance by your supervisor. Non-exempt employees are not permitted to work any overtime not specifically requested and authorized in advance and approved by their supervisor on their timesheet. Employees who work overtime without prior advanced approval from their supervisor may be subject to discipline up to and including termination. Exempt employees are not eligible for overtime pay.

California Working Hours

California non-exempt employees who work overtime are paid 1½ times the normal hourly rate after working 8 hours and 2 times the normal hourly rate after working 12 hours on a work day. Exempt employees are not eligible for overtime pay.

Non-exempt employees who work overtime are paid 1½ times the normal hourly rate, after working forty (40) hours (see note on applicability to California) in a payroll week (in most locations, Monday through Sunday). Double the normal hourly rate is paid for all hours worked on the seventh consecutive workday of the payroll week. Non-exempt employees who work on a scheduled holiday will receive holiday pay (at your regular rate) and regular pay for regularly scheduled work hours and 1 ½ times your normal hourly rate for hours worked beyond those of a regular workday. For the purpose of calculating overtime, only hours worked will count towards an employee's forty (40) hours.

Recording of Work Hours

The Company must comply with applicable laws requiring records to be maintained of the hours worked by non-exempt employees. To ensure accurate records are kept of hours worked (including overtime hours, where applicable), and of any leave time taken, employees are required to record time worked and absences on the Company's official time record, if provided. The time record also ensures that employees are paid in a timely manner.

The time record should be completed daily and should include the times: (i) you begin and end work; (ii) you begin and end any off-duty meal breaks; and (iii) you begin and end any other work periods throughout the day. After reviewing the time record and ensuring its accuracy, your supervisor will approve it for payroll processing.

Please ensure actual hours worked and taken off are recorded accurately, and submitted in a timely manner. Falsification of a time record is a breach of Company policy and will result in disciplinary action, up to and including termination of employment.

Deductions—Exempt Employees

Salaried-exempt employees receive a predetermined amount of pay for each scheduled pay period. The salary is paid to cover *all* of the work the employee might be called upon to do — not just the "expected," "regular," "scheduled," "normal" or "typical" amount of work.

Adjustments to an exempt employee's wages are permitted only in very limited circumstances that are defined by applicable federal (*e.g.*, the Fair Labor Standards Act ("FLSA")) and state law. A salaried-exempt employee will receive, subject to these limited circumstances, the full salary for any scheduled work week in which the employee performs any work, without regards to the number of days or hours worked.

The Company prohibits any other kind of impermissible salary reductions based on the quantity or quality of work performed (*e.g.*, reductions other than those described as permissible deductions by the FLSA and state law).

If a salaried-exempt employee receives a salary deduction and believes the deduction violates this policy, the employee is expected to promptly report his/her concern to the HR Department. The employee will not be retaliated against for making such a complaint. Reports of improper deductions will be promptly reviewed by the HR Department. If it is determined that an improper deduction has occurred, the employee will be promptly reimbursed for any improper deduction made.

If employees have any questions regarding this Company policy, or would like information regarding permissible deductions, please contact the HR Department or Employee Services (877-688-2373).

Attendance and Punctuality

For your department to run smoothly and efficiently, it is important that you report to work promptly every day (unless you are ill or have prior approval to be absent from work). If you cannot report to work because of illness, inclement weather or an emergency, you must notify your supervisor by telephone no later than thirty (30) minutes after your regularly scheduled starting time (or as soon as practical, in an emergency). You are required to notify your supervisor each day you are absent unless on an approved, continuous leave of absence. In situations of tardiness, you should report immediately to your supervisor upon your late arrival. If your absences and/or lateness become chronic and excessive, it may result in disciplinary action, up to and including termination of employment. This includes tardiness when returning to work after any breaks.

Employment of Relatives

The Company prides itself on hiring the best and most appropriate people for available positions. While the hiring of immediate family (*i.e.*, spouse, children, parents, grandparents, siblings, same sex and domestic partner and such relatives of the employee's spouse) is permissible, all potential and actual conflicts of interest must be avoided. If an immediate family member is hired, no direct or indirect reporting relationship with the current PNA employee may occur. This policy also applies to individuals who are either contractors or hired by third parties (*e.g.*, non-employee workers, temporary staffing agency employees) and assigned to work at PNA.

In addition, the immediate family of a director or of a higher level employee will not be considered for employment without prior approval of PNA's Chief Executive Officer.

There may be situations when individuals who are already PNA employees become immediate family as defined in this policy. These individuals can continue their employment provided none of the above conditions exist. When any of the above conditions exist, PNA will attempt to find a viable solution (*e.g.*, another position at PNA). PNA reserves the right to restrict hiring and placement of other relatives not defined above (*e.g.*, cousins, aunts, uncles, etc.) if there is a reasonable concern that a conflict of interest may exist.

Compensation Practices

This section provides you with details about the PNA's compensation practices, including classification of employees, pay practices, the Salary Administration Program and performance appraisals.

Employee Classifications

PNA classifies employees to ensure compliance with federal and state regulations and to determine participation in Company-sponsored benefits. The Company classifies employees as follows:

- Full-time employees: employees hired by the Company to work the Company's normal, full-time, between 35 and 40) hour work week (depending on the location and the work performed) on a regular basis;
- Part-time employees: employees hired by the Company to work on a schedule less than that of regular, full-time employees;
- Temporary or seasonal employees: employees hired by the Company on a temporary or seasonal basis; and
- Other: student co-ops, interns and other casual employees hired by the Company.

The Company also classifies employees as exempt or non-exempt as follows:

- Non-exempt employees: employees who are required to fill out a time sheet and are eligible for overtime pay under the FLSA and any applicable state laws. Non-exempt employees are entitled to an overtime premium for overtime work in accordance with federal and state law; and
- Exempt employees: salaried employees whose work duties exempt them from the overtime provisions of the FLSA and state laws. Employees classified as exempt receive a salary which is intended to cover all hours worked. Executives, professional employees and certain employees in administrative positions typically are exempt employees.

Pay Practices

Most non-exempt employees are paid each Friday. Our payroll week for most locations begins on Monday and ends on the following Sunday. Overtime pay and other adjustments are included in the employee's regular paycheck and paid on the pay period after which they are earned. Some non-exempt employees are paid on a bi-weekly schedule. Your supervisor will inform you of the applicable pay schedule.

Most exempt employees are paid monthly on the last Friday of the month on or before the 26th of the month. Some exempt employees are paid semi-monthly. Your supervisor will inform you of the applicable pay schedule.

All required deductions, such as for federal, state and local taxes, and all authorized voluntary deductions, such as your benefit plan contributions and Credit Union, are withheld automatically from paychecks.

Direct Deposit

PNA has set up a direct deposit mechanism for deposit in up to four (4) accounts at institutions that are members of an Automated Clearinghouse. Where applicable by law, direct deposit is required. Your pay will automatically be deposited through the direct deposit program, unless your particular circumstances qualify for a live check in lieu of direct deposit. Your net pay will be credited to your account(s) as a cash deposit for immediate use. Please be advised that paystubs are available for view and print purposes through the "Pay" worklet in Workday and not mailed to employees' homes. Please contact Employee Services (877-688-2373) for more information on direct deposits.

Salary Administration Program

A priority of the Company is to attract, retain and motivate quality employees. Our Salary Administration Program is set up to help achieve this objective. The program does this by:

- Providing competitive compensation levels within budgeted guidelines;
- Evaluating each position's level and value within the Company;
- Maintaining salary ranges that are competitive within both our industry and the geographic area in which you work; and
- Providing a system of incentive reward based on the employee's performance and the success for meeting financial objectives.

Performance Appraisal

PNA seeks to schedule periodic self-appraisals and performance evaluations to give you an opportunity to discuss your work performance with your supervisor. In addition, your supervisor may give you regular input regarding your performance.

Your supervisor will meet with you to discuss your self-appraisal and your work performance in your present position. These sessions are held in order to:

- Provide you with feedback;
- Provide an opportunity for you and your supervisor to discuss accomplishment and/or challenges; and
- Plan for your future development.

Salary Adjustments

The performance appraisal is also a basis for determining potential salary adjustments.

The Company's salary administration program is designed to recognize your contributions to the Company and reward you according to your level of performance. As appropriate, the Company may also make periodic cost of living adjustments to pay. Salary adjustments are determined in accordance with established guidelines. You are encouraged to discuss any salary questions you may have with your supervisor.

Personnel and Payroll Records

In order to obtain your position, you provided the Company with a great deal of personal information, such as your address and telephone number. This information is contained in your confidential personnel file. It is important your personnel records are accurate and up-to-date. In addition, certain information is necessary to determine the amount of wage deductions for federal and state income tax. You must notify the Company of any change in your name, address, telephone number, marital status, number of dependents, or emergency contact telephone number.

Company Standards

PNA has certain expectations of employee behavior, which are outlined in the following section.

Code of Conduct

The Company takes great pride in the high standards of honesty and integrity our employees maintain. Compliance with laws, regulations, and business ethics is essential to the success of the Company and helps maintain PNA's reputation as an ethical organization. In addition to policies and procedures summarized in this section, PNA has adopted a Code of Conduct, which is posted on Workday. A copy of the Code of Conduct will also be available to employees upon request, either from management of the HR Department, and/or at computer kiosks located at PNA worksites. The Code of Conduct requires yearly testing and training. Employees without computer access may complete the required testing and training at computer kiosks located at PNA worksites or be provided appropriate written training and testing materials.

Employees are required to inform their supervisors immediately if they ever have reason to believe that PNA or any of its employees is in violation of any law, rule or regulation. If you find that it is not practical to notify your supervisor of a possible violation, you should contact the next higher level manager, the HR Department or an attorney in PNA's Legal Department. You may also file a report with the PNA Hotline. Information regarding the PNA Hotline may be found on the Company's intranet and can be accessed on the internet at www.panasonichotline.com.

On an international basis, to ensure thorough compliance with laws, regulations and business ethics, the Business Ethics Office of the Corporate Legal Affairs Division of Panasonic Corporation has established a Global Business Ethics Hotline ("Global Hotline"). This Global Hotline enables employees worldwide to notify Panasonic Corporation of suspected violations of applicable laws, regulations and business ethics. Employees may contact the Global Hotline in the following manner:

- Dedicated email: ethics@gg.jp.panasonic.com
- Dedicated Fax: +81-6-6906-1944
- Postal Mail: Corporate Business Ethics Office, Corporate Legal Affairs Division
Panasonic Corporation
1006 Kadoma, Kadoma City, Osaka 571-8501, Japan

You should feel free to use any of the above methods to report your concerns. Employees will not be retaliated against for reporting a suspected violation in good faith, even if the report turns out to be unfounded.

Conflict of Interest

The Company expects you to dedicate your efforts at work exclusively to the performance of your job and to the interests of the Company. You are expected to comply with any applicable laws and avoid any activity which conflicts with, or can give the appearance of conflict with, the Company's best interests.

It is the Company's policy that no employee may have any form of business relationship or financial or other interest (direct or indirect) with or in any entity if that relationship or interest conflicts, or even appears to conflict, with the Company's interests. This policy is based on the principle that your actions and decisions in the course of employment with the Company must, at all times, be based on only the interests of the Company. While it is not possible to list every situation that could possibly involve a conflict of interest (or the appearance of a conflict of interest), the following are examples of situations that might involve such a conflict:

- Having an employee or immediate family member with a financial or any other kind of interest (direct or indirect) in or with any supplier, customer, creditor, debtor or competitor, unless the interest is an investment of less than 5% of the securities of a company which is publicly traded and is listed on a national stock exchange or is regularly traded in a recognized over-the-counter market.
- Having an employee or immediate family member accepting any gift, gratuity, payment thing of value or service of any substantial value from any person or organization that is a supplier, customer, creditor, debtor or competitor. No employee or immediate family member shall accept any entertainment or travel from a supplier, customer, creditor, debtor or competitor, except of a nominal value on a scale that would not appear to obligate the recipient.
- Having an employee or immediate family member holding any kind of position in, or providing personal or other services (directly or indirectly) to any supplier, customer, creditor, debtor or competitor of the Company in any capacity or of any nature.
- Engaging in any outside business relationship or investment that conflicts with the Company's interests or with the employee's duties and responsibilities (such as requiring Company time or facilities to perform these duties), or which diminishes the employee's ability to give full-time attention to the employee's duties and responsibilities.
- Authorizing or permitting the undertaking of any new business relationship between any PNA Group Company and any entity in which that employee knows, or has reason to believe, that former employees or members of their immediate family are either principals or have equity interests. (For purposes of this policy, former employees mean employees whose employment with the Company terminated within two years of the proposed start of the business relationship. Principals mean persons holding key management positions. Equity ownership means direct or indirect ownership of at least five percent of the entity.)

In many situations, the question of whether there is a conflict of interest depends on the specific facts and circumstances. When you encounter a situation that could, in any possible way, be considered a conflict of interest, you should immediately inform an appropriate member of management. Management will then promptly report and review the situation with the Company's General Counsel. You may be required at any time to certify in writing your compliance with this policy.

Legal Compliance

As an employee, you are required to perform your work in strict compliance with all laws and regulations applicable to the Company's business activities. You must not take any action on the Company's behalf that you know, or should know, violates any law or regulation. If you are uncertain about whether your planned actions on behalf of the Company or the actions of any other person with whom you are working are in conformity with applicable laws or regulations, you should ask an appropriate member of management, who will review the issue with the Company's General Counsel.

Confidentiality of Information

Every employee is responsible for safeguarding from disclosure non-public information relating to the business affairs of the Company. Such information includes all non-public information relating to the business of the Company, to its employees and to its suppliers and customers, which is collected, generated or otherwise maintained by the Company, and which is not made available by the Company to third parties ("Information Assets").

Information Assets include, but are not limited to, trade secrets, proprietary information, sales performance and profitability data, cost data, business plans, marketing and pricing policies and procedures, customer lists, manufacturing "know-how" and problems relating to production or products.

As an employee, you are obligated to maintain the confidentiality of Information Assets that come to your attention in the course of your employment. You have a responsibility not to disclose such information to anyone either outside or inside

PNA, except as expressly authorized by your supervisor. You are also expected to respect the confidentiality of your former employer's proprietary information and not disclose or use such information in the course of your employment with PNA.

Your obligation to maintain the confidentiality of the Company's Information Assets continues even after your employment ends.

In order to protect the Information Assets of the Company, its suppliers, customers and other potential business partners, PNA has implemented an Information Security Management ("ISM") program. To ensure compliance with ISM, PNA issues and distributes policies and instructions to employees from time to time. Employees are expected to familiarize themselves and comply with ISM requirements. Violations of ISM requirements may result in disciplinary action, up to and including termination.

PNA strives to anticipate and maintain crisis situations in order to reduce disruption to employees and to maintain a reputation as a high quality company. To best serve these objectives, PNA will respond to inquiries from the media in a timely and professional manner only through a direct spokesperson. Any employees who are approached by the media concerning matters unrelated to employees' terms and conditions of employment, should answer any inquiries in the following manner: "I am not authorized to comment for PNA. Let me have our Corporate Communications Department contact you."

Employees are not permitted to provide or respond to requests for either oral or written references for current or former employees on behalf of PNA. All reference requests should be directed to your HR Department. In addition, requests for employment verifications are handled by and should be referred to The Work Number (www.theworknumber.com or 800.367.5690, PNA employer code: 17674).

Basic Standards of Conduct

Drugs and Alcohol in the Workplace

PNA is committed to providing a safe, healthy and productive workplace that is free from alcohol and unlawful drugs as classified under applicable federal, state and/or local law ("drug"). Employees that work while under the influence of drugs or alcohol present a hazard and safety risk to themselves, fellow employees and the public.

Employees are prohibited from reporting to work or remaining on duty after the employee has consumed alcohol or any unlawful drug as classified under local, state or federal laws in any amount that adversely affects the employee's job performance. Employees are also prohibited from consuming alcohol at any time during an employee's workday. This includes, but is not limited to, while an employee is on or off Company premises, as well as during the employee's meal and other break periods. (This prohibition does not include the authorized and reasonable consumption of alcohol by an employee of legal drinking age at functions or activities sponsored by the Company or a client. However, responsible, professional, business-like behavior is expected of employees at all times. Inappropriate, unprofessional behavior associated with alcohol consumption may result in disciplinary action, up to and including termination of employment.)

An employee taking legally prescribed drugs or over-the-counter medications will be responsible for consulting the employee's prescribing physician to ascertain whether the drug may interfere with the safe performance of the employee's job duties. If the use of a legally prescribed drug or over-the-counter medication could compromise the safety of the employee, fellow employees and the public, it is the employee's responsibility to use the appropriate personnel procedures (*e.g.*, call in sick, use leave, request change of duty, notify supervisor or HR) to avoid unsafe workplace practices. (Employees who inform their supervisor or HR should not identify the legally prescribed drug or over-the-counter medication being used or the reason for its use.) PNA may request documentation from the employee's prescribing physician affirmatively stating the prescribing physician has reviewed the employee's job duties and determined the employee can safely perform his/her job while taking the medication, prior to returning to work.

Employees may be required to submit to a drug and alcohol test if reasonable suspicion exists to indicate that their ability to perform work safely or effectively may be impaired. All drug and alcohol testing will be conducted by a state-licensed

independent testing facility, which will obtain the employee's written consent prior to testing. Tests will seek information only about the presence of drugs or alcohol and will not test for any medical condition.

PNA maintains a policy of non-discrimination and will endeavor to make reasonable accommodations to assist employees recovering from drug and/or alcohol abuse dependencies or who have a medical history which reflects treatment for drug and/or alcohol abuse. Employees are encouraged to seek assistance before their drug and/or alcohol abuse renders them unable to perform the essential functions of their job or jeopardizes the health and safety of themselves, fellow employees or the public. However, employees may not request an accommodation to avoid discipline for a policy violation.

Employees who violate this policy will be subject to appropriate disciplinary action, up to and including termination.

If you require any further information regarding this policy, please contact your HR Department.

Serious Rules Violations

PNA needs standards to guide employee behavior so everyone may work together efficiently. The Company takes a constructive approach towards employee relations so employees know what to expect and inappropriate behavior does not occur. PNA is strongly committed to providing a safe and productive work environment.

While it is neither possible nor desirable to identify every possible infraction of this policy, employees must observe reasonable standards of conduct. Some examples of misconduct include:

- Intentional misrepresentation of facts or falsification of records including, without limitations, time cards, employment applications, employment records, driving records and/or licenses, or other Company records;
- Sleeping or inattention on the job or abandoning your post without notifying to your supervisor;
- Bringing, using, or having in possession weapons or explosives into PNA facilities at any time;
- Theft, misappropriation, damage or destruction of property belonging to PNA and/or other employees;
- Provoking, instigating, threatening, or engaging in an act of violence toward another employee;
- Fighting with or attempting bodily injury to another employee while on PNA property;
- The misuse or unauthorized disclosure of business secrets or other non-public proprietary Company information, including information regarding business partners, vendors and customers;
- Poor attitude, insubordination, or disobedience to proper authority;
- Drinking, using, selling or possessing drugs or alcohol while on Company premises, or reporting for work or working under the influence of drugs or alcohol;
- Engaging in sexual harassment toward any employee, supplier, or customer;
- Entering or leaving Company property without permission;
- Horseplay, practical jokes or other types of disorderly conduct which may endanger the well-being of others; and
- Failure to immediately report a work-related injury and/or accident to your immediate supervisor.

These standards do not attempt to set forth all of the standards of conduct for employees. Simply because certain behavior is not mentioned in the rules does not mean that such conduct is proper or permitted. Employees who violate this policy will be subject to appropriate disciplinary action, up to and including termination of employment.

Workplace Violence Policy

PNA is committed to maintaining a safe work environment. The Company will not tolerate any conduct that threatens, intimidates or coerces an employee, customer or member of the public at any time, including off-duty periods. Additionally, firearms, weapons and other dangerous or hazardous devices or substances are strictly prohibited from PNA facilities.

All suspicious individuals or activities, including threats of violence, should be immediately reported to your supervisor or any other member of management. This includes threats by employees, customers, vendors or other members of the public. Employees should not attempt to intercede or otherwise become involved with any actual or potentially intimidating, harassing or violent situation.

Employees are encouraged to bring their disputes or differences with other employees to the attention of their supervisor or the HR Department. All reports of actual or threatened violence, as well as suspicious individuals or activities, will be promptly and thoroughly investigated. The identity of the individual making a report will be protected to the extent possible. In order to maintain workplace safety and the integrity of its investigation, PNA may suspend employees, with or without pay, pending completion of an investigation.

Any employee determined to have participated in any threatened or actual violence, or conduct that violates these guidelines, will be subject to disciplinary action, up to and including termination.

Workplace Searches

Lockers, offices, desks, computers, etc. are provided to employees are Company property and may be searched at any time whether or not the employee is present.

If the Company has reasonable grounds for suspecting that an employee is involved in work-related misconduct or non-work-related activities, then the Company may conduct a workplace search.

A search does not imply, nor is it an accusation, that an employee is involved in wrong-doing. A search simply ensures the safety and well-being of all PNA employees.

Employee Communications

From time to time, PNA may post newsletters and announcements on the Company intranet to keep employees informed about significant events within the Company. Periodically, there are special communication campaigns conducted to inform employees of major changes within the Company. The purpose of these communications is to keep employees fully informed of matters that are important to both employees and PNA.

Bulletin Boards/Solicitation

Within PNA facilities, bulletin boards are installed to post required federal, state and/or local postings, Company notices and job postings. These bulletin boards are provided as a tool to enhance communication within the Company and are not available for personal employee postings. Please review the bulletin boards frequently to keep up with current activities. Do not post or remove any material from the bulletin boards.

As part of maintaining a proper business environment and preventing interference with work and the privacy of others, it is Company policy to prohibit the distribution paper literature in work areas and to prohibit the solicitation and distribution paper literature during employees' working time. "Working time" is the time an employee is engaged or should be

engaged in performing his/her work tasks for PNA. Solicitation or distribution of any kind by non-employees on Company premises is prohibited at all times. Any exceptions to this policy must be approved and authorized by the Head of Human Resources.

Nothing contained in this policy or elsewhere is intended to prohibit communications regarding wages, terms or conditions of employment, or that otherwise are legally protected under the National Labor Relations Act ("NLRA") or any applicable federal or state law

Volunteer Activities

In keeping with PNA's goal to support volunteer activities that contribute to the community, the Company may sponsor or participate in a variety of charitable activities or events. At times, some of these events may require volunteers during work hours. Employees, in good standing with the Company, may participate in such activities or events with advance approval from their managers. For more information on volunteer opportunities, please contact a member of the HR Department.

Emergency Closing

On occasion, severe weather or other emergency conditions may make it necessary to close a Company facility. If this happens during normal work hours, management will make an announcement of the closing.

If you believe a Company facility may be closed due to emergency weather conditions, you may call the main facility number to learn of a facility closing or late opening. (Some Company facilities use special emergency phone numbers for this type of information.) You should be familiar with policies and procedures of the Company facility at which you are employed. Check with your HR Department or Employee Services (877-688-2373) for further information on emergency closings.

Personal Appearance and Demeanor

The way you behave influences the opinion others form of you and the Company. You are, therefore, required to behave in a professional, businesslike manner. Remember to conduct yourself at all times in a way that best represents both you and the Company. Your appearance at work also influences the opinion others form of you and the Company. Please use good judgment in your choice of work clothes and dress in appropriate attire, which may vary by Company facility and business function. Your supervisor will inform you of the type of attire required. Also, remember to keep your work environment clean and orderly.

Personal Telephone Calls/E-Communications

The Company discourages making and/or receiving personal telephone calls during business hours, as it is a distraction from your job responsibilities and ties up communication lines that may be needed to conduct business. Occasions may arise when you may need to make or receive a personal call. At these times, PNA asks that you keep these calls as brief as possible so as not to interfere with work. Where other means of communication, including e-mail, internet, etc., are made available to you, they are for use as business tools and not for personal reasons.

PNA provides its employees access to electronic communication systems and related devices and software to further the Company's business interests. Use of these systems and related devices and software are governed by PNA's Electronic Communications Access and Usage Policy and related policies that are available on the Company's website. A summary of commonly-referenced provisions of the Electronic Communications Access and Usage Policy is provided below:

Access and use should be restricted to business (i.e., job-related) needs during working time. Limited personal use of e-mail, internet

and telephones is permitted during non-working time, if it otherwise complies with this Policy and does not interfere with business use or overburden Company server(s). They may be used for incidental personal reasons such as accessing the Employee Self-Service system, checking www.401k.com, checking traffic and weather conditions and communicating with family members in emergency situations.

Employees should have no expectation that any communications utilizing the Company's electronic communications systems is private. All such communications and usage, whether of a personal or business nature, may be monitored, retained and used by the Company at any time for any reason.

Electronic communications, like e-mail, may be more permanent and readily available to people than other forms of communication. Reasonable precautions should be taken before electronic communication tools are used to send confidential or sensitive information.

The electronic communications systems may not be used for transmitting or receiving offensive, embarrassing, inflammatory, abusive or inappropriate messages to co-workers, clients or competitors, including anything in violation of federal, state and/or local laws, with sexual content or that in any way is threatening, offensive or harassing relating to race, color, religion, gender, gender identity or orientation, marital status, sexual orientation, national origin, age, physical or mental disability, disabled veteran status, uniformed service member status, family medical history or genetic information, HIV/AIDS status or other legally protected status.

Employees utilizing the electronic communication systems and related devices must familiarize themselves with the policy and comply with it. Continued use of the electronic communications systems and related devices shall be deemed to constitute acceptance of all of the terms and conditions of the policy, of any subsequent changes to the policy and of any procedures implemented in accordance with the policy. Further information on the policy may be obtained from the Company intranet or the HR Department.

Nothing contained in this policy or elsewhere is intended to prohibit communications regarding wages, terms or conditions of employment, or that otherwise are legally protected under the NLRA or any applicable federal or state law.

Social Networking/Blogging

PNA recognizes that social networking (*i.e.*, personal websites, blogs, Facebook, Twitter, Instagram, LinkedIn, Myspace, online group discussions, text messaging, message boards, chat rooms, etc.) are used by many of our employees. PNA respects the right of employees to maintain a blog or post a comment on social networking sites. Social media use for authorized Company business purposes is addressed in the Electronic Communications Access and Usage Policy and should be discussed with your supervisor. For copies of both policies, you should refer to the Social Networking & Blogging Policy located in the HR, Policies & Procedures section of the Company intranet.

In order to protect the Company's interests and ensure employees focus on their job duties, employees must adhere to the following rules:

- You should always follow the Company's Code of Conduct. In particular, employees should ensure their comments about PNA and its products are truthful, accurate, can be substantiated, and avoid statements about individuals that would violate PNA's workplace policies against discrimination, harassment, or hostility on account of age, race, religion, sex, ethnicity, nationality, disability, or any other protected status, class or characteristic;
- You must comply with PNA's Confidentiality Policy and must not disclose or speculate regarding PNA or third party confidential or otherwise non-public financial, technical or other business information, such as the following confidential, proprietary and/or trade secret information: production schedules, customer and marketing data, product launch dates, technical specifications, health or credit information of individuals, company reorganizations, source

codes, product, machine and process developments, whether patentable or not patentable, manufacturing “know-how” and specifications, cost and pricing practices, customer lists, records of customers’ requirements and usages or financial records;

- You must not represent yourselves as communicating on behalf of PNA unless you are expressly authorized to do so. Express only your personal opinions. If PNA is a subject of the content you are creating, be clear and open about the fact you have a work relationship with the Company and your views do not represent those of PNA or its business associates. In that regard, PNA recommends including the following disclaimer: “The postings on this site are my own and do not necessarily reflect the views of PNA”;
- You must not post or display comments that are vulgar, obscene, threatening, intimidating, harassing, retaliatory or in violation of PNA’s policies against discrimination, harassment or hostility;
- You should not disclose or post any privileged communications that are by, to or from PNA lawyers;
- You should use your best judgment when providing on-line job references for current or former PNA employees. Such a reference could be interpreted to represent the Company’s position rather than your own. For this reason, employees must review any job reference with HR prior to its posting; and
- Above all, you should exercise common sense and good judgment in using social media.

You may be required to temporarily or permanently suspend posted communications if PNA determines this is necessary to ensure compliance with legal requirements.

Nothing contained in this policy or elsewhere is intended to prohibit communications regarding terms and conditions of employment, or that otherwise are legally protected under the NLRA or any applicable federal or state law.

Safety and Health

Your safety and health while you are at work are important to PNA. The following policies are in place to protect you and your coworkers while on the job.

Safety

Safety at PNA is everyone’s responsibility. It is the responsibility of each employee to ensure his/her conduct, work methods and work environment do not create safety hazards. Additionally, all employees shall immediately report any hazardous conditions, equipment or unsafe practices to their supervisor. Please familiarize yourself with applicable safety procedures for your job and location. Your supervisor or your HR Department can assist you if you have any safety concerns.

If you are injured or become ill on the job, you must immediately report the incident to your supervisor and your HR Department or Health Center. Additionally, you may be required to participate with an accident investigation. The purpose of the investigation is to find ways to correct the hazard and make the work place safer.

Workers’ Compensation Notice

Accidental injuries which occur during working hours or conditions caused by work activities are covered under PNA’s Workers’ Compensation Policy, which is paid for by the Company. The policy provides insurance for the payment of medical expenses and weekly compensation payments during the period of an employee’s work-related injury or illness. Workers’ Compensation is solely a monetary benefit and does not provide for a leave of absence.

In the event you are injured while at work, the following steps must be followed:

- Seek immediate medical attention. For minor work-related injuries at facilities with a medical clinic, initial treatment must be through the on-site health clinic. In the event of a serious injury or emergency, supervisors

may call 911 for paramedic or ambulatory assistance and then inform the on-site clinic as soon as possible after placing the call. Additional treatment with outside healthcare providers must be directed and approved through the on-site clinic;

- You must contact your supervisor to make them aware of the situation and have them assist in any way needed. The supervisor must prepare and submit an accident report to the HR Department;
- **You must contact the HR Department within twenty-four (24) hours of the occurrence of an accident so that a report of injury can be completed. Any forms or paperwork received from the treating physician must be turned in to the HR Department;**
- If an injury has placed you under work restriction or unable to work, you must inform your supervisor and the HR Department. If you are unable to work for a period of time, it is your responsibility to contact your supervisor or the HR Department on a weekly basis as to the progress to recovery and plans to return to work. PNA will provide light duty assignment to an employee on Worker's Compensation restrictions as available; and
- Post-Accident drug screens will be administered following all work-related injuries, and alcohol screens may be administered when appropriate. Please refer to the Company policy addressing drugs and alcohol in the workplace for additional information.

Failure to follow these steps may affect your ability to receive Workers' Compensation benefits.

Identification Badges

To ensure proper security for PNA facilities, the Company issues employees identification badges, which must be worn and visible at all times while on Company premises.

Visitor and temporary badges will be issued to all business and personal guests, as well as to temporary agency employees and other non-employee workers. All visitors and non-employee workers are expected to wear the badge at all times while on Company premises. If you see someone on Company premises without an identification badge, report it to a security officer.

Visitors

For security reasons, all visitors must identify themselves, sign in with reception or security and be escorted by a PNA employee while on Company premises. Because visits by family and friends during working hours can be disruptive, such visits are discouraged and will be regulated.

Removing Property from Company Premises

If you or a visitor needs to remove packages, products or equipment from the Company premises, you may need to obtain and show a property pass or a purchase receipt. All packages, parcels, briefcases and other portable items are subject to inspection.

Protecting Your Personal Property

Safeguarding your personal property, such as cash, handbags or personal cars, is your responsibility, even while on Company premises and during business travel. PNA does not carry insurance on employees' personal items, so you must use care and good judgment regarding the personal property you bring to work.

Before leaving at the end of your workday, you should lock all files and cabinets and clear all confidential or sensitive work materials from desk surfaces. PNA maintains the right to inspect all desks, cabinets, computer files and other similar Company property.

Smoking

PNA complies with all applicable federal, state and local laws with respect to smoking in the workplace. The use of tobacco (*i.e.*, smoking, chewing tobacco, e-cigarettes) is not allowed inside Company facilities. All Company facilities will have designated outdoor smoking areas. Please do not smoke near the employee entrance out of respect for employees who do not smoke and comply with all postings regarding designated smoking areas.

Electronic Recording

The use of tape or digital recorders, cameras, or other recording devices, whether audio or video, anywhere on Company property during working time, including Company meetings, is strictly prohibited unless the device was provided to you by the Company and the specific use was approved in advance by senior management.

Life Events

IN THE EVENT THAT:	YOU NEED TO:	FOR MORE INFORMATION:
YOU ARE HIRED AS A PNA EMPLOYEE OR AS AN EMPLOYEE OF A PARTICIPATING EMPLOYER	<ul style="list-style-type: none"> ▪ Review the health & welfare plans available to determine which plans and options best meet your needs for coverage. ▪ Enroll yourself and applicable family members within thirty (30) days your date of hire. ▪ Look for the PNA Retirement Savings and Investment Plan ("PRSIP") enrollment kit mailed by Fidelity to new employees. Read the information in this kit and make your PRSIP election. ▪ Submit your completed PRSIP Beneficiary Designation form to Fidelity. 	<ul style="list-style-type: none"> ▪ Read the Benefits Handbook, accessible through the Benefits worklet on Workday, for information about your plans and other benefit programs. ▪ Contact Employee Services (877-688-2373) if you have questions.
YOU GET MARRIED OR ENTER INTO A SAME-SEX DOMESTIC PARTNER RELATIONSHIP	<ul style="list-style-type: none"> ▪ Review your health care coverage. You may want to add your spouse/domestic partner to your medical, dental and/or vision care plans. Contact Employee Services (877-688-2373) within thirty (30) calendar days from the date of the event if you want to change your coverage category. ▪ Contact Employee Services (877-688-2373) to update your dependent information, any name or address changes and other personal information. ▪ Check your Health Care Flexible Spending Account and Dependent Care Flexible Spending Account ("FSA") participation. Do you need to open an account or increase or decrease your contributions? Be sure to make any changes within thirty (30) days of the event. ▪ Determine if you need to adjust your income tax withholdings. ▪ Review your life insurance coverage, including spouse/domestic partner and child life. ▪ *Please note: beneficiary changes may be made at any time during the year.* 	<ul style="list-style-type: none"> ▪ Read the Benefits Handbook, accessible through the Benefits worklet on Workday, for information about your plans and other benefit programs. ▪ Read about the rules for "Changes In Your Life" on the Benefits website, accessible through the Benefits worklet on Workday. ▪ Contact Employee Services (877-688-2373)(option 1) for any changes you need to make in your coverage.

IN THE EVENT THAT:	YOU NEED TO:	FOR MORE INFORMATION:
YOU HAVE A BABY OR ADOPT A CHILD	<ul style="list-style-type: none"> Review your health care coverage. You may want to add your child to your medical, dental and vision care plans. Contact Employee Services (877-688-2373) within thirty (30) days from the date of the event if you want to change your coverage category. Check your participation in the FSA. You have thirty (30) days from the date of the birth/adoption to open an account or increase your contribution to either or both accounts (Health Care or Dependent Day Care). Review your life insurance coverage, including spouse/domestic partner and child life. *Please note: beneficiary changes may be made at any time during the year.* 	<ul style="list-style-type: none"> Read the Benefits Handbook, accessible through the Benefits worklet on Workday, for information about your plans and other benefit programs. Read about the rules for "Changes In Your Life" on the Benefits website, accessible through the Benefits worklet on Workday. Read the "Leaves of Absence" section in the Employee Handbook. Read the Benefits Handbook, accessible through the Benefits worklet on Workday, for information about your income protection plans.
YOUR CHILD BECOMES INELIGIBLE FOR HEALTH CARE COVERAGE	<ul style="list-style-type: none"> Contact Employee Services (877-688-2373) within sixty (60) calendar days of the event if you want to extend medical, dental and/or vision care coverage for your dependent under COBRA. (If your child is handicapped, you may continue to cover the child beyond age twenty-six (26) under your employee plan, providing certain criteria are met. Contact Employee Services (877-688-2373) to discuss.) If you participate in an HMO, coverage may be available to dependent children over age twenty-six (26) in certain situations. Please contact your HMO to determine if this extended coverage applies. 	<ul style="list-style-type: none"> Read the Benefits Handbook, accessible through the Benefits worklet on Workday, for more about continuation of coverage (<i>i.e.</i>, COBRA).
YOU BECOME LEGALLY SEPARATED OR DIVORCED FROM YOUR SPOUSE OR SAME-SEX DOMESTIC PARTNER	<ul style="list-style-type: none"> Contact Employee Services (877-688-2373) to update your dependent information, any name or address changes and other personal information. If you intend to return to your maiden name as the result of a divorce, you are required to present a new Social Security card with your maiden name in order to make this change. Determine whether you need to change your health care coverage, your FSA deductions, your short-term disability, long-term care coverage or your life insurance coverage. Contact Employee Services at 	<ul style="list-style-type: none"> Read the Benefits Handbook, accessible through the Benefits worklet on Workday, for more about continuation of coverage (<i>i.e.</i>, COBRA).

IN THE EVENT THAT:	YOU NEED TO:	FOR MORE INFORMATION:
	<p>(877-688-2373) within thirty (30) calendar days of the event to make any changes.</p> <ul style="list-style-type: none"> ▪ Contact Employee Services (877-688-2373) if your spouse/domestic partner and/or dependents are eligible to continue any medical, dental and/or vision care under COBRA or Employee Assistance Program ("EAP") coverage they were enrolled in prior to the divorce. ▪ Review your life insurance coverage, including spouse/domestic partner and child life. ▪ Review your 401K Beneficiary with Fidelity ▪ *Please note: beneficiary changes may be made at any time during the year.* ▪ Determine if you need to adjust your income tax withholdings. 	
<p>YOU CHANGE PAY STATUS (FOR EXAMPLE, FROM NON-EXEMPT TO EXEMPT) OR YOUR SALARY INCREASES</p>	<ul style="list-style-type: none"> ▪ Review the eligibility requirements of all your benefit plans to see if your change in status has made you eligible (or ineligible) for any coverage. ▪ Review your life insurance coverage, including spouse/domestic partner and child life. ▪ *Please note: beneficiary changes may be made at any time during the year.* ▪ You may be eligible to change your FSA Dependent Care Contributions. 	<ul style="list-style-type: none"> ▪ Contact Employee Services (877-688-2373) if you would like to make any changes.
<p>YOU ARE SICK OR INJURED AND YOUR DOCTOR SAYS YOU'LL BE UNABLE TO WORK</p>	<ul style="list-style-type: none"> ▪ For absences of more than three (3) consecutive business days, you need to apply for a medical leave under the PNA Leave of Absence Policy and the Family and Medical Leave Act ("FMLA"). For information on applying for a leave, please contact the HR Department or Employee Services (877-688-2373). ▪ Review your coverage under state-mandated disability insurance ("SDI"), Short-Term Disability ("STD") or the coverage available through the private STD plan if you have so elected. 	<ul style="list-style-type: none"> • Read the Benefits Handbook, accessible through the Benefits worklet on Workday, for more about income protection plans.

IN THE EVENT THAT:	YOU NEED TO:	FOR MORE INFORMATION:
<p>ONE OF YOUR COVERED FAMILY MEMBERS DIES</p>	<ul style="list-style-type: none"> ▪ Contact your supervisor to request bereavement leave for the death of a family member. ▪ Review your benefit coverage to ensure you are still enrolled for the appropriate level of coverage. ▪ Check your participation in your FSA, long-term disability and the survivor benefits program to see if you need to change your contributions because of the death. Contact Employee Services (877-688-2373) within thirty (30) calendar days of the event to make any changes. ▪ Review your life insurance coverage, including spouse/domestic partner and child life. ▪ *Please note: beneficiary changes may be made at any time during the year.* ▪ Determine if you need to adjust your income tax withholdings. ▪ If one of your covered family members dies, contact Employee Services (877-688-2373) to initiate a life insurance claim by submitting an original death certificate with a raised seal. 	<ul style="list-style-type: none"> ▪ Read the Benefits Handbook, accessible through the Benefits worklet on Workday, for more about your benefits. ▪ Read the "Bereavement Leave" section in the Employee Handbook for information about leave in the event of a death in the family.
<p>YOU ARE PLANNING YOUR FINANCIAL FUTURE</p>	<ul style="list-style-type: none"> ▪ Develop your short and long-range goals (<i>e.g.</i>, saving for a new home, car, your children's education or retirement). ▪ Get to know your Company benefits so you can make the most of the many advantages our program offers. For example, review the summary for PRSIP, and take into consideration the tax advantages of the FSA. ▪ Periodically review your life insurance needs and update your coverage during the annual open enrollment period, if necessary. ▪ Seek outside advice for updating your last will and testament and determining the tax implications of your savings and retirement decisions. 	<ul style="list-style-type: none"> ▪ Contact the Social Security Administration for information about your Social Security benefits.

IN THE EVENT THAT:	YOU NEED TO:	FOR MORE INFORMATION:
<p>YOU ARE CONSIDERING RETIREMENT</p>	<ul style="list-style-type: none"> ▪ Notify the HR Department and PNA Management three (3) months prior to your planned retirement date. ▪ Review your sources of retirement income, such as your PRSIP (and any other Company-sponsored retirement programs) and Social Security. Begin pre-retirement planning. ▪ Contact the PNA Financial Benefits Department (201-348-7873) ninety (90) calendar days in advance of the date you elected to retire. (If you were hired before April 1, 1997, the Financial Benefits Department will send you a personalized benefit determination outlining your estimated pension payments at retirement.) ▪ Start organizing your personal documentation, such as your birth certificate, marriage certificate and your dependents' birth certificates. ▪ Call Social Security approximately three (3) months before your eligibility date for information on applying for government benefits. ▪ Think about: (i) how and when you want to receive pension payments if you were hired before April 1, 1997; (ii) how you want to handle your PRSIP account balances; (iii) whether you need to continue health care coverage for your dependents under COBRA, if eligible; (iv) whether you want to purchase Panasonic Post-Employment Medical Option ("PEMO") coverage as an alternative to COBRA (if eligible); and (v) whether you want to convert your life insurance to an individual policy once your group coverage ends. 	<ul style="list-style-type: none"> ▪ Read the PRSIP Summary Plan Description available in the Benefits booklet on Workday. ▪ Call Social Security (800-772-1213). ▪ Contact the HR Department.
<p>YOU TAKE A LEAVE OF ABSENCE</p>	<ul style="list-style-type: none"> ▪ Determine how your benefit coverage may be continued based on the type of leave you take. ▪ Contact Employee Services (877-688-2373). 	<ul style="list-style-type: none"> ▪ Read the "Leaves of Absence" section in the Employee Handbook for more information. ▪ Contact the HR Department or Employee Services (877-688-2373) if you have questions about continued coverage if you take a leave of absence.

IN THE EVENT THAT:	YOU NEED TO:	FOR MORE INFORMATION:
YOUR EMPLOYMENT IS TERMINATED	<ul style="list-style-type: none"> ▪ Contact the HR Department or Employee Services (877-688-2373) to find out how your benefits will be affected. ▪ Check into continuing medical, dental, vision care, and EAP coverage as well as FSA coverage for you and your dependents under COBRA. ▪ Decide if you want to convert all or part of your life insurance coverage to an individual policy once your group coverage ends. ▪ Decide how you want to handle your PRSIP account balances. ▪ Your FSA contributions will stop unless continued under COBRA. You may submit claims for eligible expenses incurred through the date of termination. 	<ul style="list-style-type: none"> ▪ Read the Benefits Handbook, accessible through the Benefit worklet on Workday, for more information about what happens to your benefits if you terminate employment. ▪ Refer to the Benefits Handbook, accessible through the Benefit worklet on Workday, for more information about continuing your coverage under (<i>i.e.</i>, COBRA). ▪ Read the PRSIP Summary Plan Description for information about a distribution from this plan available with the Benefits worklet on Workday. ▪ Read the Benefits Handbook, accessible through the Benefit worklet on Workday, for more information about filing FSA claims.
YOU DIE	<ul style="list-style-type: none"> • Your survivors need to contact the HR Department or Employee Services (877-688-2373) and provide an original copy of your death certificate, with a raised seal, as soon as possible. Your surviving dependents may continue medical, dental, vision care and EAP coverage for a period of thirty-six (36) months through COBRA. (Applicable medical and dental coverage will be paid for by the Company for the first six (6) months. ▪ The beneficiary of your PRSIP account balances will need to decide how to handle said account balances. ▪ At the end of the month of the employee's death, the then surviving eligible dependents will need to consider COBRA continuation coverage and enroll in COBRA as the benefit ends. 	<ul style="list-style-type: none"> • Read the Benefits Handbook, accessible through the Benefits worklet on Workday, for more about Survivor Benefits.

IN THE EVENT THAT:	YOU NEED TO:	FOR MORE INFORMATION:
	<ul style="list-style-type: none">• If you were hired before April 1, 1997 and were eligible to receive a pension, your spouse will need to provide the HR Department with the following documents: (i) a certified copy of your death certificate; (ii) your birth certificate; (iii) your spouse's birth certificate; (iv) a copy of your marriage certificate; and (v) Social Security cards or a driver's license (to verify Social Security numbers). The HR Department will prepare the necessary paperwork for your beneficiary.	

Time Away From Work

PNA believes that providing you with time free from the responsibilities of work benefits everyone. There will also be times when you cannot be at work due to personal reasons or civic responsibilities, such as the death of a family member or jury service. The following benefits add value by giving you flexibility to schedule your time away from work when it is most convenient or when you need it most. The benefits described in this section apply to regular full-time employees, except where specifically stated otherwise.

Personal

After three (3) months of continuous employment, full-time employees will begin to accrue personal days at a rate of two (2) personal days per year. With management approval, an employee may take personal days the employee is scheduled to earn prior the end of the calendar year before the personal days are actually earned and accrued after three (3) months of continuous employment.

Personal days begin to accrue on January 1st of each calendar year and may be taken by an employee at any time during the year in which they are being earned. Employees will be permitted to "carry over" any accrued unused personal days, to a maximum accrual of four (4) days. If at any time during the calendar year, an employee's accrued unused personal days' benefit (carryover and current year's earned benefit) reaches four (4) days, the employee will not earn or accrue any additional personal days until the employee has used part or all of the accrued benefit. Upon termination, employees will receive payment for any accrued unused personal days, up to the maximum accrual of four (4) days.

Holidays

Full-time employees are eligible on date of hire for twelve (12) paid holidays per year.

Vacation

Each regular full-time employee is eligible to earn and accrue paid vacation benefits beginning with the 1st day of the calendar month after the employee's date of hire pursuant to the following schedule:

LENGTH OF SERVICE	AMOUNT OF EARNED VACATION
During the remainder of the calendar year of hire	One (1) work day per calendar month
In each subsequent calendar year prior to the calendar year in which the employee is scheduled to reach his/her 5 th employment anniversary	Twelve (12) work days in a twelve (12) month period
Beginning with the calendar year in which the employee is scheduled to reach his/her 5 th employment anniversary	Fifteen (15) work days in a twelve (12) month period
Beginning with the calendar year in which the employee is scheduled to reach his/her 10 th employment anniversary	Twenty (20) work days in a twelve (12) month period

Carryover and Maximum Accrual

At the end of a calendar year, an employee may carryover accrued unused vacation days at a maximum rate of double the employee's current annual vacation allowance. Examples of an employee's maximum vacation accrual is as follows:

- An employee may accrue a maximum of twenty-four (24) vacation days prior to January 1st of the calendar year in which the employee is scheduled to reach his/her 5th employment anniversary.
- An employee may accrue a maximum of thirty (30) vacation days beginning January 1st of the calendar year in which the employee is scheduled to reach his/her 5th employment anniversary.
- An employee may accrue a maximum of forty (40) vacation days beginning January 1st of the calendar year in which the employee is scheduled to reach his/her 10th employment anniversary.

Once an employee reaches the applicable maximum vacation accrual, all further earnings and accruals will cease. Vacation accruals will recommence after an employee's accrued unused vacation has dropped below the maximum accrual level.

Taking Vacation

With management approval, an employee may take vacation before it actually is earned and accrued, in accordance with the following provisions:

- An employee may take the vacation the employee is scheduled to earn in the remainder of that calendar year beginning with the first day of the calendar month after his/her date of hire.
- An employee may take the vacation that the employee has accrued to date, plus the vacation the employee is scheduled to earn in the remainder of the calendar year in which the vacation is taken beginning January 1st of each subsequent calendar year.
- Any vacation benefit taken shall first be applied to, and reduce, an employee's accrued vacation amount. The vacation benefit taken will then be applied against vacation to be earned in the remainder the calendar year.

Any vacation taken before it actually is earned and accrued is considered to be an advance on future compensation. If an employee's employment ends before vacation taken by the employee is earned and accrued, the employee will be required to repay the advanced compensation. To the extent permissible under applicable law, the amount of the advance will be deducted from the employee's final paycheck and the employee will be responsible for repaying any additional amount to the Company.

Termination of Employment

Upon termination of employment with PNA, employees will receive payment for any accrued unused vacation, up to the maximum accrual stated above.

Additional Information

Vacation is paid at the employee's regular base rate of pay and on the normal payroll cycle. Vacation time will not be paid during employment in lieu of an employee taking vacation time off. Exempt employees must take vacation in a minimum of half-day increments. Non-exempt employees must take vacation in minimum increments of a quarter hour.

The scheduling of vacation time ordinarily must be requested in advance and approved by an employee's supervisor, with consideration to the department's workload, at least thirty (30) calendar days (and no later than two (2) weeks) before the first day of vacation. All employees must complete a written Vacation Request, which must be approved by the employee's supervisor. Requests will be made electronically, unless the employee is not assigned an electronic account. In such cases, other written request must be made. Any oral requests by employees and approvals by management must be formally recorded by email within five (5) business days of the employee taking of the vacation. PNA reserves the right to schedule and modify an employee's request for vacation in light of business' needs.

If a holiday falls during an employee's vacation, the employee will receive holiday pay for the day if he/she is eligible for holiday pay. An employee will not be charged for vacation benefits for that day. Vacation benefits are accrued during approved leaves of absence in accordance with Company policy, except for personal leaves, for up to sixty-five (65) workdays.

The Company may require an employee, or the employee may elect, to utilize and substitute any accrued vacation during an otherwise unpaid leave, to the extent permitted by applicable law. Any such substitution will not extend any period of leave for which the employee is entitled under those policies.

Sick Days/Salary Continuation

Non-exempt full-time employees are granted individual sick days. Exempt employees may be eligible for salary continuation while on an approved medical leave.

Sick days and salary continuation for employees not located in California are detailed below. For employees located in California, please see Appendix A.

Non-Exempt Employees

Full-time, non-exempt employees are granted up to seven (7) paid sick days a year. A full-time, non-exempt employee will receive full pay if he/she is unable to work due to illness, according to the following schedule. New hires will be granted $\frac{1}{2}$ day per full month of employment plus one full day in July if they have been employed for three (3) consecutive months. A total of seven (7) paid sick days per calendar year will be granted on January 1st the calendar year after an employee's has worked twelve (12) consecutive months. An employee's unused sick leave may accrue from year to year for use in the event of a protracted illness. An employee will not, however, accrue any sick leave while out on a leave of absence. Accrued unused sick time will not be paid upon an employee's termination.

This policy will vary in certain states whose laws require a different treatment for payment of sick time. See your HR Department to determine if your state's laws impact you regarding this sick time policy.

Exempt Employees

If you are an exempt employee with a minimum of six (6) months service, the Company may continue all or part of your income while you are on a medical leave of absence. Regular full-time, exempt employees will receive their normal rate of pay for a period not to exceed thirteen (13) workweeks (sixty-five (65) workdays, inclusive of Company holidays) within a twelve (12) month period. This continuation pay is not accruable (earned) and will not be paid if and when your employment ends. For more information, please contact your HR Department or Employee Services (877-688-2373).

Bereavement Leave

PNA recognizes that the death of a family member is traumatic and employees need time to attend to family affairs. You can be granted paid bereavement leave of up to five (5) consecutive days upon the death of an immediate family member. You may also be granted paid bereavement leave of up to two (2) consecutive workdays for the death of an extended family member. The Company's Bereavement Leave Policy defines "an immediate family member" as a spouse/domestic partner, child, parent, stepparents, step-children, step-siblings, brother, sister, grandparent, grandparent in-law, grandchild, mother-in-law, father-in-law, brother-in-law, sister-in-law, and any other relative, guardian or ward with whom the employee currently resides. The Company's Bereavement Leave policy defines "extended family" as an employee's aunt or uncle. The Company may require verification of death and relation to the deceased.

Please remember, the Aetna Employee Assistance Program ("Aetna EAP") is a resource for all employees to utilize while coping with life challenges. The Aetna EAP is a confidential round-the-clock service helping employees and their families balance the demands of work, life and personal issues. This employer-paid program is available to you, your spouse and others in your household. You can contact the Aetna EAP anytime (888-230-5321 or www.AetnaEAP.com, Company ID: PANAHELP).

Jury Duty

The Company allows you to take time off to serve jury duty in a court of record. If you are called for jury duty and serve as a juror, you will be paid regular straight time standard pay for the period of jury service. The Company requires you provide a copy of the summons to your supervisor. If you do not properly notify your supervisor and provide appropriate documentation, you will not be paid.

You also are expected to keep your supervisor informed of the expected length of your jury duty service and to report to work for the major portion of the day if you are excused by the court. If the required absence presents a serious conflict for management, you may be asked to try to postpone your jury duty. Employees on jury duty leave will be paid for time spent on jury duty service in accordance with state law, however, exempt employees will be paid their full salary for any week in which they perform any Company authorized work.

Other Time Off

The Company will provide other time off as required pursuant to applicable state and federal law.

Leaves of Absence

Sometimes personal circumstances require you take time away from your job for a period of time. To maintain your continuous service and participation in the various Company plans during periods when you are not actually at work, the Company provides several leave of absence programs.

If You Take a Leave of Absence

Generally, if you take a leave of absence, your coverage under all of the benefit plans will continue. However, you may be required to make contributions to continue coverage. You should check with your HR Department to see how your coverage may be affected.

Family and Medical Leave

We realize at times during your employment with PNA you may experience situations in your life that call for time away from work and have policies in place to assist you during your time of need. We recommend you contact the HR Department with any questions you may have about taking a leave of absence.

Please review your rights and obligations under the Family and Medical Leave Act ("FMLA") and other Company leave policies. Any leaves granted under the FMLA, shall run concurrently with leaves granted under Company family and medical leave policies and/or under applicable state laws.

Medical Leave

Under the FMLA and PNA Medical Leave policy, a medical leave may be granted because of an employee's serious health condition, which makes the employee unable to perform the functions of the employee's position.

Eligibility

All non-bargaining unit exempt and non-exempt employees who have worked at least twelve (12) months for the Company and have at least 1,250 work hours in the preceding twelve (12) months are eligible to apply for an unpaid leave. Bargaining unit employees are also eligible for a leave under the FMLA, but are also subject to a collective bargaining contract, and such employees should consult their contract or their HR Representative for additional leave provisions applicable to them.

Note: under PNA's medical leave policy, regular, full-time employees are eligible for a medical leave commencing from the date of hire.

Company policy and procedure may vary in states where state and/or local laws require different treatment to comply with those laws or a collective bargaining agreement.

Under the FMLA and the PNA Medical Leave policy, to be eligible for medical leave, the leave must be because of the employee's "serious health condition" which makes the employee unable to perform the functions of his/her job. (See "Terms to Know" on page 40 of this Handbook for a definition of a Serious Health Condition.)

Family Leave

Under the FMLA and the PNA Family Leave policy, an eligible employee may request an unpaid family leave for the following family events:

- Leave for the birth of a child and to care for a newborn child or for placement of a child with the employee for adoption or foster care.
- Leave to care for the “serious health condition” of the employee’s spouse, child under eighteen (18) years of age, child eighteen (18) years or older who is incapable of self-care because of mental or physical disability or the employee’s parents (not parent-in-law).
- Leave for employees with a spouse, son, daughter, or parent on active duty or call to active duty status in the National Guard or Reserves to address certain qualifying exigencies.
- “Military Caregiver” leave to care for a covered service member during a single twelve (12) month period. A covered service member is: (i) a current member of the Armed Forces 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 (ii) a veteran who was discharged or released under conditions other than dishonorable at any time during the five-year (5) period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran and who is undergoing medical treatment, recuperation or therapy for a serious injury or illness.

Where both spouses are employed by PNA, they will be jointly entitled to a combined total of twelve (12) work weeks of family leave for the birth and care of a newborn child, for placement of a child for adoption or foster care and to care for a parent who has a serious health condition. Family leave for the birth of a child and to care for a newborn child, or for the placement of a child with the employee for adoption or foster care, must be concluded within twelve (12) months of the birth or placement.

Eligibility

All non-bargaining unit exempt or non-exempt employees who have worked at least twelve (12) months for the Company and have at least 1,250 work hours in the preceding twelve (12) months are eligible to apply for this leave. Bargaining unit employees may also be eligible for a family leave under the FMLA, but are also subject to a collective bargaining contract and such employees should consult their contract or their HR Department for additional leave provisions applicable to them.

Taking a Medical and Family Leave

The FMLA applies to leaves taken for either medical or family reasons, as described above, as long as the maximum amount of leave in the twelve (12) month period is not exceeded. Any leaves granted under Company policies for medical or family reasons shall count toward, and run concurrently with, any leave required under the FMLA and applicable state law.

Employees must provide thirty (30) calendar days advance notice of the need to take FMLA leave when the need is foreseeable. When thirty (30) calendar days’ notice is not possible, the employee must provide notice as soon as practicable and generally must comply with an employer’s normal call-in procedures.

Work Schedule

When planning medical treatment, you are expected to consult with PNA and make a reasonable effort to schedule the leave so as not to disrupt the operation of PNA, subject to approval by the health care provider. Also, you are expected to consult with PNA prior to scheduling of medical treatment in order to work out a treatment schedule which best suits the needs of both you and PNA. PNA retains the right to require the employee to attempt to reschedule treatment, subject to the ability of the health care provider to reschedule the treatment and approval by the health care provider of any modification in the treatment schedule.

Duration of Leave

Medical Leave

Under the FMLA, an eligible employee may request a leave for a total of up to twelve (12) weeks (*i.e.*, sixty (60) workdays inclusive of Company holidays) in a "rolling" twelve (12) month period. Medical leaves are unpaid, except as provided below.

PNA utilizes a "rolling" method to determine the twelve (12) month period (*i.e.*, the twelve (12) month period is measured backward from the date an employee uses any FMLA leave). Under the "rolling" twelve (12) month period, each time an employee takes FMLA leave, the remaining leave entitlement would be the balance of the twelve (12) weeks not used during the preceding twelve (12) months.

Family Leave

Under the FMLA and PNA Family Leave policy, an eligible employee may request an unpaid Family Leave for a total of up to twelve (12) weeks (*i.e.*, sixty (60) workdays inclusive of Company holidays) in a rolling twelve (12) month period.

For a leave for a wounded service member, as described above, you may take up to twenty-six (26) weeks of unpaid leave to care for your spouse, children, parents or next of kin (defined as the nearest blood relative) who are service members with serious illnesses or injuries incurred during active duty in the Armed Services. This leave is available only during one twelve (12) month period that begins on the first day of military caregiver leave and is combined with all other FMLA leaves, resulting in a maximum leave under this category of twenty-six (26) weeks. For leaves related to active duty or call to duty, as described above, you may take up to twelve (12) weeks of unpaid leave in a twelve (12) month period to deal with "any qualifying exigency" (as defined by law) that arises from your spouse's, child's or parent's active duty in the Armed Forces, including an order or call to duty. The twelve (12) weeks is reduced by leave for any other qualifying FMLA leave during the twelve (12) month period.

A Family or Medical Leave may be also taken as either an intermittent leave or reduced leave up to the maximum amount described in this section, except that Family Leave to care for the newborn child, or for the placement of a child with the employee for adoption or foster care, may be taken on a reduced leave basis: (i) only at the Company's business discretion; (ii) in no event no more than one (1) day per week; and (iii) intermittent leave is not permitted in such circumstances.

The following describes the difference between intermittent and reduced leaves.

- **Intermittent leave:** taking a leave in blocks of time whenever medically necessary because of your serious health condition or that of a family member.
- **Reduced leave:** reducing your normal weekly or daily work schedule whenever medically necessary because of your serious health condition or that of a family member.

If leave is requested on an intermittent or reduced basis, the Company may require you to transfer temporarily to an alternative position which better accommodates recurring periods of absence or a part-time schedule, provided that the position has equivalent pay and benefits.

The twelve (12) month period for any leaves under the FMLA and related state laws shall be measured from the first date an employee utilizes any family or medical leave.

Employment While on Family or Medical Leave

An employee on a Family or Medical Leave is not permitted to be employed elsewhere on either a full-time or part-time basis. An employee on a Family or Medical Leave is also not permitted or required to perform work for the Company, except that a small amount of reviewing and sending business related email or of business phone use is permissible if specifically requested by the Company and if it does not interfere with an employee's recovery while on medical leave or with purpose of the family leave.

Contact HR

To ensure quality communication between you and the Company, we ask that you talk with your HR Department on a regular basis during your leave about the progress of the leave and return-to-work date, providing additional medical certifications or obtaining additional medical evaluations as needed to justify the length of service or as requested by HR.

Requesting a Leave

Contact your HR Department or Employee Services (877-688-2373) to discuss your own personal situation and what options may be available to you. If a leave is determined as the next step, please contact either your HR Department or Employee Services (877-688-2373) who will guide you through the application process and provide you forms you need to complete to apply for a leave. If you are unavailable, any forms you may be required to complete can be completed by your spouse, another family member or any other responsible person.

When the necessity for family and medical leave is foreseeable, you must provide at least thirty (30) calendar days advance notice before you can begin taking the leave. If the need for leave is not foreseeable, or if thirty (30) calendar days is not practicable (for example, because of a lack of knowledge of approximately when the leave will be required to begin, a change in circumstances, or a medical emergency), you must notify PNA of the need for family and medical leave as soon as practicable. This means notifying PNA within one or two working days of learning of the need for a family and medical leave, except in extraordinary emergencies.

If you fail to give thirty (30) days' advance notice for a foreseeable leave with no reasonable excuse for the delay, PNA may deny your request to take family and medical leave or may defer granting any leave until at least thirty (30) days after the date on which you provide notice to PNA of the need for such leave.

Required Documentation

For leaves relating to you or a family member's serious health condition, you and your health care provider must complete and return the following:

- Request for Leave Form;
- The applicable Certification of Health Care Provider form; and
- State Disability Form, if applicable.

These forms need to be returned to PNA within fifteen (15) calendar days of the date you received the form, unless it is not practicable under the circumstances to do so despite your diligent, good faith efforts. Please obtain forms and related information from your HR Department or from Employee Services (877-688-2373).

If PNA has reason to doubt the validity of your medical certification, it may require you to obtain a second medical opinion at the employer's expense. PNA has the right to designate the health care provider that will furnish the second opinion,

but the second provider cannot be employed on a regular basis by PNA. If the two medical opinions differ, PNA may require you to obtain certification from a third health care provider at the employer's expense. This third opinion will be final and binding. The third health care provider must be designated or approved jointly by you and PNA. If you do not attempt in good faith to reach agreement with PNA on a third health care provider, or if you refuse to see a third health care provider that has been chosen, you will be bound by the second medical opinion.

PNA may also require you and your health care provider to complete one or more additional medical certification forms at reasonable intervals during your family and medical leave, but not more often than every thirty (30) calendar days, unless one of the following occurs:

- You request an extension of leave;
- Circumstances described in the previous certification have changed significantly;
- PNA receives information that casts doubt on the continuing validity of your previous certification; or
- You are unable to return to work after the family and medical leave ends because of the continuation, recurrence or onset of a serious health condition involving you or an immediate family member.

If PNA does not receive the forms necessary to complete your application, including the Certification of Health Care Provider form, on a timely basis it may postpone any further continuation of the leave until the required certification is provided to PNA; or it may deny your request to take leave or withdraw any preliminary designation of FMLA leave in which case your leave will be unauthorized, subjecting you to discipline up to and including termination of your employment. PNA will advise you if you are eligible for a leave under the FMLA and whether your application has been approved. If PNA finds any forms you are required to submit with your application are incomplete, you will be provided a reasonable opportunity to correct any such deficiency.

It is prohibited for any employer to interfere with, restrain or deny the exercise of any right provided under the FMLA or to retaliate against an employee because the employee has requested or obtained an FMLA leave.

State Disability Benefits

If you are eligible for State Disability Benefits, you are required to apply immediately. Any such benefits received shall be used to offset any Company payments. Failure to apply for State Disability Benefits may result in your wages being offset by an amount equal to the benefits you would have received if you had applied in a timely manner.

Some states may require exempt employees who receive State Disability Benefits to furnish a copy of each check and stub detailing: (i) the amount earned; and (ii) the period for the payment to their HR Department within twenty-four (24) hours after receipt of the payment. HR will provide a copy of the disability check(s) to the Payroll Department who will make the adjustments to the next employee payroll.

When an exempt employee is on medical Leave due to Workers' Compensation injury, the Workers' Compensation Carrier will provide the PNA Payroll Department with a copy of each statutory benefit check paid to the exempt employee detailing: (i) the amount earned; and (ii) the period for the payment. The Payroll Department will make the adjustments to the next employee payroll.

Compensation during Your Leave

For Exempt Employees

Medical Leave

Under PNA policy, regular full-time exempt employees who qualify for medical leave may be eligible for salary continuation for a period of twenty-six (26) workweeks (*i.e.*, 180 business days) within a twelve (12) month period measured backward from the date an employee utilizes the medical leave policy. Effective January 1, 2016, eligible employees may receive salary continuation, which continues their normal rate of pay, for the first thirteen (13) workweeks of their medical leave

(i.e., ninety (90) business days, inclusive of Company holidays) and 66 2/3% of their normal rate of pay for the next thirteen (13) workweeks (i.e., ninety (90) to one hundred eighty (180) business days inclusive of Company holidays). To be eligible for this salary continuation program, the exempt employee must have worked at least six (6) months full-time for the Company.

Family Leave

All family leaves under the FMLA and PNA Family Leave policy shall be unpaid except for the following substitution for unpaid family leave days:

- All employees must use any carryover and accumulated earned vacation; and
- All employees may elect to take any vacation scheduled to be earned in the calendar year in which the leave commenced.

Special rules may apply for unpaid family leaves taken by exempt employees on an intermittent or reduced basis. Please consult with your HR Department or Employee Services (877-688-2373) for more information.

In order to substitute paid leave while on unpaid FMLA leave, you must comply with any applicable Company policies regarding paid time off.

For Non-Exempt Employees

Medical Leave

Under PNA policy, regular full-time non-exempt employees who qualify for medical leave may be eligible for salary continuation for a period of twenty-six (26) workweeks (i.e., 180 business days) within a twelve (12) month period measured backward from the date an employee utilizes the medical leave policy. Effective January 1, 2015, eligible employees may receive salary continuation, which continues 66 2/3% of their normal rate of pay, up to \$2,000.00/week, for a period of twenty-six (26) workweeks (i.e., 180 (180) business days inclusive of Company holidays).

As applicable, a non-exempt employee must use any accumulated paid sick days at the beginning of the leave. Earned vacation and vacation days scheduled to be earned in the calendar year in which the leave commenced may be taken in substitution for unpaid days during the leave subject to the section below.

Non-exempt employees will not be paid after using up accumulated sick days and available vacation and personal days.

Family Leave

All family leaves under the FMLA and PNA Family Leave policy shall be unpaid except for the following substitution for unpaid family leave days:

- Non-exempt employees are allowed to use one-half of their annual accumulation of sick days per calendar year, not including any carryover sick days;
- All employees must subsequently use any accumulated earned vacation and personal days; and
- All employees may elect to take any vacation and personal days scheduled to be earned in the calendar year in which the leave commenced.

In order to substitute paid leave while on unpaid FMLA leave, you must comply with any applicable Company policies regarding paid time off.

Holiday Pay

Non-exempt employees are not eligible to receive holiday pay while on Medical or Family Leave during the whole week in which the Holiday falls.

Leave Due to an Injury at Work

Medical leaves under our policy and the FMLA are for an employee's serious health condition, whether work or non-work related. With respect to pay during any medical leave, an employee's receipt of Workers' Compensation or Disability payments precludes an employee from electing and prohibits the Company from requiring substitution of any of accrued paid leave (*e.g.*, vacation or sick days) for any part of the absence covered by such payments, unless otherwise mutually agreed to by both. Available sick or vacation days may be used for any unpaid temporary disability or waiting period.

Benefit Continuation during Leave

PNA will maintain health coverage for you and your covered dependents (if applicable) during the family and medical leave whenever such coverage was provided before the leave was taken and on the same terms as if you had continued to work.

If you continue to receive a paycheck while on leave, you will pay for your benefits. However, for leave time during which you are not receiving a paycheck, accumulated benefits deductions while on leave will be subtracted from your first paycheck after returning to work. If you fail to return to work for at least thirty (30) calendar days after your leave entitlement has been exhausted or expires, PNA may recover the employer share of health plan premiums with respect to your unpaid family and medical leave unless the reason you do not return to work is due to the continuation, recurrence or onset of a serious health condition or other circumstances beyond the employee's control. PNA may require medical certification of the serious health condition that prevents the employee from returning to work in such circumstances.

If your scheduled Performance Appraisal or salary increase is scheduled to occur during your leave, the appraisal and the salary increase will occur upon your return from leave. If there is a salary increase, it will normally be effective as of your return date.

Returning to Work

If you have taken an FMLA leave because of your own serious health condition and want to return to work upon the expiration of your leave, PNA will require you obtain and present a "return to work authorization" from your health care provider which states that you are able to resume work. The return to work authorization relates only to the particular health condition that caused the need for a Family and Medical Leave.

PNA may deny your request for reinstatement until you submit the return to work authorization certification.

Your Previous Job

Upon returning from Family and Medical Leave, you will normally be restored to your original job or to one with equivalent pay, benefits and other terms and conditions. Also, your use of Family and Medical Leave will not normally result in the loss of any employment benefit you earned or were entitled to before the leave. An employee who does not return to work from Family and Medical Leave will be subject to being terminated from employment.

Your right to job and benefits restoration is subject to the following restrictions:

- You have no greater right to reinstatement or to other benefits and conditions of employment than if you had been continuously employed during a Family or Medical Leave;
- PNA may refuse to reinstate you at the end of a Family or Medical Leave if you qualify as a "key employee" and your restoration to employment will cause substantial and grievous economic injury to the operations of PNA. You

are a “key employee” if you are a salaried employee who is amongst the highest paid 10% of all employees within seventy-five (75) miles of the worksite. PNA will notify you if you are a “key employee”; and

- Additional conditions apply to leaves for medical reasons for employees at the Executive level.

For more information, please consult your HR Manager or Employee Services (877-688-2373).

If PNA intends to assert its right to deny restoration to a key employee, it will notify the key employee accordingly. PNA will continue to maintain medical coverage for the key employee and dependents for the remainder of the Family and Medical Leave, provided the key employee continues to pay the normal employee share of the plan premiums when the key employee fails to work after the leave has been exhausted or expires.

If You Do Not Return from Leave

In the event the employee does not return from an expired Family or Medical Leave due to continued medical reasons, the Company may grant an unpaid leave of absence for a defined period of time as a reasonable accommodation. For more information on this topic, employees should contact the HR Department.

Terms to Know

Serious Health Condition

“Serious health condition” means any illness, injury, impairment, or physical or mental condition that involves either:

- Any period of incapacity (such as inability to work, attend school or perform other regular daily activities) or treatment connected with inpatient care (that is, an overnight stay) in a hospital, hospice or residential medical care facility, as well as any period of incapacity or subsequent treatment in connection with such inpatient care; or
- Continuing treatment by a health care provider that includes any period of incapacity:
 - Lasting more than three (3) consecutive full calendar days that requires treatment by a health care provider within the first seven (7) days; and
 - A second provider visit within the first thirty (30) days after the first day of incapacity (unless circumstances beyond the employee’s control—such as the provider’s lack of available appointments—prevent the follow-up visit from occurring as planned); or
 - A continuing regimen of treatment under the health care provider’s supervision;
 - Caused by pregnancy or prenatal care (a visit to the health care provider is not necessary for each absence);
 - Caused by a chronic serious health condition that requires treatment by a health care provider at least twice per year (not for each absence), continues over an extended period (including recurring episodes of a single underlying condition), and may cause episodic rather than continuing incapacity (as can happen, for example, with asthma, diabetes or epilepsy);
 - Caused by a permanent or long-term condition (such as Alzheimer’s, a severe stroke or terminal cancer) for which treatment may not be effective (so only supervision rather than active treatment by a health care provider is required); or
 - Involving absences to receive multiple treatments for restorative surgery or for a condition that would probably cause incapacity of more than three consecutive full calendar days if not treated (such as chemotherapy or radiation treatments for cancer).

Other conditions may meet the definition of continuing treatment.

Health Care Provider

“Health care provider” meets one of the following definitions:

- Doctors of medicine or osteopathy authorized to practice medicine or surgery by the state in which the doctors practice;
- Podiatrists, dentists, clinical psychologists, optometrists and chiropractors (limited to manual manipulation of the spine to correct a subluxation as demonstrated by X-ray to exist) authorized to practice, and performing within the scope of their practice, under state law;
- Nurse practitioners, nurse-midwives and clinical social workers authorized to practice, and performing within the scope of their practice, as defined under state law;
- Christian Science practitioners listed with the First Church of Christ, Scientist in Boston, Massachusetts; or
- Any health care provider recognized by the employer or the employer’s group health plan benefits administrator.

Rights and Responsibilities

Employees who fraudulently obtain family and medical leave from PNA are not entitled to job restoration or maintenance of employee benefits and will be subject to disciplinary action.

PNA intends to comply with the requirements of Federal law governing family and medical leave. It does not intend to provide any type of family and medical leave beyond the minimum Federal requirements, except to the extent that state laws and other clearly-articulated employer policies apply. PNA has the right to reject any family and medical leave (and maintenance of employee benefits) that does not meet the minimum federal law requirements. This rejection may take place at any time, even if PNA previously granted the family and medical leave or maintained employee benefits.

Notification

This Summary also serves as notification of your rights and responsibilities with respect to the Family and Medical Leave Act of 1993 (“FMLA”) and, where indicated, PNA Family and Medical Leave policies. For further information on the FMLA or on PNA’s Medical and Leave policies and any applicable state laws, please contact your HR Department or Employee Services (877-688-2373). A copy of the PNA “Employee Rights and Responsibilities Under the Family and Medical Leave Act” Form in compliance with FMLA requirements, will be provided to you upon request or when you apply for a family or medical leave. Also, when you apply for a family or medical leave, you may receive further information, instructions, and forms.

For More Information

You should coordinate leave requests through your HR Department for more complete information and proper documentation. You may also contact Employee Services (877-688-2373).

Personal Leave

Personal leave of absence provides you with time off, without pay, for generally up to thirty (30) calendar days in a twelve (12) month period. You can request a personal leave of absence for personal or business reasons, such as:

- Special personal or family matters;
- Education or training to enhance your work knowledge;
- Research, service to educational institutions or other special projects where there is an exchange of ideas that improve Company and professional relations; or
- Work beneficial to the community, state or nation.

You need to submit your request for personal leave in writing, through your supervisor. Management approval of your request will be based on the urgency of the request and the business demands at the time it is made. Such decision is solely within the discretion of management.

While on a personal leave, you continue to participate in the medical, dental, life insurance and long-term disability plans. For leave time during which you are not receiving a paycheck, accumulated benefits deductions while on leave will be subtracted from your paycheck after returning to work. Leave time also counts as service under the Company's retirement plans provided you return to work at the end of the leave.

If you do not return to your position after the leave has expired, your employment will be terminated. For more information regarding personal leave, please contact your HR Department.

Military Leave

The Uniformed Services Reemployment Rights Act (USERRA) applies to all employees (except temporary or independent contractors) and protects the rights of employees who leave their jobs to serve in the U.S. uniformed services, whether for active duty or training.

Types of service include:

- Active duty;
- Active duty for training;
- Initial active duty for training;
- Inactive duty training;
- Full-time National Guard duty;
- Absence for fitness for duty determination; and
- Absence for performance of funeral honors duty.

Uniformed services include:

- Armed Forces (Army, Navy, Marine Corps, Air Force, Coast Guard);
- Army Reserves, Naval Reserve, Marine Corps Reserve, Air Force Reserve or Coast Guard Reserve;
- Army National Guard and Air National Guard when engaged in active duty for training, inactive duty for training or full-time National Guard duty;
- Commissioned Corps of Public Health Service; and
- Any other category designated by the President in time of war or emergency.

Employees must give the Company advance notice of a military leave, unless military necessity prevents the employee from notifying the Company, or if providing notice would be otherwise impossible or unreasonable.

You will be granted a leave of absence for service in the U.S. uniformed services as described above for up to five (5) years. Certain exceptions apply that would allow a longer period of leave, and certain types of service do not count toward the five year limit (e.g., inactive duty training drills, annual training, involuntary active duty extensions, recalls due to war or national emergency). While on leave, you will participate in the Company's benefits program to the same extent as any other employee on leave of absence (see "Leaves of Absence" on page 32 of this Handbook). Your health coverage may be continued for up to twenty-four (24) months from the start of the leave (COBRA/USERRA). This may require you to make contributions to continue coverage. For leaves of absence of thirty (30) days or less, the amount you contribute will be the same as for active employees. For longer leaves, you may be required to contribute up to 102% of the cost (except to the extent provided for Emergency Active Duty service, as provided below). The period of your leave will count as

service under the Company's retirement plans. Upon return from military service, you will be reinstated as required by law provided that you:

- Apply for reinstatement within the time required by law after release from active duty;
- Can perform essential functions of the position with reasonable accommodations; and
- Have been released from military service under honorable conditions.

Upon reinstatement, you and your dependents will be covered by all benefits then in effect, at the levels you had enjoyed prior to your leave, without any waiting period, proof of insurability or preexisting condition exclusion. You also will be immediately eligible to participate in any benefits program not in effect when you took leave of absence but for which you would be eligible had you not taken leave of absence. You will receive credit toward seniority-based benefits for the period of your leave of absence. For example, if you left with two (2) years of service and were on military leave for three (3) years, upon your return you would be entitled to fifteen days of vacation as a five (5) year employee. You also may make up contributions to the PRSIP, as if you were employed during your leave, as long as you make the contributions within three times your length of military service (not to exceed five (5) years).

Your leave shall be unpaid unless you are on Emergency Active Duty or Short Term Military Leave as described below.

Emergency Active Duty

If you are a regular, full-time employee who is active in the National Guard or in the U.S. Armed Forces Reserve, and you are called for active duty, you will be paid for the difference between your regular, straight-time Company pay and your military pay (taxable income on military pay voucher). You will receive this pay for a maximum of eighteen (18) months of emergency active duty. Full-time employees will continue to participate in the Company's benefits programs during this eighteen (18) month period. If your leave is longer than eighteen (18) months, or if you are a part-time employee and your benefits are not continued, you may continue your health coverage for up to a total of twenty-four (24) months (COBRA/USERRA) from the start of the leave and may be required to pay up to 102% of the cost of coverage. Leave time also will be counted as Company service under the Company's retirement plans.

If you are a part-time employee who is active in the National Guard or in the U.S. Armed Forces Reserve, and you are called for active duty, you will be paid for the difference between the average straight time standard Company pay (calculated by taking the last twelve (12) weeks of compensation and dividing it by twelve (12) to establish an average weekly rate) and military pay for a maximum of one hundred eighty (180) calendar days per year if the military pay (taxable income on military pay voucher) is less than the average part-time Company pay calculated.

Short Term Military Duty

If you are a regular, full-time or part-time non-exempt employee who is required to report for short military training periods, you will be compensated for the difference between your regular straight-time standard Company pay and your military pay for a maximum of fifteen (15) days per year if your military pay is less than your regular straight-time standard Company pay.

For more information regarding military leave, please contact your HR Department.

Leaving the Company

In the event that you wish to terminate your employment, the Company has the following policies in place to help you navigate through the process.

Termination of Employment

If you wish to terminate your employment, the Company would greatly appreciate at least two (2) weeks' notice of your intended termination. Notice should be given in writing to your immediate supervisor. Proper notification allows the Company sufficient time to calculate money to which you may be entitled and to include it in your final paycheck. Without proper notice, you may have to wait until the end of the normal pay period to receive final payment of money to which you are entitled.

All employment relationships with the Company are on an at-will basis. The Company reserves the right to terminate an employment relationship at any time and for any reason.

Exit Interview

When you leave the Company and after your Supervisor receives your resignation notice, the HR Department will arrange for you to complete an exit survey. This survey is an opportunity for you to share your honest opinions about the organization, what you found valuable and what we can improve. It is also an opportunity to take care of any outstanding administrative issues (*e.g.*, submitting outstanding expense reports, arranging for payment of accrued unused vacation days, and closing out Company credit cards, turning in Company assets). Due to the financial implications of these administrative issues, an employee's final check may not be released until the exit interview has been completed.

Leaving PNA and Activating Social Security

If you are planning to leave PNA after you have reached retirement age, you are urged to provide the Company with a minimum of three (3) months' notice. This will allow enough time to process the appropriate benefit forms and to ensure that your benefits begin on time.

Unemployment Compensation

Who Is Eligible

If your employment is involuntarily terminated, you may be eligible to receive unemployment compensation benefits. The laws of the state in which you are employed will determine eligibility.

Most states require that you earn a minimum wage or be employed for a minimum period of time before you are eligible to receive a benefit. In addition, many states require a waiting period before benefits can be paid.

How the Program Works

In general, unemployment compensation benefits are funded by employers and paid through the individual states as part of a joint federal-state program. However, there is no federal standard by which these benefits are calculated, so your entitlement to a benefit may vary depending on the state in which you live.

How to Claim Unemployment Compensation

If your employment is terminated in a manner that leaves you eligible to claim unemployment compensation benefits, your HR Department or Employee Services (877-688-2373) can assist you in locating your local unemployment office.

Other Valuable Benefits

The programs described below provide valuable enhancements to your employment with the Company.

Educational Assistance

By increasing your skills and developing your individual potential, you become a more professional, valuable and effective employee. Because of this, the Company encourages all employees to participate in job-related career development activities. The Educational Assistance Program reimburses a portion of the cost of tuition, books and lab fees if you voluntarily pursue approved academic studies outside normal working hours at accredited educational institutions. As long as any course(s) taken are related to your current position, the course(s) do not have to be a part of a degree program. Education Assistance applies to both traditional in class programs as well as online programs. Additionally, this benefit applies to preparation courses for professional certifications such as CPA (Certified Public Accountant).

To be eligible to participate, you must have at least six (6) months of continuous service before starting the course.

The Company will reimburse 90% of the cost of tuition, laboratory fees, equipment and books for successfully completed courses. (Successful completion means you receive at least a grade of "C", or equivalent.) The maximum annual benefit payable is \$10,000.00 (\$5,250.00 exempt from taxation). If an employee leaves his/her employment with the Company prior to twelve (12) months following completion of a course, the employee may be responsible for reimbursing the Company the full cost of tuition, laboratory fees, equipment and books.

If you plan to enroll in a job-related course, please contact your supervisor or HR Department for details on the program.

Training and Development

The Company supports employee training and development programs for the purpose of enhancing skills and increasing the knowledge each employee brings to their position. You are encouraged to take advantage of Company-provided education, training and development programs, such as basic orientation for new hires, supervisory and management development programs, business, technical and sales training. Please discuss these opportunities with your supervisor.

Employee Gift Program

To recognize special events in your life, the Company gives a gift to you when you marry and when you (or your spouse) give birth to or adopt a child. You must notify Employee Services (877-688-2373) within thirty (30) days of the event in order to receive this employee gift.

Service Award Program

In recognition and appreciation for an employee's faithful service and to foster a positive Company spirit among our employees, Service Awards are given to employees on their 5th anniversary and every five (5) years thereafter.

Employee Purchase Program

The Company produces some of the finest, most advanced technological and consumer products in the marketplace. The Company makes available to current full-time and part-time employees the ability to purchase these products. Contact the Employee Store (800-405-0652) to utilize the Employee Purchase Program.

Recreational Activities

Please check with Employee Services (877-688-2373) or your HR Department for information about recreational activities available at your location. Both full-time and part-time employees are eligible to participate.

Useful Contact Information

	PHONE	WEB SITE OR EMAIL
Diversity & EEO	201-392-4780	eeo2@us.panasonic.com
Employee Services Benefits Center	877-688-2373 877-688-2373 + option 1	employeeservices@us.panasonic.com www.panasonicbenefits.mercerhrs.com
Workday	N/A	myworkday.com/panasonic
Fidelity	866-697-1004	www.401k.com
PNA Hotline	877-726-2847	www.panasonichotline.com
International Business Global Ethics Hotline	N/A	ethics@gg.jp.panasonic.com
Employee Store	800-405-0652	www.shop.panasonic.com
Perks at Work	N/A	eww.panasonic.com/MECA/perks@work/perks_home.asp
AETNA EAP	888-230-531	www.AetnaEAP.com Company ID: PANAHELP
The Work Number	800-367-5690	www.theworknumber.com Employer Code: 17674

Appendix A

On July 1, 2015, the Healthy Workplaces, Healthy Families Act ("California Paid Sick Leave" or "Law") became effective. Under California Paid Sick Leave, California employees will receive twenty-four (24) hours or three (3) days paid sick leave after working for thirty (30) or more days in California in a single year. Employees may begin to use their paid sick leave once they complete ninety (90) days of employment.

Eligible employees were granted twenty-four (24) hours or three (3) days of paid sick leave on July 1, 2015, which can be taken through December 31, 2015. The twenty-four (24) hours or three (3) days is a separate balance of paid sick leave (and for exempt employees, in addition to, the salary continuation policy). On January 1st of each year, an employee's paid sick leave balance from the prior year will be zeroed out and replaced with a new balance of twenty-four (24) hours or three (3) days.

Paid sick leave can be taken for the preventive care or care of an existing health condition of an employee or an employee's family member, or for specific purposes if an employee is the victim of domestic violence, sexual assault or stalking. Family members include an employee's parent, child, spouse, registered domestic partner, grandparent, grandchild and sibling. Paid sick leave may not be used during holidays, vacations, or for hours of work outside an employee's regular schedule.

Paid sick leave balances under the Law will be displayed on electronic pay slips and, if an employee receives a live check, paycheck stubs.

This Appendix A will be updated upon and/or supplemented upon the Company's implementation of a formal policy regarding California Paid Sick Leave, which will also be posted on the HR, Policies & Procedures section of the Company intranet.