

## Family Care Leave Rules for Regular and Contract Employees

KPMG Ignition Tokyo, Inc.

### Chapter 1 – General Provisions

#### Article 1: Objective

1. This document sets forth the family care leave policy in place at KPMG Ignition Tokyo Inc., (hereafter “KIT”), according to Article 47 of the Work Rules for Regular and Contract Employees.
2. Matters not addressed in this document shall follow Japanese laws.

### Chapter 2 – Family Care Leave

#### Article 2: Applicability

1. Employees of KIT (excluding those employed by the day) who have caregiving responsibilities for a family member in need of care, and who intend to continue working at KIT after taking family care leave, may take family care leave following the procedures prescribed in this chapter. “Family member in need of care” refers to any of the following relatives of the employee who require constant assistance over a period of 2 weeks or more due to injury, illness, or other bodily or psychological damage.
  - (1) Spouse (including those who have not officially registered their marriage but have been in a de facto marital relationship)
  - (2) Parent
  - (3) Child
  - (4) Spouse’s parent
  - (5) Grandparent, sibling, or grandchild
2. These rules apply to fixed-term employees only if the employee meets the following conditions at the time of making the family care leave request:
  - (1) (Removed)
  - (2) It is not apparent that the employee’s employment contract will end sometime between 93 days and 6 months after the start of the family care leave and that the contract will not be renewed.

KPMG Ignition Tokyo, Inc.

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This English translation of the original Japanese 「正社員/契約社員介護休業規程」 is for reference purposes only.

The Japanese shall be the governing and prevailing version.

3. According to the Labor-Management Agreement, these Rules do not apply to the following persons:
  - (1) Employees whose employment relationship with KIT will come to an end within 93 days from the requested family leave start date.
  - (2) Employees whose prescribed working days are 2 days or less per week.

#### Article 3: Family care leave period

1. Employees can take up to 93 days of leave per applicable family member. This leave period can be broken into up to 3 installments.
2. Even if there is a change in their disease causing the care-requiring condition, the period and number of family care leave for the same family member will be added together for the calculation.

#### Article 4: Request for family care leave

1. In order to take family care leave, as a rule, the employee must fill in all required parts of the leave of absence request form, attach a minimum number of other various required documents, and submit these documents to the employee's Division Head at least 2 weeks prior to the requested family care leave start date.
2. If an employee employed for a fixed period wishes to continue taking family care leave when renewing his/her employment contract during family care leave, he/she must submit another application using the family care leave application form, with the first day of the renewed employment contract period as the planned start date of family care leave. This application shall not be included in the three times set forth in the preceding paragraph.

#### Article 5: Designating the planned leave start date

The Division Head who received a request from an employee to take family care leave must promptly grant a family care leave acknowledgement letter with the employee and inform the employee of the planned leave start date. If the leave start date requested by the employee falls within 2 weeks from the day after the request is made, the Division Head may designate the planned leave start date to be any specific date from the requested leave start date up until a date within 2 weeks after the request was made.

#### Article 6: Changing the planned leave start date

1. An employee who has obtained approval to take family care leave may change the agreed-

upon leave start date to an earlier date, one time only prior to the start of leave, if there are certain unforeseen circumstances.

2. The Division Head informs the employee of the planned leave start date once again.

#### Article 7: Changing the planned leave end date

1. In order for an employee who has obtained approval to take family care leave to change the planned leave end date written in the leave request, the employee must make a request to his or her Division Head at least 2 weeks prior to the written planned end date.
2. The request noted in the previous paragraph can only be made once per occasion of taking family care leave regardless of the reason.

#### Article 8: Cancelling a family care leave request

1. An employee who has submitted a family care leave request may cancel the request up until the day before the planned leave start date regardless of the reason. In this case, it shall be deemed that the application for family care leave has not been filed.
2. If the cancellation made according to the previous paragraph is accepted, the employee can make another family care leave request to take care of this same family member only one more time. However, if an application for the same family member is withdrawn twice in succession, the employee shall not be able to apply for family care leave subsequently.

#### Article 9: Voiding a family care leave request

The leave request will be void if the following circumstances arise after the leave request was submitted and before the planned leave start date.

- (1) The family member for whom the leave is taken passes away.
- (2) The person in need of care ceases to qualify as a family member due to divorce, relationship dissolution, or other such change in familial relationship.

#### Article 10: Family care leave end date

1. The period during which an employee who submitted a leave request may take family care leave is the period from the date designated as the planned leave start date until the planned leave end date.
2. Regardless of the previous paragraph, the employee's family care leave period will end on the date that one of the following circumstances arises:
  - (1) The family member for whom the leave is taken passes away.

- (2) The person in need of care ceases to qualify as a family member due to divorce, relationship dissolution, or other such change in familial relationship.
- (3) The employee's period of maternity leave, childcare leave, or a new period of family care leave begins before the planned leave end date.

### Chapter 3 – Working Conditions, Etc.

#### Article 11: Employment status during the family care leave period

While the employee is taking family care leave, the employee shall still belong to KIT; however, the employee is not allowed to engage in work for KIT nor for other employers during this period.

#### Article 12: Pay during the family care leave period

The family care leave period shall be non-working days during which the employee's pay is handled as follows:

- (1) Wages – Not paid
- (2) Bonuses – The family care leave period shall not be included in the number of working days for bonus calculation
- (3) Commuting expenses – Not paid
- (4) Social insurance fees
  - ① KIT shall pay employer contribution portion.
  - ② Employee shall pay employee contribution portion.
- (5) Severance pay

The family care leave period is not counted toward the base years of employment used to calculate severance pay.

#### Article 13: Working conditions, etc., when returning to work after family care leave

1. Employees whose period of family care leave has come to an end must return to work starting on the day after the leave end date.
2. The working conditions of employees who took family care leave shall be as follows upon their return to work:

- (1) Wages

Wages shall be provided unchanged from the amount that was provided on the day prior to the start of the employee's family care leave. However, if wage adjustments were made during the family care leave period, the amount after wage adjustments shall be provided.

(2) Annual paid leave

Annual paid leave shall be handled the same as if the employee did not take family care leave.

(3) Division placement

In principle, the employee shall belong to the same Division as on the day prior to the start of the family care leave. However, the employee may be assigned to a different Division if organizational changes were made while the employee was taking family care leave, or if there are other resource-related circumstances.

(4) Severance pay

The family care leave period is not counted toward the base years of employment used to calculate severance pay.

Article 14: Short family care leave

The provision of Article 43, 1. (4) of Work Rules for Regular and Contract Employees shall apply.

Article 15 (Prohibition of harassment)

1. With regard to the application for and the use of the system prescribed in the Family Care Leave Rules for Regular and Contract Employees and the Family Care Leave Rules for Part-timers, all employees must not behave in any manner which may harm the application or the working environment of an employee or a part-timer who applies for and uses the system.
2. In the event of the behavior set forth in the preceding paragraph, disciplinary action shall be taken in accordance with the Work Rules for Regular and Contract Employees.

Chapter 4 – Miscellaneous Provisions

Article 16: Amendments

Amendments to these Rules shall be made in accordance with KIT Policy Management Rules; provided, however, that these amendments also follow the procedures stipulated by the Labor Standards Act of Japan.

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In the event of any conflict between the Japanese version and the English translation, the Japanese version shall prevail.