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EMPLOYMENT MANUAL

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Welcome to the PwC Employment manual ...

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Last Modified: 07/07/2009

Introduction

1. Welcome to PricewaterhouseCoopers LLP

PricewaterhouseCoopers (PwC) is a leading global provider of professional services with a worldwide reputation for client service, integrity and quality.

Our aim is to be the employer of choice and to provide employment policies, terms, and environments consistent with that, together with opportunities for training and professional development throughout your career with us.

We recognise that people have diverse needs. We promote a culture of equal opportunity and mutual respect, together with high professional and ethical standards in all our dealings with employees, clients, suppliers and the wider community.

2. The Employment Manual

This Employment Manual is divided into contractual and non-contractual sections, with Sections 1 and 2 forming part of your terms and conditions of employment.

PwC reserves the right to introduce changes to Sections 3 to 7, subject to notification, with any such changes having immediate effect.

Where you see references to 'PwC', 'we', 'us' and the ''firm' in this Employment Manual these refer to PricewaterhouseCoopers LLP in the UK which includes PricewaterhouseCoopers (Resources), PricewaterhouseCoopers Services and other associated companies and partnerships. Your offer letter and any subsequent communication amending your terms and conditions, will confirm your employing organisation.

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Section 1 - Pay, benefits and other employment details

1. Terms and conditions of employment

The PwC Employment Manual is divided into contractual and non-contractual Sections.

Sections 1 and 2 of the PwC Employment Manual in conjunction with your offer letter, any subsequent communication amending your terms and conditions and, if applicable, the relevant Institute Supplement to Terms and Conditions of Employment, form your contract of employment. If a discrepancy arises between Sections 1 and 2 of the Employment Manual and any Institute Supplement, then the Institute Supplement will prevail.

You will be notified of any changes to your terms and conditions.

Section 1 - Pay, benefits and other employment details

2. Eligibility to work in the UK

Your employment with PwC in the United Kingdom is conditional upon your providing evidence that you are eligible to work in the UK. You will be asked to provide this evidence on your first day in the office. This evidence must be an original document from the list specified by the Home Office.

You will be responsible for having and maintaining permission to work in the UK and your continuing employment is subject at all times to you possessing permission to work in the UK. If your immigration status changes during your employment, you have the responsibility to ensure that PwC is aware of this change by advising the ESC within three working days of the change.

New immigration laws came into effect in February 2008, requiring PwC to undertake repeat eligibility checks to ensure you still have the right to work in the UK.

You have the responsibility to ensure that PwC has your up to date contact details (including your home address in the UK and your contact telephone numbers). Any necessary updates must be made via the UK Portal within three working days of the change.

Section 1 - Pay, benefits and other employment details

3. Salary

Salaries are paid monthly in arrears through the Bank Automated Clearing Services (BACS) system and will be paid direct into your bank/building society. Payments are made on the last working day of the month, except in December, when salaries are paid on the last working day before Christmas.

There is no entitlement to pay in respect of unauthorised absence.

Salaries are reviewed annually on 1 July at PwC's discretion.

If you join PwC after the first of the month, or leave before the last day of the month, your pay in respect of that month will be calculated with reference to the number of your normal working days for which you were employed during that month. The pay rate in respect of both base pay and any Choices allowance taken as pay, is 1/260 of your annual rate. (For example, if you normally work every week-day (Monday to Friday), in the month you join you would be paid 1/260 of annual pay multiplied by the number of week-days that fell between your joining date and the month-end. In the month you left you would be paid 1/260 of annual pay multiplied the number of week-days that fell between the first of the month and your termination date.) For these purposes any Bank Holidays falling on normal working days during the period will be treated as working days. If you are engaged under an annual days contract or any other arrangements under which you do not have normal working days, your pay for the month will be notified to you separately.

Section 1 - Pay, benefits and other employment details

4. PAYE, NI and other deductions

PAYE, National Insurance (NI) contributions and other statutory payments will be deducted from your pay on a regular basis. Other deductions may be made from your salary, to which you hereby consent, to cover amounts that you owe to PwC - such as advances on expenses, any loans, overpayments of salary or other payments made in error, relocation assistance, payments due under the car scheme policy, any payment of Occupational Sick Pay to which you are not entitled, etc.

Section 1 - Pay, benefits and other employment details

5. Your benefits package

You may be entitled to participate in PwC's comprehensive flexible benefits plan, Choices. If so, this will be set out in your offer letter. This plan allows you to express a preference in the combination of pay and benefits you receive.

For a full explanation of Choices please refer to the Choices Manual. PwC reserves the right to amend or vary these benefit provisions from time to time.

Section 1 - Pay, benefits and other employment details

6. Overtime

In many cases there is no entitlement to paid overtime. Some employees in Choices category A may be entitled to separate payment for overtime or to time off in lieu. If this applies to you it will be explained to you on joining.

PwC is under no obligation to provide overtime and reserves the right to amend any overtime payment arrangements subject to prior notification.

Section 1 - Pay, benefits and other employment details

7. Expenses

The firm's policy is to meet all reasonable expenditure incurred whilst conducting the firm's business and claimed in accordance with the provisions of the firm's expenses policy.

Fraud, theft, deception or dishonesty in claiming expenses are disciplinary offences. Negligence, (including unwarranted delay in submitting claims) may also be regarded as a disciplinary offence.

The current policy can be found on the UK Portal> Office> Office Administration> Time and Expenses. The policy provides rules and guidance about items that you can and can't claim from PwC as expenses. Used in conjunction with PwC's electronic expenses claim system, it will enable you to categorise expenditure correctly and help ensure that the claims you make are accurately completed.

The expenses policy is non-contractual and may be amended at any time.

The firm reserves the right to recover any expense amounts previously overclaimed from future expense claims. In the case of employees leaving the firm, the firm reserves the right to recover any overclaim from final salary payments.

Section 1 - Pay, benefits and other employment details

8. Mobility and relocation

Your normal place of work is stated in your offer letter, or any subsequent communication amending your terms and conditions of employment.

In the course of your job you may from time to time be required to work at other PwC offices, PwC network offices or client sites whether in the UK or abroad.

For example, the nature of our business means that you may find yourself working at a client site or in a different PwC or PwC network firm office, or for an associated company or partnership of PwC or PwC network firm. If you work away from your normal place of work you are required to inform your department of your whereabouts. Your hours of work are set out in your offer letter, or any subsequent communication amending your terms and conditions of employment. When working at a client's premises, you should conform with their office hours. In the event of any conflict, refer to your line manager.

You may be required to relocate indefinitely to a new location. If, in the opinion of PwC, this is not within reasonable commuting distance from your home, you will be paid reasonable relocation costs at PwC's discretion. You will be given appropriate notice of the change in your location and personal circumstances will be taken into account.

Section 1 - Pay, benefits and other employment details

9. Using your own car for PwC business

If you intend to use your own car on the firm's business, you must ensure your insurance covers you for business mileage, including journeys to a place of work other than your base office. Refer on the UK Portal to: Me@PwC>Benefits>Car Scheme>Driver Information> **Using your own car on PwC Business.** Your insurance company can advise you if your policy provides this cover. You must hold a current full driving licence valid for driving in the UK. If you hold an overseas driving licence, it is your responsibility to check with the DVLA for the validity of your licence for use in the UK. Further details can be found on the DVLA website. Your vehicle must be legal, roadworthy and have been regularly serviced and maintained. It must display a current Road Fund Licence, and where applicable, have a valid MOT certificate.

Please note that:

- to permit PwC to meet its health and safety responsibilities you may be required to produce on demand appropriate documentary evidence to demonstrate that you and your vehicle are compliant with the above, and
- as part of the annual regulatory confirmation process you will be required to confirm that you have read and noted the requirements for driving when on the firm's business and claiming business mileage.

A breach of any or all of the above requirements may result in disciplinary action up to and including dismissal.

Section 1 - Pay, benefits and other employment details

10. Secondments

From time to time you may be seconded to a client or another PwC office outside your region for a longer period of time. Any secondments will, however, be subject to your prior agreement.

Section 1 - Pay, benefits and other employment details

11. Time recording

Time recording is an important way of establishing how many hours you are working, determining PwC's work in progress and how much and when a client should be billed. Timesheets must be submitted promptly. You should be aware that failure to submit your timesheets on time may result in disciplinary action. Time should be recorded accurately and honestly in accordance with the firm's procedures.

Section 1 - Pay, benefits and other employment details

12. Holidays

It is important that you take regular breaks throughout the year. Holidays help to ensure that you are as well rested and as healthy as possible. PwC recognises the importance of the need for people to take regular breaks and encourages you to take your full holiday entitlement.

The following points detail PwC's terms and conditions relating to holidays:

- the holiday year runs from 1 October to 30 September;
- your standard holiday entitlement is set out in your offer letter or any subsequent written communication. You may also be able to request Choices days. For further information please refer to the Choices Manual;
- when seeking to take holidays (both standard and Choices) you must gain the firm's agreement in accordance with your team's authorisation arrangements. Note that it may not always be possible to grant holiday at short notice or at a particular time of year where the requirements of the business prevent it;
- if the amount of holiday that you take in any year exceeds your total (standard and Choices) entitlement for that year:
    - you may be required to reimburse the firm in accordance with the holiday pay rate defined below, and the firm reserves the right to recover amounts due by deductions from your pay or
    - subject to statutory rules on holiday, the firm may adjust your entitlement to standard holiday in the successive year and
    - where the firm considers this to represent an abuse of its holiday arrangements disciplinary action may result.
- the standard holiday entitlement for a full-time employee is 25 days per year, pro-rated for part-time staff. If you join part way through the holiday year (or return from a secondment or absence) then your holiday is pro-rated against the number of full months remaining in the holiday year.
- You are required to take a minimum of 20 days holiday per year (pro-rated for part time staff)

- Choices categories A to D can request to trade holiday. Eligibility for maximum standard holiday entitlement is based on working full time (pro rated for part time) and being employed by the firm for all 12 months of the Choices year.

- if you have given or received notice you may be allowed or required to take holiday during your notice period, but your entitlement must be taken within the holiday year. PwC will try to approve requests to take holiday during a notice period wherever possible. However, this may not always be possible, as you may be required to spend time completing outstanding work and briefing your successor during your notice period. Please note that PwC reserves the right to refuse requests for leave at this time;

- on leaving PwC, if you have been unable to take holidays during your notice period, you will be paid in lieu for any outstanding standard and Choices days that have been accrued;

- on leaving PwC, if you have taken more holidays than your pro-rata entitlement, you hereby consent to PwC deducting from your final pay an amount calculated at the holiday pay rate in respect of the excess number of holidays taken; and

- if you become ill immediately prior to taking leave, you should contact your partner/manager to request that your leave is cancelled and return to work in the normal way when you have recovered. If this request is granted, you may take that period of leave at a later date. If you request a cancellation of leave after the start of the period of leave, due to sickness, you must provide a medical certificate to cover the period and, depending on the nature of the illness, cancellation may be approved at PwC's discretion. You will not be entitled to carry forward standard holiday accrued while on extended sickness absence into the following holiday year or to receive payment in lieu.

Holiday Trading

Holiday trading allows you to vary your annual leave once a year to help you plan for times when you think you may need more or less holiday than standard. For example, if you rarely use all of your holiday entitlement you may appreciate being able to trade some of your entitlement for other benefits or payroll cash.

You can:

- request a holiday entitlement between 20 and 30 days (pro rated for part time),
- trade up or down up to 5 days of your entitlement (prorated for part time) accordingly.

How does holiday trading work?

Full time employees can trade in days and half days, and all part time employees, in hours and half hours. You can trade up or trade down a maximum of 5 days (pro rated for part time and shown in hours).

The minimum holiday you are allowed to take off is in units of half a day, which for part time employees relates to half of their normal daily working hours e.g. if you work 6 hours per day, the minimum time you can take off as holiday is 3 hours on that day.

Holiday pay rate

A Choices price/adjustment is applied to your base pay plus Choices allowance for each day of holiday traded and is based on your full time equivalent base pay divided by 260 (standard working days in the year).

If you work part time the Choices price/adjustment for each hour is based on your annual full time base pay divided by the annual number of working hours at your location.

The Choices price/adjustment is divided equally over the number of complete months remaining in the holiday year at the time that you submit your request. If you submit your request during the renewal period the monthly Choices price/adjustment will be 1/12th of the total Choices adjustment, but if you join part way through the year or return from a secondment or absence, then the total Choices price/adjustment will be spread over a smaller number of months.

If your base pay changes during the year then the monthly Choices price/adjustment of your Choices holiday will change accordingly for the remainder of the holiday year. If any change to your base pay is backdated, there will be no retrospective change to the monthly Choices price/adjustment for the Choices holiday that you have traded up or down.

All payments will be subject to deductions for tax and National Insurance.

Carrying forward holiday

You are able to carry over a maximum of 10 days Choices holiday (pro-rated for part time working) from the previous year. However, holiday entitlement is set at 25 days from the commencement of the holiday year; therefore if you carry over more than 5, you must trade down at renewal to leave the maximum of 30 days.

Restrictions

You must take a minimum of 20 days holiday per year and a maximum of 30 days per year. You cannot carry over any of the 20 day minimum holiday.

You cannot alter your holiday request during the holiday year except if you return from a secondment or from maternity leave/absence.

Holiday entitlement

If you join Choices part way through the holiday year and are a full time employee then the number of standard days you receive is pro-rated as shown here:

Complete months remaining in Choices holiday year	Standard holiday entitlement	Number of days available to trade
12	25.0	5
11	23.0	5
10	21.0	4.5
9	19.0	4
8	17.0	3.5
7	15.0	3
6	12.5	2.5
5	10.5	2.5
4	8.5	2.0
3	6.5	1.5
2	4.5	1

1	2.5	0.5

When calculating the months remaining in the holiday year, include the month in which you join the firm only if your start date is on or before the first working Monday in that month.

Holiday entitlement - part time employees

Holiday entitlement for part time employees is based on the total number of hours worked in the year. If you work the same number of hours each week, you are considered to have a 'regular' working pattern.

Your weekly hours should be multiplied by 25 (standard full time entitlement of 25 days) then divided by 5 (number of full time standard days worked per week) and rounded up to the nearest half hour.

You are considered to work an 'irregular' working pattern, if you work different hours on different days/periods in the year. Your holiday entitlement is then based on the total of annualised hours divided by 52 to calculate your average weekly hours. This is then multiplied by 25 (standard full time entitlement of 25 days) then divided by 5 (no of full time days worked per week) which is then rounded up to the nearest half hour.

If you join part way through the year and are a part time employee, then your annualised hourly holiday entitlement is pro-rated against the number of full months remaining in the holiday year.

Holiday trading for all part time employees is based on the total of annualised hours divided by 52 to calculate the standard average weekly hours which is then rounded up to the nearest half hour.

These descriptions may seem complex, so please refer to the part time holiday calculator, contained within the Choices Manual for calculations of part time holiday hours.

Public holidays

In addition to your standard holiday, you are entitled to take the public holidays that apply in your normal place of work, as set out in your offer letter or subsequent communication (pro rated for part time). When on secondment to a different location, you should take public holidays in accordance with the practice of that particular location.

You will not usually be required to work on public holidays. If for any reason you do have to work on a public holiday, then you should take another day in lieu subject to agreement with your line manager.

- **In England and Wales:** your entitlement is 8 public holidays plus PwC's discretionary 'Partner day'. Arrangements for PwC's discretionary 'Partner day' will be confirmed annually but will normally be taken either on the last working day before, or the first working day after, the two Christmas public holidays.
- **In Scotland:** your entitlement is 8 public holidays plus PwC's discretionary 'Partner day' (arrangements confirmed as for England and Wales). Of the 8 public holidays, two days are to be taken at Easter, two on 25-26 December, two on 1-2 January and the three other days are to be taken according to local office arrangements.
- **In Northern Ireland:** your entitlement is 9 public holidays. Three other days are to be taken according to local office arrangements at Easter, July and Christmas.

Public holiday entitlement is pro-rated for part-time employees. PwC's discretionary 'Partner day' is not pro-rated.

On leaving PwC, you will be paid for public holidays which fall on or before your effective date of termination.

Your public holiday entitlement must be taken in the relevant holiday year.

For further details on your holiday entitlement under Choices please refer to the Choices Manual.

Section 1 - Pay, benefits and other employment details

13. **Sickness absence**

If you are ill and cannot attend work, you must:

- Telephone your manager by 10am on the first day of absence and explain why you are unable to attend work. Please indicate the likely length of absence and in order that your work may be re-organised bring to your manager's attention any client commitments or pressing work matters. You must also keep in contact with your line manager on a regular basis if you are sick for more than one day;
- Arrange for someone else to call your manager on your behalf if (and only if) you are unable to do so yourself and make personal contact as soon as you are able;
- Keep in contact with your line manager on a regular basis if you are sick for more than one day. If you are too ill to communicate with PwC you are required to nominate an individual with whom PwC can communicate on your behalf;
- Complete a self certificate on your return to work via the UK Portal>Me@PwC>My Health>Absence from Work through Sickness to record all your sickness absence (whether or not part or all of your period of sickness is covered by a doctor's certificate). Please contact the Employee Service Helpdesk (ESH) on 0808 100 2200 if you are unable to access the Portal or require assistance; and
- Provide a doctor's certificate signed by your GP or hospital doctor, certifying your anticipated period of absence if you are sick for more than 7 consecutive days, i.e. including Saturday and Sunday. You should send the doctor's certificate direct to the Employee Service Centre (ESC) by the 9th day of absence. PwC reserves the right to request you to produce a medical certificate for shorter periods of absence.

If you are covered by a doctor's certificate you should not return to work until the certificate has expired. If you wish to return before this time you must obtain a 'signing off' certificate or other letter of confirmation for your doctor indicating that you are fit to return to work.

During authorised periods of sickness absence you are not entitled to base pay, but may be entitled to or eligible for, Statutory Sick Pay (SSP) and/or Occupational Sick Pay (OSP). You will continue to be entitled to your Choices allowance. If you do not comply with the above procedures your absence will be regarded as unauthorised. You are not entitled to any base pay or Choices allowance in respect of unauthorised absence.

Abuse of sickness absence procedure

Sickness can be open to abuse in some circumstances, so you may, in the interests of both the firm and yourself, be required to take steps in addition to, or in place of those above in exceptional situations. Such circumstances may include but are not limited to sickness absence during notice period, and during disciplinary and grievance investigations and processes. The steps required may include gaining a doctor's certificate for absences of less than seven days, maintaining a frequent contact regime, or co-operating with a prompt medical investigation.

Any abuse of the sickness absence procedure, will, in any event be viewed as a disciplinary matter.

Referral to the Occupational Health Service and/or medical examination

In the event of prolonged or recurring absence through physical or mental illness, or where we believe that it is in your best interests, PwC may at any time, refer you to Occupational Health and/or require you to undergo a medical examination, at its expense. This will normally be carried out by a doctor or specialist appointed by PwC who will usually consult with your medical advisor.

Written confirmation from the Occupational Health Services or other medical practitioner that you are fit to return to work may be required after an absence before you can resume work.

Where sickness absence occurs intermittently and frequently, PwC reserves the right to investigate such absences. This may include referring you to Occupational Health or to a medical practitioner, to understand if there is an underlying health condition affecting your attendance.

Medical appointments where treatment is required

When attending a medical appointment at which treatment is required, and if as a result of the treatment you are unable to work for the remainder of the day then the time spent at both the medical appointment and the remainder of the day will be classed as sickness absence.

Statutory Sick Pay (SSP)

Entitlement to SSP is governed by current legislation. If you are not entitled to Occupational Sick Pay (OSP) for any reason while you are sick, PwC will continue to pay any entitlement you may have to SSP. The entitlement to SSP is for twenty eight weeks that you are sick in any three year period. SSP commences on the fourth day of continuous absence. The three days prior to this are therefore not paid. SSP is calculated on an ongoing basis in such a way that any continuous absences of four days or more, which occur within eight weeks of each other, are linked for the purpose of calculating your entitlement. The payments will be subject to tax and National Insurance contributions.

In the event that you receive the full entitlement of SSP, you may be eligible to claim Employment and Support Allowance (ESA) from your local Jobcentre Plus. PwC will provide you with the necessary forms to make this claim.

PwC will notify you if you are not eligible for SSP, e.g. if you are in receipt of state benefits. If you fall into this category, you must claim Social Security Benefit (SSB) from your local Department of Social Security. Since any SSB you receive needs to be offset against OSP, you must also notify the ESC of the amount you receive and any subsequent increases in benefit.

Occupational Sick Pay (OSP)

Eligibility for OSP depends on your complying with the notification procedures outlined above and will be calculated with reference to your years of service as at the first day of your period of sick leave on the following basis:

First year of service - on certified sickness absence (whether continuous or intermittent) you will be paid a normal day's pay up to a maximum of 15 days (pro rata if you are part-time).

Second year of service - on certified sickness absence (whether continuous or intermittent) you will be paid a normal day's pay for up to 26 weeks sickness absence in this year. This will be calculated by adding your current period of absence to any other periods of absence which have occurred in the 12 month reference period preceding the first day of your current period of absence. There is no further entitlement to OSP after 26 weeks of sickness: however, in exceptional circumstances, a reduced level of OSP may be paid at PwC's absolute discretion. The provisions of PwC's Income Protection Benefit (IPB) may apply (see below).

Third and subsequent years of service - on certified sickness absence (whether continuous or intermittent) you will be paid a normal day's pay up to a total of 26 weeks' sickness absence. This will be calculated by adding your current period of absence to any other periods of absence which have occurred in the 12 month reference period preceding the first day of your current period of absence.

After this, in your third and subsequent years of service, certified sickness absence (whether continuous or intermittent) is paid at the equivalent of 75% of a normal day's pay at the discretion of PwC for up to a further 26 weeks. (For example, you may not receive discretionary OSP where you are not co-operating or responding to PwC's or Occupational Health's requests, where there is conflicting medical evidence or frequent absences for different reasons.) This further discretionary 26 week OSP entitlement is calculated using a 12 month reference period which commences on the day following cessation of the first 26 week period. After 12 months continuous sickness absence the provisions of PwC's IPB may apply (see below).

In the event that you receive the maximum OSP in any year of service as calculated with reference to your service date, you will not be entitled to any further OSP (whether in the same or subsequent years) until you have worked continuously for 3 calendar months without a further period of sickness and started your next year of service.

If your eligibility for OSP has expired before a claim has been accepted by the income protection insurer, there is no entitlement to OSP other than that set out above. Your pay may therefore reduce to nil between OSP being exhausted and IPB being paid on a qualifying claim, although your Choices allowance will continue during that period.

If you do not attend for work because of your health you must record this as sick leave (and not other leave options, such as holiday) on your timesheet and other relevant PwC documentation.

For the purposes of OSP, a normal day's pay is calculated in the same way as the Holiday Pay Rate (see Section 1.12 Holidays). Whether paid at full rate or reduced rate, OSP includes any SSP to which you are entitled and will be subject to normal deductions such as tax, National Insurance and, if applicable, deductions for any Social Security benefits you are receiving. Should you not be entitled to receive either SSP or Social Security benefits your OSP will be reduced by the equivalent of the basic Employment and Support Allowance (ESA). OSP will only be paid in cases of absence through illness or as a result of an accident.

If at any time, PwC has overpaid you OSP, PwC reserves the right to offset any overpayment against any subsequent OSP or salary payments.

PwC seeks to give advance notice where entitlement to or eligibility for sick pay is due to become exhausted, but does not guarantee to do so. Should you, for any reason, receive more OSP than you are entitled to PwC reserves the right to recover such amounts by deduction from salary, subject to prior notification.

PwC also reserves the right to recover payments of OSP where a third party is deemed responsible for an accident which caused you to be absent from work due to sickness. You should advise your HC Contact if you are making a claim against a third party which includes loss of earnings.

All payments of OSP are subject to PwC's right to terminate your contract with notice prior to OSP being exhausted. PwC's right to terminate your employment contract is set out below.

If you return to work on a reduced weekly hours basis as part of your rehabilitation, then each week you work under these arrangements will be considered as a week of sickness absence for the purposes of determining OSP entitlement. In these circumstances, your payment for the hours that you are unable to work will be determined by the level of OSP to which you are entitled (ie: full reduced or nil).

Income Protection Benefit (IPB)

After 12 months continuous sickness absence, you may qualify for benefits under the IPB arrangements. It is at the insurer's discretion whether you qualify for benefit under the IPB scheme and whether, once accepted, the benefit continues to be paid. PwC's policy with the insurers will be varied from time to time and so the terms of the IPB benefit which would apply to you will depend on the commencement of your sickness absence. (Please see the Choices Manual for details of the current policy). If your entitlement to OSP has expired before a claim has been accepted by the insurers, there is no entitlement to OSP other than that set out above. Your pay may therefore reduce to nil between OSP being exhausted and IPB being paid on a qualifying claim, although your Choices allowance will continue during that period.

In the event of your claim being refused by the insurers or, based on medical evidence obtained by the insurers, your benefit ceases, there is no further entitlement to OSP or any other payments under your contract of employment. In such circumstances PwC will review whether to terminate your

employment contract. PwC may appeal on your behalf against the decision by the insurer to refuse a claim. You will be required to co-operate promptly with any appeal process. Choices benefits/allowance will be provided for a maximum of 3 calendar months from the date the claim is declined.

Termination of employment during/after sickness absence

During the first year of service, once you have exhausted your entitlement to OSP, PwC reserves the right to terminate your employment on the grounds of incapacity.

From the second year of service onwards, PwC reserves the right to terminate employment on the grounds of incapacity in the following circumstances:

- Where there is no scope for a claim being made to the IPB scheme;
- Where a claim has been submitted to the IPB scheme and has been refused by the insurers; or
- Where a claim has been subject to a review by the insurers under the IPB scheme and any payment of benefit has been stopped; or
- Where a claim has been admitted by the insurers under the IPB scheme and has reached the end of any payment period defined under the terms of the relevant scheme. Please refer to the Choices Manual for details of the current policy. For details of previous policies, where relevant, please contact the ESH.

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14. Medical examinations

All Choices Category C staff are required to undergo a medical examination every two years until the age of 50 and annually thereafter: you will be contacted by BUPA health screening to make an appointment. All Choices Category D staff are required to undergo a medical examination annually: you will be contacted by Blossoms Inn Medical Centre or Centres of Excellence. The firm will pay for these medicals but it is your responsibility to attend your medical appointment and take advantage of this confidential health screening. Absence to attend such medical examinations will be paid.

If you are a night worker (i.e. you work at least 3 hours between 11pm and 6am on the majority of working days) you are required to complete a health assessment on appointment and annually thereafter.

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15. Parental leave and time off for dependants

You are entitled, subject to certain conditions, to take up to 13 weeks' unpaid leave to care for a child under the age of 5 years old. This right also extends to parents of adopted children for five years from the date the child was placed for adoption, or until the child's 18th birthday, whichever is the sooner. Parents of a disabled child are entitled to take parental leave at any time up to the child's 18th birthday, again subject to certain conditions. Leave must be taken in blocks of at least one week, up to a maximum of 13 weeks and you must give 21 day's notice of leave.

You are also entitled to take reasonable time off work to deal with a domestic emergency involving a child or other designated dependant, where you need to provide immediate assistance or time to make alternative arrangements.

A 'dependant' is defined as your parent, spouse/civil partner, partner, child or someone who lives as part of your family. In cases of illness, injury or where care arrangements break down, a dependant may also be someone who reasonably relies on you for assistance. This may be where you are the primary carer or are the only person who can help in an emergency.

'Section 7 - Other employment matters' gives full details of PwC's policies on parental leave and time off for dependants. The latter can be found under 'Special leave'.

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16. Other absences from work

The following absences will be treated as authorised absence from work providing they have been approved in advance in accordance with PwC procedures:

- annual leave or time off in lieu of overtime;
- sickness absence;
- medical or dental appointments;
- unpaid leave;
- ante-natal appointments;
- maternity/paternity leave;
- adoption leave;
- parental leave;
- special leave;
- career break;
- public service;
- jury service;
- study leave; and
- reserve forces.

Please refer to Section 7 'Other Employment Matters' in relation to whether any such absences are paid or unpaid. Any other absence from work will be considered as unauthorised and may lead to disciplinary action. There is no entitlement to pay in respect of unauthorised absences

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17. Termination of employment

If you wish to terminate your employment, please give notice of your resignation to your line manager/partner. You should confirm your resignation in writing.

Unless you have been advised in writing that different notice periods apply to you, you are obliged to give PwC, and to receive from the firm, the period of notice set out below:

	Period of notice
Staff in Choices Category D	6 months on either side
Staff in Choices Category C	3 months on either side
Staff in Choices Category B	3 months on either side
Staff in Choices Category A:	
• Tax: Senior Associate 2's (qualified/not fully qualified)	3 months on either side
• Assurance: Senior Associate 2's and 3's	3 months on either side
• Advisory: Senior Associates 2's and 3's (under an ACA training contract)	3 months on either side
• All other staff	You must give the firm 1 month's notice You are entitled to receive 1 month's notice on joining. This increases after your 4th complete year of continuous service to 1 week for every complete year of service, up to a maximum of 12 weeks after 12 complete years.

If you are employed on a fixed term contract or are not in a Choices Category your notice period will be set out in your offer letter (subject to any subsequent written notification of change).

You will require your line manager's permission to attend any training courses or conferences that are due to take place during your notice period. In certain circumstances you may be required to cancel your attendance at such events.

You are reminded that whilst working your notice you continue to be bound by the terms and conditions contained in Section 2 of this Employment Manual and in particular the requirements in respect of confidentiality and intellectual property. If you are in Choices Category C or D you are also bound by the restrictive covenants set out in Section 2.

In the event that you resign from PwC or are dismissed for misconduct immediately prior to a salary review date, or prior to payment of an award already notified, we reserve the right to refrain from paying a salary increase, award or effecting any promotion. In this instance your status and benefits will continue as stated prior to the review or award.

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18. Garden leave

After notice of termination of your employment has been given (either by yourself or PwC) and provided you continue to receive your full contractual pay and benefits until your employment terminates, PwC has the right, at its discretion, to take any of the following steps during any part of your notice period. This includes:

- excluding you from PwC's premises including the withdrawal of your security pass;
- requiring you to carry out specified duties for PwC other than your normal duties;
- requiring you to keep PwC informed of your whereabouts so that you can be called upon to perform any appropriate duties as required by PwC;
- withdrawing any powers vested in you or suspending or varying any duties or responsibilities assigned to you; and
- instructing you not to communicate with clients, prospective clients, business contacts, employees, consultants or partners of PwC until your employment has terminated.

Section 1 - Pay, benefits and other employment details

19. Return of PwC property

PwC retains the right to demand the return of any of its own or its clients' property at any time. On leaving PwC, you must ensure that all original documents and copies belonging to PwC or related to its business and clients are returned. You must also return your car, mobile phone, laptop and all other computer hardware and software, any written and training material, credit cards, keys, security passes and any other property belonging to PwC. You may also be requested to disclose your computer passwords in order that access can be gained to any encrypted data.

During the course of your employment you may need to hold keys for lockable items of furniture. The firm reserves the right to access locked items of furniture for legitimate business needs (e.g. recovering firm's property or files). Where personal property is kept together with firm's property, all reasonable attempts will be made to leave personal items undisturbed or, where appropriate, return them to their original owner.

Section 1 - Pay, benefits and other employment details

20. Retirement

The firm's normal retirement age is 65. If you wish to retire earlier you may of course do so subject to giving the firm in writing the notice required under your contract of employment.

There is a statutory right to request to work beyond 65 and you should contact your HC Contact in the first instance to find out more about the procedure you would need to follow.

Section 1 - Pay, benefits and other employment details

21. Data Protection - Personal data held by PwC

General

The Data Protection Act 1998 (DPA) regulates the use of personal data. This includes electronic and some hard copy data that is held in connection with employees.

PwC is registered with the Information Commissioner's Office and is subject to the provisions of the DPA. We collect, maintain and use records of all employees to meet our legal and statutory obligations as well as our legitimate interests as an employer and a provider of professional services.

Scope of personal data collected

The information we collect varies depending on the particular circumstances and may include:

- name, address and contact details;
- bank and salary-related details;
- sensitive personal data relating to your health, ethnic origin, or any criminal proceedings;
- job title and responsibilities, applications and references, qualifications, training, appraisals and performance records;
- holiday and other absence records, grievance and disciplinary records; and
- investments and other financial interests, details of business and family relationships and details of civil or disciplinary proceedings.

We will collect this information directly from you and, in some circumstances, from third parties, for example referees, recruitment agencies, other PwC staff or partners or PwC entities.

We may also collect from you certain information relating to other individuals, for example, details of:

- a person to contact in case of emergency;
- your dependents in relation to the provision of Choices benefits;
- your next of kin in relation to death in service benefits; and/or

- information entered into the PwC's Global Portfolio System and other regulatory returns regarding spouses, co-habitees and dependents (e.g. names, addresses and financial interests).

It is your responsibility to ensure that any such individual has been informed that his/her personal data will be used by us for the applicable purpose.

How your personal data will be used

Your personal data may be used by us for the following purposes:

- administration of staff and HR processes such as provision of pay and benefits, and fulfilment of your individual employment contract;
- maintenance of internal accounts and records, marketing products and ideas, fulfilling transactions, compiling internal reports and internal communications, in relation to PwC's businesses;
- compliance with PwC independence requirements and other PwC regulatory obligations and policies;
- ensuring fair treatment, compliance with statutory obligations and protection and enforcement of our legal rights.

Disclosure of personal data to third parties

We may, for the purposes listed above, disclose your personal data to:

- our professional advisors or other parties who provide us with data processing, professional or management services, such as IT, payroll administration, insurance, health or legal services;
- any member of the global network of PwC firms;
- current or potential clients, suppliers and other business contacts in the ordinary course of business;
- current or potential business partners or other third parties involved in the management of PwC's business, as a result of, for example, a joint venture or merger; and
- any applicable regulatory authorities or other third parties where required by law or in accordance with other regulatory obligations or policies applicable to PwC.

Intranets, websites and publications

Certain personal data relating to employees will be published on PwC intranets (including PeopleFind), websites and publications for the purposes of sharing knowledge, information, products and ideas in relation to PwC's businesses. Such personal data may include but is not limited to:

- name;
- business telephone number;
- business mobile telephone number;

- business e-mail address;
- a photograph of you;
- a C.V;
- particulars of specialist skills;
- languages you speak and the level of proficiency;
- areas of interest;
- office location;
- grade; and
- work experience.

Transfers of personal data outside the European Economic Area (EEA)

Our use and disclosure of your personal data as described above may in some circumstances involve the transfer of your personal data to a country or countries outside the EEA, where the laws may not give the same level of protection to personal data as within the UK. Where your personal data is transferred outside the EEA but within the global network of PwC firms, it will be protected in line with the PwC Global Data Protection Policy and the PwC Intra-Group Data Protection Agreement.

Access to and amendment of your personal data

You are entitled to:

- be provided with a copy of the personal data (subject to some exemptions) which we hold about you; and
- request that we amend or delete inaccurate personal data about you.

Any such requests should be made in writing to your HC Contact and, in relation to requests to access your personal data, a small fee may be charged. If you have any queries or requests in relation to the use of your personal data please write to your HC Contact.

If during the course of your employment, there is a change in your personal details such as your home address, telephone numbers, bank details, marital status, birth of a child, emergency contact details, further qualifications etc., you must ensure that these details are updated via the UK Portal> Me@PwC> My Personal Details as soon as possible. Please contact the ESH on 0808 100 2200 if you are unable to access the Portal or require assistance.

Further information on PwC's policy and requirements concerning the processing of personal data is given in the PwC UK Confidentiality and Privacy Policy, located under Compliance> Confidentiality and privacy including data protection.

Disclosure and transfer of personal data to the PCAOB

As well as being regulated by the ICAEW, PwC is regulated by the United States regulator, the Public Company Accounting Oversight Board (PCAOB), and may be required to complete periodic returns as specified under the PCAOB rules.

These returns may call for a list of all of our Accountants (as defined by the PCAOB) in our Roster of Accountants. If you are in Choices Categories B, C or D (now or following a promotion) and you undertake audit work you consent to the inclusion of your name and details of certain professional licences or memberships (e.g. institute of charged accountants, actuaries or taxation or equivalent) in PwC's Roster of Accountants, and the disclosure and transfer of that information to the PCAOB in the United States, should that be required.

As well as your name and professional qualification details you consent to providing us with details of any civil or disciplinary (in connection with an audit report) and criminal proceedings in which you have either been a defendant or respondent. For further guidance on the type of information you will need to provide, please refer to the UK Portal> Me@PwC> Reward> Pay and Remuneration> My Reward > Terms and Conditions to review a copy of the request for information form. You consent to this information (if any) being disclosed and transferred to the PCAOB in the United States, and to the subsequent transfer of this information (if any) by the PCAOB to other United States government or quasi-governmental and regulatory authorities (such as the Securities Exchange Commission) or to US courts or tribunals.

PwC cannot guarantee the confidentiality of information once disclosed to the PCAOB. We understand that the PCAOB intends to make information obtained in periodic returns publicly available on the PCAOB website and whilst we will ask the PCAOB for confidential treatment of the information we provide, we are unable to determine if confidential treatment will be granted in advance of our filing our periodic returns.

Section 1 - Pay, benefits and other employment details

22. Flexible working

Subject to eligibility you may apply for certain changes to your terms under PwC's Flexible Working procedure. Except where agreed by PwC under that procedure or otherwise formally notified to you, any flexible working practice or departure from your contractual terms concerning working hours or place of work is non-contractual and PwC may at any time require you to adhere to your contractual terms.

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Section 2 - Professional standards and conduct

1. Introduction

The PwC Employment Manual is divided into contractual and non-contractual sections.

Sections 1 and 2 of the PwC Employment Manual in conjunction with your offer letter, any subsequent communication amending your terms and conditions and, if applicable, Institute Supplement to Terms and Conditions of Employment, form your contract of employment. If a discrepancy arises between Sections 1 and 2 of the Employment Manual and the Institute Supplement, then any Institute Supplement will prevail.

You will be notified of any changes to your terms and conditions.

Section 2 - Professional standards and conduct

2. Professional standards

Our clients value professionalism.

Many of you are members of professional bodies and as such are expected to comply with the ethical and technical standards laid down by those bodies. As PwC is regulated by the Institute of Chartered Accountants in England and Wales (ICAEW), everyone within the firm must comply with the ICAEW's ethical guidelines in the conduct of PwC's business or otherwise representing PwC, or when using PwC's facilities or equipment. These represent the minimum standards expected, although PwC may overlay this with additional requirements arising from PwC's global network guidelines and other internal policy decisions. You should also refer to PwC's Code of Conduct via the UK Portal> Doing Work> Legal, Risk Management & Compliance> Compliance> & Ethics, business conduct and other regulation.

Professionalism means amongst other things, that we conduct our work and professional relationships with integrity and that when we carry out our work we comply with relevant technical and professional standards and guidelines.

You are required to comply with all technical, ethical and professional standards and guidance on business standards. The following summarise some of the key standards that you must comply with and which help us to maintain our professionalism. You should ensure that you are aware of their requirements. If you require any clarification you should ask your line manager in the first instance.

- anti-money laundering;
- outside interests;
- independence;
- directorships and executive appointments;
- confidentiality and security of information;
- professional indemnity;
- security of information;
- intellectual property rights;
- prohibition on insider dealing;
- conflicts of personal interest;
- working with relatives;
- dealing with the media;
- restrictive covenants;
- use of IT, the firm's equipment and resources;

- continuing professional development; and
- alcohol and drugs

You should be aware that failure to adhere to PwC's professional standards may result in disciplinary action.

In order to investigate a complaint against you of misconduct PwC is contractually entitled to suspend you on full pay for so long as may be necessary to carry out a proper investigation and (if appropriate) hold a Disciplinary Meeting and determine the outcome. PwC also reserves the right to notify appropriate external parties, including the police and professional and regulatory bodies.

Section 2 - Professional standards and conduct

3. Independence

Independence is an essential characteristic for a professional. It is an attitude of mind characterised both by integrity and an objective approach to professional work.

You must be independent in all aspects of your work for PwC. In particular it is a condition of your continuing employment that you comply with PwC's Independence Policy.

From time to time and at least once a year, you will be asked to confirm your independence and your compliance with other PwC rules and policies. It is important that you declare any interests you or members of your family may have with other organisations. You will be asked to do this by completing a Personal Independence Confirmation. If the form is not returned in a timely manner, satisfactorily completed or you do not respond to queries raised on it promptly and fully, the firm's disciplinary procedures will be invoked.

Section 2 - Professional standards and conduct

4. Directorships and other external appointments

Individuals may be requested to act in another capacity in addition to their jobs at PwC; these are known as external appointments. This may range from being a director of a family company, a Trustee of a charity or a representative on a professional body. In order to avoid possible conflicts of interest, restrictions on appointment of PwC as auditors, or in any other professional capacity, and due to the time pressures of individuals concerned, PwC will need to consider all such requests before the individual agrees to accept the role. Please complete the External Appointments form on the Portal and submit to Compliance for consideration.

Section 2 - Professional standards and conduct

5. Confidential Information

Confidentiality and Privacy

'Confidential Information' means any information and materials relating to PwC or any other member firm of the worldwide PricewaterhouseCoopers organisation, their clients, licensors and suppliers including, but not limited to, business and prospective business information, technical processes, inventions, discoveries, methodologies and systems information, computer software, professional, technical and administrative manuals and forms, marketing plans, and client and prospective client lists and materials, which come into your possession by virtue of your employment and which PwC regards, or could reasonably be expected to regard, as being confidential whether in oral, electronic or written form and whether or not such information is marked 'confidential', and all information which has been derived or obtained from any such information.

You may only copy, disclose or use Confidential Information as necessary to carry out PwC business and, where applicable, as required or authorised under the terms of any agreements between PwC and its clients, licensors and suppliers.

Moreover, you must only access and/or use or disclose Confidential Information for the sole purpose of your particular work for PwC and then only to the extent required for that work, on a limited, temporary basis, and for no longer than necessary for such work.

You must not without PwC's prior written consent use for your own purpose, publish or disclose to any third party (other than as provided in the paragraph above) any Confidential Information, and you shall use your best endeavours to prevent such publication or disclosure.

If you are ever asked to disclose any Confidential Information pursuant to any legal, judicial, administrative, governmental or regulatory process or otherwise, you must contact the leader of your business unit or PwC's Office of General Counsel (OGC) to seek PwC's consent prior to any such disclosure.

In the case of a requirement to disclose Confidential Information relating to money laundering suspicions or activities, disclosure must only be made within PwC to the Money Laundering Report Office in the Compliance Department.

You must immediately inform PwC's OGC if you become aware of the possession, use or knowledge of any Confidential Information by any person not authorised to do so and shall at PwC's request provide such reasonable assistance as is required to deal with such event.

All Confidential Information and all other documents, papers and property (including but not limited to, electronic versions) which may have been made or prepared by you, or at your request, or have come into your possession or under your control in the course of your employment or which

relate in any way to PwC, its business, clients, licensors and suppliers shall as between you and PwC will be deemed to be the property of PwC. You shall deliver up all such documents and other property, including all copies, to PwC immediately upon the termination of your employment (or at any earlier time as requested by PwC).

These confidentiality restrictions are permanent and do not lapse or cease upon your departure from PwC.

The provisions of this paragraph 5 do not apply to any Confidential Information which (i) is in or enters the public domain other than by breach of your contract of employment, or (ii) is obtained from a third party who is lawfully authorised to disclose such information.

Further requirements and information concerning PwC's approach to confidentiality and privacy are given in the PwC UK Confidentiality and Privacy Policy located under Compliance> Data Protection.

Any failure by you to comply with the provisions of this paragraph 5 or the PwC UK Confidentiality and Privacy Policy may result in disciplinary action and/or legal action being taken against you.

In accordance with the firm's Confidentiality and Privacy policy you are required to report all losses of the firm's and clients' IT equipment and hard copy data to the UK IT Service Desk immediately (it is open 24 hours a day seven days a week and can be contacted on (Freephone) 08000 132 232 (International): +44 (0)121 607 8888, select option 3 to speak to an analyst).

It is your personal responsibility to safeguard IT equipment and hard copy data. If it appears that you have not taken sufficient care of the firm's or clients' data or that you failed to report a loss of such data promptly, disciplinary action may be taken against you.

Section 2 - Professional standards and conduct

6. Clear Desk Policy

You are required to adhere to PwC's Clear Desk Policy, as revised from time to time. This policy requires you to ensure that your desk and work area, whether in the office, at a client site or any remote location, are kept clear of all client and confidential related material including portable computers, and mobile communication devices when you are away from your desk for any period of time and overnight. Failure to adhere to this policy may result in the items being removed and/or disciplinary action being taken against you under PwC's disciplinary procedure. Further details of the policy may be found on the UK Portal> Office> Office Services> Security> Physical Security> clear desk policy.

Section 2 - Professional standards and conduct

7. Professional indemnity

PwC indemnifies employees against any claims (including legal costs and expenses) arising out of work carried out as an employee of the firm (including those cases where employees have personal professional responsibility) which have been carried out in accordance with the firm's procedures as applicable to its relevant line of service, which is your responsibility to know on condition that:

- you promptly notify the firm of any such claim upon becoming aware of it;
- you do not admit liability or settle or compromise, or attempt to settle or compromise, any such claim;
- you give us and such lawyers as we from time to time specify sole conduct of the defence to any such claim; and
- you act in accordance with our reasonable instructions and give us such assistance as we may reasonably require, in respect of the conduct of the defence (including the filing of pleadings and process and the provision of all relevant documents).

This indemnity will not include:

- any liabilities in respect of which any amount has been or will be reimbursed by way of insurance; or
- fine levied against you personally through any disciplinary proceedings; or
- any liabilities in respect of any claim, costs, expenses or penalties arising from or in connection with any act or omission in bad faith, or dishonest conduct or criminal conduct on your part.

This indemnity applies whether or not the claim is made during your employment, except that it will cease should you become a partner in PwC (when different conditions apply).

This indemnity supersedes any other indemnity against the liabilities described above issued to you by the firm or any predecessor firm or employer.

Section 2 - Professional standards and conduct

8. Intellectual Property Rights

'Intellectual Property Rights' means copyrights, database rights, patents, utility models, inventions, trade marks, trade names, service marks, design rights, rights in unfair competition, rights in Confidential Information (as defined in Section 2.5 'Confidential Information'), trade and company names, Internet domain names and email addresses, and other similar intellectual property rights (whether registered or not) and any applications for such rights as may exist anywhere in the world.

You must promptly disclose and deliver to PwC full details of any and all inventions, discoveries, techniques, technologies, methodologies, software, improvements, and any other works, documents or materials developed, conceived or created by you, either alone or in conjunction with others, during the term of your employment by PwC and which relate to or are actually or potentially useful to the business or activities of PwC (the 'Works'), including, without limitation, Works created in connection with services provided to clients. These disclosure and delivery requirements apply irrespective of whether or not any Intellectual Property Rights in the Works belong to PwC. PwC shall keep such Works confidential to the extent that they are or may be the subject matter of Intellectual Property Rights which belong to you, unless and until (i) such Works enter the public domain other than by breach of your contract of employment, (ii) such Works are obtained from a third party who is lawfully authorised to disclose such information, or (iii) it is determined that any Intellectual Property Rights in the Works belong to PwC.

All Intellectual Property Rights in all Works which you make or create in the course of your employment by PwC (whether during normal working hours, on PwC premises, using PwC equipment, or otherwise) belong to PwC and are assigned by you accordingly.

On PwC's request, you must complete and sign all documents that PwC may deem necessary to confirm PwC's full ownership of and to enable PwC to apply for and obtain registration in any part of the world of any or all Intellectual Property Rights which belong to PwC under the above paragraph. If you do not execute such documents within five days of them being presented to you, you agree that PwC will be your agent in your name such that PwC may sign any document on your behalf for the purpose of giving to PwC the full benefit of the provisions of this Clause.

The above two paragraphs do not apply to Intellectual Property Rights in Works which you developed entirely on your own time without using PwC's equipment, supplies, facilities or Confidential Information, except that these clauses do apply to Intellectual Property Rights in such Works that either (i) related at the time of conception or creation to PwC's business, or actual or demonstrably anticipated research or development of PwC, or (ii) resulted from any work performed by you for PwC. In the event of any failure to agree ownership of Intellectual Property Rights as between PwC and you, PwC shall operate a review process to determine ownership and other issues as may arise.

The obligations in this paragraph 8 shall continue beyond the conclusion of your employment.

Any failure by you to comply with the provisions of this paragraph 8 may result in disciplinary action and/or legal action being taken against you.

You should contact the Office of the General Counsel (OGC) if you have any queries concerning this paragraph 8.

Section 2 - Professional standards and conduct

9. Market Abuse

During the course of your work for PwC you may have access to important information concerning our clients and it is a requirement that you keep it confidential at all times. In addition, if the information is precise, about particular financial instruments (shares, bonds, etc.), not generally available and likely to have a significant effect on the price of an investment then it will be regarded as 'inside information'. The firm is required to maintain a list of all employees with access to inside information ('insiders') and provide a copy to clients/the FSA on request to assist in any investigation concerning possible Market Abuse. Market Abuse is a civil offence and can also result in a criminal prosecution.

The FSA have identified seven possible forms of Market Abuse, the three of which you should be most aware in relation to your employment with the firm are:

- **Insider Dealing** - where an insider deals, or attempts to deal, in a qualifying or related investment on the basis of inside information relating to the investment in question. This is also an offence under the Criminal Justice Act 1993.

- **Improper Disclosure** - where an insider discloses inside information to another person otherwise than in the proper course of the exercise of their employment, profession or duties.

- **Misuse of Information** - where a person's behaviour, although it might fall short of being insider dealing or improper disclosure, is based on information that is not generally available to those using the market and relevant to an investment decision. In other words it falls below the standard of behaviour reasonably expected of a person in their position.

The other forms of Market Abuse are Manipulating Transactions, Manipulating Devices, Dissemination and Misleading Behaviours. Further information is available on the Portal at this link.

You should be aware that involvement in any form of Market Abuse or Insider Dealing will normally constitute gross misconduct and result in dismissal.

If your line of service has a personal account dealing policy then compliance with that policy is compulsory. You should contact your local Risk Management team if you require any clarification.

Section 2 - Professional standards and conduct

10. Conflicts of Interest

Personal interests that may conflict with PwC's interests
During your employment you are required to devote all of your business hours to the proper performance of your duties. You shall use your best endeavours to promote the interests of PwC during your working hours.

You are not permitted, without the consent of the Business Unit Leader to undertake any additional paid or unpaid employment, outside PwC, carry out professional work on your own account or accept any directorship or other public or paid appointment.

You are not permitted to take any preparatory actions whether directly or indirectly to set up in competition with PwC.

Consent will only be given where your Business Unit Leader and Compliance are satisfied that the outside interest or employment will not conflict in any way with the interests of PwC, and that there are no independence or conflict of interest issues. If consent is not granted, it is a condition of your continued employment that you give up such activity immediately. Failure to do so may result in summary dismissal. If there is any doubt whether an independence or conflict of interest issue arises please consult Compliance.

PwC LLP is authorised as a firm to conduct investment business through designated individuals known as 'Approved Persons'. Employees acting in a personal capacity are not covered by this authorisation. It is a condition of our authorisation to conduct investment business under the Financial Services and Markets Act 2000 that none of our partners, employees or associates may be an appointed representative (i.e. a tied agent) of an insurance company or a unit trust operator.

You must not introduce to any other person, firm, company or organisation, business of any kind that belongs to PwC, without the written consent of the relevant line partner.

If you have any financial interests or benefits which arise as a result of dealings between third parties and PwC, you must first disclose your interest or benefit and obtain written approval from your relevant partner and notify the Compliance Department accordingly.

Conflicts between PwC and its clients or between two or more clients
Conflicts of interest are of increasing significance to us, our clients and to the public. A conflict arises if, as a result of the nature of another interest or relationship the firm has entered into, our client (or potential client) would, with justification, feel unable to trust the objectivity and integrity of our work for them.

Failure to identify and deal with these situations can cause significant damage to the firm in respect of its image and reputation, its relationships

with clients and, in some cases, can result in financial damage. Failure to deal properly with conflicts is also a breach of the Institute of Chartered Accountants in England and Wales' Code of Ethics and of the firm's own Code of Conduct. It may also constitute a disciplinary matter both within the firm and with the firm's regulators.

The firm's policy and procedures are set out in the Compliance section on the portal. Contact the Compliance Helpline (77 33666) for further guidance.

Section 2 - Professional standards and conduct

11. Personal Relationships at Work

It is important that you adhere to PwC's policy on Personal Relationships at Work. This is detailed in Section 7 of this Employment Manual.

Section 2 - Professional standards and conduct

12. **Dealing with the media**

One of the most effective ways of enhancing our reputation is by obtaining favourable media coverage for PwC. Careless or contradictory statements can do much to damage our reputation. Therefore our policy is to plan and manage media relations to ensure that our reputation for leadership and excellence is continually enhanced.

Only partners and specific directors have authorisation to undertake press, radio and TV interviews. Please refer any media enquiries to the Media Relations team in PwC's Corporate Affairs Department on 020 7213 1768.

If you are interviewed by the media outside your employment with PwC, please do not disclose your employment with PwC or mention PwC's name at any time. A breach of this rule may invoke disciplinary procedures and for relevant personnel, may lead to similar action by your professional body.

Articles for external publications which are written on behalf of PwC require approval from the relevant line partner prior to agreeing to undertake such engagements.

In addition, all articles must be submitted to a partner and a member of the Media Relations Department or relevant line of service or industry group media relations manager for review prior to publication. A copy of the reviewed article should be forwarded to the Media Relations Department for information purposes.

Note that social networking sites etc. should be regarded as media and take due care when using. (See "UK IT Standards and Guidance on incidental personal use of IT systems, email addresses and the Internet (including social networking)" on the portal under UK Information Technology Policy.)

Section 2 - Professional standards and conduct

13. **Restrictive covenants**

In order to protect PwC's legitimate business interests and connections those in Choices categories C and D are subject to restrictive covenants on termination of employment which are set out below. It is part of your terms and conditions of employment that you accept these conditions.

Non-solicitation/dealing with clients
You shall not without the prior consent of PwC for a period of 6 months after the date your employment ends (the 'termination date'), other than after the wrongful termination of your employment, directly or indirectly, whether on behalf of yourself or any other person, firm or company, in connection with any of the businesses carried out by PwC:

- solicit or seek to procure business from; or
- transact, handle or otherwise deal with the business of; or
- approach, canvass or entice away from PwC the business of any client with whom or with which you have personally been in the habit of dealing in the course of your duties at any time during the 12 months prior to the termination date.

The period of these restrictions shall be reduced after the termination date by a period equal in length to any period of lawful suspension from your duties or exclusion from any premises of PwC during any period of notice.

Non-solicitation of prospective clients
The restrictions set out in the paragraphs on non-solicitation/dealing with clients above shall apply as if a reference to the 'prospective client' were substituted for the reference to the 'client'. Prospective client means any person, firm or company with whom PwC has been in negotiation with a view to providing services to or for such person, firm or company, provided that such person, firm or company shall not be a prospective client if they have indicated to PwC that they do not wish PwC to provide the services the subject of such negotiations.

Competitive Services
The restrictions in respect of non-solicitation/dealing with clients or prospective clients above apply if your actions are in connection with the supply or proposed supply of Competitive Services. Competitive Services are services which compete with those PwC was supplying or seeking to supply to clients and with which you were concerned or for which you were responsible, directly or indirectly, during the 12 months prior to the termination date.

Non-poaching of employees
You shall not for a period of 6 months after the termination date directly or indirectly induce or seek to induce any employee of PwC at manager level or above or who works in a position from which he or she had access to confidential information of PwC and with whom you have worked in the 12 months preceding the termination date to leave his or her employment (whether alone or in conjunction with the departure of other employees who are members of a team in which you performed your duties).

Separate restrictions
Each of the above restrictions constitutes an entirely separate and distinct covenant and the invalidity or unenforceability of any such covenant shall not affect the validity or enforceability of the remaining covenants.

Section 2 - Professional standards and conduct

14. Correspondence and telephone calls

PwC's rules in relation to correspondence and telephone calls are:

- incoming or outgoing personal telephone calls or faxes should only be made if absolutely necessary and at such time as will not interfere with your work;
- PwC reserves the right to charge you for personal telephone calls and faxes;
- employees are not permitted to use PwC's stationery or postage for personal correspondence;
- it is not PwC's policy to allow you to have personal correspondence sent to the office, but in certain circumstances, such as employees joining from overseas offices, you may be allowed to use PwC's address for your personal mail on a temporary basis pending alternative arrangements;
- you are expected to answer telephones swiftly and in a professional manner;
- if you use a voice messaging system you must ensure that your mailbox greeting is updated regularly and that you retrieve messages at regular intervals throughout the day; and
- you must not use PwC's phone system or mobile phone to make inappropriate calls or to access inappropriate numbers, such as 'chat lines'.

You must not use a hand-held device such as a mobile phone at any time whilst driving, either on the firm's business or in a car provided by or through the firm. The firm will view a breach of this policy as a disciplinary matter which in some instances may constitute gross misconduct.

The firm actively discourages the use of hands-free mobile phones when driving. It is recommended that you switch off your mobile phone when in control of a vehicle. The firm expects you not to make or receive business calls when driving and encourages you to make full use of voice messaging services. You should ensure you pull over and park safely to make calls and return messages left on your messaging services.

Refer to Section 5 of this Employment Manual for information about use of email, the Internet and other electronic communications systems.

Section 2 - Professional standards and conduct

15. **Dress**

Whether at PwC's offices or client premises, and for any activities related to your work with PwC, you are expected to exercise good judgement in your standard of dress in accordance with dress code policy for your Line of Service (LoS). PwC's general dress code policy can be accessed via the UK Portal> Me @ PwC> Employment Related Information> General> Dress code.

Section 2 - Professional standards and conduct

16. **PwC Development Policy**

Throughout your career with PwC, you are expected to undertake development to enable you to maintain your ongoing competence and, where applicable, to ensure that you satisfy the CPD requirements for membership of the professional bodies which are recognised by PwC..

Your compliance with this Development Policy is therefore essential for the following purposes:

- to enable PwC to maintain high standards of professional and technical competence;
- to enable PwC to demonstrate to regulators that partners and staff have the appropriate capabilities and competence to perform their role;
- to enable partners and staff to demonstrate their personal competence to the bodies of which they are members; and
- to comply with regulatory requirements that relate to PwC, the services that PwC provides and to individuals within PwC.

To comply with this policy you are expected to:

- participate in all the performance development activities and keep the records that are required by My Performance by the firm's deadlines:
- undertake, on a timely basis, any mandatory development set by PwC, your Line of Service (LoS), or Business Unit;
- comply with your Line of Service Development Policy;
- maintain an up-to-date and accurate record of your development activities using the firm's Development Framework;
- comply with CPD requirements of your own professional body irrespective of the type of measurement (input/hours or output/competency based) that these bodies may apply;
- comply with any additional development requirements of your professional body needed to maintain any special status or additional certification that is required to carry out your role within PwC;

- make your My Performance, Development Framework and, where they are not replaced by PwC records, your CPD records available to regulators on demand; and

- confirm your compliance with the above policies and the CPD requirements of your professional body on a timely basis when requested to do so by PwC or your professional body.

Section 2 - Professional standards and conduct

17. External Regulation

Money Laundering
All partners and members of staff share PwC's obligation to comply with money laundering legislation and can be held individually accountable for any breach of the regulations, which includes failing to properly identify clients, (inadvertently) assisting a money launderer or failing to report a suspicion of money laundering in a timely manner (the latter two are both criminal offences which carry significant custodial sentences). Reporting suspicions of money laundering must be made through the firm's Money Laundering Reporting Officer, who is located in the Compliance department.

Data Protection
All partners and members of staff share PwC's obligation to comply with data protection legislation and can be held individually accountable for any deliberate misuse of personal information. When processing personal information, therefore, it is important that PwC's internal policies and procedures are adhered to at all times. Failure to do so may result in disciplinary action. See PwC UK Confidentiality and Privacy Policy concerning data protection and your rights, obligations and liabilities located under Compliance> Data Protection Act.

Financial Services
Only individuals who have been granted Approved Persons status by the Financial Services Authority may provide mainstream investment business services to our clients. Other individuals may provide non-mainstream investment business services if they have the necessary expertise and follow the relevant procedures set down by the Line of Service (LoS).

Client Money
PwC's policy is not to hold money or other assets belonging to a client, except in very limited circumstances. In such instances the prior agreement of the Compliance Department and Risk Management must be obtained and the requirements set out in the firm's Client Money Database must be followed.

Audit Regulation
Only individuals who have been granted Responsible Individual status by the ICAEW may sign statutory audit reports. The relevant policies and procedures set down by the Assurance LoS must be followed.

Insolvency
A person is not qualified to act as an insolvency practitioner at any time unless at that time he/she is authorised so to act by virtue of membership of a professional body recognised under s391 of the Insolvency Act 1986 and is specifically permitted to act by the rules of that body. Regulation of insolvency is governed by Recognised Professional Bodies (RPBs), whose authority is delegated to them by statute The RPBs issue annual licenses to all insolvency appointment takers and PwC license holders must take their licenses from either the ICAEW or ICAS.

Business Recovery Services - Insolvency Appointments
Directors holding appointment taking licenses are authorised to accept insolvency appointments in accordance with Business Recovery Services (BRS) procedures. Other appropriately licensed members of staff may only accept insolvency appointments in accordance with BRS procedures with the express authorisation of BRS Risk Management.

All members of staff accepting insolvency appointments must:

- ensure you hold an appropriate license;
- ensure you are duly authorised to accept insolvency appointments as confirmed in writing by a BRS Partner, on behalf of BRS Risk Management, (if you are below Director grade); and
- comply with:
  - relevant PwC policies, procedures, methodologies and requirements (all as amended from time to time);
  - applicable legislation and regulation, including insolvency legislation and regulation;
  - applicable rules and requirements of any relevant regulatory body, including ethical standards and the requirement to continue your professional education; and
  - commit to and cooperate with an orderly transfer of all your appointments to another appointment taker nominated by PwC in the event that you leave the firm, including retirement.

Other ICAEW requirements
Certain of these are set out in the Compliance Section on the UK Portal and include:

- duty to report obligations;
- membership regulations; and
- use of description 'Chartered Accountants' regulations.

Section 2 - Professional standards and conduct

18. **Alcohol and drugs**

The use and abuse of alcohol and drugs can be relevant to your work for and employment by PwC. The firm's policy on alcohol and drugs is set out on the UK Portal> Me @ PwC> Employment Related Information> General> Alcohol and Drugs Policy. You are expected to familiarise yourself with the policy and the consequences of breaching it which, in serious cases, may be dismissal.

Section 3 - Health and Safety and Environmental Policies

1. **Introduction**

PwC has detailed Health & Safety and Environmental Policies. You have a legal obligation to comply with our Health and Safety Policy and failure to do so may be a disciplinary offence. Please refer to the Health & Safety and Environmental Polices on the UK Portal> Office> Policies> Admin Policies> UK Environmental Policy.

Section 4 - Diversity and Equality, Harassment and Bullying - CONTENTS

1. **Commitment to Equality and Diversity**
2. **Responsibilities**
3. **Harassment and Bullying**
4. **Dealing with discrimination or harassment**

Section 4 - Diversity and Equality, Harassment and Bullying

1. Commitment to Equality and Diversity

PricewaterhouseCoopers is fully committed to ensuring that all partners, staff, job applicants, clients and suppliers are treated fairly and with respect, irrespective of their actual or assumed background including gender, sexual orientation, marital status, age, race (including colour, nationality and ethnic origin) religion/belief or disability.

We value and respect the differences between all of our people. Working together in an inclusive environment enables us to harness the collective and complementary skills, knowledge, background and networks of our people. Valuing diversity is an integral part of our strategy for competing in the current and future marketplace, driving business performance and success and enabling us to become a high performing team, delivering excellent service to our clients.

Discrimination, bullying or harassment of any kind against colleagues, clients or suppliers is **not** tolerated, and could result in disciplinary action. Serious offences, such as deliberate harassment, will normally be regarded as gross misconduct and may result in dismissal.

Our Equality and Diversity policy applies to all aspects of employment, including recruitment and selection, appraisal and counselling, training and promotion, pay and conditions. We also extend our commitment to Equality and Diversity to the communities in which we operate, through our Community Affairs programme.

Section 4 - Diversity and Equality, Harassment and Bullying

2. Responsibilities

It is the responsibility of all partners and staff (including contractors), to act in accordance with this policy at all times. Our partners and managers also have specific responsibility for ensuring that decisions affecting employees or potential employees are non-discriminatory and that the Equality and Diversity policy is cascaded throughout the firm. All partners and staff must complete the diversity and equality e-learning.

Section 4 - Diversity and Equality, Harassment and Bullying

3. Harassment and Bullying

PwC regards harassment of any kind as unacceptable and it can result in disciplinary action. You should always consider whether your actions could be inappropriate or offensive to others.

Harassment occurs where a person is subjected to unwanted conduct which has the purpose (intentionally) or effect (unintentionally) of violating that person's dignity; or creating an intimidating, hostile, degrading, humiliating or offensive environment for that individual.

Where no intent can be established, the unwanted conduct will be regarded as harassment if that could be regarded as a reasonable conclusion when taking all the circumstances into account, including, in particular, the perception of the person who has been harassed.

Examples of behaviour which can constitute harassment or discrimination include:

- discrimination including dismissing or denying an individual employment opportunities (e.g. employment or promotion) based on gender, sexual orientation, marital status, age, race, colour, nationality, gender reassignment, ethnic origin, religion or disability;
- conduct that denigrates, ridicules, intimidates or involves physical abuse of an employee because of gender, sexual orientation, marital status, age, race, colour, nationality, gender reassignment, ethnic origin, religion or disability;
- bullying;
- offensive, abusive or intimidating behaviour;
- unwanted physical contact;
- unwanted sexual advances, or suggestions that sexual favours may further an employee's career or a refusal may hinder it;
- offensive or suggestive comments or gestures;
- suggestions for social activity within or outside the workplace, after it has been made clear that such suggestions are unwelcome, or other behaviour that intrudes into an individual's private life; and

- the display of pornographic or sexually suggestive images, objects or written materials, sending of sexually harassing messages or images via electronic communications.

Social events and training courses
Although you are encouraged to fully participate in events organised by the firm, you are reminded that such events often constitute business functions and you are therefore required at all times to behave in a professional, courteous and respectful manner towards colleagues and any other parties in attendance. Failure to adhere to these guidelines could result in the firm instigating disciplinary proceedings, which in some cases could lead to dismissal.

Standards
More on PwC's standards concerning bullying and harassment is on the UK Portal> Me@PwC> Employment Related Information> General> Bullying and Harassment Standards.

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Section 4 - Diversity and Equality, Harassment and Bullying

4. Dealing with discrimination or harassment

If you believe that you have been discriminated against, harassed or bullied by another PwC employee, or a client, you should contact your relevant HC Contact who will advise you in complete confidence, and will provide any assistance required to resolve the issue. If you are in any doubt as to whether an incident or series of incidents could constitute discrimination, bullying or harassment, then they will be able to advise you on the most appropriate way to deal with the matter.

Informal resolution
If you feel able to do so, you should first try to resolve the problem informally. This can be done by explaining to the individual that you find their behaviour unwelcome and/or offensive and you wish the behaviour to stop.

If it is difficult or uncomfortable for you to attempt to resolve the problem by yourself, you should seek the support of a manager or your relevant HC Contact. If necessary they may speak to the alleged harasser on your behalf, and/or attend an informal meeting between you.

Whilst PwC hopes that most incidents may be addressed and resolved informally, this stage is not automatic and will not be appropriate where a formal complaint is made. In these circumstances the process set out below will apply ('Making a formal complaint').

Making a formal complaint
If the problem cannot be resolved informally, you should then make a formal complaint to your relevant HC Contact/line manager, who will consider the most appropriate action to be taken including assessing whether any further investigation is needed and whether disciplinary action is appropriate.

Allegations of discrimination, bullying or harassment will normally be dealt with in accordance with PwC's Disciplinary Procedure. In deciding whether to instigate action against an alleged perpetrator careful account will be taken of the views of the person making the allegation, but PwC will need to take account of all relevant factors, including any risk that inaction may expose others to risk of harm.

Fair treatment
Impartiality and fairness underpin PwC's approach to these matters so that the career and reputation of each party is not unjustly affected. Any breach of confidence by persons involved in discrimination, bullying or harassment cases will constitute misconduct and will in itself be subject to disciplinary action.

If you genuinely feel that you have been subjected to discrimination, bullying or harassment, and raise the matter in accordance with these procedures, you will not be subjected to any detrimental treatment as a result of making a complaint. Retaliatory action by the person accused,

against a person making a genuine complaint is as disciplinary offence.

Unwarranted or malicious allegations will normally be regarded as gross misconduct and be subject to disciplinary action.

Further details of PwC's Disciplinary Procedure can be found in Section 6 of this Employment Manual.

Section 5 - Information Technology / Information Security (IT / IS) Policy - CONTENTS

1. **Introduction**
2. **Electronic communications**
3. **Compliance with legal requirements**
4. **Safeguarding IT assets and electronic data**

Section 5 - Information Technology / Information Security (IT / IS) Policy

1. Introduction

Policy Statement
It is the firm's policy that its information assets and those of its clients be protected from internal and external threats, whether deliberate or accidental such that:

- confidentiality, integrity and availability of information is maintained;
- access to information assets is granted only for justified business needs; and
- statutory, regulatory and contractual obligations are met.

Individual users of information assets will be identifiable, accountable and may be monitored by PwC in their use of those assets.

What does the PwC IT / IS Policy cover?
PwC's IT / IS policy enables you to understand what is considered acceptable and unacceptable in the use of the firm's IT resources. It sets out the required behaviours and actions when using PwC's IT equipment, Intellectual Property or software including UK IT Standards and Guidance on incidental personal use of IT systems, email addresses and the Internet (including social networking).
These statements form a broad policy and PwC partners and staff should be aware that there are other, more detailed IT policies, standards and guidance that apply. These are not included in the Employment Manual due to their volume and detail, but may be accessed via the UK Portal> Office> Policies> Administration Policies> IT / IS policy.

The above (IT /IS Policies etc.) should also be read in conjunction with PwC's policies on professional standards, data protection and confidentiality (see Section 2 of the Employment Manual for more detail).

Who has responsibility for upholding the IT / IS policy?
All partners and staff have a personal obligation to comply with PwC's IT / IS Policies etc. and must keep abreast of, and comply with, any changes. Failure to comply may result in disciplinary action or dismissal. PwC reserves the right to update and amend these policies in accordance with developments in IT systems and processes and IT security.

What are the risks?
The following are some, but not all, of the risks that these policies etc. are protecting the firm and individuals against:

- loss of reputation;
- breach of confidentiality and data protection obligations;
- loss of revenue;
- potential litigation;
- lack of compliance with industry regulations; and
- loss of assets, including intellectual property and loss of access to the firm's IT systems or resources.

Section 5 - Information Technology / Information Security (IT / IS) Policy

2. Electronic communications

This part of the policy covers the technologies and methods of transmitting electronic information, detailing the permitted and prohibited uses of PwC's IT resources as well as setting out the rights of PwC to access information and systems.

Scope

Electronic communication includes, but is limited to:

- use of PwC's IT resources (desktop computers, laptop computers, telephones, mobiles, BlackBerries, fax machines, internet connections);
- email sent using any of the Firm's IT resources;
- Internet usage (including social networking) involving any of the Firm's IT resources;
- instant messaging services broadcast in any method or means involving the Firm's IT resources see also Standards and Guidance on Instant Messaging tools including virtual meetings;
- telephony systems owned or supplied by PwC (including voice, fax, voicemail and text messaging);
- 'peer to peer' file transfer technology —see also Intellectual Property Rights (Standards and Guidance on software use and licensing);
- physical exchange of files, documents and data through the use of external removable electronic storage and transfer devices; and
- wireless connections (e.g. infra-red, Bluetooth).

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Monitoring of electronic communications
All electronic communications made using or processed by PwC systems or resources, including any copies, are considered to be the property of PwC and may be produced as evidence in the event of legal proceedings.
PwC may monitor and intercept electronic communications, whether created for business or personal purposes, at any time. This will include, but is not restricted to, accessing and reviewing the contents of servers, e-mail accounts, hard drives, text messages, the telephone system, voicemail and mobile telephone logs and otherwise to ensure that the Firm's business interests are protected, for quality control purposes, to detect abuse of the systems, or to detect or prevent crime or misconduct.

If, in the course of using the firm's IT systems, you inadvertently access any information (including emails, diary entries, letters, voicecoms) of a private nature relating to another individual, you should respect that person's privacy and not read/listen further once it has become apparent that the information is personal, unless expressly authorised to do so.

Permitted use of PwC's IT systems (including electronic communications)
PwC's electronic communications systems are provided for the conduct of the firm's business. However,

Incidental personal use of the firm's electronic communications systems is permitted, provided such use does not interfere with the performance of your job or conflict with any business activity, is not prohibited (see below), and conforms to PwC's standards relating to content (including the section below on 'Prohibited Use of and Activities concerning PwC's IT Systems'. See also the UK IT Standards and Guidance on incidental personal use of IT systems, email addresses and the Internet (including social networking, Standards and Guidance on Instant Messaging tools including virtual meetings and Standards and Guidance on the use of cameras in the workplace. .

If using PwC's email system for incidental personal use, select the 'non business' option when sending the email and, to avoid adverse impact on the availability and performance of the firm's systems, do not store large files or large volumes of files which are not work-related. Any personal files on your PwC PC are stored at your own risk and you may not be able to remove them at a later date due to the restriction on the use of removable storage devices. In addition, music and graphic files will not be backed up.

Communications may contain highly sensitive information that could compromise PwC's and our clients' business interests or security. You must consider the potential exposure of transmitting information electronically, and determine which types of documents can safely be transmitted.
Partners and staff are permitted to use a client's email system for performance of services, participating in client electronic work groups, communicating with the client on assignment related issues or to access engagement related data, if agreed with the client. However, in all cases the use of a client email system is only for the purpose of the client engagement and then strictly in accordance with the engagement letter or agreement.
As a minimum:

- do not send or arrange to receive confidential or sensitive documents via the client email system;
- do not send or receive personal emails or emails pertaining to another client or third party via the client's email system; and
- do ensure that any material you send or receive complies with PwC's IT policies above, as well as adhering to any policies or procedures operated by the client.

For additional information please consult the UK Risk Management policy on Use of Client's email Systems.

Prohibited use of and activities concerning PwC's IT Systems (including electronic communications)
In respect of both business and personal use, partners and staff must not use PwC's IT systems (including the internet, emails, social networking and instant messaging) to send, upload, view, forward, receive, download, duplicate or save any emails, text images or other material related to or including:

- any use which may reflect badly on PwC's reputation or its relationship with clients, business partners or the general public;
- any inappropriate use of 'PricewaterhouseCoopers' or 'PwC' name or logo, or 'PwC' email addresses;
- any inappropriate use of personal names, contact details or other personal data;
- downloading, transferring or copying any copyright materials (including music) without an appropriate licence in place – see also Intellectual Property Rights (Standards and Guidance on software use and licensing);
- any defamatory, threatening or harassing messages (including any potentially defamatory messages criticising colleagues, other individuals, or organisations);
- offensive content of any kind, including pornographic material;
- the promotion of discrimination on the basis of race, gender, national origin, age, sexual orientation, religion or disability;
- the operation of a personal business or the soliciting of money for personal gain;
- originating or distributing email chain letters;
- sending unsolicited emails (spamming);

- misrepresenting the communication sender's identity (spoofing);
- attempting to gain unauthorised access to any computer system of PwC or any other organisation; and
- any illegal activities

You should note that all the above points on content apply equally to 'business' and 'non-business' emails.

In addition:

- You must not send firmwide emails or email large or grade-specific mailing lists, other that for appropriately authorised communications sent on behalf of the firm
- You must not send emails on the firm's business other than via PwC's Lotus Notes system and approved Notes extensions such as BlackBerry devices, nor invite the sending of business emails other than to the PwC Lotus Notes system/approved Notes extensions.
- You must not transfer PwC-related work etc. to your home computer (or other people's) nor, use a non PwC UK email account for any PwC-related work.
- If you accidentally access an inappropriate site or download material that could be deemed offensive, delete it immediately and notify your line manager - if you are having difficultly deleting the material, contact the UK IT Service Desk.
- You should follow the mandatory IT standards, IT guidelines and procedures set out, with this policy on the UK Portal> Office> Administration policies> IT / IS policy.

Inappropriate use of the firm's IT systems (including electronic communications) may lead to disciplinary action and may result in dismissal.

Section 5 - Information Technology / Information Security (IT / IS) Policy

3. Compliance with Legal Requirements

Scope
PwC, its partners and staff have a number of legal and regulatory obligations in relation to electronic data and IT resources.

The statements in this part cover licensing, copyright and UK legislation requirements. See also Intellectual Property Rights (Standards and Guidance on software use and licensing). s.

Licensing
PwC has standard sets of software applications and software that are approved, authorised and licensed to be downloaded, run and used by PwC partners and staff on PwC IT resources. Only these applications should be used (please see also 'Copyright' below). A list of these applications can be found on the PwC Software Installer.

PwC licensed software may not be used on non-PwC owned IT resources i.e. it is not permissible to copy PwC licensed software onto personal IT assets even if the software is to be used for business purposes.

Copyright
PwC IT resources should not be used to download, copy, alter, modify, merge or manipulate any electronic media, data or software that would contravene copyright legislation e.g. the downloading of unlicensed music files.

PwC has copyright agreements and licences for all software and internally developed applications. Please ensure that these are observed.

PwC retains the rights to applications and source codes developed during working hours on PwC's equipment. This includes IT applications developed for PwC, developed externally or paid for by PwC.

If you require software applications that need to be developed by an external supplier, on commissioning the work, it is your responsibility to ensure that adequate contractual safeguards (i.e. licensing agreements) are in place. These agreements should ensure that PwC is able to access source codes and development aid/modules, in the event that the external software development company ceases to trade. Please note that IT data and infrastructure may need to authorise any developments for PwC, which use non-standard and/or unsupported software. Please contact the IT Service Desk for further information.

Section 5 - Information Technology / Information Security (IT / IS) Policy

4. Safeguarding IT assets & electronic data

This part of the policy covers the firm's requirements regarding the protection of its IT assets, its electronic data and the electronic data and IT systems held on behalf of clients. This includes:

- use of PCs and other electronic devices;
- maintenance and protection of PwC's network integrity;
- connecting devices or making changes to the firm's IT infrastructure;
- connection to client and other networks; and
- protection of PwC's IT systems and electronic data from computer viruses.

See also Standards and Guidance on information and IT security for partners and staff.

Basic principles
Information about PwC and our clients is highly valuable and must be closely safeguarded. Care should be taken to ensure that information held on PwC's IT system or personally owned devices is not lost, disclosed, modified without authorisation or accessed by third parties. This means:

- changes made to PwC's IT infrastructure, including PCs, must be approved by the firm's IT function- please contact the IT Service Desk in the first instance. These include, but are not restricted to, modifications to/additions of hardware, software or adding any external connection to a client or to the Internet – see also connecting devices or making changes to the firm's IT infrastructure;
- partners and staff are prohibited from disabling or modifying IT security features provided by PwC. This includes, but is not restricted to, the use of anti-virus software, access controls, hard disk encryption software and personal firewalls; and
- data must be retained in accordance with the UK Firmwide Policy on Document Management and Retention and Line of Service data retention policies – see also Data Storage Standard; and
- you should ensure that any business data stored on your PC's hard drive is regularly backed up.

Partners and staff have a personal responsibility to maintain good housekeeping practices on all electronic data. This should include, but is not restricted to, the timely review, filing and deletion of email; removal of surplus or additional copies of confidential data from PCs, email accounts, shared servers and memory keys after use to prevent recovery, subject to Line of Service retention policies. Any business data stored on your PC hard drive should be stored in 'My Documents' to ensure it is secured by the PC back-up system. Ensure you connect regularly to the PwC network to make it available for backup and replicate your Notes databases.

Protection of IT equipment and electronic data
It is important that you exercise due care to ensure that PwC's IT equipment is protected from damage and theft (see also Standards and Guidance on information and IT security for partners and staff), in particular:

- laptops must be secured using a lock-lead whenever and wherever they are in use and should be kept in a lockable cupboard overnight or when they are left for long periods of time;
- care should be taken when moving equipment, as it contains sensitive components. Suitable carrying cases should be used;
- laptops should be switched off, or as a minimum put into Standby mode (Fn+F4 so that only the mood symbol is lit up when the lid is closed) when in transit;
- laptops should not be left unattended in a car unless locked away and out of sight and never left there over night; and
- no one other than an authorised member of staff should use or have access to the firm's IT resources. Partners and staff should keep laptops out of the reach of children.

Theft or loss of hardware, software and data must be reported immediately. In the event of theft or loss of a PC and/or confidential information, notify the firm's UK IT Service Desk, along with your office manager or the Physical Security Department at your office. As soon as is reasonably practicable, notify your line manager of the theft/loss, ensuring that the details of all data that has been lost are provided. You are required to contact the police and obtain a Crime Book Number. The Physical Security Department will pursue the matter with the police where appropriate.

You should have no more than one laptop or PC belonging to PwC. Under no circumstances should you lend a laptop to someone else (regardless of whether that person is a PwC employee or not) unless this is authorised by the IT function.

At the end of employment with PwC (including those taking career breaks), partners and staff must return all IT assets that have been allocated to them in the course of their employment with the firm. These IT assets must be returned in good working order and with all peripherals. The return of the IT assets must be made on or before the last working day with the firm following which access to all accounts and systems will terminate.

Partners and staff may not retain their PCs, Lotus Notes mail accounts or access to UK PwC systems or information while on secondment to either another PwC office in another territory or on secondment with a third party. See also the UK IT Standard for Leaver's Access to IT Resources, Guidance for UK IT Standard for Leaver's Access to IT Resources and FAQs for UK IT Standard for Leaver's Access to IT Resources.**Secure handling, transfer and storage of data**

You should not use any personally owned devices to access PwC's IT systems or store/process electronic data on behalf of the firm, and you must not store any work related information on external web sites.

Great care must be taken when considering the security of data to be transferred outside PwC's systems – see the Secure Data Handling guidance for further information on the appropriate methods to be followed. Refer to the Data copying decision flowchart.pdf if requesting data to be copied to CD/DVD by Data Processing Centres in your local office.

There is a restriction on the ability of your PC to write to removable storage media e.g. CD/DVDs etc such that only approved encrypted PwC memory keys are permitted to be used for the transfer of electronic data and temporary storage. Electronic data should not be permanently retained on such storage media and must be deleted as soon as the transfer has taken place – see the USB Memory Key Usage Policy.

Use and installation of software

No software obtained from external and unauthorised sources should normally be used. If absolutely essential to do so, proceed with caution. Software must not be used for PwC's business, without first gaining authorisation from data owners and/or infrastructure owners. Authorisation can be obtained by contacting the IT Service Desk. Demonstration software should not be installed, stored or run on PwC's PCs without prior consultation with your UK IT contact. See also Intellectual Property Rights (policy and guidance on software use and licensing). Some websites may download software onto your PC to enable you to interact with them (for instance, Internet banking sites). It is generally permissible to download such software onto your PC. However, PwC's security systems may prevent the operation of some types of software: if this is the case, PwC will not modify its Internet connection facilities.

PwC will not provide technical support for any installations of unapproved or non-business related software and will remove installations if they are believed to be causing problems. This may result in loss of business data or configurations, and the responsibility for any such losses will remain with the registered owner of the computer.

CD-ROMs, and other storage media should be securely stored when not in use and must be labelled with contents and back-up date. This applies equally to media containing programs, utilities and any other software.

Use of passwords and PINs

Access to any IT system or electronic data held on behalf of the firm must be password protected. Passwords are the principal means of identifying a user, and in the interest of data security, they must be carefully controlled. It is your responsibility to ensure that you adhere to PwC's policies with regard to password security. In some cases passwords are supplemented by personal identification numbers (PINs) or other credentials. All statements regarding 'passwords' are applicable to all such credentials.

Passwords should be kept confidential, not written down and should not be easy to guess – see Constructing Secure Passwords Guidelines. You must not share passwords or user IDs with anyone - if you do so you will be held responsible for any misuse.

A PC or other IT asset must never be left unattended when you are logged on to the network unless protected by the Windows screensaver. The screensaver will automatically activate after 20 minutes of inactivity but you can manually activate it before you leave your desk by pressing Ctrl+Alt+Del and selecting Lock Computer. See also the Standards and Guidance on information and IT security for partners and staff.

If you leave PwC, you must comply with LoS requirements regarding filing, hand over and access to data (which may include disclosing your passwords to your line manager). Although your email account will be deactivated when you leave, it will be retained for the following 30 days but will not be accessible unless you have delegated access to a colleague before you leave.

Protection against viruses

You should be aware of the damage that computer viruses can do to our business if not managed properly. Your PwC PC is configured to ensure that any removable media (CD-ROMs, memory keys etc.), email attachments from outside PwC or the Internet are scanned for viruses. The firm's anti-virus software must be used to scan CD's, floppy disks or other removable media before it is passed to a client or other third party.

To avoid infection from a new virus, you should treat any unsolicited or unexpected email attachment with some caution, especially if it was received from outside PwC. In this case you should attempt to verify from the sender that the attachment is not known to contain a virus and that the email was in fact intended for you. If you are unable to do this, you should not open the file and contact the firm's IT Service Desk.

- you must **not** disable or attempt to modify the anti-virus software;

- you are responsible for ensuring that you receive regular updates of this anti-virus software. In order to do this, and to receive software you should connect to the network directly or remotely for a couple of hours every two weeks as a minimum.

- In addition you must respond to any urgent IT system requests instructing you to accept anti virus or other updates and restart your PC. Instances like these are only broadcast where a significant risk has been identified and urgent action is required. IT systems administrators may disconnect you from the network if you do not respond promptly to these requests.

If you are alerted to the presence of a virus on your PC then you must phone the firm's IT Service Desk. You must not forward any email suspected of containing a virus to the firm's IT Service Desk or anyone else.

You should be aware of hoax virus 'warnings'. These should not be passed on to colleagues or clients. If you are in any doubt, contact the firm's IT Service Desk.

Summary of significant changes made since last published version:

Policy changes:

1. New Standards/Guidance document issued on instant messaging permitting incidental personal use of non-PwC applications.
2. New Standards/Guidance document issued on intellectual property rights & licensing.
3. New Standards/Guidance document issued on cameras in the workplace.
4. New Standard/Guidance document issued on information and IT security.
5. New guidance document issued on secure data handling.
6. Laptops must be switched off or in Standby mode when in transit.
7. Personally owned PDAs no longer permitted to access or store work related information.
8. Personal photographs will no longer be automatically backed up.

Clarifications:

1. It is not acceptable to keep your PC in a car overnight.
2. You should not rely on your PwC PC to store your personal music and photographs as you may not be able to remove them and they will not be backed up.

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Section 6 - Discipline, grievance and 'whistle-blowing'

1. Introduction

General

This section sets out a number of steps and procedures intended to resolve concerns both by PwC about employees, and by employees about matters arising from their employment. Meetings may be held in connection with these. Please note that electronic recordings of meetings are neither made, nor permitted, by PwC. For Disciplinary, Appeal and Grievance Meetings PwC will normally produce and share with you an account of the meeting, based on notes made at the time, and you will have the chance to set out any comments which will be held with them.

Discipline

You are expected to follow PwC's standards of conduct and performance at all times. The high calibre of our employees means that we rarely need to take formal disciplinary action. If for any reason there should be minor shortcomings in your conduct, attendance or performance then positive action such as counselling and discussion will normally be taken to improve the situation to an acceptable level.

If counselled you may, as appropriate, be informed of the steps which should be taken to improve your conduct, attendance or performance, specific targets to be met and a time limit for improvement, and advised that continued unsatisfactory conduct, attendance or performance may result in disciplinary action. Such counselling or improvement plans, where undertaken, do not form part of PwC's Disciplinary Procedure.

If problems persist, or occur during the early months of employment, or the misconduct is considered to be of a serious nature, formal action will be taken, for which the Disciplinary Procedure will be used. The procedure is not contractual and may be varied from time to time.

Prior to any disciplinary action appropriate investigation will be carried out by the relevant line manager, line partner or HC contact. The purpose of any investigation is to establish the facts and it may include meeting(s) with relevant parties. During an investigation, PwC reserves the right to suspend you with pay (except where you are appealing against a dismissal in which case you may be re-instated if your appeal is successful). You are required to co-operate with any disciplinary investigations.

Following an investigation, whenever action under the Disciplinary Procedure is considered necessary, a Disciplinary Meeting will be held. This is to explain the complaint, go through the evidence, and provide an opportunity for you to set out your case and answer any allegations.

You will be given advance notice of your Disciplinary Meeting, including details of what the allegations or complaints against you are.

In order to investigate a complaint against you of misconduct PwC is contractually entitled to suspend you on full pay for so long as may be necessary to carry out a proper investigation and (if appropriate) hold a Disciplinary Meeting and determine the outcome. PwC also reserves the right to notify appropriate external parties, including the police and professional and regulatory bodies

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2. Disciplinary Procedure

If counselling does not resolve the issue or it is sufficiently serious, or investigation indicates that there are grounds for action, the Disciplinary Procedure will be used.

During the procedure, the following steps will be taken. The stages will normally occur sequentially but we reserve the right to start the procedures at any stage or omit steps of the procedures where we consider it appropriate. These procedures may also be amended in exceptional circumstances, for example if you are absent due to sickness or to accommodate any disabilities you may have.

You will be offered the opportunity to be accompanied at Disciplinary Meetings by a companion. This companion should be a colleague who is not a Partner of the firm, or a Trade Union representative. This companion will be entitled to address the meeting and confer with you, although they will not be able to act or answer questions on your behalf.

If you are unable to attend a Disciplinary Meeting on the specified date, we may postpone the meeting for up to five working days. Should you be unable to attend your re-scheduled meeting for any reason it may be heard in your absence; although you will have the opportunity to submit written representations ahead of the meeting.

Those with less than six months' service
Following a Disciplinary Meeting and excepting individual minor breaches in performance, attendance or conduct, the normal disciplinary stages for those with less than six months service are:

- Final Written Warning; and
- Dismissal.

Those with more than six months' service
Following appropriate investigation and a Disciplinary Meeting the normal disciplinary stages for those with more than six months service are:

- Written Warning;
- Final Written Warning; and
- Dismissal.

Section 6 - Discipline, grievance and 'whistle-blowing'

3. Written Warning

Where you have failed to meet the required standards following informal counselling, or the matter is sufficiently serious for immediate action, the Disciplinary Meeting may result in a Written Warning by your line manager/partner. This will state the nature of the misconduct, attendance or performance issue leading to the warning and, as appropriate:

- the required standards to be met;
- a time limit for improvement; and/or
- the duration of the warning for the purposes of escalating disciplinary action.

The Written Warning will also state that further disciplinary action will follow if you have not met the required standards or if there is further misconduct. You will be informed of your right of appeal, and how and where it should be made.

A note of related discussions will be placed on your personnel file.

A Written Warning will normally be effective for twelve months however PwC reserves the right to give a Final Written Warning of another (or indefinite) duration where it considers this appropriate, and to extend the duration of warnings if you are absent from work for a significant period during their validity.

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4. Final Written Warning

For more serious matters, or where you have failed to meet the required standards after a Written Warning, or have committed further misconduct during its period of validity, you may be given a Final Written Warning. This will state the nature of the misconduct, attendance or performance issue, the required standards to be met and a time limit for improvement and/or the duration of the warning for the purposes of escalating disciplinary action. The warning will state that you will be dismissed if the standards are not met or if there is further misconduct. You will be informed of your right of appeal, and how and where it should be made. A Final Written Warning will normally be effective for twenty four months however the firm reserves the right to give a final warning of indefinite duration where considered appropriate, and to extend any warning if you are absent from work for a significant period during its validity.

A note of related discussions will be placed on your personnel file.

Where sufficient and consistent improvement has been made, or no further misconduct has occurred during the defined period, the Final Written Warning will normally cease to have effect although notes of the discussions will remain on your personnel file indefinitely.

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5. Dismissal after Final Written Warning

Where you have failed to meet the required standards after a Final Written Warning, following appropriate further investigation and a Disciplinary Meeting, you may be dismissed. Dismissal will be confirmed in writing to you, giving the appropriate notice and details of the appeals procedure. Other alternatives to dismissal will be considered where appropriate including:

- demotion to a more suitable job, if available; and
- transfer to another office or department.

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6. Dismissal without notice or compensation

Certain acts of misconduct, breach of duty or acts which bring PwC into disrepute are treated so seriously by PwC that cases of this type can warrant summary dismissal without prior warning or notice. Such acts are known as gross misconduct. Dismissal for gross misconduct will only occur following appropriate investigation and consideration under the Disciplinary Procedure.

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7. Appeal

If you are not satisfied with a disciplinary decision which results in a Written Warning, Final Written Warning or dismissal you may appeal against the decision. Your appeal must be made in writing to your relevant HC contact or line partner, as nominated in the written confirmation of the disciplinary sanction, normally within 7 working days of receiving that written confirmation. You must set out the grounds on which you are making the appeal. A meeting with you to hear the appeal will be held as soon as reasonably practical. You have the right to be accompanied to the Appeal Meeting by a companion in accordance with the provisions at 3 above.

If you are unable to attend an Appeal Meeting on the specified date, we may postpone the meeting for up to five working days. Should you be unable to attend your re-scheduled meeting for any reason it may be heard in your absence; although you will have the opportunity to submit written representations ahead of the meeting.

In some circumstances it may be appropriate to suspend you with pay pending an appeal. If you have been dismissed, the termination of your employment will not be deferred pending consideration of any appeal, but if you appeal successfully against dismissal you will normally be re-instated with retrospective effect and there will be no break in your continuity of employment.

After the outcome of the appeal is known, there is no further right of appeal within PwC. The appeal will normally be heard by a senior member of PwC who has not previously been directly involved with the disciplinary procedure.

The Appeal Meeting is not normally intended to cover ground which was previously discussed during the disciplinary process. Its purpose is to provide a forum for review of the process and consideration of specific factors including:

- the appropriateness of the penalty;
- extenuating circumstances of which PwC was not previously made aware;
- any biases of the disciplining person;
- fairness or otherwise of the meeting; and
- correctness of procedure.

The outcome of the appeal could be to:

- uphold the original decision in which case any disciplinary sanction will be confirmed;

- over-rule the original decision in which case any disciplinary sanction will be rescinded; or
- substantially confirm the original decision but substitute a less severe sanction than that originally imposed.

You will normally receive confirmation of the outcome of the appeal in writing within seven days of the appeal meeting unless there are exceptional circumstances.

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8. Gross misconduct

Matters which are normally considered to be gross misconduct include, but are not limited to:

- criminal acts where your conduct affects your ability or suitability for continued employment with PwC;
- gross professional misconduct which includes actions which may result in expulsion from a professional institute or the cancellation of authorisation from a regulatory body; breach of PwC's independence requirements including the timely completion of training and independence confirmations;
- failure to adhere to PwC's requirements concerning confidentiality and privacy set out in Section 2 above and the PwC UK Confidentiality and Privacy policy which is located under Compliance> Data Protection;
- actions leading to PwC or its partners being censured by a professional institute or regulatory body; insider dealing market abuse; breach of the Financial Services Authority's rules; becoming bankrupt or compounding with creditors; indecent/immoral actions and actions likely to bring PwC into public disrepute;
- fraud, theft, deception or dishonesty. Relevant acts under these heading would include, but are not limited to:
    - dishonest appropriation of the property of PwC, its employees or its clients;
    - obtaining or attempting to obtain financial advantage at the expense of PwC or any client of PwC, for instance deliberate overstatement of expense claims or making false payments;
    - misrepresenting of personal employee details, for instance making untrue statements or falsifying qualifications on job applications or false claims in relation to sickness, overtime or holiday entitlements.
    - actions in relation to PwC's records (including its payroll and accounting records) which result in financial or other benefit or in deliberate mis-statement, for instance manipulation, falsification or alteration of records or documents belonging to PwC; suppression or omission of the effects of transactions from records or documents; or recording of transactions without substance in the firm's records; and

    - failure to comply promptly with the money laundering requirements including failure to report suspicions of money laundering.

  - failure to follow PwC's documented procedures and regulations or refusal to comply with the policies of PwC for example PwC's Expenses Policy or Independence Rules;

  - refusal to obey a legitimate instruction from a more senior member of staff or to undertake reasonable duties when requested to do so by a more senior member of staff;

  - misuse of PwC's offices, goodwill or reputation, intellectual property or the use of information obtained by virtue of employment by PwC, to trade or carry on business on account of anyone other than PwC. This includes work in competition with PwC;

  - unreasonable refusal to answer a question during the course of a properly constituted investigation;

  - unauthorised release of data to clients and/or third parties;

  - repeated or continued material breach of obligations under a student Training Contract;

  - serious breach of PwC's health and safety rules; negligence or deliberate actions likely to cause injury to people or damage to equipment; actions leading to the loss or damage of PwC's or clients' property or equipment;

- serious breach of your obligations relating to PwC vehicles or to driving on the firm's business, including your own vehicle;

- serious breach of the rules and standards set out in PwC's Alcohol and Drugs policy, including being under the influence of alcohol or drugs at work or in work-related circumstances such as to result either in misconduct or actual or potential reputational risk to PwC;

- bullying or harassment of colleagues, clients or suppliers;

- acts of incitement or actual acts of discrimination, on the grounds of gender, sexual orientation, marital status, age, race, colour, nationality, ethnic origin, religion or disability or failure to follow PwC's policy on Diversity and Equality;

- failure to follow PwC's procedures with regard to IT security as detailed in the Professional Standards and Conduct, and IT Policy sections of this Employment Manual and including:

- using unlicensed software;
- accessing, amending, copying or replicating computer information to which you have no right or authority;
- illegal copying of proprietary computer software or duplicating copyrighted or licensed software;
- improper use of PwC's or clients' systems or equipment;
- accessing, downloading, storing or forwarding inappropriate material from the Internet e.g. chain letters, junk email or similar correspondence, indecent material or pornography;
- soliciting money for personal gain, or in the operation of personal business;
- gaining unauthorised access to any computer system of PwC or any other organisation or hacking into another Web site;
- sending material that contains language which is offensive or that would upset others;
- communicating material in a manner that would reflect poorly on PwC;
- bypassing the security precautions in place (e.g. through modification of the Web browser software);
- use of any data stored in PwC's systems other than in connection with related assignments;
- excessive use of PwC's systems for personal matters.

- failure to maintain adequate security arrangements for, and misuse of, confidential papers, computers and computer storage material, for example disks, tapes and CDs, which are taken out of the office;
- enduring unauthorised absence.

Section 6 - Discipline, grievance and 'whistle-blowing'

9. Students under a Training Contract

Students under a training contract are expected to comply with the terms of their training contract and with the “Supplement to Terms and Conditions” relevant to their professional body. Should it be necessary to take disciplinary action against a student for either a misconduct or performance issue (including exam failure), then the action will be in accordance with the terms of the training contract and relevant “Supplement to Terms and Conditions”.

Section 6 - Discipline, grievance and 'whistle-blowing'

10. Grievances

We will try to resolve, as quickly as possible, any grievance/complaint you may have during your employment ('grievance' in this context includes complaints of harassment - See Section 4 of this Employment Manual 'Diversity and Equality'). Outlined in this section is the action you should take to make your grievance heard. The procedures may be amended in exceptional circumstances, for example if you are absent due to sickness or to accommodate any disabilities you may have.

If you wish to raise a grievance, you should ensure that you do so as soon as possible after the issue has arisen or the incident has taken place. If there has been an unreasonable delay, you will need to explain why this is the case, and we may, at our discretion, decide whether or not to hear the grievance.

In the first instance you should consider raising your complaint informally (orally) with your relevant line manager. It is hoped that most grievances can be dealt with on an informal basis by your line manager. You should consider what actions by PwC you envisage would be an appropriate outcome and explain these.

In some cases, you may consider it inappropriate to discuss your grievance with your line manager (e.g. if their gender is relevant, or they are the subject of your complaint). If so please speak to your relevant HC contact, who will be able to advise you.

If informal action does not resolve the issue you should raise the matter formally by following the Grievance Procedure, set out below. Please note that the procedure does not apply to complaints relating to disciplinary outcomes or dismissal. These would be considered under the relevant appeal arrangements for discipline or for your dismissal, which would be notified to you at the time.

Grievance Procedure

You are entitled to be accompanied to Grievance Meetings, as described below by a companion who will be able to address the hearing but will not be able to act on your behalf. This companion should be a colleague (who is not a partner of the firm) or a Trade Union Representative.

To raise a complaint under the procedure follow the stages below:

- **Stage One** - Where your line manager has not been able to resolve the problem informally or where informal resolution is not appropriate, put your grievance in writing using PwC's grievance form, available from your HC contact. Set out clearly the nature of your grievance and what you want out of the process. In most instances you should send this to your line manager and copy to your HC contact, but if the grievance relates to your manager, or you consider this inappropriate for another reason, you should send the grievance to the more senior manager in your line, or exclusively to your HC contact making clear your reason. The manager/HC Contact may decide that further enquiries need to be made, and if this is the case then you will be notified accordingly. You may be asked in the first instance to an investigatory meeting in order to gain fuller details of your complaint.

- We will invite you to a Grievance Meeting to consider your grievance. Where significant prior investigation is not required this meeting will normally take place within two weeks of receipt of your written grievance. If you are unable to attend on the specified date, we may postpone the meeting for up to 5 working days. Should you be unable to attend your re-scheduled Grievance Meeting for any reason your grievance may be heard in your absence; although you will have the opportunity to submit written representations ahead of the meeting. You will subsequently be informed of the outcome of your grievance and of the proposed action that needs to be taken to address the situation. A record of your grievance will be made;

- **Stage Two** - if you are dissatisfied with the outcome of Stage One you can appeal by raising a grievance in writing at Stage Two using PwC's Stage Two Grievance form, available from your HC contact, clearly setting out the grounds of your appeal and what you want out of the process. This should normally be done within 7 working days of the date of written notification of the outcome of Stage One. You will be invited to a Stage Two Grievance Meeting and entitled to be accompanied in the same way as for Stage One. If you are unable to attend on the specified date, we may postpone the meeting for up to five working days. Should you be unable to attend your re-scheduled meeting for any reason it may be heard in your absence; although you will have the opportunity to submit written representations ahead of the meeting.

  We take grievances seriously and put considerable effort into their investigation and resolution, both informal and formal. You are similarly expected to act responsibly in raising them and in seeking resolution. If it has been found that a complaint has been made maliciously or not in good faith, or has been pursued in a manner that is malicious or not in good faith, disciplinary action may be taken.

Section 6 - Discipline, grievance and 'whistle-blowing'

11. Grievances about colleagues

If you suspect a PwC colleague of misconduct e.g. perhaps they have committed a criminal offence or failed to comply with a legal obligation, then please approach your relevant line manager/line partner or HC contact, or use the Whistle-blowing helpline

Section 6 - Disciplinary, dismissal, grievance and 'whistleblowing'

12. The Whistleblowing helpline (formerly Ethics helpline)

PwC is committed to dealing responsibly, openly and professionally with any genuine concern you may have about possible malpractice, such as financial wrongdoing, breach of legal obligations that we owe others or damage to the environment. If you raise a genuine concern, you will be protected from losing your job or suffering from any form of victimisation as a result. Provided that you are acting in good faith, it does not matter if you are mistaken.

If you are worried that some form of malpractice is taking place, even if you do not have firm proof, you should normally raise the issue with your line manager or partner.

If you have done this and still have concerns, or if you feel uncomfortable discussing it with your line manager or partner, then you can contact the Whistleblowing Helpline on 0800 169 3590 which is administered by PwC's Compliance Department.

The Whistleblowing Helpline should be used primarily for concerns where the interests of others or of the organisation itself are at risk. If you have a general query on ethics or business conduct, contact the Compliance Helpline on 0207 213 3666 or extension 77 33666. If you have a concern about your personal position, you should consider whether the Grievance Procedure is a more appropriate route to raise your concern (see 'Grievance procedure' above). You are referred to the section entitled 'Our Responsibilities' in the Code of Conduct.

Section 7 - Other employment matters – CONTENTS

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3. **PwC's Community Affairs Programme**
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Section 7 - Other employment matters

1. Leave

Ante-natal appointments

You can take paid time off work to attend ante-natal appointments and classes which your midwife or doctor may advise. You must inform your line manager or partner in advance and, as far as possible, schedule appointments so as not to disrupt your working day (attendance at parentcraft classes should be outside working hours).

Maternity leave

PwC have an enhanced maternity pay scheme for those who meet certain service and performance criteria. Our maternity policy is set out in the Expecting a Baby Guide on the UK Portal> Me@PwC> Life Events> Parenting and further information on benefit provision during ordinary and additional maternity leave is also contained within the Choices Maternity booklet.

Should you have any questions about our maternity policy please do not hesitate to speak to your relevant HC contact.

Adoption leave

If you are an adoptive parent you may be entitled to adoption leave and pay. Please refer to the 'Adoption leave' guide on the UK Portal> Me@PwC> Life Events> Parenting.

Paternity leave

Paternity leave is available to partners of mothers in accordance with current legislation and may be taken in the case of the birth of a baby or adoption. The partner of the mother should have or expect to have responsibility for the child's upbringing and be either the biological father of the child or the mother's husband or partner. In the case of adoption this can be the spouse or partner of the adopter. Certain service requirements exist and further details of this can be found in the 'Paternity Leave' guide on the UK Portal> Me@PwC> Life Events> Parenting.

Parental leave

Parental leave is available to both men and women, in accordance with current legislation, and may be taken to care for a dependant child (in the case of multiple births an employee will be entitled to take full time leave entitlement for each child). Please refer to the 'Parental leave' policy on the UK Portal> Me@PwC> Life Events> Special leave from work.

Special leave

There may be some events in your life which cannot be planned for, such as domestic emergencies, bereavement or serious family problems. We may, at our discretion, grant short periods of paid or unpaid leave in such circumstances. You are entitled to time off in order to deal with an emergency involving a dependent, which may at our discretion be paid or unpaid to deal with the emergency or to make alternative arrangements.

A 'dependant' is defined as your parent, spouse/civil partner, partner, child or someone who lives as part of your family. In cases of illness, injury or where care arrangements break down, a dependant may also be someone who reasonably relies on you for assistance. This may be where you are the primary carer or are the only person who can help in an emergency.

You should notify your line manager prior to such absences, who will then consult with your relevant HC contact. If it is not possible to contact your line manager immediately, you should notify him/her as soon as is reasonably practical after the commencement of the absence. There is no entitlement for additional leave for events which you can plan for e.g. marriage or moving house.

Unpaid leave

From time to time, you may need to request additional leave which is over and above your holiday entitlement e.g. you may need extra time to study for professional exams.

Unpaid leave may be granted to those with over one year's service, although in exceptional circumstances this service criterion may be waived.

All unpaid leave must be authorised in advance by your line manager.

Up to a maximum of 13 weeks can be taken as unpaid leave.

You will be expected to take holiday entitlement in preference to unpaid leave if you have any standard holiday entitlement outstanding or if it is close to the end of the holiday year and you have other holiday entitlement outstanding.

You will need to sign a form indicating your acceptance of the terms of your unpaid leave before your leave commences. Unpaid leave affects remuneration and benefits provision. For further information please speak to your relevant HC contact and/or refer to the Choices Manual.

Career breaks

We recognise that from time to time you may wish to pursue further education or an interest such as travel or you may need to take time away from work for personal reasons. PwC operates a discretionary career break scheme that provides you with the opportunity to take time out from work. You are eligible to apply for a career break if you have been employed for at least two years continuously and have a good performance and attendance record. Employees on a training contract are not eligible, but service under a training contract will count towards the 2 year qualifying period

Career breaks are normally fourteen weeks or longer. Details of the maximum period(s) of time which may be taken and other conditions relating to career breaks are set out on the UK Portal> Me@Pwc> Life Events> Special leave from work> Career break.

During a career break there is no eligibility for remuneration including Choices benefits nor does holiday entitlement accrue.

On return to work following a career break PwC will make every attempt to offer you a position at a similar level and in the same location as that which you held prior to your career break although this cannot be guaranteed. PwC also reserves the right to refuse a request to alter the basis on which you return to work following a career break if for business reasons we are unable to accommodate it.

Career breaks must be approved by your line manager in consultation with your relevant HC contact. Consideration will be given to the timing of the career break and approval will normally only be given if your performance is satisfactory and you are committed to returning to work.

You will be required to sign a form indicating your acceptance of the terms of the career break before your leave commences. Further information is available from your relevant HC contact.

Public service

Before entering into public service e.g. as a Justice of the Peace, a member of a local authority or a school governor, please obtain written approval from your line manager/partner. You should give full details of the appointment, including the approximate periods of absence required. Please refer to the details of the PwC independence rules before undertaking a public appointment. Where such absence is authorised, PwC will award half the

absence as additional leave. You should take the remainder as unpaid leave or as part of your holiday entitlement. School governors should obtain the relevant WBS code by contacting Community Affairs@EMEA-UK.

Jury and witness service

If you receive a summons for jury service, please inform your line manager or relevant HC contact immediately. Although jury service may be deferred, you should make every effort to attend. If you do not attend, you are likely to receive a repeat summons.

If your work or personal commitments make attendance difficult, the summoning officer will usually agree to defer your attendance if you write properly with a clear explanation of your reasons.

PwC will continue to pay you whilst you are on jury service although you are required to claim the maximum attendance allowance for loss of earnings from the Court which will be offset against your salary. Prior to attendance on jury service you will be asked to sign a form agreeing to claim the maximum attendance allowance and to an equivalent amount being deducted from your salary. You should claim any travel or subsistence allowances you incur from the Court and not from PwC.

The same arrangements apply for witness attendance in the course of civic duty. However, if a court action involves yourself, family or friends, you would normally be required to take this time off as holiday.

Reserve Forces activities

There is no legal right to leave for reserve forces training activities. However, if you do have to attend Territorial Army or other reservist training camps PwC will give you up to five days additional paid leave per annum so long as the period of attendance is requested sufficiently far in advance and confirmed in writing by your commanding officer.

If you are a member of the Reserve Forces and are 'Called Up' for service, please refer to your HC contact in the first instance.

Special Constable activities

There is no legal right to leave for Special Constables activities. However, PwC will provide you with up to five days additional paid leave per annum so long as the period of attendance is requested sufficiently far in advance and confirmed in writing by your Special Constabulary. This leave can be used for training activities or to present evidence in court.

Medical and dental appointments

As far as is practicable, you are expected to arrange medical/dental appointments outside normal working hours, or, in the case of dentists, chiropodists etc, register with surgeries convenient to your office.

Where this is not possible, consideration will be given to granting time off, but you should always seek prior approval before making an appointment.

You will be expected to make up for the loss of such time and additional hours worked will not be eligible for overtime payments until the lost time has been made up.

When attending a medical appointment at which treatment is required, and if as a result of the treatment you are unable to work for the remainder of the day, then the time spent at both the medical appointment and the remainder of the day will be classed as sickness absence.

Section 7 - Other employment matters

2. Stress policy and Employee Assistance Programme ('EAP')

PwC's policy on stress can be access via the UK Portal > Me@PwC> Employment Related Information> General> Stress policy.

PwC's EAP is available to all PwC employees and their immediate family members regardless of role, or Choices category. All counselling support is provided by BUPA Employee Assistance, an independent organisation appointed by PwC to provide help and assistance whenever and wherever you need it. Further information on the EAP can be accessed via the UK Portal> Me@PwC> Life Events> Confidential personal counselling or by calling **BUPA Employee Assistance on 0800 269 616.**

Section 7 - Other employment matters

3. PwC's Community Affairs Programme

PwC is committed to playing a meaningful role in the communities where we operate, by developing sustainable relationships that meet the needs of our communities and the firm.

Our Community Affairs programme encompasses a broad range of corporate strategic relationships and local initiatives which provide opportunities for staff involvement and skills development.

The programme aims to promote the social inclusion of young people in the local communities where we have a presence, through creative and active programmes which focus on:

- **education** - raising educational achievement, particularly basic skills, and providing support for teachers
- **employability** - developing employability skills and encouraging enterprise; and
- **environment** - improving the environment in our local communities and educating young people about environmental issues.

There are opportunities to involve staff in a wide range of community activities, such as:

- raising literacy or numeracy levels with primary school children;
- mentoring secondary school students, head teachers or social entrepreneurs;
- giving students an insight into the business world through our work with education charities and our work experience programme;
- environmental and sustainability programmes for schools;
- helping people get back into employment, education or training through our employability programmes; and
- team challenges.

An employee volunteering time policy is in place through which staff may take up to an average of 3.5 hours per month (ie 6 working days per annum) for volunteering on community projects supported by the firm through our Community Affairs programme.

Further information on this policy and our programmes, including those aimed at supporting our people who volunteer and fund-raise for charities in their own time, can be found on the UK Portal at Me@PwC > Lifestyle > PwC in the Community.

Section 7 - Other employment matters

4. Service related benefits for employees of PwC UK with relevant service with PwC overseas

PwC operates within a global business context and we regularly have a need to deploy PwC employees overseas to accommodate business and client needs. This can present exciting opportunities for you to take up employment in other countries in order to widen your personal and professional experience.

However, access to a number of the benefits that PwC offers and to certain statutory benefits depends on the length of continuous service you have with PwC. This policy has therefore been introduced to enable employees with relevant service in an overseas office to access many of these benefits.

This policy applies to people who have terminated their employment with the UK firm to work for PwC overseas and who subsequently re-join the UK firm, or who terminate their employment with a PwC firm overseas to take up permanent employment with PwC in the UK. The aim of the policy is to treat these employees as if they have continuity of employment for the following benefits:

- eligibility to PwC's enhanced maternity/adoption arrangements;
- eligibility for paternity and parental leave;
- discretionary career breaks;
- occupational sick pay; and
- all benefits under the Choices scheme - although pension provision will be determined on an individual basis.

This policy only applies to;

employees who have either:

- returned from secondment with, or joined, the UK firm from, an overseas office of PwC on or after 1 July 1998; and
- in relation to benefits for which such employees will become eligible on or after 1 January 2000.

Employees who work for PwC overseas and then take a break in excess of six months before coming to the UK (other than under a formal career break scheme) will not be covered by this policy. The scheme will not apply to anyone who takes paid employment during any break in service.

In operating this approach the UK firm is going beyond what is required of it by law since employment with a PwC firm overseas does not qualify under the regulations relating to statutory continuity of employment. Statutory benefits such as maternity pay vary from time to time and contractual benefits are constantly under review.

Accordingly, while this will be the UK firm's policy which will normally be followed, it only applies to the benefits referred to above in the form and to the level at which they are currently in place. This policy is discretionary and PwC may vary it at any time.

Section 7 - Other employment matters

5. Travel to work (industrial action, adverse weather conditions etc.) and Business Continuity

In the event of industrial action or adverse weather conditions affecting your ability to get to work, you will be expected to try to find an alternative mode of transport. Where this is not possible, you should work from home if practical, but should ensure that you remain in telephone contact with the office and you should be prepared to come in if required. If you are not able, or willing, either to come into the office or work from home you will be asked to either make up the time or take holiday.

Should you be required to come into the office, you may be reimbursed for additional costs incurred after deducting any refunds from the transport company. All expense reimbursements are subject to **prior** approval and full documentation.

Where business continuity is threatened by particularly significant disruptions to normal activities (travel or other) PwC's Business Continuity programme will be relevant, see link to portal page. The UK Emergency number is 020 7804 9800. Please save this number in your mobile phone(s).

Section 7 - Other employment matters

6. Employee referral scheme

PwC operate a scheme whereby you may receive a payment for introducing a new recruit.

Further information on how the scheme operates is available via the UK Portal> Me @ PwC > Careers & Development> Recruitment & Job Opportunities> How to make an employee referral.

Section 7 - Other employment matters

7. Flexible working

'Flexible working' at PwC means either: full time work that is not done at conventional times, working at home for all or part of your working week, working part-time each day, working less than five days a week, or only working at certain times of the year. Flexible working can allow you to accommodate childcare arrangements, ease the period into retirement, make time for study, or allow time for an outside interest or commitment such as voluntary work.

You can apply for a flexible working arrangement if your proposed flexible working arrangement is practicable and the business case is sound. In addition, some parents will have a legal right to request to work flexibly. For details of the policy and application procedure please refer to the Flexible Working module via the UK Portal> Me@PwC> Life Events> Work-life Integration.

Section 7 - Other employment matters

8. Loans

It is is not PwC's policy to lend money to employees. It is recognised that temporary loans may occasionally be necessary if you have transferred offices or have undertaken financial commitments at the request of PwC. In such exceptional circumstances, you are encouraged to discuss your particular situation with your relevant HC Contact at the earliest opportunity.

Season Ticket Loans
PwC will, if you wish, provide you with an interest free loan to purchase a season ticket for travel purposes. This loan is repayable by deduction from your salary in ten monthly instalments. For further information, please speak to your relevant HC Contact.

Tax charge on loans
You should be aware that if any interest free or low interest loans you receive from PwC at any stage total more than HM Revenue & Customs de minimius limit for beneficial loans (currently £5,000), the implied interest on the total debt will be treated by HM Revenue & Customs as a taxable benefit. Unless you have been advised to the contrary, the appropriate amount will appear on your P11D and an adjustment may be made to your tax coding.

Student loan scheme
PwC has a special loan scheme for students engaged under a training contract, details of which will have been included in your offer letter if you are eligible to apply, or may be obtained from the Graduate Recruitment Team.

Section 7 - Other employment matters

9. Membership of a professional body; subscriptions

If a professional qualification is required in order for you to conduct business on behalf of PwC you are expected to be a member of the relevant professional body.

PwC will reimburse you for the annual subscription fee of one professional body provided that membership is required for you to perform your job. In certain circumstances, where a second professional qualification is deemed necessary, we will reimburse you for a second annual professional subscription. Your line of service will determine which professional bodies are covered.

Payment for registration of membership of a professional body relevant to your work will also be determined by your line of service.

Section 7 - Other employment matters

10. Long service awards

PwC rewards those with long service by giving them an award on completion of 25 years' service. For further details, please speak to your relevant HC Contact.

Section 7 - Other employment matters

11. Retirement gifts

If you have reached PwC's retirement age of 65 or are retiring after 10 or more years' service, you may be eligible for a retirement gift. PwC will also pay for the cost of an appropriate social function for you and your colleagues to mark the occasion. Further details can be obtained from your local HC Contact.

Section 7 - Other employment matters

12. Personal Relationships at Work

This section sets out PwC's policy on personal relationships at work. At PwC, as in any large organisation, some partners and employees may form close personal relationships with colleagues. This policy is not intended to prohibit such relationships, but to ensure that partners and employees recognise that such relationships can create actual or perceived conflicts of interest or favouritism and in certain circumstances can become a risk to PwC. In most instances, additional responsibility will be on the more senior person in any potential or actual relationship to consider whether it is appropriate and action must be taken to avoid any perceived conflict of interest, favouritism or risk to PwC. What action is appropriate will depend upon the facts of each case and so you should consult with a senior colleague or member of HC or Partner Affairs (in the case of partners at the earliest opportunity).

The policy applies to partners and employees who are married, in a civil partnership, long-term or casual intimate relationship. It also applies to partners and employees who work with family members. All these relationships are referred to as "personal relationships" in the sections below.

With regard to personal relationships with clients you should refer to PwC's Independence Policy.

Recruiting someone who is in a personal relationship with a partner or employee:

If it is proposed to recruit someone who is in a personal relationship with a partner or employee, all the normal recruitment procedures and relevant selection criteria must be robustly applied to ensure there is no perceived favouritism in the recruitment decision or the terms of employment. The partner or employee concerned should not have any influence on the selection or recruitment decision. The LoS HC Leader should be asked to approve the recruitment decision before any offer is made.

Where practicable, both people should not work in the same office or Business Unit. Under no circumstances, should one person report to the other or be in any way responsible for any rating or salary decisions affecting that person.

Personal relationships in the workplace:

Where an employee enters into a personal relationship with a partner or more senior colleague, with whom there is a reporting relationship or where one person is in any way responsible for rating or salary decisions concerning the other, then one or both of the individuals must be prepared to move their place of work or change their role. This should be done in consultation with both individuals.

Section 7 - Other employment matters

13. Working Time Regulations

PwC is aware of its responsibilities under the Working Time Regulations and has taken steps to ensure compliance. It is encumbent on employees to be aware of their responsibilities under the Regulations. Details are contained in the Health and Safety policy available via the Health & Safety module in the Portal. Further guidance or advice on the Regulations can be obtained from your local HC Contact.

Section 7 - Other employment matters

14. Smoking policy

All PwC offices in the United Kingdom have a complete no smoking policy in line with legislation. Smoking is also banned in cars where the primary use of the car is for business purposes or where the car is used for more that one employee. PwC's policy on smoking in PwC buildings and vehicles is set out on the UK Portal> Me@PwC> Employment Related Information> General> Smoking policy.

Section 8 - Summary of revisions

This section summarises the main revisions incorporated in this edition of the Employment Manual. The previous edition of this Employment Manual was dated October 2008.

Section and Paragraph number	Description
Throughout the Manual	References to internal functions have been updated (e.g. HC/Operations have been revised to reflect the creation of a single HC function in the firm). Grammatical and typographical errors and anomalies have been corrected; policy references and portal links updated; and references to appropriate PwC entities have been clarified where unclear.
Section 1	
12	Public holiday entitlement, as differ between parts of Great Britain, have been specified, as have the arrangements for the discretionary 'Partner day'.
13	You must report your sickness *yourself* unless unable to do so. Instructions are given on the importance of recording sickness absence correctly, and how to record appointments for medical treatment. Explanation of SSP is revised to clarify. Explanation of OSP is revised to explain more clearly how the reference period is calculated and to make clear that in certain circumstances a period without base pay may occur between the expiry of OSP and commencement of payment under a successful IPB claim. The following are pointed out: the firm may recover overpaid OSP by offsetting against salary or OSP; the terms of IPB will vary according to the insurer via whom it is provided; where an IPB claim is refused you must cooperate with any appeal process; Choices will continue for a maximum of 3 months during an IPB appeal; and where a claim for IPB is ultimately unsuccessful or the end of a defined payment period is reached the firm will consider dismissing.
17	Notice periods of Senior Associates 2's and 3's (under an ACA training contract) in Advisory is 3 months on either side.
19	When leaving you must return any client property as well as PwC's.
21	This subsection has been expanded to provide more detail on the personal information PwC holds and processes, and the purposes. Minor changes to the PCAOB section have been made to reflect the fact that its rules on periodic reporting have not yet been finalised.
Section 2	
2	PwC's right to suspend you from work to investigate a complaint of misconduct is made explicit.

4	A further example of what may be regarded as an External Appointment is given (governor of a school) and the process for gaining approval updated.
5	Your responsibilities, and the process to follow, in respect of losses of the firm's and clients' IT equipment and hard copy data is given. Your obligation to limit your use of Confidential Information to tightly defined circumstances set out.
10	We have pointed out that it would be a conflict of interest to undertake, whilst employed by the firm, any actions in preparation to setting up in competition, and that you must use your best endeavours during working time to promote PwC 's interests.
16	Changes have been made to the steps you must take to comply with the firm's Development Policy (formerly CPD Policy). You should read these in detail.
17	Amended to make clear that the list of ICAEW requirements set out is not exhaustive.
Section 5	
Throughout	Now referred to as the IT/IS Policy, (IS standing for Information Security). Changes have been made throughout the section to reflect constantly changing security and other needs. You should read it in its entirety. The most significant matters that have changed within the Policy and associated documents are listed at the end of the section.
Section 6	
1 (and throughout)	Changes have been made (including to terminology) to emphasise that informal steps which may, and often should, precede steps under a procedure for discipline, grievance etc., do not form part of such procedures. PwC does not undertake not make or permit electronic recordings of meetings held in connection with the matters considered in the section.
2 & 7	We explain when PwC may proceed to consider allegations at Disciplinary and Appeal Meetings in your absence.
Old subsection 11	Removed further to the Employment Act 2008, which repealed statutory dismissal procedures.
10	We explain that the procedure does not apply to complaints relating to the outcomes of disciplinary and grievance meetings. A form has been introduced to help you set out your grievance effectively. We explain that, unless significant investigation is required, you can normally expect a meeting within two weeks. We explain when PwC may proceed to consider your complaint at Grievance Meetings in your absence.
Section 7	
3	We give an updated explanation of the Community Affairs programme and the opportunities available.
4	The list of service related benefits that PwC may grant to certain employees with relevant service in other network firms has been updated.
5	The relevance of Business Continuity is pointed out respect of certain travel and other disruptions.