

Employee Handbook

For staff employed by TrusTrace, placed in Sweden.

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1. Employment and our values

At Trustrace we strive to be a great place to work and to ensure we have the necessary routines and policies in place whilst remaining flexible and agile as we grow as a company. This employee handbook will be updated on an ongoing basis. The latest version will be available on the Wiki page, accessible to all employees.

1. Mission and Vision

2. Workplace policies

All employees have individual employment agreements. We always follow current labor laws and other regulations on the working market.

We ensure a good working environment and strive to give our employees the best circumstances to do a good job whether that entails working equipment, relevant development or social support. As an employee you are responsible to have an open and honest dialogue with your manager, express your needs and contribute to creative solutions to potential problems.

Even though all employees has a direct line manager we strive to have a flat organization and encourage self-leadership, initiative taking, a growth mindset and driving your own development.

We do a yearly review of our working environment and perform risk assessments and effective action plans when needed.

We have zero tolerance towards bullying or offensive behaviors and want everyone (regardless of sex, transgender identity or expression,

ethnicity, religion or other belief, disability, sexual orientation or age) to feel welcome with us.

See Code of Conduct on Wiki <https://wiki.trustrace.io/>

3. Employment basics

A regular employment with us is a permanent position and 40 hours work week. Normally, we agree on 30 days of vacation and no paid overtime.

Normally the the probation period in the company is six months with a mutual notice period of 1 month if one party intends to terminate. One month before the probation completion date or mid of probationary period, a follow-up talk shall be conducted by the nearest manager. See form "Evaluation probational period Trustrace Sweden" in Human Resources folder on Wiki <https://wiki.trustrace.io/>

4. Salary routines

Salaries are paid out every month on the 25th. If the 25th is a on a weekend or bank holiday salaries are paid out the earliest weekday before. December salary is paid out the day before Christmas eve (24 Dec.).

Salaries are paid out month per month whereas deviations are regulated on the coming month.

If you are sick or for other reasons are unable to do your work you are to report this to your manager and HR as soon as possible. All deviations (such as V.A.B., sick leave, holiday leave, parental leave) are to be reported in the PE system in the payroll system PE Accounting by the **6th of each month** (reporting for the previous month).

This is also applicable to other claims such as travel allowances mileage reports, expenses, etc.

If sick leave exceeds 7 calendar days, the employee should see a doctor, and immediately send the medical certificate to the HR Department and inform the manager about the extension of sick leave.

Sick leave pay the first two weeks

The company pays a reduced (80 % of your taxable income) sick leave pay during the first two weeks of absence. The first day, the qualifying period day (karensdagen) is deducted.

Additional sick leave pay, from day 15

When sick leave exceeds 14 calendar days the Swedish Social Health Care system (Försäkringskassan) will pay the sick leave pay (80% from your taxable salary, up to a max roof SEK 30 800 monthly gross salary/SEK 1 Time Off:

Issuu (US) has an unlimited (flexible) personal time off policy with approval by your manager.

Paid Holidays:

Issuu observes 12 paid holidays/year.

New Year's Day, MLK Day, President's Day, Memorial Day, Juneteenth, Independence

Day, Labor Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve, Christmas

Day, and New Year's Eve. per day). You need to claim for this sick leave pay at Försäkringskassan: [Employee - Försäkringskassan \(forsakringskassan.se\)](https://www.forsakringskassan.se)

Expenses

All expense that are required for a proper execution of the employee's duties under this contract, and are not in conflict with any applicable law or tax regulation, will be reimbursed as per companies existing according to current tax rules. This includes travel expenses from base location to company office. Any other expenses are to be approved by manager.

Our payroll is outsourced to PE Accounting and you can reach Helpdesk either via phone 08-400 260 40 or help@peaccounting.atlassian.net.

5. Holidays and other leaves

Holidays

- The company's holiday year starts 1st of January and finishes on the 31st of December. Paid holidays are earned the calendar year before they can be taken.

Paid holidays mean that an additional holiday pay is added on top of the regular salary (per day), when holidays are taken.

- 10 days of earned holidays can be saved from one year to the following year, for a maximum period of 5 years (if the holiday right is 30 days). According to the "Semesterlagen" the employer shall make sure that the employee takes the minimum of 20 days of holidays each year, before the 31st of December. The employee has the right to 4 weeks of uninterrupted holidays during the main holiday period between June and August.
- However, the company offers non paid holidays, taken in advance (förskottssemester), during the first year of employment. Should the employment terminate within 5 years, this holiday taken in advanced has to be repaid to the company.
- An employment which starts before the 31st of August gives the employee the right to take up to his full holiday right (normal is 25 days). An employment which starts on 1st of September or later entitles the employee to 5 days of holiday taken in advance that year.

The non paid holidays mean that you receive the regular monthly salary, but no additional holiday pay. Non taken days can not be saved to the following year.

- The planned holidays have to be approved by the employer in advance.
- After 5 years of saved holidays, the "oldest" saved holidays have to be taken during year 6, after first having used all the holidays of the current year. In general, saved holidays will not be paid out. Only when leaving the company saved holidays can be paid out.

For further reference, see: <https://lagen.nu/1982:80>

Parental leave

- When planning your parent leave, please discuss the leave with your nearest manager, and hand in written leave application (pls use the appropriate form in Human Resources folder on Wiki <https://wiki.trustrace.io/>) two months ahead, at the latest. The return date should be set as "however, at the earliest" XX-XX-20XX. Trustrace encourages an equal parent leave, enabling also fathers to take longer leaves. The fathers are also entitled to 10

days at the occasion of the birth. For further advice, see:
<https://www.forsakringskassan.se/english/parents>

In case of death of relative

- Death of near relative: in case of death of a close relative, like husband/wife, parents, sister/brother or child, the employee is entitled to two days of paid leave
- Funeral of near relative incl. grandparents: the employee is entitled to a half day up to one day of paid leave, depending on the location of the funeral

Leave of absence for studies or other reasons

- When there is a need for a longer leave (for example for full time studies) please discuss this with your nearest manager, and hand in written leave application (pls use the appropriate form in Human Resources folder on Wiki <https://wiki.trustrace.io/>) (two months ahead, at the latest. The return date should be set as "however, at the earliest" XX-XX-20XX.

Other kind of leave

- All kind of leaves, also for other reasons, have to be approved by the nearest manager in advance

6. Employee benefits

- We want to contribute to good health and work life balance in different ways. Therefore we subsidize a gym membership or other different sports with SEK 4 000,- yearly for all full-time, permanent employees. If your employment starts 1st of July or later in the year you will be reimbursed SEK 2.000. The receipt is to be scanned and uploaded to Company Expense at the latest at the deadline of the December payroll reporting.

Please note the tax regulations reg. this contribution; i.e. sailing and riding are not deductible, and hence also subject to a benefit tax, paid by the employee. Examples of deductible preventive health activities are: Friskis & Sveltis & Gym, yearly fee at the local indoor swimming hall, hire of a tennis court. The company allows contribution only to these deductible activities. For further reference see Skatteverket's home page:
<http://www.skatteverket.se/>

7. Pension benefit and insurances

Retirement by law

- By law, the company pays contribution to the employee's retirement via social employer fees. For more information reg. the public retirement scheme, see:
<https://www.minpension.se/>

Additional duty retirement fund

- In addition, Trustrace contributes also to an additional retirement pay, called ITP and ITPK.
Trustrace has an agreement with Max Mathiessen for support in pension and insurance related issues. All permanent employees are allowed to have one advisory meeting with them yearly to discuss pension and insurance situation.

Work injury insurance

- The employee is covered by a work injury insurance paid by Trustrace and the insurer is Movestic and IF.
This insurance covers work related injuries / illnesses or accidents occurred during working hours or business travel. For more information, contact Max Matthiessen: 040-35 95 00

Group Life Insurance

- The employee is covered by a group life insurance, TGL, in case of death, paid by Trustrace and the insurer is Movestic. For more information, contact Max Matthiessen: 040-35 95 00

Long-term sickness

- The long-term sickness insurance in the insurance plan is a supplement to sickness benefit from Försäkringskassan. It is activated when a sickness has been going on for more than 90

consecutive days. The insurance applies to incapacity for work of at least 25 percent and then proportionately in relation to the degree of work incapacity.

For more information, contact Max Matthiessen: 040-35 95 00

Rehabilitation insurance

- A rehabilitation insurance is automatically included in the long-term sickness insurance. The insurance can be used by employees for both private and work-related problems. The insurance can be used by the employer, for its employees, in order to catch up with ill health early on in connection with the risk of sick leave and as support for the employer's statutory rehabilitation responsibility for long-term illness.

Private medical insurance

- If you are interested, there is an option to upgrade your medical insurance, privately to get more coverage - and you can also include your family. For further information, see:
<https://euroaccident.com/se/en/insurance/private-medical-insurance-privataccess-silver>

8. Yearly employee review and salary revision

Salaries are reviewed annually in our appraisal cycle, normally by April 1st. Employee and manager will have a yearly structured performance employee review in March/April each year to evaluate the previous period, plan for the next and set relevant KPIs. The manager shall book an appropriate date well in advance. However, the daily/ weekly dialogue is our foremost tool for leadership and developing ourselves and the business.

Yearly salary revision is done after the performance employee review has been hold, follows the recommendations given by the Collective

Agreement, and is revised and effective from 1st of April every year.

9. Competence development

When starting a career at Trustrace:

- At your start at Trustrace you will get an Onboarding plan. One important point in this program is to evaluate what kind of plan you would need.

It might be an internal training in the company, Trustrace, an external training or setting up an introduction program at various departments within the company.

Please discuss it with your nearest manager already during your first month.

During your employment:

- During the annual employee review you have the chance to discuss with your nearest manager what kind of competence development you need.

10. Employee resignation and termination

The notice period from the employee to the company and the company to the employee is 2 months. The company and the employee can agree on a different notice period at the time of termination.

During the notice period, the Employee is entitled to Employment benefits in line with applicable Company policies and regulations.

Exit interview:

- Please make sure before leaving the company to book a final interview with your nearest manager. The company would appreciate feedback on your time and your experience with the company, and will use it with discretion for further improvement of management. All information given will be handled confidentially.

Work reference letter

- We will, upon your request, issue a work reference letter. Please contact your nearest manager, or HR directly.