



**PARTNER POLICIES AND PROCEDURES
STANDARDIZED SCHREIBER FOODS, INC. POLICY**

Paid Time Off (PTO) Donation Policy

Effective Date: January 1, 2026

Supersedes: August 1, 2024

Policy Number: S-80

Purpose:

Schreiber Foods, Inc. recognizes that partners may have a family medical emergency or be affected by a major disaster, resulting in a need for additional time off in excess of their available Paid Time Off (PTO) balance. To address this need, all eligible partners will be allowed to donate earned and unused (accrued) PTO hours from their balance to other partners in need of additional paid time off, in accordance with the policy outlined below. This policy is strictly voluntary.

Eligibility

The U.S. PTO Donation Program is for U.S. Salaried, Home Office Hourly and Plant Hourly Partners. U.S. paid partners must be employed with Schreiber for a minimum of 30 days to be eligible to donate and/or receive donated PTO hours.

1. Employee Type: Regular
2. Time Type: Full Time or Part Time scheduled to work at least twenty (20) hours per week

Supplemental and Temporary status partners are not eligible.

Guidelines

Partners who would like to make a request to receive donated PTO from others must have a situation that meets one of the following criteria:

Medical emergency, defined as "a medical condition of the employee or family member that will require the prolonged/extended absence of the employee from duty and will result in a substantial loss of income to the employee due to the exhaustion of all paid leave available, apart from the PTO Donation plan."¹

A partner who has exhausted his/her paid leave may request a donation from the PTO pool if the partner needs more paid leave in the event that he/she experiences a medical emergency, needs to tend to a parent, spouse, or child who has experienced a medical emergency, or needs additional time off for bereavement in the event of the death of a parent, spouse, or child.

Major disaster, defined as: "(a) a major disaster as declared by the President under § 401 of the Stafford Act, 42 U.S.C., section 5170, that warrants individual assistance or individual and public assistance from the federal government under that Act, or (b) a major disaster or emergency as declared by the President pursuant to 5 U.S.C., section 6391, in the case of employees described in that statute."²

“The Stafford Act provides that the determination of whether an event shall be declared a major disaster shall be based “on a finding that the disaster is of such severity and magnitude that effective response is beyond the capabilities of the State and the affected local governments and that Federal assistance is necessary.”³

An employee is considered to be adversely affected by a major disaster if the disaster has caused severe hardship to the employee or to a family member of the employee that requires the employee to be absent from work.

This plan provides for a period of six months following a declared disaster during which PTO hours may be donated and received from the vacation donation pool.

PTO hours donated on account of a particular disaster may be used by only those partners affected by that disaster. In addition, any donated PTO hours that have not been used by recipients by the end of the six months will be returned to the donor (in the same proportion as the hours donated) within two weeks so that the donor may use the leave.

Donation of PTO Hours

The donation of PTO hours is strictly voluntary. Donated PTO hours will go into a donation pool for use by eligible recipients. Partners are not able to designate the recipient of their donated PTO hours, but may designate whether the donated PTO hours are applied towards a medical emergency and/or declared disaster. Recipient identity will not be disclosed to donating partners.

The donation of PTO time is in 4-hour increments, without regard to the dollar value of the donated or used PTO. Partners cannot borrow against future PTO grants or current personal days or sick time (if applicable). Partners in states with Paid Sick Time laws will be required to keep at least 80 hours of PTO in their bank at the time of donation.

Steps to Donate PTO Hours

Partners will have the opportunity to donate PTO hours at any time by completing the respective request in Workday or via the PTO Donation Authorization paper form. The donated PTO hours will be transferred from the donor to the donation pool within one week. Partners who are currently on an approved leave of absence cannot donate PTO hours unless those hours will be forfeited due to their anniversary date.

Workday Steps:

1. Partners will log into their Workday account.
2. In the search bar type and click on the “Create Request” task.
3. Choose All>PTO Donate (USA Only) as the request type and click Ok.
4. Fill out the form accordingly and click submit.

Upon approval the donated PTO hours will be removed from your PTO bank in Workday or Kronos.

Requesting Donated PTO Hours

Partners will have the opportunity to request to receive PTO hours at any time by completing the respective request in paper form. Recipient requests for donations of PTO hours must be approved by the partner's immediate leader, the location's HR leader, and the designated PTO Donation Committee.

If the recipient partner has available PTO in his/her time off balances, this time must be exhausted prior to the assignment of any donated PTO hours. Donated PTO hours may only be used for time off related to the approved request. Partners who receive donated vacation hours from the donated PTO donation pool may receive no more than 480 hours (12 weeks) within a rolling 12-month period. A recipient partner will receive paid leave from the donation pool at his/her base compensation rate. Donated PTO hours used will not count toward the weekly calculation of overtime, nor the accumulation of eligible earnings for Performance Plan or eligible earnings for retirement plans. A recipient partner may not receive cash in lieu of using the donated PTO hours received. Donated PTO hours will not be available for a "cash out" and any unused donated PTO on a partner's record will be forfeited upon termination. Partners who are currently on an approved leave of absence may request to receive donated PTO hours.

Regulatory Guidelines

Nothing in this policy will be construed to limit or extend the maximum allowable absence under the Family and Medical Leave Act.

Schreiber will maintain confidentiality and respect the privacy of both donors and recipients.

This program is designed to comply with an IRS-eligible leave-sharing plan which provides special tax treatment to leave donors, recipients, and the employer. Donated hours of paid leave pursuant to an eligible medical emergency or major disaster leave-sharing program are not included in the donating employee's income for tax purposes. Employees are also not entitled to claim charitable contributions for income tax purposes for making such donations. The donor employee who receives paid leave pursuant to an eligible plan realizes the amounts received in his gross income and the amounts of paid leave received are considered "wages" for employment tax purposes. For purposes of communication, the policy verbiage was updated to PTO donation instead of 'leave sharing plan'.

¹ Rev. Rul. 90-29

² Notice 2006-59

³ 5 U.S.C. § 5170

PTO Donation Authorization

Please send completed form to PTOPTODonation@schreiberfoods.com

I, _____, would like to voluntarily donate _____ hours of PTO (in 4 hour increments) to the Schreiber PTO donation pool (specify one or both).

_____ hours for medical emergencies (in 4 hour increments)

_____ hours for major disasters (in 4 hour increments)

Note: Hours can only be donated to a major disaster if a major disaster is officially declared.

I understand this donated PTO will be provided to a partner who is approved to receive from the pool and that my donation is irrevocable.

I authorize these hours to be deducted from my PTO balance, effectively immediately.

I understand that if not all donated hours for major disasters are used within six months of the declared disaster that hours may be returned to me on a pro-rated basis or I may choose to donate the hours to medical emergencies.

Partner signature _____ Date _____

Local HR Leader/Manager _____ Date _____

Workday/Kronos Admin _____ Date _____

PTO Donation Recipient Request

Please send completed request to PTODonationCommittee@schreiberfoods.com

Date of Request: _____

Partner Name: _____

Number of PTO hours requested (in 4 hour increments): _____

Check the reason type: Medical emergency _____ Major disaster _____

Note the detailed reason for the request for donated PTO hours below. Provide as much detail as possible to the specific reasons you need the additional PTO hours, so the PTO Donation Committee can evaluate each request. For example, with a medical emergency, describe the emergency, need for care, anticipated out-of-pocket costs, etc. For example, with a major disaster, explain the severe hardship that causes the need for donated PTO.

Attach certification from health care provider if requesting donated PTO for medical emergency. I authorize Schreiber to release information concerning my need to the PTO Donation Committee and necessary partners in the Company for the sole purpose of consideration and administration.

Partner signature Date

Partner's Leader/Manager Date

The leader signature is for awareness of upcoming time off to ensure there is not performance or employment concern. Next, please send the form to local HR.

Local HR Leader/Manager Date