

Military Leave of Absence Policy

1.0 PURPOSE AND SCOPE

- 1.1 PCA has established a policy for employees who perform Service for the Uniformed Services.
- 1.2 Eligibility: This Policy applies to all PCA employees. However, eligibility under this policy does not extend to any employee whose Service terminates due to:
 - A dishonorable or bad conduct discharge;
 - Other than honorable conditions;
 - Dismissal; or
 - Dropping of such person from the military rolls.

2.0 POLICY

- 2.1 In accordance with the Uniformed Services Employment and Employment Rights Act of 1994 (USERRA), the Company will provide certain leave and benefits to employees who perform Service in the Uniformed Services.

This policy complies with the provisions of federal law. Many states have enacted similar laws; where state law provides greater benefits/protection, state law will apply.

- 2.2 **Advanced Notice of Need for Leave under USERRA**

To be entitled to benefits, an employee must provide 30 days advance notice of their need for leave to perform Service. In the event of military necessity where 30 days advance notice cannot be provided, an employee must provide as much advance notice as can reasonably be provided under the circumstances.

- 2.3 **Benefits During Service**

PCA will provide pay and certain benefits as outlined below while an employee is performing Military Service.

- 2.3.1 **Compensation Reimbursement**

PCA will offer compensation reimbursement to an Employee who is engaged in the following:

- For Military Training, up to a total of four (4) weeks during no more than two (2) training sessions per calendar year.
- For all other Service, up to 90 days per calendar year.

The following formula will be used to determine compensation reimbursement during the above-described periods of military service:

$(\text{PCA Weekly Base Pay}) - (\text{Service Pay}^1) = \text{Weekly Reimbursement Amount}$
To be eligible for compensation reimbursement, an employee must timely provide a copy of their Military Benefit Summary to Human Resources.

2.3.2 Benefits

Medical, Dental, Vision and Health Care Flexible Spending Accounts (FSA) (to the extent applicable)

For a Service leave of 90 days or less, an employee may maintain these benefit coverages provided the employee timely makes the required payments. The invoice for payments will be direct billed to the employee by PCA's vendor. During this period, the employee may make changes to their elections on the same terms and conditions as employees on a leave of absence under the FMLA.

For a Service leave lasting more than 90 days, an employee may be offered continuation coverage in accordance with the Consolidated Omnibus Reconciliation Act of 1985 (COBRA) for a period of up to 24 months. If an employee elects COBRA continuation coverage, the right to that coverage ends on the day after the deadline for the employee to apply for re-employment or 24 months after the leave began, whichever is sooner.

Dependent Care Flexible Spending Account

Benefits are suspended for the duration of the leave.

Life, Accidental Death, and Dismemberment (AD&D) & Dependent Life (Basic & Supplemental Coverages)

Coverage ends on the last day of the month in which the 90th day of leave occurs. Upon termination of coverage, an employee may have the right to convert the life coverage to an individual policy. The individual policy will not include any disability or AD&D benefits. Information on how to convert coverage to an individual policy should be received within 30 days after termination of coverage. If no information is received within this time, the employee should contact the New York Life Group Benefit Solutions at 888-737-3855 as there is a deadline for requesting the conversion to an individual policy.

Short and Long-Term Disability Benefits

Coverage ends on the date the employee commences Service.

401(k) Plan Contributions

Military Pay is considered compensation and is therefore eligible for the PCA 401(k) matching and Company retirement contributions.

2.3.3 Vacation

An Employee may choose to use earned vacation during Service leave to supplement their income but only if they are earning less than their PCA Weekly Base Pay. Earned Vacation may be used to supplement income to bring compensation equal to but not greater than their PCA Weekly Base Pay.

Service leave will count towards an employee's length of service for purposes of determining Vacation eligibility upon re-employment.

3.0 REQUEST FOR RE-EMPLOYMENT

- 3.1 Upon return from Service leave, an employee has an unqualified right to re-employment provided:
- The employee provided reasonable advance notice of the leave, where feasible;
 - The employee's leave, in aggregate, does not amount to more than five (5) years (except in certain circumstances);
 - The employee completed the Service period and was honorably discharged; and
 - The employee requested re-employment within the time limits outlined below.
- 3.2 Once released from Service, an employee must request or make application for re-employment, verbally or in writing, within the following time limits based on length of military service:
- For Service lasting less than 31 days or a leave taken for fitness examinations, of any length, an employee must report at the beginning of the next regular workday following the completion of military service, allowing for travel time and up to eight (8) hours for rest.
 - For Service lasting from 31 to 180 days—an employee must apply for re-employment no later than 14 days following the completion of Service. If this is impossible or unreasonable through no fault of the employee, they must apply as soon as possible.
 - For Service lasting over 180 days—an employee must apply for re-employment no later than 90 days after completion of service. If this is impossible or unreasonable through no fault of the employee, they must apply as soon as possible.

An employee will be required to provide documentation confirming that they have made timely application for re-employment. This documentation may include a copy of the military orders showing the dates of release from duty and that they have been released under honorable conditions.

The above deadlines are extended for up to two (2) years if an employee is hospitalized or convalescing because of a Service-related illness or injury. The two (2) year period will be extended by the minimum time required to accommodate a circumstance beyond an employee's control that would make reporting within the two (2) year period impossible or unreasonable.

- 3.3 **Reinstatement to Position**
- For service of less than 91 days, an employee will be reinstated to their former position.
 - For service of 91 days or more, an employee will be returned to either their former position or a position of like seniority, status and pay.

Employees will be entitled to seniority, status, promotions and pay increases that they would have been otherwise entitled to had they been continuously employed. However, employees are not entitled to reinstatement rights greater than those they would have if they did not take leave.

3.4 **Benefits**

3.4.1 **Medical, Dental, Vision and Health Care Flexible Spending Account (FSA)**

Upon re-employment, assuming all direct bill and/or COBRA premiums have been paid, an employee will not experience any lapse in coverage or waiting period.

If there was a lapse in coverage prior to re-employment, coverage will be reinstated into the existing benefit elections assuming re-employment occurs in the same calendar year as the Service leave began. If re-employment does not occur until a subsequent calendar year, the employee will be eligible for benefits upon the date of re-employment but will need to contact the PCA Benefits Center to make new elections in coverage.

3.4.2 **Dependent Care Flexible Spending Account**

If re-employed within the same calendar year as Service leave began, an employee's remaining annual election amount will be divided up over the remaining pay periods. An employee can utilize the account for reimbursement of existing dependent care expenses through the end of the plan year.

3.4.3 **401(k) Plan**

An employee participating in the Company's 401(k) plan can choose to make up missed contributions to the plan on return from Service leave. Make-up contributions are eligible for the PCA 401(k) matching contribution. An employee must make up these contributions in a period that is equal to three (3) times the period of Service leave, but no longer than five (5) years.

4.0 **SEPARATION FROM EMPLOYMENT**

An employee who is re-employed will not be discharged, except for cause or performance issues, for one (1) year after employment if the period of service was 181 days or more. If the period of service was between 30 and 181 days, this protection will last up to six (6) months.

If the employee does not report to work within the required re-employment period after release from Service, the employee will be separated from employment. If the employee ultimately were to return to work for the Company, he/she will be considered a new hire and not subject to the terms and conditions of re-employment.

5.0 **PROHIBITION OF DISCRIMINATION AND RETALIATION**

The Company does not discriminate or retaliate against applicants or employees because of their application for, performance of, or obligation to perform Service in the Uniformed Services. If an employee has a question about this policy or needs to request a military leave of absence, the employee should contact Human Resources.

6.0 DEFINITIONS

- ***Military Training:*** A program designed to prepare or maintain individuals within civilian society to perform as professional military personnel. Such a program may include but is not limited to physical conditioning, learning tactics, developing strategy and use of weaponry.
- ***Service:*** Duties performed on either a voluntary or involuntary basis in the Uniformed Services including but not limited to: active duty, active duty for training, initial active duty for training, inactive duty training, full-time National Guard Duty, funeral honors duty performed by National Guard and reserve members, and any period of absence for an examination to determine the fitness of a person to perform any such duty.
- ***Uniformed Services:*** Includes the armed forces (Army, Navy, Marine Corps, Air Force, Coast Guard, the Reserves, Army National Guard, Air National Guard, Space Force, the Commissioned Corps of the Public Health Service), and any other category of persons designated by the President in time of war or emergency, or as otherwise defined by applicable U.S. law.

¹ Service Pay is equal to military base pay. It does not include ancillary items such as a housing allowance.

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