



Leave of Absence Policy

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Table of Contents

(Click headers below to go straight to desired section)

Introduction to Leave of Absence Policy	3
Family and Medical Leave of Absence (FMLA)	3
Eligibility	3
Reasons for Leave	3
Length of Leave	4
Notice and Certification	5
Pay During Leave	5
Benefits During Leave	6
Job Reinstatement	7
Personal Leave	7
Eligibility	8
Length of Leave	8
Requesting a Personal Leave	8
Pay During Personal Leave	8
Benefits During Personal Leave	9
Military Leave	10
Eligibility	10
Requesting a Military Leave	10
Pay During Military Leave	10
Benefits During Military Leave	11
Job Reinstatement	12
Jury and Witness Duty Leave	13
Pay During Leave	13
Voting Leave	14
Bereavement Leave	14
Other Leaves of Absence	15
Paid Caregiver Leave	16
Eligibility	16
Exclusions	16
Definitions	16
Policy	17
Process	18
Paid Parental Leave	19
Eligibility	19
Exclusions	19
Definitions	19
Policy	19
Process	20
Employee Rights and Responsibilities under the Family and Medical Leave Act	22

Introduction

It is the policy of H&R Block to provide a leave of absence to eligible associates for qualifying reasons as set forth below and as required by applicable federal and state law. The following policy provides general information regarding H&R Block's leave of absence policies for leaves that commence on or after the above Revision Date. For additional information regarding a leave of absence, please contact the People Center at 877-2CALL-HR (877-222-5547). If an associate works in a state with greater or different leave of absence requirements, H&R Block will comply with all applicable laws.

Family and Medical Leave of Absence

H&R Block will grant family and medical leave in accordance with the requirements of the federal Family and Medical Leave Act (FMLA) and applicable state law in effect at the time the leave is granted. Although federal and state family and medical leave laws may have different names, these types of leaves are collectively referred to in this policy as "FMLA Leave." To the extent state law provides greater benefits than set forth under this FMLA Leave policy, associates will be eligible for the most generous benefits available under applicable law.

Associates should contact their manager as soon as they become aware of the need for a FMLA Leave. Associates are expected to provide prompt notice to H&R Block of any change(s) to their return-to-work date. Accepting or continuing other employment while on leave that is contrary to the restrictions indicated by the FMLA certification or filing for unemployment insurance benefits while on leave may be treated as a voluntary resignation from employment.

Eligibility

To be eligible for FMLA Leave benefits, an associate must (1) have completed at least twelve months of service with H&R Block (services does not need to be consecutive), (2) have worked a minimum of 1,250 hours in the twelve-month period immediately preceding the start of leave, and (3) work at a location where at least 50 associates are employed within 75 miles as of the date the leave is requested.

Reasons for Leave

Eligible associates may be granted FMLA Leave for any of the following reasons:

- The birth, adoption, or foster care of an associate's child within twelve months following birth or placement of the child ("Bonding Leave").
- To care for the associate's family member (spouse, domestic partner*, child, child of a domestic partner*, parent—not parent-in-law) who has a serious health condition ("Family Care Leave").
- An associate's inability to work because of the associate's own serious health condition ("Serious Health Condition Leave").
- A "qualifying exigency," as defined under the FMLA, arising from a spouse's, child's, or parent's active duty or call to active duty in a foreign country as a member of the military reserves, National Guard, or Armed Forces ("Military Emergency Leave").

- To care for a spouse, child, parent or next of kin (nearest blood relative) who is: (a) an Armed Forces member (including the military reserves and National Guard) undergoing medical treatment, recuperation, or therapy, is otherwise in an outpatient status, or is otherwise on the temporary disability retired list for a serious injury or illness incurred or aggravated in the line of duty while on active duty that may render him or her medically unfit to perform his or her duties or (b) a person who, during the five (5) years prior to the treatment necessitating the leave, served in the active military, Naval, or Air Service, and who was discharged or released there under conditions other than dishonorable (a “veteran” as defined by the Department of Veteran Affairs) and who has a qualifying injury or illness incurred or aggravated in the line of duty while on active duty that manifested itself before or after the member became a veteran (“Military Caregiver Leave”).

*Domestic partner is as defined in H&R Block’s Domestic Partner Benefits. Care of an associate’s domestic partner with a serious health condition does not qualify under the federal FMLA. However, H&R Block strives to treat domestic partners similarly to spouses whenever legally possible. Therefore, H&R Block will provide leave that is equivalent to FMLA leave for absences taken to care for an associate’s domestic partner or child of a domestic partner with a serious health condition. Associates who use FMLA leave to care for a domestic partner but who are not formally entitled to use FMLA for such reasons pursuant to state law will not have their FMLA allotment reduced for such leave time.

Length of Leave

The maximum amount of FMLA Leave that may be taken in a twelve-month period is twelve (12) weeks when the leave is taken for Bonding Leave, Family Care Leave, Serious Health Condition Leave, and/or Military Emergency Leave. For Military Caregiver Leave, the maximum leave entitlement is twenty-six (26) weeks, with leaves for all other reasons constituting no more than twelve (12) of those twenty-six (26) weeks. The leave period is determined using a rolling twelve (12) month period measured backward from the first day the eligible associate takes FMLA Leave. For Military Caregiver Leave, the leave period commences on the first day the eligible associate takes Military Caregiver Leave and ends 12 months after that date.

If both spouses work for H&R Block and are eligible for leave under this policy, the spouses will be limited to a total of twelve (12) weeks of FMLA Leave between the two when the leave is for Bonding Leave or to care for a parent using Family Care Leave. Spouses will be limited to a total of twenty-six (26) weeks between the two when the leave is for Military Caregiver Leave only or is for a combination of Military Caregiver Leave, Bonding Leave, Family Care Leave to care for a parent, or Military Emergency Leave.

Bonding Leave must be taken in consecutive work weeks. Family Care Leave, Serious Health Condition Leave, and Military Caregiver Leave may be taken consecutively, intermittently, or on a reduced work schedule based on medical necessity. Eligible associates may also take leave on an intermittent or reduced-schedule basis for Military Emergency Leave. Leave taken intermittently may be taken in increments of no less than fifteen (15) minutes.

FMLA Leave runs concurrently with Workers Compensation and Short-Term Disability leaves to the extent permissible under applicable law.

Notice and Certification

Associates must notify their manager of the need for FMLA Leave and call H&R Block's Leave Administrator at (866) 563-3586 at least 30 days in advance of the start of the leave when the leave is foreseeable. In cases where the need for leave is not foreseeable, notification must be given as soon as is practicable and in compliance with H&R Block's normal call-in/absence reporting policies and procedures, absent unusual circumstances.

H&R Block's Leave Administrator will administer the FMLA Leave policy when applicable and will be the point of contact for the associate and the manager during the leave. Associates are required to provide the Leave Administrator with sufficient information to determine if the requested leave may qualify for FMLA Leave and, if applicable, medical certification or other documentation supporting the need for FMLA Leave. Associates may also be required to provide periodic medical and/or leave status reports during FMLA Leave. Failure to comply with these notice and certification requirements may result in delay or denial of leave or corrective action, up to and including termination. Following a request for FMLA Leave or once H&R Block is on notice of a potential FMLA qualifying absence, associates will be notified of their eligibility for FMLA Leave and, if not eligible, the reason for ineligibility. Associates will also be notified of any additional information required, and of the associate's rights and responsibilities. Once a leave is determined to be FMLA qualifying, associates will also be notified that the leave has been designated as FMLA leave and that the absences will be counted against the associate's leave entitlement.

If an associate fails to return to work at the expiration of the associate's FMLA Leave and has not obtained an extension of the leave, H&R Block may presume that the associate does not plan to return to work and has voluntarily terminated employment.

Pay During Leave

H&R Block requires that sick leave balances available at the start of the leave be used during an approved FMLA Leave, unless prohibited by applicable state law. Short-Term Disability (STD) pay continuation may be available for regular associates taking Serious Health Condition Leave. STD pay continuation is not available during Workers Compensation leave of absence. When STD and/or sick leave benefits have been exhausted, the balance of the FMLA Leave, if any, will be unpaid.

Hourly associates may choose, but are not required, to use vacation or floating holidays for some or all of the remaining FMLA time. If approved, salaried associates may take paid time away from the office for some or all of the remaining FMLA time. However, salaried associates are only able to take paid time away from the office during any approved leave of absence – regardless of whether the underlying absence is for personal, medical or other reasons – up to the same limits established for hourly associates taking vacation (e.g., 10 days for associates with 1-4 years of service, 15 days for associates with 5-9 years of service, and 20 days for associates with 10 or more years of service).

Holidays that occur during FMLA Leave will be paid if the associate is eligible for holiday pay.

For any paid FMLA Leave, associates will be paid based on their standard hours per week. Associates employed in both a seasonal and regular position will be paid based on the standard hours per week in the

associate's regular position. Paid leave will be administered by the Benefits Team for associates who are on consecutive leaves of absence. Associates who are taking a reduced work schedule or intermittent leave are responsible for recording their own PTO usage. Supervisors are responsible for reviewing and approving time that their associate records for reduced work schedule or intermittent leaves.

Benefits During Leave

Health & Welfare:

Regular Associates. For regular associates, group health coverage under any group plans in which the associate is enrolled will be maintained during FMLA leave. (The associate shall also have the right to discontinue group health coverage during FMLA leave, if he/she chooses.)

During any **paid** portion of the FMLA leave, normal deductions will be taken from the associate's pay for these benefits. Premiums missed during any **unpaid** portion of FMLA leave will be collected from the associate's paycheck(s) upon the associate's return to work (the company will double the amount it regularly deducts for group health coverage each pay period until the arrears amount is repaid). A regular associate who does not return to work after the expiration of an FMLA Leave may be required to reimburse H&R Block for the insurance premiums paid by H&R Block during the leave.

Upon reemployment with H&R Block, regular associates who elect not to continue health care coverage during the leave will be reinstated into the plans in which they were enrolled prior to the start of the FMLA leave.

Seasonal Associates. For seasonal associates, group health coverage under any group plans in which the associate is enrolled will be maintained during FMLA Leave. (The associate shall also have the right to discontinue group health coverage during FMLA leave, if he/she chooses.)

During any **paid** portion of the FMLA leave, normal deductions will be taken from the associate's pay for these benefits. During any **unpaid** portion of the FMLA leave, the associate will be required to remit payment for his/her premiums to H&R Block's direct billing administrator. Failure to pay premiums timely during a period of unpaid FMLA leave may result in the suspension of coverage until the end of the FMLA leave. Coverage will be reinstated on a go-forward basis if the associate returns to work on or before the date the FMLA leave ends.

Upon reemployment with H&R Block, seasonal associates who elect not to continue health care coverage during the leave will be reinstated into the plans in which they were enrolled prior to the start of the FMLA leave.

PTO:

For regular, hourly associates, vacation time will accrue up to the maximum balance allowed during the portion of any paid FMLA Leave. A regular, hourly associate on unpaid FMLA Leave is not eligible for vacation accruals.

Retirement Savings Plan:

Any period of FMLA Leave will be treated as continuous service for the purposes of eligibility to participate in the H&R Block Retirement Savings (401(k)) Plan. Associates may withdraw funds from the 401(k) Plan

under the same provisions as active associates but cannot receive full distribution of their account until either the period of statutory re-employment rights has expired, or their employment is terminated. Regular associates who are on FMLA Leave and who have a 401(k) loan are responsible for ensuring that the loan repayments are paid monthly to Fidelity through ACH. Any 401(k) loan repayments may be suspended during an unpaid FMLA Leave in accordance with the 401(k) Plan loan policies and procedures.

Other Benefits:

For both regular and seasonal associates, other benefits, such as life insurance, accidental death and dismemberment (AD&D), and long-term disability, will be governed in accordance with the terms of the applicable benefit plan. Payment must be made in accordance with the applicable payment rules set forth above. Benefit plan information can be found on DNA > Career & Development > Benefits. Re-enrollment will be administered according to the individual plan policies.

Job Reinstatement

Under most circumstances, associates will be reinstated to the same position held at the time of the FMLA leave or to an equivalent position with equivalent pay, benefits and other employment terms, and conditions upon returning from FMLA Leave. However, an associate has no greater right to reinstatement than if the associate had been continuously employed rather than on FMLA Leave. For example, if an associate would have been laid off had the associate not gone on FMLA Leave, or if the associate's position had been eliminated during the FMLA Leave, the associate would not be entitled to reinstatement. In addition, "Key Employees," as defined under the FMLA, may be subject to reinstatement limitations in some circumstances.

An associate returning to work from a Serious Health Condition Leave may be requested to submit a medical certification of fitness for duty.

An associate who fails to return to work as scheduled after FMLA Leave or exceeds the 12-week FMLA Leave entitlement (or in the case of Military Caregiver Leave, the 26-week FMLA Leave entitlement) will be subject to H&R Block's standard leave of absence and attendance policies, unless the reason is legally protected. Following the conclusion of FMLA Leave, H&R Block's obligation to maintain group health plan benefits will end (subject to any applicable COBRA rights), unless otherwise required by applicable law.

A Notice of Employee Rights and Responsibilities Under the Family and Medical Leave Act (WHD Publication 1420) is attached to this Leaves of Absence policy.

Personal Leave

H&R Block may, in its sole discretion, provide a personal leave of absence to eligible associates for (i) medical reasons where the associate and/or condition does not qualify for leave under the Family and Medical Leave Act, or (ii) non-medical personal reasons. Personal leaves are not guaranteed. Business needs, length of service, job performance, and attendance record will be taken into consideration by the manager when reviewing requests for a personal leave of absence.

Absences due to an approved personal leave of absence will not be taken into consideration when attendance counseling is required. Job protection is not guaranteed. Associates who fail to return on the date following the last day of an approved personal leave request will be considered to have voluntarily resigned unless valid reasons are presented, and proper arrangements are made for an extension.

In granting a personal leave for medical reasons, and providing reinstatement from such a leave, H&R Block will comply with all applicable federal and state laws.

The Military/Personal Leave of Absence form can be found on DNA > Career & Development > Benefits > Paid Time Off & Leaves of Absence.

Eligibility

Full-time and part-time regular associates scheduled for 20 or more hours per week and seasonal associates are eligible to request a personal leave of absence.

Length of Leave

A personal leave of absence request may be approved for up to 30 days at a time. Requests for an extension of a personal leave of absence may be approved up to a maximum total leave period (including the initial leave) of 90 days per calendar year.

Requesting a Personal Leave

Associates must request a personal leave of absence by submitting a Personal Leave of Absence Form at least 30 days in advance of the start of the leave when the leave is foreseeable. The manager must review and approve the requested personal leave and fax the completed Request for Personal Leave of Absence Form to the Benefits Team at (816) 854-8027.

Pay During Personal Leave

H&R Block requires that Paid Time Off (PTO) balances (i.e., vacation, floating holidays, and, if applicable, sick leave) available at the start of the leave be used during an approved personal leave, unless prohibited by applicable state law. Please note, however, that salaried associates are only able to take paid time away from the office during any approved leave of absence – regardless of whether the underlying absence is for personal, medical or other reasons – up to the same limits established for hourly associates taking vacation (e.g., 10 days for associates with 1-4 years of service, 15 days for associates with 5-9 years of service, and 20 days for associates with 10 or more years of service).

For any period of paid personal leave, associates will be paid based on their standard hours per week. Associates employed in both a seasonal and regular position will be paid based on the standard hours per week in the associate's regular position.

Benefits During Personal Leave

Health & Welfare:

Regular Associates. For regular associates, group health coverage under any group plans in which the associate is enrolled will be maintained, and regular premium deductions will continue, during any **paid** portion of an approved personal leave. Premiums missed during any **unpaid** portion of an approved personal leave will be collected from the associate's paycheck upon the associate's return to work (the company will double the amount it regularly deducts for group health coverage each pay period until the arrears amount is repaid). A regular associate who does not return to work after the expiration of a personal leave may be required to reimburse H&R Block for the insurance premiums paid by H&R Block during the leave.

Seasonal Associates. For seasonal associates, group health coverage under any group plans in which the associate is enrolled will be maintained, and regular premium deductions will continue, during any **paid** portion of an approved personal leave. During any **unpaid** personal leave, the associate will be required to remit payment for his/her premiums to H&R Block's direct billing administrator. Coverage during an unpaid personal leave will continue until the earliest of (i) the last day of the associate's current stability period under the Affordable Care Act (ACA) or (ii) the day the associate fails to make any required premium payments. If coverage is terminated due to nonpayment of premiums, the associate will not be eligible for benefits for the remainder of his/her current ACA stability period and COBRA will not be offered. The associate's eligibility to resume group health coverage following the end of the current stability period will be determined in accordance with the eligibility rules of the applicable health plan.

Should a regular or seasonal associate's group health coverage be discontinued for a COBRA qualifying reason during an unpaid personal leave of absence (other than failure to pay premiums), the associate may elect to continue group health coverage through COBRA. If continued coverage is elected, the associate will be responsible for payment of the *entire* premium (H&R Block and associate portions).

Other Benefits:

For both regular and seasonal associates, other benefits, such as life insurance, accidental death and dismemberment (AD&D), and long-term disability, will be governed in accordance with the terms of the applicable benefit plan. Payment must be made in accordance with the applicable payment rules set forth above. Benefit plan information can be found on DNA > Career & Development > Benefits. Re-enrollment will be administered according to the individual plan policies.

PTO:

For hourly regular associates, vacation time will accrue up to the maximum balance allowed during the portion of any paid approved personal leave. An hourly regular associate on unpaid approved personal leave is not eligible for vacation accruals.

Retirement Savings Plan:

Any period of an approved personal leave of absence will be treated as continuous service for the purposes of eligibility to participate in the H&R Block Retirement Savings (401(k)) Plan. Associates may withdraw funds from the 401(k) Plan under the same provisions as active associates but cannot receive full distribution of their account until either the period of statutory re-employment rights has expired, or their employment is terminated. Regular associates who are on an FMLA Leave and who have a 401(k) loan are

responsible for ensuring that the loan repayments are paid monthly to Fidelity through ACH. Any 401(k) loan repayments may be suspended during an unpaid FMLA Leave in accordance with the 401(k) Plan loan policies and procedures.

Military Leave

H&R Block provides military leaves of absence to associates who serve in the uniformed services as required by the Uniform Services Employment and Reemployment Rights Act (USERRA) and applicable state laws. The uniformed services include the Army, Navy, Marine Corps, Air Force, Coast Guard, and Public Health Service commissioned corps, as well as the reserve components of each of these services, the Army National Guard and Air National Guard and any applicable state military corps. In addition, under the Public Health Security and Bioterrorism Response Act of 2002, certain disaster response work (and authorized training for such work) is considered "service in the uniformed services."

Service in the uniformed services consists of the performance of any of the following on a voluntary or involuntary basis: active duty, active duty for training, inactive duty training (such as drills), initial active-duty training, full-time National Guard duty, and absence from work for an examination to determine fitness for such duty and reserves.

Total military leave time may not exceed five years during employment, except in special circumstances. H&R Block will reactivate eligible associates returning from a military leave of absence in compliance with USERRA and applicable state law.

Eligibility

All regular full-time, regular part-time and seasonal associates are eligible under this policy.

Requesting a Military Leave

Associates must notify their manager of the need for a military leave of absence and submit a Military Leave of Absence Form as far in advance of the start of the leave as possible (unless such notice is impossible, unreasonable or precluded by military necessity). The associate should fax the completed Request for Military Leave of Absence Form to the Benefits Team at (816) 854-8027.

The Military/Personal Leave of Absence form can be found on DNA > Career & Development > Benefits > Paid Time Off & Leaves of Absence.

Pay During Military Leave

Associates who are called to Active Duty may be entitled to receive pay differential benefits for some or all of their military leave as set forth more fully below. Otherwise, depending on the purpose of the military leave request, hourly associates may choose to use of accrued Paid Time Off (PTO). Salaried associates who are not receiving pay differential benefits are only able to take paid time away from the office during any approved leave of absence – regardless of whether the underlying absence is for personal, medical or other reasons – up to the same limits established for hourly associates taking vacation (e.g., 10 days for

associates with 1-4 years of service, 15 days for associates with 5-9 years of service, and 20 days for associates with 10 or more years of service).

For any paid military leave, associates will be paid based on their standard hours per week at the time leave commences. Associates employed in both a seasonal and regular position will be paid based on the standard hours per week in the associate's regular position. Paid leave will be administered by the Benefits Team for associates who are on consecutive leaves of absence. Associates who are taking a reduced work schedule or intermittent leave are responsible for recording their own PTO usage. Managers are responsible for reviewing and approving time that their associate records for reduced work schedule or intermittent leaves.

Reserve and National Guard Duty Training:

An associate in a reserve unit required by written orders to participate in military training will be granted a military leave of absence without pay for the period of military training. An associate who enlists in a Reserve or National Guard unit without having previously performed full military service is subject to an initial period of active duty for training and will also be placed on an unpaid military leave of absence. The associate may elect to use accrued PTO (i.e., vacation, personal days, and floating holidays) during this period of training.

Call to Active Duty:

An associate entering the service under written orders for active military duty will receive the difference between the associate's base compensation from H&R Block and any military pay received (including monthly salary, housing allowance, etc.) for up to twelve months. Commissioned associates will receive the difference between (i) the average of their last three calendar year commissions plus their base compensation from H&R Block and (ii) any military pay received (including monthly salary, housing allowance, etc.) for up to twelve months. In order to receive pay differential benefits, associates called to active duty are required to submit documentation from the military outlining pay received while on active duty.

Benefits During Military Leave

Health & Welfare:

Regular Associates. Regular associates who are on a military leave of absence of 30 or fewer days will have health care coverage as if they had remained actively employed. Regular associates who are on a leave of absence for active military duty of 31 or more days may elect to continue health and welfare benefits for up to 24 months or as otherwise required by applicable law. Should the leave of absence for active military duty extend beyond 24 months, continuation of benefits coverage will end, and the associate may be eligible to continue coverage under COBRA.

If a regular associate is on a **paid** military leave, and has elected to continue health and welfare benefits, normal deductions will be taken from the associate's pay for these benefits. Premiums missed during any **unpaid** portion of an approved military leave will be collected from the associate's paycheck upon the associate's return to work (the company will double the amount it regularly deducts for group health coverage each pay period until the arrears amount is repaid). A regular associate who does not return to work after the expiration of a military leave may be required to reimburse H&R Block for the insurance premiums paid by H&R Block during the leave.

Upon timely reemployment with H&R Block, regular associates who elect not to continue health care

coverage during the leave will be reinstated into the plans in which they were enrolled prior to the start of the military leave of absence or an equivalent plan.

Seasonal Associates. Seasonal associates who are on a military leave of absence of 30 or fewer days will have health care coverage as if they had remained actively employed. Seasonal associates who are on a leave of absence for active military duty of 31 or more days may elect to continue health and welfare benefits for up to 24 months or as otherwise required by applicable law. Should the leave of absence for active military duty extend beyond 24 months, continuation of benefits coverage will end, and the associate may be eligible to continue coverage under COBRA.

If the seasonal associate is on a **paid** military leave, and has elected to continue health and welfare benefits, regular premium deductions will continue. During any **unpaid** period of military leave, the associate will be required to remit payment for his/her premiums to H&R Block's direct billing administrator. Failure to pay premiums during a period of unpaid military leave may result in the suspension of coverage until the end of the military leave. Coverage will be reinstated if the associate returns to work on or before the date the associate is required to report back from military leave under USERRA.

Upon reemployment with H&R Block, seasonal associates who elected not to continue health care coverage during the leave will be reinstated into the plans in which they were enrolled prior to the start of the military leave.

PTO:

Associates on leave for active military duty are not eligible for paid holidays that fall within the leave period. PTO benefits (i.e., vacation, sick leave, and floating holidays) will accrue up to the maximum amount allowed. The period of time of active military duty will continue to count toward the associate's service time with H&R Block.

Retirement Savings Plan:

While the associate is on military leave and receiving pay from H&R Block, any elected deductions under the H&R Block Retirement Savings (401(k)) Plan will continue, unless the associate elects to end those deductions. Associates may withdraw funds from the 401(k) Plan account under the same provisions as active associates but cannot receive full distribution of their account until the period of statutory re-employment rights has expired or the associate resigns. Regular associates who are on an FMLA Leave and who have a 401(k) loan are responsible for ensuring that the loan repayments are paid monthly to Fidelity through ACH. Any 401(k) loan repayments may be suspended during an unpaid FMLA Leave in accordance with the 401(k) Plan loan policies and procedures.

Other Benefits:

For both regular and seasonal associates, other benefits, such as life insurance, accidental death and dismemberment (AD&D), and long-term disability, will be governed in accordance with the terms of the applicable benefit plan. Payment must be made in accordance with the applicable payment rules set forth above. Benefit plan information can be found on DNA > Career & Development > Benefits. Re-enrollment will be administered according to the individual plan policies.

Job Reinstatement

Associates will be reemployed following military service if they provide advance written or verbal notice

to their manager of their military service in compliance with applicable law, have five years or less of cumulative military service while employed at H&R Block, return to work or apply for reemployment in a timely manner after the conclusion of their military service, and have not been separated from military service with a disqualifying discharge or under other than honorable conditions.

Associates returning from a military leave of absence will be reemployed in the job they would have attained had they not been absent for military service, with the same seniority, status, and pay, as well as other rights and benefits determined by seniority, or to a comparable job, in accordance with USERRA.

Associates who were in military service for less than 31 days must return to work at the beginning of the next regularly scheduled work period on the first full day after release from service, taking into account safe travel home plus an eight-hour rest period.

Associates returning after a period of military service of more than 30 days, but less than 181 days must submit an application for reemployment within 14 days of release from service.

Associates with more than 180 days in military service must submit an application for reemployment within 90 days of release from service.

Failure to return to work or to reapply within applicable time limits may result in loss of reemployment rights.

The manager must notify the People Center of an associate's return to work from military leave. If the associate does not return to work, the manager must complete a Separation Review Form.

Jury and Witness Duty Leave

H&R Block encourages associates to fulfill their obligations when called to jury or witness duty. H&R Block will make no attempt to have jury service of an associate postponed except when critical business conditions necessitate such action. When applicable, state laws regulating jury or witness duty shall supersede this policy.

Associates should submit a copy of the jury and/or trial witness summons to their manager as soon as it is received. Associates serving on jury or witness duty are expected to report to work during any part of a scheduled workday in which the associate is excused from service.

Pay During Leave

Regular Full-Time Associates:

Regular full-time associates summoned to jury duty will receive their regular wages when absent due to jury duty that occurs during regularly scheduled workdays, up to a maximum of fifteen (15) working days per calendar year or as otherwise required by law. In addition, regular full-time associates will receive their regular wages if summoned to appear in court as a witness provided supporting documentation of witness status is submitted and provided that the action is not one in which the associate is a named party.

A regular full-time associate that is called to jury and/or witness duty while on an approved paid leave of absence will be eligible for jury duty pay. An associate will not be eligible for jury duty pay during any unpaid portion of a leave of absence.

Associates may retain any funds received as payment for jury duty and/or witness fees.

Regular Part-Time and Seasonal Associates:

Regular hourly part-time and seasonal associates who are called to serve on jury duty or as a witness will be granted time off without pay, unless otherwise required by state law. Salaried part-time and seasonal associates will be paid in accordance with federal and state law.

Associates may retain any funds received as payment for jury duty and/or witness fees.

Voting Leave

H&R Block encourages all associates to fulfill their civic responsibility to vote in all official public elections and will comply with all applicable state and municipal voting time laws.

Managers are responsible for ensuring that associates have adequate time away from work or adequate time outside of scheduled work hours to vote in official public elections. Associates should provide notice, preferably in writing, to their manager if they do not have sufficient non-working time during polling hours in which to vote and should work with their manager to schedule time away from work for voting.

Given the consistently higher participation rates and, consequently, longer lines, that occur in federal elections (i.e., an election to select a Presidential or Congressional candidate), associates who are scheduled to work during such an election may request up to four paid hours at any point in the day to vote or to volunteer at a polling place (documentation of volunteer activities may be required).

For all other elections, associates who are registered to vote and scheduled to work on Election Day during the hours voting polls are open may request up to three hours of paid time off as necessary for voting purposes to ensure they have three consecutive hours in which to vote. For example, if an associate is scheduled to work from 8:00 a.m. to 5:00 p.m., and the polls are open from 6:00 a.m. to 7:00 p.m., the associate would be eligible to request one hour of paid time off to allow the associate three consecutive hours to vote in the morning or evening. However, if the associate is scheduled to work only from 12:00 p.m. to 4:00 p.m., the associate would not be eligible for any paid time off to vote because the associate has three consecutive hours outside of working time to vote.

H&R Block will comply with applicable requirements for associates who work in states with greater or different voting time laws.

Bereavement Leave

H&R Block recognizes that bereavement is one of the most difficult life events, requiring time to grieve and also fulfill family obligations. We further recognize that failure to take bereavement leave this time may negatively impact an associate's successful transition back to a more normal routine. Therefore, to

support our associates, we grant the following time off from work.

Regular full-time and part-time associates who are scheduled to work 20 or more hours per week are eligible for up to five days paid time off in the event of the death (including stillbirth or miscarriage) of an immediate family member. An immediate family member includes the associate's spouse, domestic partner (as defined in the Domestic Partner Benefits Program), child, child of a domestic partner, stepchild, parent, stepparent, sibling, stepsister, stepbrother, grandparent, grandchildren, father-in-law, mother-in-law, daughter-in-law, son-in-law, brother-in-law, sister-in-law, and or any other relative residing with the associate or any person who has acted in the capacity as a parent or guardian.

Understanding that individual circumstances may vary and there are situations that may warrant additional time-off from work, please allow your manager to help you by communicating with them and requesting additional time off beyond five days if needed.

Eligible associates are responsible for notifying their manager when the death of an immediate family member occurs. Proof of death and the relationship to the associate may be required.

Eligible associates are responsible for accurately reporting bereavement leave in Kronos to ensure correct pay during the bereavement leave period.

An eligible associate that is on an approved paid leave of absence will be eligible for bereavement pay. An eligible associate will not be eligible for bereavement pay during any unpaid portion of a leave of absence.

Regular hourly associates may use other Paid Time Off (i.e., vacation, personal days, floating holidays) to continue wages. If the associate has no PTO available, any additional time off will be unpaid. If approved, regular salaried associates may take paid time away from the office to continue wages. However, salaried associates are only able to take paid time away from the office during any approved leave of absence – regardless of whether the underlying absence is for personal, medical or other reasons – up to the same limits established for hourly associates taking vacation (e.g., 10 days for associates with 1-4 years of service, 15 days for associates with 5-9 years of service, and 20 days for associates with 10 or more years of service).

H&R Block will comply with applicable requirements for associates who work in states with greater or different bereavement leave laws.

Other Leaves of Absence

Additional leaves of absence may be provided under applicable state law, such as pregnancy disability leave, bone marrow donation leave, and school activities leave. H&R Block will comply with all state-specific leave of absence laws. Please contact the People Center at 877-2CALL-HR (877-222-5547) for additional information.

Paid Caregiver Leave

At H&R Block we understand how important it is to balance life and work and that there are times your family may need additional care. To help support your family during a difficult time, H&R Block offers eligible U.S. **regular associates** up to 4 weeks of paid time off during a rolling 12- month period to care for a spouse, domestic partner, child or parent who is dealing with a serious health condition.

This is a company-provided benefit and is in addition to, and will be coordinated with, any local or state statutory paid family leave benefits that may be available to an associate.

Eligibility

The associate must be a regular H&R Block associate and have been employed by H&R Block for at least twelve (12) months and worked at least 1,250 hours during the 12-month period immediately preceding the leave. The request for paid caregiver leave benefits may be used beginning on or after January 1, 2022 and can only be used while the associate is employed at H&R Block. Paid caregiver leave benefits will be approved for time off that would qualify under the FMLA or the H&R Block Leave of Absence policy to care for a covered family member who has a serious health condition.

Associates are eligible for this leave even if their FMLA bank has otherwise been exhausted. (For example, an associate who already has used 12 weeks of FMLA for his/her own serious health condition may still qualify for paid Caregiver Leave in the same 12-month period.)

Exclusions

A family member of the associate who is not a spouse/domestic partner, child, or parent, as defined below.

Definitions

Parent – biological, adoptive, step or foster father or mother or any other individual who stood *in loco parentis* to the associate when he/she was a minor.

Child - biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing *in loco parentis*, who is either under age 18 or age 18 or older and incapable of self-care because of a mental or physical disability at the time that FMLA leave is to commence.

Spouse - husband or wife as defined or recognized in the State where the individual was married and includes individuals in a same-sex marriage or common law marriage. Spouse also includes a husband or wife in a marriage that was validly entered into outside of the United States if the marriage could have been entered into in at least one State.

Domestic Partner - A committed relationship between two adults, of the opposite sex or same sex, that meets all the requirements set out in, and has been documented by submitting, an Affidavit of Domestic Partnership to H&R Block.

Policy

Effective January 1, 2022, H&R Block will provide up to 4 weeks of paid time off during a rolling 12-month period to care for a covered family member with a serious health condition.

- **Applying for Leave.** Associates are required to apply for and be approved for FMLA (or for equivalent leave under the H&R Block Leave of Absence Policy) to care for a family member with a serious health condition to be entitled to the paid caregiver leave benefit. Associate may be required to submit documentation of the need to care for the family member, to the extent allowed by law. Associates can contact NY Life for information on FMLA and other local or state leaves at 888-842-4462. H&R Block will not interfere with, restrain, or deny the exercise of, or the attempt to exercise, any right provided under this policy. H&R Block will not discharge, or in any other manner discriminate against, any individual for opposing any practice prohibited by this policy.
- **How this works with other Leaves.** Paid caregiver leave must be taken concurrently with other available leave to the extent allowed by law and will not be granted consecutively unless required by law.
- **Notice of Intent to Take Leave.** Associate should inform their people leader of their leave plans at least thirty (30) days in advance, absent extenuating circumstances.
- **Leave Taken as Blocks of Time.** Associates may take the paid caregiver leave benefits intermittently, but in no less than four-hour blocks of time.
- **How this works with PTO/Vacation/Sick Leave.** Paid caregiver leave is separate from paid time off, vacation and/or sick leave, and in general cannot be used concurrently unless concurrent use is specifically allowed by law. Additionally, the Company will not grant paid caregiver leave consecutively with paid time off, vacation and/or sick leave unless required by law.
- **Payments.** Caregiver leave will be paid through H&R Block payroll on regular payroll dates subject to normal withholdings. Any elected deductions, including the H&R Block Retirement Savings (401(k)) Plan, will continue.
- **Termination.** Upon termination of employment, associates are not eligible for payment of any unused caregiver leave.
- **Coordinating Leave Time.** If both parents work for H&R Block, both parents can take paid caregiver leave to care for a child with a serious health condition under this policy but are expected to coordinate their leave time off in a manner beneficial to the business, to the extent allowed by law.
- **How this works with State Paid Family Leave.** Paid caregiver leave will be coordinated with paid family leave provided through state paid family leave programs (PFL) to the extent allowed by law. Accordingly, to be eligible for this benefit, associates are expected to apply for available PFL benefits. Paid caregiver leave will function as a top up to 100% base pay for up to four (4) weeks (meaning, the combination of state or local leave and caregiver leave provided by H&R Block, will in no instance be more than 100% of pay). State specific guidance is noted below:
 - **Washington:** For associates working in Washington, paid caregiver leave will be a supplemental benefit to Washington Paid Family and Medical Leave. An associate may not receive more caregiver leave pay under the H&R Block Parental Leave Policy than will be required to provide the associate with a total of 100% of his/her base pay for the absence.

- **District of Columbia:** H&R Block will coordinate paid caregiver leave benefits by estimating what the associate is expected to receive under the District of Columbia PFL and will pay a top up that will bring the associate up to 100% base pay. If the associate receives less PFL than estimated, he/she must promptly inform H&R Block.

Process

Associate responsibilities:

- Discuss the need for caregiver leave with their people leader and People & Culture Business Partner.
- Contact H&R Block's leave administrator, New York Life at 888-842-4462 to initiate the leave process at least thirty (30) days in advance of the needed leave, pending extenuating circumstances.
- Provide any documentation required to New York Life to process the leave.

Manager responsibilities:

- Inform the People & Culture Business Partner and Benefits team of the last day worked and the first day back to work.
- Support the associate in their transition to their leave and back to work.

Paid Parental Leave

At H&R Block we know that growing your family is an exciting time, and we understand how important it is to balance life and work and build a strong foundation with your new addition. To help support you and your family during this time, H&R Block offers eligible U.S. **regular associates** up to 8 weeks of paid time off to bond with a new child within the first twelve (12) months following birth, adoption or the birth of a child through surrogacy. This is for both the birth parent and non-birth parent. This is a company-provided benefit and is in addition to, and will be coordinated with, any local or state statutory paid family leave benefits that may be available to an associate.

Eligibility

The associate must be a regular H&R Block associate who has welcomed a new child into the family through birth, adoption, or the birth of a child through surrogacy. Associates are eligible the first day of the month following the associate's hire date, unless greater coverage is required by law. The child must have been born or placed with the associate on or after January 1, 2022, and while the associate was an employee of H&R Block. In the event of an adoption, the child must be 17 years old or younger.

If both parents work for H&R Block, both parents can take paid parental leave under this policy but are expected to coordinate their leave time off in a manner beneficial to the business, to the extent allowed by law.

Exclusions

- An associate who is acting as a foster parent is not eligible for the parental leave benefit.
- An associate who loses a child through miscarriage or stillbirth does not qualify for this leave benefit, and instead would be covered under the bereavement leave policy and possibly under Short Term Disability, if eligible.

Definitions

Parent – An eligible associate who welcomed a child into their family, whether through birth, adoption or the birth of a child through surrogacy.

Policy

Effective January 1, 2022, H&R Block will provide up to 8 weeks of paid time off to an eligible Parent of a child born or placed into the family on or after January 1, 2022. The maximum benefit of 8 weeks of paid time off will not be increased/extended in cases of multiple births or placements in a single event. This leave is in addition to the short-term disability leave available to eligible birth parents.

- **Timing of Leave.** Paid parental leave may start as early as the day of birth or placement and must be completed within 12 months from the date of birth or placement. Associates are required to apply for paid parental leave and may be required to submit documentation of the birth or placement, to the extent allowed by law.
- **Notice of Intent to Take Leave.** Associate should inform their people leader of their leave plans at least thirty (30) days in advance (absent extenuating circumstances).
- **Leave Taken as Block of Time.** In general, Parental Leave is to be taken in a single block of time. However, in rare instances where business needs permit and with people leader approval, the Company may allow intermittent use of this leave in two- week increments.

- **Payments.** Parental leave will be paid through H&R Block payroll on regular payroll dates subject to normal withholdings. Any elected deductions, including contributions to the H&R Block Retirement Savings (401(k)) Plan, will continue.
- **Termination.** Upon termination of employment, associates are not eligible for payment of any unused parental leave.
- **How this works with FMLA/Statutory Leave.** Associates are expected to apply for available FMLA or other local or state statutory leave in order to be entitled to this paid parental leave benefit. Associates can contact NY Life for information regarding FMLA and other local or state leaves at 888- 842-4462. Paid Parental Leave will be taken concurrently with FMLA/Statutory leave benefits to the extent allowed by law. H&R Block will not interfere with, restrain, or deny the exercise of, or the attempt to exercise, any right provided under this policy. H&R Block will not discharge, or in any other manner discriminate against, any individual for opposing any practice prohibited by this policy.
- **How this works with Short Term Disability Leave.** The parental leave of absence is separate from disability leave of absence under Short Term Disability insurance. Birth mothers who are on an approved disability leave can take paid parental leave after their disability leave ends.
- **How this works with PTO/Vacation/Sick Leave.** Paid parental leave is separate from paid time off, vacation and/or sick leave, and in general cannot be used concurrently with these leaves unless concurrent use is specifically allowed by law. Additionally, the Company will not grant paid parental leave consecutively with paid time off, vacation and/or sick leave unless required by law.
- **How this works with State Paid Family Leave.** Paid parental leave will be coordinated with paid family leave provided through state paid family leave programs (PFL) to the extent allowed by law. Accordingly, to be eligible for this benefit, associates are expected to apply for available PFL benefits. Paid parental leave will function as a top up to 100% base pay for up to eight (8) weeks (meaning, the combination of state or local leave and parental leave provided by H&R Block, will in no instance be more than 100% of pay). State specific guidance is noted below:
 - **Washington:** For associates working in Washington, paid parental leave will be a supplemental benefit to Washington Paid Family and Medical Leave. An associate may not receive more parental leave pay under the H&R Block Parental Leave Policy than will be required to provide the associate with a total of 100% of his/her base pay for the absence.
 - **District of Columbia:** H&R Block will coordinate paid parental leave benefits by estimating what the associate is expected to receive under the District of Columbia PFL and will pay a top up that will bring the associate up to 100% base pay. If the associate receives less PFL than estimated, he/she must promptly inform H&R Block.

Process

Associate responsibilities:

- Discuss the need for parental leave with their people leader and People & Culture Business Partner.
- Contact H&R Block's leave administrator, New York Life at 888-842-4462 to initiate the leave process at least thirty (30) days before birth or placement.

- Provide any documentation required to New York Life to process the leave.

Manager responsibilities:

- Inform the People & Culture Business Partner and Benefits team of the last day worked and the first day back to work.
- Support the associate in their transition to their leave and back to work.

EMPLOYEE RIGHTS AND RESPONSIBILITIES UNDER THE FAMILY AND MEDICAL LEAVE ACT

Basic Leave Entitlement

FMLA requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to eligible employees for the following reasons:

- For incapacity due to pregnancy, prenatal medical care or childbirth;
- To care for the employee's child after birth, or placement for adoption or foster care;
- To care for the employee's spouse, son or daughter, or parent, who has a serious health condition; or
- For a serious health condition that makes the employee unable to perform the employee's job.

Military Family Leave Entitlements

Eligible employees with a spouse, son, daughter, or parent on active duty or call to active duty status in the National Guard or Reserves in support of a contingency operation may use their 12-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings.

FMLA also includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered servicemember during a single 12-month period. A covered servicemember is a current member of the Armed Forces, including a member of the National Guard or Reserves, who has a serious injury or illness incurred in the line of duty on active duty that may render the servicemember medically unfit to perform his or her duties for which the servicemember is undergoing medical treatment, recuperation, or therapy; or is in outpatient status; or is on the temporary disability retired list.

Benefits and Protections

During FMLA leave, the employer must maintain the employee's health coverage under any "group health plan" on the same terms as if the employee had continued to work. Upon return from FMLA leave, most employees must be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms.

Use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

Eligibility Requirements

Employees are eligible if they have worked for a covered employer for at least one year, for 1,250 hours over the previous 12 months, and if at least 50 employees are employed by the employer within 75 miles.

Definition of Serious Health Condition

A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than 3 consecutive calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

Use of Leave

An employee does not need to use this leave entitlement in one block. Leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the employer's operations. Leave due to qualifying exigencies may also be taken on an intermittent basis.

Substitution of Paid Leave for Unpaid Leave

Employees may choose or employers may require use of accrued paid leave while taking FMLA leave. In order to use paid leave for FMLA leave, employees must comply with the employer's normal paid leave policies.

Employee Responsibilities

Employees must provide 30 days advance notice of the need to take FMLA leave when the need is foreseeable. When 30 days notice is not possible, the employee must provide notice as soon as practicable and generally must comply with an employer's normal call-in procedures.

Employees must provide sufficient information for the employer to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is unable to perform job functions, the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees also must inform the employer if the requested leave is for a reason for which FMLA leave was previously taken or certified. Employees also may be required to provide a certification and periodic recertification supporting the need for leave.

Employer Responsibilities

Covered employers must inform employees requesting leave whether they are eligible under FMLA. If they are, the notice must specify any additional information required as well as the employees' rights and responsibilities. If they are not eligible, the employer must provide a reason for the ineligibility. Covered employers must inform employees if leave will be designated as FMLA-protected and the amount of leave counted against the employee's leave entitlement. If the employer determines that the leave is not FMLA-protected, the employer must notify the employee.

Unlawful Acts by Employers

FMLA makes it unlawful for any employer to:

- Interfere with, restrain, or deny the exercise of any right provided under FMLA;
- Discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

Enforcement

An employee may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against an employer.

FMLA does not affect any Federal or State law prohibiting discrimination or supersede any State or local law or collective bargaining agreement which provides greater family or medical leave rights.

FMLA section 109 (29 U.S.C. § 2619) requires FMLA covered employers to post the text of this notice. Regulations 29 C.F.R. § 825.300(a) may require additional disclosures.