

POWDR Time Off Policies

New Policy effective October 1st, 2025

At POWDR, we believe in a balanced, adventure-filled life. To support this philosophy, we offer three different time off plans for our employees: Paid Time Off (PTO), Accrued Sick Leave, and Flexible Time Off (FTO). Each plan is tailored to fit specific employee status groups. Our Time Off plans run each fiscal year, from October 1st to September 30th.

PLAN #1: Paid Time Off (PTO)

Paid Time Off (PTO) Plan –

Employees eligible for the Paid Time Off (PTO) Plan will have two (2) different types of paid leave they can use during the year: Vacation and Sick Leave. Those eligible for the PTO plan are *Regular Full Time Hourly and 10/11 Month* employees.

1. Vacation –

- Encouraged for rest, relaxation, trips, spending time with friends or family, or personal matters.
- Begins accruing in first completed pay period at the Date of Hire or transfer date into PTO plan eligible position.
- Accrual rate is based on Time Off Service Date and is accrued per pay period upon the period's end date.
- After reaching the maximum vacation upper limit balance, further Vacation accrual will resume only after the employee uses some of their existing accrued time off.
- Cannot be used until after employee completes their 90-day orientation/training period unless otherwise approved by management.
- Employees are permitted to use only the Vacation balance they have accrued.

2. Sick Time– Front Loaded

- Use for medical, dental, vision, or mental health appointments for self, immediate family member, or designated person.
- Use for mental, physical illness, injury, or health condition that prevents the employee from working or caring for a family member for any of these reasons.
- Use for the employee or employee's family member having been a victim of domestic abuse, sexual assault or criminal harassment and needing leave for related medical/mental health care or counseling, victim services (including legal services) or relation.
- Use for a public health emergency in which a public health official has closed either the employee's place of business or the school/childcare facility of your dependent or evacuations of your residence related to an emergency.
- Use for any other reason as required by local, state or federal law.
- Sick Time cannot be applied to any day for which an employee is eligible for un-worked compensation (jury duty pay, workers' comp, etc.)
- Where local, state, and federal law allows, Sick Time will be applied to any applicable leave of absence (FMLA, ADA, etc.) first, then Vacation. If/when the employee runs out of all applicable leave, the remainder of the leave will be unpaid, unless supplemented by short-term disability and/or state sponsored paid leave benefit.
- Sick Time is front loaded, at the employee's Date of Hire/transfer into an eligible position and will be renewed each fiscal year thereafter.
- Any unused Sick Time will be brought to a zero balance at the end of each fiscal year (September 30th).
 - The last pay period of each fiscal year-end, all unused Sick Time balances will be zeroed out.
 - The first pay period of a new fiscal year containing October 1, Sick Time will be front loaded.

Additional Information about Paid Time Off (PTO) Plan:

- All Paid Time Off types must be requested through the Absence Calendar in the HRIS, following the designated

policy.

- Accrued Vacation and Sick Time Pay will not be paid out at termination unless otherwise required by local or state law.
 - **California/Colorado:** Accrued vacation is paid out at time of termination or change in eligibility due to employment status change.
- Vacation and Sick Time Pay can only be utilized during a scheduled shift. It is not permissible to add Vacation or Sick Time hours to a paycheck if not replacing a scheduled shift.
- Employees who leave in good standing and return within 6 months to a Paid Time Off (PTO) plan eligible position at their original or another POWDR location will have their prior Vacation accrual rate reinstated.
- California locations – if an employee is rehired within one year of the date of termination, any accrued unused paid sick time at the time of termination will be reinstated.
- Additional information about Vacation and Sick Time Pay are outlined below:

Vacation					
<i>Status Eligibility</i>	<i>Time in PTO Plan Eligible Role</i>	<i>Accrual Rate per Pay Period</i>	<i>Annual Accrual Rate by Days</i>	<i>Annual Accrual Rate by Hours</i>	<i>Maximum Vacation Upper Limit Balance</i>
Regular Full Time Hourly 10-11 Month	0 - 4 Years	4.92 hours	Up to 16 Days	128 hours	128 hours CA: 192 hours
	4 - 7 Years	6.46 hours	Up to 21 days	168 hours	168 hours CA: 252
	7+ Years	8 hours	Up to 26 days	208 hours	208 hours CA: 312

Sick Leave – Front Loaded			
<i>Status Eligibility</i>	<i>Available Hours</i>	<i>Additional Information</i>	<i>Maximum Annual Carryover</i>
Regular Full Time Hourly 10/11 Month	48 hours	Front loaded each Fiscal Year (October 1 – September 30)	No annual carryover Balance resets to 0 on Pay Period Containing 10/1

PLAN #2: Accrued Sick Time Off

Accrued Sick Time Off Plan –

Employees eligible for the Accrued Sick Time Off Plan will accrue paid Sick Time Off based on actual hours worked, for a maximum of 48 hours per fiscal year (10/1 to 9/30). Those eligible for Accrued Sick Time Off are *all Seasonal, all Part Time, and all On Call* employees. More details below:

- Use for medical, vision, dental, or mental health appointments for self, immediate family member, or designated person.
- Use for mental, physical illness, injury, or health condition that prevents the employee from working or caring for a family member for any of these reasons.
- Use for the employee or employee's family member having been a victim of domestic abuse, sexual assault or criminal harassment and needing leave for related medical/mental health care or counseling, victim services (including legal services) or relation.
- Use for a public health emergency in which a public health official has closed either the employee's place of business or the school/childcare facility of your dependent or evacuations of your residence related to an emergency.

- Use for any other reason as required by local, state or federal law.
- Accrued Sick Time Off cannot be applied to any day for which an employee is eligible for un-worked compensation (floating holiday pay, jury duty pay, workers' comp, etc.)
- Where local, state, and federal law allows, Sick Time Off will be applied to any applicable leave of absence (FMLA, ADA, etc.) first. If/when the employee runs out of all applicable leave, the remainder of the leave will be unpaid, unless supplemented by short-term disability and/or state sponsored paid leave benefit.
- Accrued Sick Time Off is accrued starting at the employee's Date of Hire/transfer into an eligible position.
- Employees may borrow up to three (3) days of Accrued Sick Time Off with management approval. Any negative Accrued Sick Time Off balance will be carried over to the new fiscal year and are subject to repayment to the company if the employee separates prior to earning the balance, based on local, state, and federal law.
- Any unused Accrued Sick Time Off will be carried over to the next year, for a maximum carry over and maximum accrual of 48 hours unless otherwise required by local or state law
 - **California:** Maximum carry over and maximum accrual of 80 hours
- After reaching the maximum sick upper limit balance, further Accrued Sick Time Off will resume only after the employee uses some of their existing accrued leave.
- All Accrued Sick Time Off must be requested through the Absence calendar in the HRIS, following the designated policy.
- Accrued Sick Time Off can only be utilized during a scheduled shift. It is not permissible to add Accrued Sick Time Off hours to a paycheck if not replacing a scheduled shift.
- Accrued Sick Time Off will not be paid out at termination unless otherwise required by local, state, or federal law.
- Additional information about Accrued Sick Time Off is outlined below:

Accrued Sick Time Off				
<i>Status Eligibility</i>	<i>Accrual Rate</i>	<i>Maximum Accrual</i>	<i>Maximum Annual Carryover*</i>	<i>Maximum Sick Upper Limit Balance</i>
All Seasonal All Part Time All On-Call	0.033 hours of sick time accrued for every hour worked	48 hours	48 hours CA: 80 hours	48 hours CA: 80 hours

PLAN #3: Flexible Time Off (FTO)

Flexible Time Off (FTO) Plan –

Employees eligible for the Flexible Time Off (FTO) Plan will have one paid leave type to be used for Vacation, Floating Holiday Pay, and Sick Time Off. Those eligible for the FTO Plan are *Regular Full-Time Salaried* employees. This plan offers greater autonomy and simplicity in managing leave, promoting work-life balance, and organizational efficiency. More details below:

- We strongly encourage and expect our employees to take meaningful time away from work and each manager should work with their teams to utilize this benefit.

- Cannot be used until after employee completes their 90-day orientation/training period unless otherwise approved by management.
- The employee is responsible for requesting approval from their manager prior to scheduling/using FTO.
- Requests for 10+ consecutive working days need to be approved by an additional level of management.
- If an employee needs to take a leave of absence (LOA) for FMLA, ADA, etc., the employee may apply up to 20 normally scheduled days (160 hours) of FTO towards their LOA. Any additional pay should be supplemented from either short-term disability or state sponsored paid leave benefits, if applicable.
- The company reserves the right to approve or reject requests based on department and business needs and the employee's performance.
- The employee is still expected to perform their work in a consistent and timely manner and may be denied if job performance standards are not being met.
- If an employee needs to take FTO for an unplanned reason or other emergency, they must contact their supervisor/manager in accordance with their department's attendance guidelines.
- Those eligible for FTO are excluded from all other time off plans (i.e. Paid Time Off (PTO) Plan & Accrued Sick Time Off Plan).
- FTO is not tracked through payroll.
- FTO is not an accrued benefit, therefore it is not payable upon termination.
- Additional information about FTO is outlined below:

Flex Time			
<i>Status Eligibility</i>	<i>Accrual Rate</i>	<i>Maximum Accrual</i>	<i>Maximum Annual Carryover</i>
Regular Full-Time Salary	FTO is not accrued	No maximum accrual	No annual carryover

Please note that all programs are subject to change at any time without notice; if you have any questions about the above plans, please contact Human Resources at POWDRHR@powdr.com.