dentsu

# U.S. Hybrid Working Policy for Employees

***Date Created**: November 2022*
***Last Review Date**: January 2026*

**PURPOSE**
Our people are our most valuable assets, and we are committed to attracting and retaining the very best talent. We recognize the interests and aspirations our people have inside and outside of work have impact on their time and we also recognize the increasing importance of helping our people balance their work and home lives.

As a modern marketing solutions company, our success hinges on an atmosphere of trust and empowerment between leaders and our people to balance their work commitments with other priorities. This Policy sets out dentsu's approach to work arrangements for employees whose primary residence is more than a 90-minute one-way commute from one of our defined HQ or Hub Offices within the U.S and for Functions employees (L50 and below) who do not have in-office responsibilities. This arrangement acknowledges that regular in-office presence in our HQ and Hub Offices is not required and instead focuses on maximum flexibility, while ensuring alignment, team cohesion, and occasional in-person strategic collaboration as warranted.

**WHAT IS HYBRID WORKING?**
Hybrid working is defined as a working arrangement where our people fulfill their work commitments primarily remotely or from one of our HQ or Hub Offices.

We recognize that hybrid work can be beneficial for both our people and the business. Our hybrid model aims to foster engagement and connection across the organization and is designed to offer the flexibility of remote working for our employees located outside of our defined HQ and Hub Offices, while also maintaining the benefits associated with working on-site. When requested and needed for business reasons, we welcome and encourage all our employees to come into one of our offices to be part of our collaborative and dynamic work environment.

**OUR APPROACH**
We encourage and expect you to work directly with your People Leader/Manager to determine the best schedule for you to be successful in your position.

The company may require you to travel to an office or off-site location for key business events, but you will not be required nor expected to travel to an o

Given our industry and the degree of flexibility our working arrangements provide, we expect our workforce to be agile. You may be asked to be in the office on specific days at the request of your People Leader/Manager, for example for a client or team meeting. In all events, People Leader/Managers and their teams must keep open lines of communication and continue to be flexible to meet demands of our clients.

**PRINCIPLES**
- Employees are expected to follow guidelines provided for your role, level, and location. These guidelines may evolve and shift with changing business needs.
- Employees are required to be available during their normal working hours and at other times as required by their People Leaders, and communicate with their People Leader/Manager of their needs for alternative work arrangements.
- All employees, regardless of work location, are expected to attend meetings

and other office-based events if and when required by the business or their People Leader/Manager.

- All employees are encouraged to participate in company-wide functions that are conveniently located near their homes (i.e. One Day for Change, All Hands meetings, etc.).
- All employees are required to comply with all Company policies, including Time Off, Travel and Entertainment, etc.
- When you are working in a local dentsu or client office, you will be responsible for your commuting expenses to the extent permitted by law.
- If you are required to travel on a business trip to a dentsu or client office, you will be reimbursed for your expenses subject to the guidelines provided in the Travel & Entertainment Policy.
- Employees are expected to keep cameras on during scheduled virtual meetings with reasonable exceptions for bandwidth constraints, privacy or safety needs, disability-related accommodations, or other legitimate circumstances, which should be communicated to the meeting organizer as appropriate.

**WORK EQUIPMENT**

We will provide all employees with a laptop. Office equipment provided remains Company property and should be treated under the same principles covered in dentsu's Acceptable Use Policy. Office Equipment supplied by dentsu is to be used for business purposes only. Equipment should be kept safe, free from mishandling and/or misuse, free from creating a hazard for others, free from posing a health, safety, or fire risk and in good condition. Employees must also take appropriate action to protect the items from potential damage/loss, such as theft, vandalism, and arson attack. Instances of deliberate misuse, damage or mishandling may be investigated, and you may be liable for damages including cost of recovery.

The Company will not provide and/or reimburse you for any home office equipment, unless required by applicable law. These items include:

- Monitor
- Keyboard
- Mouse
- Printer
- Landline Phone
- High-Speed Internet Service*
- Office Chair
- Office Desk

*You are required to have dependable high-speed internet service to work successfully. Employees in California, Illinois, Iowa, Montana, North Dakota and New Hampshire who work from home and use their high-speed internet service for business related reasons are eligible for a partial reimbursement in the amount of $32.60 per month. To the extent you believe your internet-related, or other business-related costs exceed the above amounts, please contact your HR Business Partner by email. Eligible employees should submit relevant documentation within 60 days of incurring the expense through our expense reimbursement system, Concur.

Employees located in certain states may be eligible for partial reimbursement of their cell phone if it is used for business-related purposes. Please refer to the Corporate Wireless Program/Personal Cell Phone Reimbursement Policy & Guidelines.

**SECURITY & DATA PROTECTION**

You are responsible for keeping all work information secure at all times. You must:

- Practice good and effective computer security, including using a unique password for your work laptop, and any other devices used for work.
- Keep any and all hard copies of work-related documentation secure, including keeping documents locked away at all times except when in use.
- Protect work-related information when working in public spaces.

In addition, the laptop and equipment provided by dentsu must be used for work- related purposes only and must not be used by any other member of the household or third party at any time or for any purpose.

You must always keep Company data and Company materials safe and secure. You should ensure reasonable precautions are being taken and maintain confidentiality in accordance with the Data Protection Hub.

It is important you adhere to your client-specific contracts and confidentiality requirements. You must not provide your personal address details to customers/clients or third parties associated with the Company. Meetings at your home between customers/clients are prohibited.

**EMPLOYEE DRIVEN RELOCATION**

If you intend to relocate more than 50 miles from your current home address (as listed in Workday) or to another State, you must submit the Request to Work from Another Domestic Work Location form located **HERE** (download the file to complete).

No action is required if you are moving less than 50 miles from your current home address.

**ACCOMMODATIONS**

We comply with the Americans with Disabilities Act (ADA) and applicable state and local laws providing for non-discrimination in employment against qualified individuals with disabilities. We also provide reasonable accommodation for such individuals in accordance with these laws. If you need to request a reasonable accommodation, please contact your HR Business Partner or Lincoln Financial, our third-party administrator. Click **HERE** to learn more about this process.

## FAQs

### Where are dentsu offices located in the U.S.?

Dentsu has offices in many locations across the U.S. We have designated Chicago and New York as our US Headquarters (HQs). These locations are our nerve centers for connection, client collaboration, and innovation. They have the highest density of employees and clients, and increased capacity to host clients and partners.

Beyond our HQs, we have designated Hub Offices, currently Detroit and Los Angeles. These are smaller offices with vibrant communities of employees and clients. We also have smaller offices in many other cities, but there are no IRL requirements in these locations at this time. For more information on office locations click **HERE**.

### How does dentsu determine if I am assigned to a HQ, Hub Office, or other office location?

You will be assigned to an office within commutable distance, which is defined as 90 minutes one-way from your home location. Commute times are estimated based on distance to the office from your home zip code as listed in Workday. If you live within 90 minutes of an office location, you will be assigned to that office as your designated work location. This assignment may affect your tax obligations, including state and local withholdings.

For HQs and Hub Offices, the commute data was provided by CBRE, dentsu's global commercial real estate advisors, using their proprietary commuter optimizer tools. If you are identified as within commutable distance, you are assigned to your local HQ or Hub Office in Workday and expected to abide by the HQ and Hub Office Working policy.

If dentsu doesn't have an office within a commutable distance of your home address, you will not have an office assignment. However, we encourage you to join us in person when travel allows and attend virtual events to stay connected and informed. As always, business travel needs to be approved by your people leader.

### How is commuting defined?

Commuting is considered travel between your home and local office (via commuter transit, car service or personal car). A commutable distance is defined as 90 minutes one-way from your home location. Commute times are estimated based on distance to the office from your home zip code as listed in Workday.

### Can I be reimbursed for commuting expenses?

Commuting expenses are not reimbursable per the Travel & Entertainment Policy, unless required by law. Dentsu offers commuter benefits which allow you to set aside money from your pay on a pre- and post-tax basis to pay for eligible commuting costs. Click **HERE** for more information.

### Will I be reimbursed if I need to travel to a client office outside my local location?

Yes. Business Travel that is approved by your manager and not commuting will be eligible for reimbursement per the Travel & Entertainment Policy.

### What if the client location is located within ~90 minutes of my home location? Will I still be eligible for reimbursement?

In such cases, the travel to client location would be made in lieu of commuting to an office. Since it's within your normal commuting distance, you will not be eligible for reimbursement*. *California employees are eligible for reimbursement for commuting to a client location.

### Can I change my location for state tax advantages on my personal income tax?

No.

## Version Control

January 2026: Policy updated to reflect changes with HQ and Hub Office Working policy and dentsu IRL

November 2024: Policy reviewed; updated to reflect changes to Policy name and our hybrid approach

December 2023: Policy reviewed; updated to remove language no longer applicable & clarify use

November 2022: U.S Agile Working Policy created