dentsu

US Paid Parental Leave Policy

Date Created: *January 2023*
Last Review Date*: October 2026*

Parental Leave: 16 weeks at 100% paid leave available to all regular full-time and part-time employees, to be completed within one year of the birth, adoption, guardianship, or foster placement of a child.

- All companies participating in the BenefitsPlus program are eligible for dentsu's Paid Parental leave, pursuant to this Policy.
- Eligible upon date of hire.
- Regular full-time and part-time employees (scheduled to work a minimum of 21 hours/week).
- Runs concurrently with the Family Medical Leave Act (FMLA), STD, and any paid or unpaid leave entitlements under applicable state/local laws.
- Parental Leave at 100% pay is offset by any applicable state/local leave pay you may be entitled[1].
- Employees are not required to use or exhaust any FTO or Sick and Safe Time prior to leave.

Parental Leave:

- Absent unanticipated circumstances, you must provide at least 30 days' notice before anticipated start date of leave (if practicable, 60 days) by contacting Lincoln Financial Group, our leave of absence administrator and notifying your manager.
- You may request your leave by calling (800) 523-0428 or by filing online at www.MyLincolnPortal.com (company code = BENEFITSPLUS).
- The leave may be used at one time or split into two periods. If your leave is split into two periods, you must return for a minimum of two weeks before starting the second portion of your parental leave.

  Please note: The two-week return cannot include the year end closure period.
- Leave time cannot be taken in less than one-week increments.
- Must be completed within one year following the birth/adoption/guardianship/foster placement[2] of child.
- The maximum amount of leave will be 16 work weeks in any 12-month period. The applicable "12-month period" utilized is the rolling 12-month period measured backward from the date when an employee seeks to use Paid Parental Leave.
- Benefits eligibility for BenefitsPlus coverage will continue during the period of leave.
- Job protection consistent with FMLA and applicable state or local laws.
- Leave may not be extended beyond 16 weeks in a 12-month period by using FTO, Sick & Safe Time and/or unpaid time.
- If a holiday falls during your leave, you will not receive holiday pay, you'll be paid via the leave policy.

Timing of Leave Benefit Payments

Leave benefit payments are not immediate and are dependent on the timing of the leave request, submission of all required

documentation, and approval of the leave by Lincoln Financial Group (LFG). Once the leave is approved, payments will be processed in accordance with the applicable leave benefit policy and the Company's payroll schedule. Depending on the timing of the approval and payroll processing deadlines, it may take an average of two to three subsequent pay periods for leave benefit payments to be reflected in payroll.

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[1] If you work in the following states, you must file for your State Disability/Paid Family Leave Plan directly:
California - Contact EDD to initiate your State Benefits by visiting their website.
Connecticut – Contact CT to initiate your State Benefits by visiting their website.
New Jersey – Contact NJ to initiate your State Family Leave benefit by visiting their website. Washington - Contact WA ESD to initiate your State Benefits by visiting their website.

[2] You are not eligible for the dentsu Paid Parental leave if your child was born/adopted/placed prior to your hire date with dentsu.

Version Control

Oct 2026: Language updated to reflect timing of payment

March 2026: Policy reviewed, formatting changes made

November 2024: Policy updated to clarify two week return guidelines

December 2023: Policy reviewed; no changes made

January 2023: Policy created