

## EVI Policies

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### HR Policy

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## 1 Abbreviations

<b>AL</b>	Annual Leave
<b>ArbZG</b>	Arbeitszeitgesetz (German Working Time Act)
<b>BBiG</b>	Berufsbildungsgesetz (German Vocational Training Act)
<b>BEEG</b>	Gesetz zum Elterngeld und zur Elternzeit (German Law on Parental Allowance and Parental Leave)
<b>BGB</b>	Bürgerliches Gesetzbuch (German Civil Code)
<b>BUrlG</b>	Bundesurlaubsgesetz (German Federal Holiday Act)
<b>ByD</b>	Business by Design (Version of SAP)
<b>CCD</b>	Child Care Day
<b>CSL</b>	Child Sick Leave
<b>ED</b>	Executive Director
<b>EEA</b>	European Economic Area
<b>EEIG</b>	European Economic Interest Grouping
<b>EntgFG</b>	Entgeltfortzahlungsgesetz (German Continued Remuneration Act)
<b>EU</b>	European Union
<b>EVI</b>	European Vaccine Initiative
<b>FA</b>	Financial Assistant
<b>FD</b>	Director of Finances and Human Resources
<b>GDPR</b>	General Data Protection Regulation
<b>HR</b>	Human Resources
<b>LStR</b>	Lohnsteuerrichtlinie (German Wage Tax Law)
<b>MiLoG</b>	Mindestlohngesetz (German Minimum Wage Act)
<b>OVT</b>	Overtime Compensation
<b>SAP</b>	Systems Applications and Products in Data Processing (Enterprise Resource Planning) Software
<b>SFO</b>	Senior Financial Officer
<b>SL</b>	Sick Leave
<b>TzBfG</b>	Gesetz über Teilzeitarbeit und befristete Arbeitsverträge (German Act on Part-Time Work and Fixed-term Employment Contracts)

## 2 Policy statement

It is EVI's policy to strive for a transparent and fair for all HR policy under consideration of current legislation in the countries where EVI operates<sup>1</sup>. EVI strives to provide a safe and healthy working environment with a pleasant atmosphere in which colleagues can deal with each other with respect and sympathy.

This policy shall focus on the aspects of recruitment, management, and the direction of the people in the organization.

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<sup>1</sup> Germany and one staff member each in Belgium and in Denmark as of May 2021.

It focuses on compensating people and on managing a positive, employee-oriented, productive culture. Any deviations from this policy must be agreed upon in writing a priori between the employer and employee.

### 3 Conditions to be eligible for EVI employment

To qualify for a job position at EVI in Germany the following must be respected and/or proven.

1. New employees must be hired and remain primarily employed in Germany at the headquarter of EVI.
2. Staff has a territorial placement and working permit in Germany (EU/EEA).
3. Staff is an employee of EVI in Heidelberg or another place of work per contract in Germany.
4. Residence in Germany of more than 183 days pr. year and/or having a territorial tight connection to Germany (such as through family, spouse etc. living there) – also known as centre of life<sup>2</sup>.
5. Residential and territorial placement involves physically being present in Germany (workdays, holidays etc.) – travel days are considered presence in Germany as long as the travel is not regarded as temporary or permanent placement (which constitutes a change of territory).
6. Border crossing work involving living outside of Germany does not alter the above-mentioned conditions, meaning that generally a person living within 20-30 Km inside of the border of Germany and permanently working within the same range outside of Germany, will be taxable in Germany and vice-versa.
7. Border crossing work does not include travel days outside of Germany in regard to the days counted as presence in Germany – thus only actual physical presence in Germany counts.

**When the above is fulfilled then EVI can issue and maintain a payroll for employees at EVI Association in Germany.**

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<sup>2</sup> The question of location of the centre of life plays a significant role for the location of taxation in cases , where the person does not have a fixed tax residence, several tax residences or the tax residence cannot be determined on the basis of the 183-day rule. The German wage tax law (Lohnsteuerrichtlinie (LStR) specifies, that “For a married employee, the centre of life is regularly located at the actual place of residence of the person’s family. However, the residence may be taken into account without further examination only if the employee visits it at least six times in a calendar year. In other cases, the centre of life is located at the place of residence with which the closer personal relations exist. Personal relations may be expressed in particular in ties to persons, e.g. parents, fiancée, circle of friends and acquaintances, but also in club memberships and other activities. If the employee visits this dwelling at least twice a month on average, it is to be assumed that the centre of his/her life interests is located there.” (LStR R 9.10: [LStR R 9.10 - Aufwendungen für Wege zwischen Wohnung und erster Tätigkeitsstätte sowie Fahrten nach § 9 Abs. 1 Satz 3 Nr. 4a Satz 3 EStG - NWB Datenbank](#))

## 4 What does work at EVI Germany implies?

### 4.1 Social Security

An employee who performs paid employment in Germany is subject to the German social security system. (The law of the member state in which the activity is actually carried out is applicable - European Regulation (EC) No. 883/2004, Art. 11 III a).

Germany's social security system covers income security in the following fields: unemployment benefits, retirement pension, maternity and parental leave, occupational accident, disability, survivor's insurance, long-term care insurance, early retirement pension, employer insolvency. It also provides social and family benefits.

In principle, employees are subject to compulsory insurance. Under the compulsory insurance scheme direct family members (spouse, children up to defined age) are also regularly covered. Under certain conditions, voluntary insurance is possible for persons who are not subject to compulsory insurance. Social insurance contributions are paid jointly by the employee and the employer including: health insurance, long-term care insurance, unemployment insurance, maternity-leave insurance and pension insurance. The employee's contributions (approx. the equivalent of 20 % of the gross wage) are deducted from the salary and transferred by the employer to the competent health insurance funds.

The employee is also insured against occupational accidents. However, the insurance premiums for this are the sole responsibility of the employer.

### 4.2 Health Care

The healthcare system covers affiliated individuals (resident and non-resident employees) with medical coverage. Normally immediate family members (i.e. spouse and children) can also benefit from the social security coverage if they are not themselves affiliated. Please check with your insurance company for further information.

### 4.3 Pension

EVI does not have a separate pension scheme. Employees who have been affiliated at least 12 months in Germany (and at least 10 years within the EU/EEA/EFTA) are entitled to German state pension from the time of the legal retirement age in Germany. The allowance from the state pension is proportional mainly to the amount of income from work earned during the time of affiliation in Germany in addition to other factors (such as societal performance (e.g. educational time of children), periods of insurance etc.).

### 4.4 Child & Family allowance

As an employee in Germany, you are entitled to child and family allowance if you are EU/EEA/EFTA resident. If you or the other parent already receive child allowance from another EU country, the German government could pay a differential supplement subject to the current regulation.

#### 4.5 Income Taxation

Income tax is automatically deducted as a withholding tax from the salary and transferred directly by the employer to the tax office. The tax rate in 2021 ranges between 14% and 45% of the total income in a year. If you file an income tax return after the end of the calendar year, the wage tax already paid will be credited against your final income tax liability. In accordance with the stipulations as stated under Point 3 Germany is by default the country of taxation for the income tax.

#### 4.6 ~~Labor~~Labour law

Labour law in Germany is regulated by a number of laws, such as the Working Hours Act (ArbZG), the Federal Holiday Act (BUrlG), the Continuation of Remuneration Act (EntgFG) and the Part-Time and Fixed-term Employment Act (TzBfG), although the list is not exhaustive. The German Civil Code (BGB) regulates the period of notice. These legal texts are available on the website [www.gesetze-im-internet.de](http://www.gesetze-im-internet.de) under the heading Laws / Ordinances (information in German, alphabetical search via the abbreviations of the laws, for example BUrlG).

Employment contracts at EVI (refer to Point 6.) are structured in accordance with applicable law.

## 5 Employment

### 5.1 General HR procedures and empowerment

Any HR related questions by staff can be addressed to the FD, who will further delegate them as deemed necessary. HR procedures are reviewed annually by the EVI FD and internal auditors. HR processes are implemented to a major degree electronically with approval and security processes standardized and transparent in SAP.

### 5.2 Job descriptions

EVI keeps job descriptions for each function within the organisation. Periodically, HR/FD will review the existing job descriptions in the organisation together with the line managers and where necessary adjust them.

Line managers can recommend to the ED a change in the job title/job description of the staff under their supervision. The ED will review the request together with senior management to ensure the proposed job title matches the responsibilities (job description) of the staff concerned, is appropriate for EVI and is in line with the organisational structure (organogram).

### 5.3 Recruitment

Recruitment and hiring of personnel are a joint responsibility of the FD and the line manager, in consultation with the senior management.

EVI pursues the policy of recruiting and employing staff without discriminating between sexes, religious beliefs, races, ages and/or disabilities of candidates. Suitability for the job and meeting the requirements (as laid down in the job descriptions) will be the main factors when decisions are taken about recruitment.

### 5.4 Temporary workers

If an employee is engaged via a temporary work agency, this will be for a maximum of 6 months. EVI will evaluate whether the temporary worker shall be proposed an EVI employment contract before the end of the temporary employment period.

### 5.5 Trainees and interns

The term trainee/intern refers to a person undergoing a specific operational activity for a limited period of time in order to acquire practical knowledge and experience in preparation for a professional activity. Trainees and interns may occasionally be allowed to come and work at EVI for a limited period. In such cases, if the trainees are working under direct contract with EVI, they will be subject to a traineeship contract with EVI specifying a.o. the following:

1. The learning and training objectives pursued by the internship,
2. the start and duration of the internship,
3. duration of the regular daily working time,
4. payment and amount of remuneration in accordance with the German Minimum Wage Law (Mindestlohngesetz (MiLoG)),
5. duration of the vacation in accordance with the German Vocational Training Act (Berufsbildungsgesetz (BBiG)) and German Holiday Act (Bundesurlaubsgesetz (BUrlG)).

In cases, when trainees/interns are seconded to EVI by other organizations and/or under external funding schemes, the applicable rules may deviate from the above mentioned ones.

The ED must be in agreement with the internship and therefore undersign the traineeship contract, together with the FD. Reimbursement of specific justifiable and reasonable expenses (e.g. participation in conferences or travel to a relevant event) can be agreed with the ED/FD.

## 6 Consultant/freelance services

- EVI can offer In-house freelance consultant contracts globally, working under the direct supervision of EVI senior management.

- Contracts must clearly define work to be performed and other details related to remuneration, time frame, deliverables etc. are maintained for each consultant.
- During the consultancy, the consultant has no form of formal employment with EVI whatsoever.
- The consultant must be an in-house consultant or similar person (i.e. self-employed natural person) working on the action for EVI under conditions similar to those of a regular employee, but under a contract which is NOT legally the same as for employees. This concerns in particular contracts qualified as quasi-subordinate work contracts under national law when the conditions under which the work is carried out are similar to those of an employee:
  - Legal form is a natural person (self-employed): Sole Proprietorship.
  - There is a direct contract between the individual and the beneficiary that names the person.
  - The contract predates the work done.
  - The individual is assigned to the action.
  - The individual must work under EVI's supervision, and EVI must organise and supervise the work of the person in a way similar to that of its employees.
  - The individual must report to the EVI.
  - The results of the work carried out must belong to EVI. This includes any resulting patents or copyright.
  - The costs for these individuals cannot be significantly different from costs of employees performing similar tasks under an employment contract with the beneficiary.
  - The remuneration must be based on working time, rather than on delivering specific outputs/products that is assigned to one or several actions/projects.
  - Timesheets must be in place.

## 6.1 Personnel records

The electronic and physical personnel files contain all employment-related personal data/personnel related information which are necessary for carrying out or terminating the employment relationship, including employee selection documents (CV, application, transcripts, test results, offer letter, etc.), evaluations, letters of recognition, and disciplinary actions), (completion of training certificates, education records, specialised licenses), and miscellaneous data (requests to inspect relevant personnel file, leave of absence requests, attendance records, letters of resignation, termination records and other employment related documents).

Physical personnel files are maintained in a locked filing cabinet. Access to the locked filing cabinet is strictly limited to the EVI senior management and the key administrative staff in charge by authorisation.

Access to the electronic personnel records system is strictly limited by technological and organisational measures to ensure confidentiality, privacy, appropriate access to records and reliability of data. Access is limited to the EVI Financial Department and EVI Senior Management.

Pursuant to the European jurisdiction access to personnel files needs to be limited. The number of employees who have access to personnel record systems shall be as restricted as much as possible. As according to GDPR staff has the right to access their own information/personnel records stored at EVI upon request.

## 6.2 Annual appraisal

An annual appraisal for all staff will be held in the second half every year. The annual appraisal will be conducted by the line manager, using a standard appraisal form that will be provided by the FD. Both line managers and employees will be informed of this in due time.

# 7 Employment contract

## 7.1 Term of employment contract

The employment contract must always be concluded in writing. All employment contracts must be signed by the FD or ED. The employment contract can either be fixed term or permanent. Upon expiry of a fixed term contract, the temporary contract can either be discontinued, renewed or a permanent contract can be offered. In case of discontinuation, EVI must inform the employee in writing at least one month before the end date of the contract.

## 7.2 Probation period

Newly hired employees have a probation period of six months. There will be no additional probation period if an employee, after the expiry of a fixed term employment contract, takes up another fixed term contract or takes up permanent employment with EVI in the same or a similar position, unless the fixed term contract was for a period of less than 6 months. An appropriate proportional probation period is imposed for fixed term employment contracts that are less than or equal to six months. EVI must inform the employee in writing at least one month before the end date of the probation period if the probation period was not successful.

## 7.3 Notice period

The notice period will commence from the day after the notification has been received by the recipient (§181 BGB), unless otherwise agreed in writing. The minimum statutory notice period to be observed by the employee is one month from the date of the written resignation or as

stipulated in contract. The notice period to be observed by the employer is, for an employment contract the statutory period which as of year 2021 equals (subject to change by authorities)

- a) Served less than 2 years: 4 weeks starting from the 15<sup>th</sup> or the end of the month
- b) Served 2 years to 4 years: 1 month starting from the end of the month
- c) Served 5 years to 7 years: 2 months starting from the end of the month
- d) Served 8 years to 9 years: 3 months starting from the end of the month
- e) Served 10 years to 11 years: 4 months starting from the end of the month
- f) Served 12 years to 14 years: 5 months starting from the end of the month
- g) Served 15 years to 19 years: 6 months starting from the end of the month
- h) Served 20 years or more: 7 months starting from the end of the month

Unless otherwise agreed in writing in the individual contracts.

In case the employment is terminated due to breach of the employment agreement, the statutory notice period can be shortened or completely disregarded.

## 7.4 Installation allowance

Unless otherwise individually agreed, EVI does not provide any form of installation, resettlement or travel allowances in connection with taking up employment at EVI.

## 8 Payroll

### 8.1 Objective of the payroll

The objective of the EVI payroll is to have all salaries paid into the accounts of employees before the last working day of the month, unless delays beyond the control of EVI occur. The payroll is regularly handled by an external payroll agency, which sends individual payslips to the private address of each employee.

### 8.2 Double taxation

EVI staff that is employed under a non-German employment<sup>3</sup> contract is required each year to submit a calendar of working/travel days as reference for the German limited income tax calculation. German limited income tax charged to EVI for international staff for their duration of stay in Germany will be compensated regularly by EVI through the salary payment to the respective staff abroad, unless contractually agreed differently or if national law prevents this.

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<sup>3</sup> Currently limited to one staff member each in Belgium and Denmark as of May 2021

### 8.3 Payroll management

- EVI payroll is based on working hours reporting to be provided by staff in SAP time administration and approved by EVI Financial Department. In the working hours reports the monthly work time is to be distributed by staff to the individual projects and project tasks and subsequently payroll costs are attributed to projects and project tasks pro rata.
- New employments and salary and/or benefit changes must be approved by ED/FD.
- Payroll records are maintained by the EVI Financial Department in a confidential manner. Information regarding payroll is not discussed with other employees. Files must be kept in locked cabinets with access limited to designated personnel.
- Documents, which verify tax withholding and other deductions such as health insurance premiums or voluntary social insurance contributions, are filed in the payroll files by the EVI Financial Department.
- Payroll is checked, paid and accounted for by the EVI Financial Department.
- Monthly payroll-related data is submitted electronically to the payroll service by the EVI Financial Department latest until the 19th of each month.
- Upon receipt of the payroll sheets by the payroll service they are reviewed by the EVI Financial Department and upon confirmation payroll payment is remitted to staff by EVI Financial Department to be received by staff by the end of the month unless specified differently in the employment contract. Payroll statements are provided to staff directly by the payroll service.
- Total monthly payroll costs are accounted for and attributed to the individual cost centres, that EVI staff is attributed to, by the FA or SFO.

## 9 Location of work

Generally, EVI applies a flexible working scheme, which allows staff to either work at EVI premises in Heidelberg, Germany or from a home office, taking the territorial requirements in section 3 into consideration.

Staff is generally entitled to work from a home office if this does not prevent optimal performance of any work-related tasks. Office presence can, however, always be requested by the line manager as deemed necessary. All employees will always have the possibility and right to work from the EVI office.

Unless agreed differently in writing, employees wishing to perform their work from a home office must set up a home office in which he/she can carry out his/her contractual work in accordance with the following provisions:

1. The employee provides under his home address a working space in which the exercise of the contractual work is possible both technically and in compliance with the statutory employment regulations, health protection regulations as well as in compliance with the contractual confidentiality obligations and the data protection regulations (GDPR and BDSG). A comfortable

home and normal adherence to regular work requirements would normally fulfil above. The home office must be a quiet, distraction-free working area that can substitute for an office environment, including access to computer, internet, phone et cetera.

2. The employee undertakes to announce his/her intention to work from the home-office in his/her personal outlook calendar minimum 7 calendar days before the date of the home-office work, and to give access to his/her calendar with sufficient details to the EVI team. In addition the employee is required to share his/her personal outlook calendar with the following user "Service Account Power Platform" and enable this user to view all details. All home-office work days, as designated in the personal outlook calendar of each employee, have to include the term #Home in the subject line of the calendar event and will be also automatically shown in the Outlook group calendar "Home Office Calendar". For more information, please follow the link below:  
[https://europeanvaccine.sharepoint.com/:u:/r/sites/secretariat/Shared%20Documents/Templates/Administration%20%26%20Travel%20Management/Handbook/EVI\\_Home-Office-Calendar\\_Final\\_210817.msg?csf=1&web=1&e=1QOo71](https://europeanvaccine.sharepoint.com/:u:/r/sites/secretariat/Shared%20Documents/Templates/Administration%20%26%20Travel%20Management/Handbook/EVI_Home-Office-Calendar_Final_210817.msg?csf=1&web=1&e=1QOo71)

The employee further undertakes to make him-/herself available through the communication means commonly used by the employer during the designated working hours of EVI. Any business-related or other absences during regular working hours are also to be announced through the corporate outlook calendar.

3. Staff shall notify the other staff members accordingly by indicating their home office use and working place (town/country) in the shared electronic calendar.
4. Availability of staff during work time is to be documented by attendance on Teams, Skype or any other telecommunication applications, which are used internally by EVI. Non-availability during work time according to Point 9.1 for business-related reasons has to be documented in their personal outlook calendar, as well as in case of absence leave in the SAP system. Continuous non-availability for non-documented reasons or private reasons can be treated as non-working time and by that result in a deduction of paid leave entitlement or treatment as unpaid leave.
5. The home-office should normally be in the same country of employment as stipulated in the employment contract but can temporarily take place in another country, time limited, in compliance with section 3 above, and after approval by Executive Director. EVI does not bear any additional costs or responsibilities due to regular home-office work of staff from a location deviating from the location of employment according to employment contract, unless agreed separately in writing.

If staff works abroad voluntarily – i.e. in a home office abroad on his/her own initiative – an A1 certificate has to be issued through the support of EVI travel and administrative department. The A1 form is being issued by the employee's health insurance company and serves as a confirmation, that he/she is being covered for the duration of the stay in EU, EEA and Switzerland

by a national social insurance. It is mandatory according to §4 Abs.1 and §5 Abs. 1 SGB IV and no availability during these stays can result in imposed fines on the employee or employer. For the issuance of the A1 certificate, it is required, that the SFO and FA are put in CC. of each application email to the ED or his/her substitute for home office work of staff abroad.

5. The right to work from home-office only applies to staff, who has worked for EVI for a minimum period of three months. Before this period of time staff is required to work from the EVI Heidelberg office unless agreed differently with EVI in writing a priori.

## 10 Working time

### 10.1 Working time and office hours

The regular working hours of staff in Germany are 40 hours a week (37 hours in Denmark; 38 hours in Belgium) unless deviating working hours arrangements have been agreed in the employment contract or any amendments thereto.

Presence is compulsory on working days, either in the EVI office or home office, for a block period from 10.00 – 16.00 hours, allowing during this period for a lunch break, which is not counted as part of the working hours. During the block period staff is generally obliged to make themselves available to colleagues, as well as external parties, unless business related reasons prevent this. Outside the block period, working hours are flexible, but EVI staff is expected to make themselves available for business-related activities such as meetings with external parties that cannot easily be scheduled within the block period.

### 10.2 Timesheets

Working hours are to be reported by staff electronically in SAP not later than the 5<sup>th</sup> day of the following month or if the 5<sup>th</sup> day is a non-working day the last working day before that date.

For the SAP internal process of reporting worktime please refer to the following memo on SAP - Administrative processes in SharePoint:

**Secretariat -> Templates -> Administration -> SAP**

[https://europeanvaccine.sharepoint.com/:p:/r/sites/secretariat/Shared%20Documents/Templates/Administration/SAP/EVI\\_Memo-on-SAP-ByD-Html5-Processes.pptx?d=w09d260cdf6e04700afa0e376bea8e499&csf=1&e=CGBqjh](https://europeanvaccine.sharepoint.com/:p:/r/sites/secretariat/Shared%20Documents/Templates/Administration/SAP/EVI_Memo-on-SAP-ByD-Html5-Processes.pptx?d=w09d260cdf6e04700afa0e376bea8e499&csf=1&e=CGBqjh)

Salary accounting shall be finalised not later than the 10<sup>th</sup> day of the following month, so a timely input of working hours by staff is mandatory.

Things to be noted:

- The total amount of recorded hours (incl. SL hrs +AL hrs / OVT compensation hrs / CCD etc.) in one working month cannot be less than the contractual regular working hours in this month (calculated as: (calendar days – weekend days – country-wide public holidays -contractual off-work days) \*Country-wide regular working hours per working day)) in the same month.
- In case of AL, OVT or any other foreseeable absences from work, taken by staff at the end of the month, the time recordings are to be finalised by the respective staff **before** beginning of the absence from work to not delay the administrative processes.

After approval of the annual workplan for the respective calendar year, every staff member in SAP has his/her own report with an up-to-date comparison between his/her actual and budgeted work time by project. Hereto please refer to the following memo on SAP - Administrative processes in SharePoint:

**Secretariat -> Templates -> Administration -> SAP**

[https://europeanvaccine.sharepoint.com/:p:/r/sites/secretariat/Shared%20Documents/Templates/Administration/SAP/EVI\\_Memo-on-SAP-ByD-Html5-Processes.pptx?d=w09d260cdf6e04700afa0e376bea8e499&csf=1&e=CGBqjh](https://europeanvaccine.sharepoint.com/:p:/r/sites/secretariat/Shared%20Documents/Templates/Administration/SAP/EVI_Memo-on-SAP-ByD-Html5-Processes.pptx?d=w09d260cdf6e04700afa0e376bea8e499&csf=1&e=CGBqjh)

### 10.3 Overtime Compensation

Unless stipulated otherwise in the employment contract, employees will be granted time off in lieu equivalent to the overtime hours worked.

Overtime work to be compensated is to be approved by the line manager as according to the EVI organization chart or for senior management by any other member of senior management as soon as its necessity becomes known, or the overtime work has been conducted. For time off in lieu of time spent on travel, please refer to the travel policy of EVI.

The application for approval of overtime shall be done by the applicant by informal e-mail to the line manager or senior management. The email shall include the date, duration, reason, and related project of the overtime worked. The SFO and FA shall always be put in copy. Upon approval of the overtime the entitlement will be added to the SAP EVI – Overtime Compensation time account, from which it can be applied for to be compensated within statutory holiday limits after provision of the overtime work.

Process:

For the SAP internal process applying for overtime compensation please refer to the following memo on SAP - Administrative processes in SharePoint:

Secretariat -> Templates -> Administration -> SAP

[https://europeanvaccine.sharepoint.com/:p:/r/sites/secretariat/Shared%20Documents/Templates/Administration/SAP/EVI\\_Memo-on-SAP-ByD-Html5-Processes.pptx?d=w09d260cdf6e04700afa0e376bea8e499&csf=1&e=CGBqjh](https://europeanvaccine.sharepoint.com/:p:/r/sites/secretariat/Shared%20Documents/Templates/Administration/SAP/EVI_Memo-on-SAP-ByD-Html5-Processes.pptx?d=w09d260cdf6e04700afa0e376bea8e499&csf=1&e=CGBqjh)

## 10.4 Adjustment of contractually agreed working hours

Every employee can present a request for adjustment of working hours (i.e. number of hours per week) if the employee has been employed at least 26 weeks prior to the intended time of adjustment. The request must be submitted in writing (by email or letter) to the employer (i.e. to the employee's line manager and FD), at least two months before the intended start of the adjustment. EVI will approve a request for adjustment of working hours or the working time unless compelling business interests dictate otherwise. However, the employer may change the desired distribution of hours if business interests may reasonably be considered to outweigh the employee's interests.

If a reduction of working hours is granted, all employment conditions apply pro rata, unless deviating conditions have been agreed, or other legal provisions prevail. The basis for adjusting employment conditions as result of part-time working is full-time employment of 40 hours a week (Germany). The employment contracts will in such case need update accordingly.

## 11 Leave

### 11.1 Annual leave

EVI employees working on a full-time basis have an annual leave entitlement of thirty (30) days per year (twenty (20) days of statutory annual plus ten (10) days of additional leave) unless stated differently in their respective employment contracts. For employees working under German contracts the annual leave entitlement can be taken up to March 31<sup>st</sup> of the following year unless agreed differently in the contract or through other agreement. For employees working under non-German employment contracts the regulations according to employment contract apply. With regards to the details on the application process, please refer to chapter 10.10.

EVI employees are requested to coordinate their annual leave with their colleagues, line managers and EVI senior management to have EVI functioning all year round, i.e., try not to overlap with another EVI employee deeply involved in the same projects.

#### Things to be noted:

- Staff can only apply for a total amount of leave days, which does not exceed the contractual AL entitlement, that the staff member has earned at the time of the applied AL.

## 11.2 Sick leave

All EVI employees have the right to take sick leave in compliance with the respective applicable contractual and legal provisions. Sick leave may be used, if the EVI employee is unable to work due to illness, unless it has been caused on intention.

For any sick leave of more than three (3) consecutive days a sick leave certificate by a certified physician has to be provided by the applicant to the EVI financial department (SFO/FA), at the latest on the working day following the third calendar day of the incapacity to work, unless the respective employment contract states differently<sup>4</sup>. EVI is entitled to request submission of a sick leave certificate before this at its own discretion. If the inability to work lasts longer than stated in the submitted certificate, the employee shall be obliged to submit a subsequent sick leave certificate no later than on the first working day after the expiration of the previous certificate. Sick certificates are issued cost-free by the physicians in Germany<sup>5</sup>.

## 11.3 Child sick leave

EVI employees with children under the age of 12-years have the right to take 2 child sick leave days per calendar year and child to take care of the child/children or in accordance with the terms of their contract, as paid in full by the employer (additional leave days will be compensated by the individual social insurance company). For employees, whose employment with EVI has started after 30.06., the entitlement is reduced to 50% in the first Year of employment. -In the case of absence due to child sickness, a medical certificate by a certified physician must be provided upon request to the EVI financial department (SFO/FA) at the first day of absence.

Medical/dental appointments should, whenever possible, be scheduled outside of regular working hours.

## 11.4 Child-care leave

Employees with children under the age of 12 Years are entitled to two additional days of paid childcare leave per calendar Year and child under 12 Years of age, unless the employment contract specifies differently. For employees, whose employment with EVI has started after 30.06., the entitlement is reduced to 50% in the first Year of employment. The leave application process shall follow chapter 10.10 of this HR policy.

## 11.5 Special leave

Special leave with full salary compensation will be granted in the following cases (in working days):

<sup>4</sup> Different legal conditions may apply for existing staff in Belgium and Denmark.

<sup>5</sup> For Denmark and Belgium – costs for certificate are refundable by EVI.

- a) For own marriage: 2 days
- b) For participation of marriage of a child, grandchild, brother, sister, or parent: 1 day;
- c) For the employee's 25th and 40th wedding anniversary: 1 day;
- d) For participation in the 25th and 50th wedding anniversary of the employee or employee's parents or grandparents: 1 day;
- e) For the death of the spouse, parent, or child of the employee: from the day of death up to and including the day of the burial or cremation with a maximum of 7 days;
- f) For the death of a grandchild, grandparent, siblings of the employee: from the day of death up to and including the day of the burial or cremation with a maximum of 3 days;
- g) For emergency measures related to serious accident or care of a critically ill child, partner, grandchild, sibling, parent or grandparent: 1 day;
- h) For child birth: 2 days.

For special leave, EVI reserves the right to request supporting documents from the applicant.

## 11.6 Care leave

In addition to Point 10.4 (g) EVI grants the right to short-term leave to take care of a seriously ill partner, child, sibling, parent or grandparent, if no other means to provide the necessary care are available. Up to nine consecutive working days of paid short-term care leave can be taken. The short-term care leave must be authorised a priori by the line manager.

Employees may also request for unpaid long-term care leave to support their partners, children, siblings or parents who are critically ill. Critically ill means that the life of the person is significantly at risk in the short term. The maximum duration of unpaid care leave is limited to six months, renewable once. The unpaid care leave must be authorised by the line manager. During the period of the long-term care leave all salary entitlements, contractual benefits and leave accumulation entitlements of staff against the employer are suspended.

For both short-term and long-term care leave, EVI reserves the right to request medical certificates for the person in care.

### 11.6.1 Maternity leave

This section is subject to changing laws and German practise – the explanation is thus explanatory of current conditions as of the publishing date of this HR policy. Female employees are entitled to maternity leave of 14 weeks (6 weeks before and 8 weeks after birth). Maternity protection after birth can be extended to 12 weeks in the case of premature or multiple births. If a worker gives birth to a disabled child, postnatal leave is extended from 8 to 12 weeks.

Female employees are entitled to maternity protection benefits. Maternity benefits are paid for the period of 6 weeks before the birth, for the day of delivery and for the period of 8 weeks after

the birth (12 weeks for multiple and premature births). Cash benefits are provided at 100% of the average usual net wage of the last 3 months before prenatal maternity leave. Maternity protection benefits are normally paid by the mother's health insurance (not exceeding € 13 per day) to the mother's employer, who pays the difference between the amount paid by the health insurance and the mother's previous pay.

### 11.7 Parental leave

Parental leave follows the regulations of the Federal Parental Allowance and Parental Leave Act (Bundeselterngeld- und Elternzeitgesetz (BEEG)) in the version published on January 27, 2015 (BGBl. I p.33), as last amended by Article 23 of the Act of December 21, 2020 (BGBl. I p. 3096).

Parental leave is an unpaid break from working life for mothers and fathers who look after and bring up their child/-ren themselves. As an employee, you can request parental leave from your employer.

Parental leave begins at the earliest with the birth of the child. For the mother, parental leave usually follows directly after maternity leave. The father can take parental leave immediately after the birth. However, a later date is also possible.

Parents are legally entitled to a maximum of 36 months of parental leave. For the mother, however, the maternity protection period - usually eight weeks after the birth of the child - is counted towards parental leave.

Parental leave does not have to be taken at once, but parents can divide it into three sections (Section 16 (1) sentence 6 BEEG). Up to 24 months can be taken in the period between the child's third and eighth birthday.

Parental leave must be applied for in writing including hand-signature and submitted to the employer at least seven weeks before it begins. Employees must be proactive and make a binding commitment for the first two years after the birth of the child as to the period during which they wish to take parental leave.

A longer period applies if the mother or father want to take parental leave again after the child's third birthday. Then the employer must be informed at least 13 weeks in advance.

During the period of the parental leave all salary entitlements, contractual benefits and leave accumulation entitlements of staff against the employer are suspended.

### 11.8 Unpaid leave

All employees have the right to introduce a request for unpaid leave for private reasons. Such requests must first be discussed and agreed with the line manager, whereupon it can be formally submitted to FD in writing. The FD will consult with the senior management on the matter prior to deciding on the request. Unpaid leave or sabbaticals cannot be granted within the first three years of starting to work for EVI and there must be a period of at least 24 months between two periods of unpaid leave for personal reasons. During periods of unpaid leave, the employee will not receive any salary from EVI and will not be entitled to any employee benefits. While it is

possible to request unpaid leave for personal reasons, it is not a statutory right. EVI has therefore always the right to reject any such requests. During the period of unpaid leave all salary entitlements, contractual benefits and leave accumulation entitlements of staff against the employer are suspended.

## 11.9 Leave application process

### Step 1) Approval/Information of Line Manager

In the case of any Annual Leave, Child-Care Leave, Leave in Lieu of Overtime Compensation, Special Leave, Care Leave, Sick Leave, Child-Sick Leave or Maternity Leave it is required, that the applicant sends an informal email to the Line Manager according to the following EVI organigram CC. to the SFO and FA.

EVI Organigram: [EVI Organigram 11-2021](#)

For Unpaid Leave or Parental Leave the application needs to be additionally provided to the FD and ED. The applications shall contain the time-period and duration of the applied leave. The notification periods for each application are as follows:

#### Annual Leave, Overtime compensation, Child Care Leave:

- a) Leave Period = 1 working day -> can be applied the same day (no a priori approval by line manager required).
- b) Leave Period up to 3 working days -> has to be applied for minimum 7 week days in advance.
- c) Leave Period > 3 working days -> has to be applied for minimum 4 weeks in advance.

#### Sick Leave, Child Sick Leave:

- d) Independent of Leave Period -> has to be applied for without undue delay (only for information purposes, no further approval of line manager required).

#### Maternity and Parental Leave:

- e) Maternity or parental leave application period follows the national rules of law.

#### Special Leave, Care Leave:

- f) Independent of Leave Period -> has to be applied for without undue delay.

### Step 2) Application in SAP

For b) and c) after obtained approval of the line manager,

for a) and d) after successful information of the line manager, the leave application shall be issued by the applicant in SAP as leave request to be formally accounted for against his/her leave entitlement, if any.

For e) and f) the SAP entry will be conducted by EVI administrative department after review of the application and staff will be informed accordingly.

For the SAP internal process, please refer to the following SAP memo:

**Secretariat -> Templates -> Administration -> SAP**

[https://europeanvaccine.sharepoint.com/:p:/r/sites/secretariat/Shared%20Documents/Templates/Administration/SAP/EVI\\_Memo-on-SAP-ByD-Html5-Processes.pptx?d=w09d260cdf6e04700afa0e376bea8e499&csf=1&e=CGBqjh](https://europeanvaccine.sharepoint.com/:p:/r/sites/secretariat/Shared%20Documents/Templates/Administration/SAP/EVI_Memo-on-SAP-ByD-Html5-Processes.pptx?d=w09d260cdf6e04700afa0e376bea8e499&csf=1&e=CGBqjh)

## 12 Remuneration and benefits

### 12.1 Salary

The individual salary is set out in the individual employment contract. Any changes or adjustment to the salary will be communicated in writing by the FD as an amendment to the employment contract.

### 12.2 Other EVI employee benefits

- All employees earn 1.5% accrued holiday payment, payable in May and calculated based on the gross yearly wage of the preceding 12 calendar months, paid in full, if the employee has been working for the employer for the preceding 12 calendar months or pro rata per full calendar month of employment in the preceding 12 months.
- Staff travelling on behalf of EVI is covered by a travel insurance whilst on assignment. This travel insurance applies worldwide with exception of home country (own health insurance).
- Staff (Germany) will receive a monthly supplement of total 50 Euro (Gross) for home office usage and/or commuter support costs. EVI does not pay for further home office and commute costs. Should this paragraph be in contradiction with staff contract then staff members are free to choose their preferred method.

### 12.3 Pension Schemes

EVI does not offer any additional pension plan of any description, besides the compulsory public pension contributions. EVI does not take any responsibility for setting up employee pension schemes. It is up to each employee to make their own pension arrangements.

#### 12.4 Study and training scheme

Employees that have been employed by EVI for more than 12 months can apply for training courses, which will generally or specifically enhance their skills and improve their ability to carry out their present or future role at EVI. The individual training needs and relevance of specific courses should be discussed and agreed with the line manager. Moreover, studies should always be undertaken in the most practical and convenient location to avoid any unnecessary expenses. All training requests must be approved by the line manager and the FD before starting the training.

Approved trainings can be covered 100% by EVI up to a maximum of 2,500 EUR per year, including all expenses to course fees, enrolment cost, examination fees, training materials, travel cost and other. It is not possible to use future years of training allowance to pay off a course which takes place in the current year. However, unused allowance from one year may be carried forward to the next year, but for one year only.

If an approved training course takes place on regular working days, then the employee will be allowed fully paid time off up to a maximum of 5 working days per year. Up to one day for preparing for examinations can be included in the total of 5 working days for study leave. Days taken off for courses must always be agreed with the line manager as with all other leave days.

In case an employee terminates his or her employment within one year following the end of the study (including the rejection by the employee of an offer for an extension of the employment contract), EVI will demand repayment of 50% of the study costs, including all associated costs such as travel, study material and lodging costs.

#### 12.5 Membership fees for professional bodies

Registration and participation in the activities of national or international professional bodies can be considered as continued professional training and membership fees can therefore be covered from the EVI study and training scheme. This must be approved according to the same approval procedure as for other types of training.