VACATION BUY PLAN 01-01-2023

The Vacation Buy Plan allows you to purchase additional vacation time on a pre-tax basis and spread the cost of doing so over the calendar year. Enrollment in the Vacation Buy Plan is optional. **Please note that the Employer reserves the right to amend or terminate this Vacation Buy Plan at any time and for any reason.**

WHO IS ELIGIBLE FOR THE VACATION BUY PLAN?

Active Employees

All regular employees of Brookhaven Science Associates, LLC (the "Employer") who work at least 20 hours per week are eligible for the Vacation Buy Plan on the first day of active employment. Employees who are on a temporary assignment or a leave of absence are not eligible for this Plan.

An employee is a "regular employee" if he/she is classified and treated for federal income tax purposes by the Employer as a regular full-time or regular part-time employee of the Employer (as opposed to a temporary, seasonal or casual employee, intern, independent contractor or consultant, agency worker or leased employee) even if the Employer's classification is later determined to be incorrect.

Ineligible Employees

The following employees are not eligible for the Vacation Buy Plan:

- Employees who are resident undocumented aliens; and
- Employees whose terms of employment are covered by a collective bargaining agreement to which the Employer is a party, unless the collective bargaining agreement provides otherwise.

ENROLLMENT

Eligible employees may enroll in the Vacation Buy Plan within 30 days of their date of hire. Once you enroll, you must continue participation in the plan until the end of the calendar year or your termination date of employment, if earlier. If you do not enroll within 30 days of your date of hire, you will be required to wait until the next Open Enrollment Period to elect the benefit (see below).

Open Enrollment Period

Open enrollment is held once a year. During an Open Enrollment Period, you may elect your Vacation Buy Plan benefit for the following calendar year. Your election during the Open Enrollment Period will be effective January 1 of the following calendar year. Vacation Buy Plan benefits do not carry forward from year to year. You must elect the benefit during the Open Enrollment Period for the following calendar year.

VACATION BUY PLAN COVERAGE

Benefits Provided

You may purchase a minimum of 8 hours (up to a maximum of 40 hours) of vacation time in 1-hour increments each calendar year, in addition to the vacation time you are eligible to receive from the Employer.

If you are an eligible part-time employee, Vacation Buy Plan benefits will be prorated according to your official work schedule. If your work schedule changes while you are participating in the Vacation Buy Plan, Vacation Buy Plan benefits will be prorated for the remainder of the calendar year based on when your work schedule changes and your work schedule prior to the change.

Example:

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Dates	FTE (full-time equivalent)	Number of months in year that FTE is applicable	Scheduled hours of work per week	Maximum hours employee is eligible to buy. Assume this is hours purchased	How many hours were purchased prior to the time FTE changed?	Were the maximum # of hours under the new FTE exceeded at the time FTE changed?	Additional vacation buy hours at time of change in FTE	New total hours of vacation buy as of time FTE changed
				(A) x 40	(B)/12 x (D)		If (F) = yes, then 0 If (F) = no, then (D) from 2nd line - (E) from 1st line	(E) from 1st line + (G) from 2nd line
January 1 - December 31	1	12	40	40				
January 1 - December 31	0.5	12	20	20				
New hire: October 1-December 31	0.5	3	20	20				
January 1-September 30 termination	0.5	9	20	20	15			
January 1 - September 30	1	9	40	40	30			
October 1 - December 31	0.5	3	20	20		yes	0	30
January 1 - September 30	0.5	9	20	20	15			
October 1 - December 31	1	3	40	40		no	25	40
January 1 - September 30	0.8	9	32	32	24			
October 1 - December 31	1	3	40	40		no	16	40
January 1 - September 30	1	9	40	40	30			
October 1 - December 31	0.8	3	32	32		no	2	32

If you enroll in the Vacation Buy Plan within 30 days of your date of hire, the hours of vacation you purchase become available to you as of your date of hire. Each year thereafter, if you buy vacation time during the Open Enrollment Period, the hours of vacation you purchase become available to you as of January 1 of the following year.

Use of Vacation Buy Time

The use of all vacation time requires the approval of your supervisor and must be in accordance with the Employer's vacation policies. When you record the Vacation Buy Plan hours on your timecard, you will use a special Vacation Buy code. Vacation Buy Plan hours can only be used after your regular accrued vacation time has been exhausted. The cutoff date for the use of Vacation Buy Plan hours varies from year to year. Contact the BSA Benefits Office for further information.

Determining the Cost of Purchased Vacation Time

To determine the hourly cost of purchased vacation time for a full calendar year, divide your full-time Annual Base Salary by 2,080. You can prorate this accordingly for a partial year. To assist you in determining the cost of purchased vacation time, you may use the Vacation Buy Plan Calculator located at: http://www.bnl.gov/hr/Benefits/vacation-buy-plan.php.

Unused Purchased Vacation Time

If you do not use up all of the vacation time that you have purchased, it will not be carried over to the next calendar year. Those extra hours will be paid back to you in your last paycheck in December based on the rate at which they were purchased. The amount you are reimbursed will be taxable in your paycheck.

Questions About the Vacation Buy Plan

If you have a question about the Vacation Buy Plan, contact the BSA Benefits Office.

DEFINITIONS

Base Salary

Your Base Salary for the purpose of the Vacation Buy Plan is the amount that will be reflected on your W-2 statement, before exercise of any salary reductions. Overtime payments, shift premiums, termination payments, severance pay, and other forms of compensation are not included in Base Salary. For union employees, Base Salary is based on the terms of their collective bargaining agreements.

MISCELLANEOUS

General Information

The Vacation Buy Plan is not covered by ERISA.

Leave of Absence

If you are on an approved Leave of Absence, your Vacation Buy Plan benefits will be discontinued. Your last paycheck when you were eligible for the benefit will be adjusted the same as it would upon termination of employment. You may make a new election under the Vacation Buy Plan benefits upon your return to work as an eligible employee, but you may not purchase more than 40 hours of vacation time per calendar year.

TERMINATION OF COVERAGE

Vacation Buy Plan benefits will cease on the earlier of the date your employment terminates, the date you are no longer eligible for coverage or the end of the calendar year. Upon termination of employment, your final paycheck will be adjusted for:

- Hours purchased but not used. You will be reimbursed for these hours in your final paycheck based on the rate at which they were purchased. The amount you are reimbursed will be taxable in your paycheck.
- Hours purchased and used but not yet paid for. These hours will be deducted from your final paycheck based on the rate at which they were purchased.