



Benefits and Total Rewards Summary 2026

Paid Time Off (PTO)

ESI provides compensated leave for vacation, personal and sick time as one comprehensive bucket identified as “Paid Time Off” or PTO. All full-time (2,080+ hours), salaried employees are eligible for PTO from their first day of work, accrued per pay period based on years of service with the company. After one (1) year of service, *pro re nata* (PRN) employees qualify for PTO, accrued in one lump sum annually, based on the number of years of service and the number of hours worked *in the prior calendar year*. The table below identifies the PTO accrual based on years of service and annual hours worked.

Hours Worked	680	1040	1560	Full Time, Salaried
From Start	-	-	-	128 Hours
After 1 year	40 Hours	64 Hours	96 Hours	128 Hours
After 2 years	56 Hours	80 Hours	120 Hours	160 Hours
After 5 years	64 Hours	100 Hours	150 Hours	200 Hours
After 10 years	64 Hours	100 Hours	150 Hours	240 Hours

PTO may be taken in 4- or 8-hour increments. A maximum of 8 hours of PTO may be claimed per 24-hour period. PRN employees may claim PTO at any time of year, including during a work leave of absence. Likewise for PRN employees, PTO is always paid at the “straight time” rate and does not contribute to “hours worked” for the calculation of hours eligible for overtime wages, regardless of when it is recorded in the pay week.

Accrued, unused PTO for all staff is rolled from one year to the next, up to a maximum of 320 hours’ worth, after which the excess amount is paid out to the employee. All accrued, unused PTO is paid out upon an employee’s departure from the organization.

Accrued, unused PTO for PRN staff the is not used by January 31 is automatically paid out to the employee.

Employer Sponsored Healthcare Coverage (Medical, Dental, and Vision)

● Full Time, Salaried:

ESI pays 100% of employee’s healthcare coverage for all full-time, salaried professionals. For employees with spouses, children, or other qualified dependents, ESI pays 50% of those premiums. Employees may elect to enroll in just one or all the various types of coverages, for themselves and/or their families. Anthem Blue Cross/Blue Shield bi-weekly premium payroll deductions for full- time, salaried staff with dependents are as follows:

	Employee	Spouse	Child(ren)	Family
Medical	-	\$149.20	\$85.68	\$259.92
Dental	-	\$6.13	\$11.89	\$18.54
Vision	-	\$1.29	\$1.16	\$2.55



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● PRN

Starting in the second year of employment, all PRN staff working more than 624 hours in the prior year are eligible to participate in ESI's healthcare coverage. The percentage paid by ESI is determined by the number of hours worked in the prior calendar year. Employees may elect to enroll in just one or all of the offered coverages.

Hours Worked Per Calendar Year	ESI Pays	Employee Pays
1,560	100%	0%
1,040	70%	30%
832	50%	50%
624	40%	60%

Dependent coverage is available, employee pays 100% of dependent premiums.

Paid Holidays

● Full-time

ESI currently provides 10 paid holidays (8 hours per each) for full-time, salaried employees in each calendar year:

- New Year's (1)
- Memorial Day (1)
- Independence Day (1)
- Labor Day (1)
- Election Day (1)
- The day before, Thanksgiving, and the day after (3)
- December 24 & 25 (2)

● PRN

All PRN staff working BOTH the normal business day before and normal business day after a company holiday receive eight (8) hours of compensated time off OR 2X pay for time worked, depending on project schedules.

401(k) Plan

- All employees are eligible to participate in ESI's 401(k) plan on the next plan entry date (1 January and 1 July), after date of hire via salary deferral and receive a matching contribution.
- All employees are automatically enrolled in the plan at a 3% salary deferral.
- Employees not wishing to participate in the ESI 401(k) plan must opt out via the plan administrator's website, www.voya.com.
- Employer matching contributions on up to 5% of salary deferrals.
- Additional discretionary matching and/or profit-sharing contributions may also be made, on a year-to-year basis.



Benefits Available Exclusively to Full Time Salaried Staff

- **Parental Leave**
 - ESI offers 8 weeks (320 hours) of compensated time off work (“Parental Leave”) once per employee, per occurrence and once per calendar year. The employee may take the allotted Parental Leave pay in one continuous period of leave or in increments of as little as one hour, at any time during the first 12 months after the event.
- **Flexible Spending Account (FSA)**
- **100% Employer Paid Accidental Death and Dismemberment** (\$40,000 benefit through Anthem BCBS) and Group Term Life (\$40,000 benefit through Anthem BCBS).
- **100% Employer Paid Short- and Long-Term Disability:** All full-time employees are automatically enrolled into both coverages (currently through Reliance Standard).
 - Short Term Disability (STD): Benefit 60% of weekly earnings to a weekly maximum of \$1,000 (weekly minimum of \$10).
 - Long Term Disability (LTD): Benefit 60% of monthly earnings to a monthly maximum of \$5,000 (with a monthly minimum of \$100).