

**Benefits for Professional Staff
(Other than Attorneys)**
Updated January 2011

Eligibility

All employees who work 80 hours or more per month are eligible for benefits. Part-time employees' medical, dental, and time-off benefits are pro-rated according to their percentage of time worked. Domestic partner coverage is available for medical, dental, life insurance, and long term care insurance on an after-tax basis.

Medical Insurance

In each office, the Firm offers one or more medical plans from which to choose. The Firm pays approximately 90% of the premium for employee-only coverage in the base medical plan; the employee contributes to the premium for plans which include additional choices. The Firm subsidizes the premium for dependent coverage in all plans.

Dental Insurance

The Firm provides dental insurance to all eligible employees. The Firm pays approximately 90% of the premium for employee-only coverage and subsidizes the premium for dependent coverage.

Section 125 Flexible Spending Accounts

Employees may designate pre-tax dollars to cover dependent care costs and health care costs not covered by insurance.

Short Term Disability Insurance

The Firm provides short term disability coverage. It begins after a seven calendar day elimination period for a qualifying disability and pays 60% of base weekly compensation for 90 calendar days (the 90 days are counted beginning with the first day of the qualifying disability).

Long Term Disability Insurance

The Firm pays the full premium for long term disability insurance. Coverage begins after a 90 calendar day elimination period for a qualifying disability and pays 60% of base monthly compensation up to the maximum. In most circumstances Short Term Disability is used to satisfy the elimination period.

Life Insurance

The Firm pays for a life insurance policy that, in the event of death, pays one times the employee's annual salary. The policy includes a benefit that doubles the amount of insurance in case of accidental death and dismemberment (AD&D). Additional coverage may be purchased by the employee for up to 5 times the annual salary up to \$1,000,000. Dependent coverage is also available at the employee's cost.

Personal Time Off (PTO)

PTO begins accruing on the first date of employment and may be used only once accrued. Accrual rates increase with longevity, according to the following schedule:

0 – 3 years	15 days
4 – 7 years	18 days
8 – 12 years	22 days
13 + years	27 days

Accrual rates are pro-rated for part-time employees. PTO may be used for illness, vacation, or other personal days. Unused PTO is paid out at termination.

Holidays

The Firm provides up to 12 holidays each year. The actual days depend upon each year's individual calendar. Holiday time is prorated for part-time employees.

401(k) / Profit Sharing Plan

The Firm offers a 401(k)/Profit Sharing Plan with an automatic enrollment feature. The 401(k)/Profit Sharing Plan allows you to elect a percentage of salary you want to contribute from pre-tax or post-tax dollars ranging from 1% to 90% of salary.

Once eligibility requirements are met, the Firm matches 25% for each dollar you defer up to 4%, capped at 1% of compensation. Additionally, the Firm makes a profit sharing contribution to your 401(k) Plan at the rate of 6% of total annual compensation to the Compensation Limit (\$245,000 in 2011) and an additional 5.7% from the Social Security Wage Base (\$106,800 in 2011) to the Compensation Limit. The Plan also allows for the over-50 Catch-up Contribution.

Employee Assistance (EAP)

The Firm provides access to confidential help with personal issues including workplace concerns, family issues, depression, chemical abuse and many others. EAP also offers assistance with elder care, financial and legal matters.

Transportation

The Firm subsidizes public transportation where available, as well as offering access to pre-tax payment for the employee portion of transit passes.

Long Term Care Insurance

The Firm pays for insurance for long term care, which is care received when someone needs assistance—either at home or in a facility—with the activities of daily living due to an accident, an illness or advancing age. The basic benefit is \$3,000/month for 3 years for qualifying individuals. Additional benefits, which are employee-paid, include coverage up to \$6,000/month for unlimited duration, as well as a cost-of-living adjustment. Coverage is also available to family members, subject to underwriting, at the employee's cost.

Business Travel Accident Insurance

The Firm pays for business travel accident insurance that covers accidental death or dismemberment while traveling on business for the Firm.

Other Benefits

The Firm provides many other benefits, including:

- 529 College Savings Program
- Automatic Payroll Deposit, Banking and Credit Union Discounts
- Access to Costco Membership
- Bereavement and Jury Duty Leave
- Community and Charitable Event Opportunities
- Corporate Health Club Rates
- Corporate Group Rates and Discounts for Home and Auto Insurance
- Education and Professional Memberships—the Firm pays for professional memberships, training, seminars, and relevant classes. It pays for professional membership appropriate to employees' positions.
- Pet Insurance
- Referral Bonus
- Social Events

This is a summary of benefits, based on information believed to be reliable by Lane Powell PC. If there is a conflict between this material and the underlying contracts, the contracts will prevail.