

Nelson Mullins Riley & Scarborough LLP

October 2, 2023

With office locations in:

**California | Colorado | District of Columbia | Florida | Georgia |
Maryland | Massachusetts | Minnesota | New York | North Carolina |
Ohio | Pennsylvania | South Carolina | Tennessee | Texas | West Virginia**

Annual Notices Booklet

Nelson Mullins

If you have any questions, contact the Human Resources Department in Columbia at:

**Nelson Mullins Riley & Scarborough LLP
Human Resources Department
P.O. Box 11070
Columbia, SC 29211
Ph: 803-799-2000 or 1-800-237-2000**

Annual Notices Booklet

Table of Contents

| | |
|---|----|
| I. Notice of Medicaid and the Children's Health Insurance Program (CHIP)..... | 3 |
| II. Notice of Privacy Policy and Procedures (HIPAA)..... | 7 |
| III. COBRA Continuation Coverage Rights Notice | 11 |
| IV. Special Enrollment Notice | 13 |
| V. Newborns' Act Disclosure | 14 |
| VI. Women's Health and Cancer Rights Act of 1998 (WHCRA) Notice | 14 |
| VII. Medicare Part D Notice | 15 |
| VIII. Notice of Paid Disability and Paid Family Leave | |
| a. California Paid Family Leave | 17 |
| b. Massachusetts Paid Family Leave | 18 |
| c. New York Paid Family Leave..... | 24 |
| d. Washington DC Paid Family Leave | 25 |
| e. Colorado Paid Family Leave | 26 |
| IX. Summary Annual Reports: | |
| a. Nelson Mullins Riley & Scarborough, LLP Health and Welfare Plan | 27 |
| b. Nelson Mullins Retirement Plan | 28 |

Medicaid and the Children’s Health Insurance Program (CHIP) Offer Free Or Low-Cost Health Coverage To Children And Families

If you or your children are eligible for Medicaid or CHIP and you’re eligible for health coverage from your employer, your state may have a premium assistance program that can help pay for coverage using funds from their Medicaid or CHIP programs. If you or your children aren’t eligible for Medicaid or CHIP, you won’t be eligible for these premium assistance programs but you may be able to buy individual insurance coverage through the Health Insurance Marketplace. For more information, visit www.healthcare.gov.

If you or your dependents are already enrolled in Medicaid or CHIP and you live in a State listed below, contact your State Medicaid or CHIP office to find out if premium assistance is available.

If you or your dependents are NOT currently enrolled in Medicaid or CHIP, and you think you or any of your dependents might be eligible for either of these programs, contact your State Medicaid or CHIP office or dial **1-877-KIDS-NOW** or www.insurekidsnow.gov to find out how to apply. If you qualify, ask your state if it has a program that might help you pay the premiums for an employer-sponsored plan.

If you or your dependents are eligible for premium assistance under Medicaid or CHIP, as well as eligible under your employer plan, your employer must allow you to enroll in your employer plan if you aren’t already enrolled. This is called a “special enrollment” opportunity, and you must request coverage within 60 days of being determined eligible for premium assistance. If you have questions about enrolling in your employer plan, contact the Department of Labor at www.askebsa.dol.gov or call 1-866-444 EBSA (3272).

If you live in one of the following states, you may be eligible for assistance paying your employer health plan premiums. The following list of states is current as of July 31, 2019. Contact your state for more information on eligibility.

| State – Program | Contact Information |
|----------------------------|--|
| ALABAMA – Medicaid | Website: http://myalhipp.com/ Phone: 1-855-692-5447 |
| ALASKA – Medicaid | Website: http://myakhipp.com/ Phone: 1-866-251-4861 |
| ARKANSAS - Medicaid | Website: http://myarhipp.com/ Phone: 1-855-MyARHIPP (855-692-7447) |

| State – Program | Contact Information |
|--|--|
| COLORADO – Health First Colorado (Colorado’s Medicaid Program) & Child Health Plan Plus (CHP+) | Health First Colorado Website: https://www.healthfirstcolorado.com/ Health First Colorado Member Contact Center: 1-800-221-3943/ State Relay 711 CHP+: https://www.colorado.gov/pacific/hcpf/child-health-plan-plus CHP+ Customer Service: 1-800-359-1991/ State Relay 711 |
| FLORIDA – Medicaid | Website: https://www.flmedicaidtplrecovery.com Phone: 1-877-357-3268 |
| GEORGIA – Medicaid | Website: https://medicaid.georgia.gov/health-insurance-premium-payment-program-hipp Phone: 678-564-1162 ext 2131 |
| INDIANA – Medicaid | Website: http://www.indianamedicaid.com Phone 1-800-403-0864 |
| IOWA – Medicaid | Website: http://dhs.iowa.gov/Hawki Phone: 1-800-257-8563 |
| KANSAS – Medicaid | Website: http://www.kdheks.gov/hcf Phone: 1-785-296-3512 |
| KENTUCKY – Medicaid | Website: http://chfs.ky.gov Phone: 1-800-635-2570 |
| LOUISIANA – Medicaid | Website: http://dhh.louisiana.gov/index.cfm/subhome/1/n/331 Phone: 1-888-695-2447 |
| MAINE – Medicaid | Website: http://www.maine.gov/dhhs/ofi/public-assistance/index.html Phone: 1-800-442-6003 TTY: Maine relay 711 |
| MASSACHUSETTS – Medicaid and CHIP | Website: http://www.mass.gov/eohhs/gov/departments/masshealth/ Phone: 1-800-862-4840 |
| MINNESOTA – Medicaid | Website: https://mn.gov/dhs/people-we-serve/seniors/health-care/health-care-programs/programs-and-services/other-insurance.jsp Phone: 1-800-657-3739 |
| MISSOURI – Medicaid | Website: http://www.dss.mo.gov/mhd/participants/pages/hipp.htm Phone: 573-751-2005 |
| MONTANA – Medicaid | Website: http://dphhs.mt.gov/MontanaHealthcarePrograms/HIPP Phone: 1-800-694-3084 |
| NEBRASKA – Medicaid | Website: http://www.ACCESSNebraska.ne.gov Phone: (855) 632-7633 Lincoln: (402) 473-7000 Omaha: (402) 595-1178 |
| NEVADA – Medicaid | Website: https://dhcfnv.gov Phone: 1-800-992-0900 |
| NEW HAMPSHIRE – Medicaid | Website: https://www.dhhs.nh.gov/oii/hipp.htm Phone: 603-271-5218 Toll free number for the HIPP program: 1-800-852-3345, ext 5218 |

| State – Program | Contact Information |
|---|--|
| NEW JERSEY – Medicaid and CHIP | Medicaid Website: http://www.state.nj.us/humanservices/dmahs/clients/medicaid/ Medicaid Phone: 609-631-2392 CHIP Website: http://www.njfamilycare.org/index.html CHIP Phone: 1-800-701-0710 |
| NEW YORK – Medicaid | Website: https://www.health.ny.gov/health_care/medicaid/ Phone: 1-800-541-2831 |
| NORTH CAROLINA – Medicaid | Website: https://medicaid.ncdhhs.gov/ Phone: 919-855-4100 |
| NORTH DAKOTA – Medicaid | Website: http://www.nd.gov/dhs/services/medicalserv/medicaid/ Phone: 1-844-854-4825 |
| OKLAHOMA – Medicaid and CHIP | Website: http://www.insureoklahoma.org Phone: 1-888-365-3742 |
| OREGON – Medicaid | Website: http://healthcare.oregon.gov/Pages/index.aspx http://www.oregonhealthcare.gov/index-es.html Phone: 1-800-699-9075 |
| PENNSYLVANIA – Medicaid | Website: http://www.dhs.pa.gov/provider/medicalassistance/healthinsurancepremiumpaymenthippprogram/index.htm Phone: 1-800-692-7462 |
| RHODE ISLAND – Medicaid and CHIP | Website: http://www.eohhs.ri.gov/ Phone: 855-697-4347, or 401-462-0311 (Direct RIte Share Line) |
| SOUTH CAROLINA – Medicaid | Website: http://www.scdhhs.gov Phone: 1-888-549-0820 |
| SOUTH DAKOTA – Medicaid | Website: http://dss.sd.gov Phone: 1-888-828-0059 |
| TEXAS – Medicaid | Website: http://www.gethipptexas.com/ Phone: 1-800-440-0493 |
| UTAH – Medicaid and CHIP | Medicaid Website: https://medicaid.utah.gov/ CHIP Website: http://health.utah.gov/chip Phone: 1-877-543-7669 |
| VERMONT – Medicaid | Website: http://www.greenmountaincare.org Phone: 1-800-250-8427 |
| VIRGINIA – Medicaid and CHIP | Medicaid Website: http://www.coverva.org/programs_premium_assistance.cfm Medicaid Phone: 1-800-432-5924 CHIP Website: http://www.coverva.org/programs_premium_assistance.cfm CHIP Phone: 1-855-242-8282 |
| WASHINGTON – Medicaid | Website: http://www.hca.wa.gov Phone: 1-800-562-3022 ext. 15473 |
| WEST VIRGINIA – Medicaid | Website: http://mywvhipp.com/ Toll-free phone: 1-855-MyWVHIPP (1-855-699-8447) |

| State – Program | Contact Information |
|---|---|
| WISCONSIN – Medicaid and CHIP | Website: https://www.dhs.wisconsin.gov/publications/p1/p10095.pdf Phone: 1-800-362-3002 |
| WYOMING – Medicaid | Website: https://wyequalitycare.acs-inc.com/ Phone: 307-777-7531 |

To see if any other states have added a premium assistance program since July 31, 2019, or for more information on special enrollment rights, contact either:

U.S. Department of Labor
Employee Benefits Security Administration
www.dol.gov/agencies/ebsa
1-866-444-EBSA (3272)

U.S. Dept. of Health and Human Services
Centers for Medicare & Medicaid Services
www.cms.hhs.gov
1-877-267-2323, Option 4, Ext. 61565

**NELSON MULLINS RILEY & SCARBOROUGH LLP
IMPORTANT NOTICE**

COMPREHENSIVE NOTICE OF PRIVACY POLICY AND PROCEDURES

**THIS NOTICE DESCRIBES HOW MEDICAL INFORMATION ABOUT YOU MAY BE USED AND
DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION.
PLEASE REVIEW IT CAREFULLY.**

This Notice is provided to you on behalf of:

**Group Medical Benefits Plan for Employees of Nelson Mullins Riley & Scarborough LLP
Nelson Mullins Riley & Scarborough LLP Dental Plan
Nelson Mullins Riley & Scarborough LLP Vision Care Plan
Nelson Mullins Riley & Scarborough LLP Flexible Benefits Plan**

These plans comprise what is called an “Affiliated Covered Entity,” and are treated as a single plan for purposes of this Notice and the privacy rules that require it. For purposes of this Notice, we’ll refer to these plans as a single “Plan.”

The Plan’s Duty to Safeguard Your Protected Health Information.

Individually identifiable information about your past, present, or future health or condition, the provision of health care to you, or payment for the health care is considered “Protected Health Information” (“PHI”). The Plan is required to extend certain protections to your PHI, and to give you this Notice about its privacy practices that explains how, when and why the Plan may use or disclose your PHI. Except in specified circumstances, the Plan may use or disclose only the minimum necessary PHI to accomplish the purpose of the use or disclosure.

The Plan is required to follow the privacy practices described in this Notice, though it reserves the right to change those practices and the terms of this Notice at any time. If it does so, and the change is material, you will receive a revised version of this Notice either by hand delivery, mail delivery to your last known address, or some other fashion. This Notice, and any material revisions of it, will also be provided to you in writing upon your request (ask your Human Resources representative, or contact the Plan’s Privacy Official, described below), and will be posted on any website maintained by Nelson Mullins Riley & Scarborough LLP that describes benefits available to employees and dependents.

You may also receive one or more other privacy notices, from insurance companies that provide benefits under the Plan. Those notices will describe how the insurance companies use and disclose PHI, and your rights with respect to the PHI they maintain.

How the Plan May Use and Disclose Your Protected Health Information.

The Plan uses and discloses PHI for a variety of reasons. For its routine uses and disclosures it does not require your authorization, but for other uses and disclosures, your authorization (or the authorization of your personal representative (e.g., a person who is your custodian, guardian, or has your power-of-attorney) may be required. The following offers more description and examples of the Plan’s uses and disclosures of your PHI.

● **Uses and Disclosures Relating to Treatment, Payment, or Health Care Operations.**

- **Treatment:** Generally, and as you would expect, the Plan is permitted to disclose your PHI for purposes of your medical treatment. Thus, it may disclose your PHI to doctors, nurses, hospitals, emergency medical technicians, pharmacists and other health care professionals where the disclosure is for your medical treatment. For example, if you are injured in an accident, and it’s important for your treatment team to know your blood type, the Plan could disclose that PHI to the team in order to allow it to more effectively provide treatment to you.

- **Payment:** Of course, the Plan’s most important function, as far as you are concerned, is that it *pays for* all or some of the medical care you receive (provided the care is covered by the Plan). In the course of its payment operations, the Plan receives a substantial amount of PHI about you. For example, doctors, hospitals and pharmacies that provide you care send the Plan detailed information about the care they provided, so that they can be paid for their services. The Plan may also share your

- PHI with other plans, in certain cases. For example, if you are covered by more than one health care plan (e.g., covered by this Plan, and your spouse's plan, or covered by the plans covering your father and mother), we may share your PHI with the other plans to coordinate payment of your claims.
- **Health care operations:** The Plan may use and disclose your PHI in the course of its "health care operations." For example, it may use your PHI in evaluating the quality of services you received, or disclose your PHI to an accountant or attorney for audit purposes. In some cases, the Plan may disclose your PHI to insurance companies for purposes of obtaining various insurance coverage.
 - **Other Uses and Disclosures of Your PHI Not Requiring Authorization.** The law provides that the Plan may use and disclose your PHI without authorization in the following circumstances:
 - **To the Plan Sponsor:** The Plan may disclose PHI to the employers (such as Nelson Mullins Riley & Scarborough LLP) who sponsor or maintain the Plan for the benefit of employees and dependents. However, the PHI may only be used for limited purposes, and may not be used for purposes of employment-related actions or decisions or in connection with any other benefit or employee benefit plan of the employers. PHI may be disclosed to: the human resources or employee benefits department for purposes of enrollments and disenrollments, census, claim resolutions, and other matters related to Plan administration; payroll department for purposes of ensuring appropriate payroll deductions and other payments by covered persons for their coverage; information technology department, as needed for preparation of data compilations and reports related to Plan administration; finance department for purposes of reconciling appropriate payments of premium to and benefits from the Plan, and other matters related to Plan administration; internal legal counsel to assist with resolution of claim, coverage and other disputes related to the Plan's provision of benefits.
 - **Required by law:** The Plan may disclose PHI when a law requires that it report information about suspected abuse, neglect or domestic violence, or relating to suspected criminal activity, or in response to a court order. It must also disclose PHI to authorities that monitor compliance with these privacy requirements.
 - **For public health activities:** The Plan may disclose PHI when required to collect information about disease or injury, or to report vital statistics to the public health authority.
 - **For health oversight activities:** The Plan may disclose PHI to agencies or departments responsible for monitoring the health care system for such purposes as reporting or investigation of unusual incidents.
 - **Relating to decedents:** The Plan may disclose PHI relating to an individual's death to coroners, medical examiners or funeral directors, and to organ procurement organizations relating to organ, eye, or tissue donations or transplants.
 - **For research purposes:** In certain circumstances, and under strict supervision of a privacy board, the Plan may disclose PHI to assist medical and psychiatric research.
 - **To avert threat to health or safety:** In order to avoid a serious threat to health or safety, the Plan may disclose PHI as necessary to law enforcement or other persons who can reasonably prevent or lessen the threat of harm.
 - **For specific government functions:** The Plan may disclose PHI of military personnel and veterans in certain situations, to correctional facilities in certain situations, to government programs relating to eligibility and enrollment, and for national security reasons.
 - **Uses and Disclosures Requiring Authorization:** For uses and disclosures beyond treatment, payment and operations purposes, and for reasons not included in one of the exceptions described above, the Plan is required to have your written authorization. Your authorizations can be revoked at any time to stop future uses and disclosures, except to the extent that the Plan has already undertaken an action in reliance upon your authorization.
 - **Uses and Disclosures Requiring You to have an Opportunity to Object:** The Plan may share PHI with your family, friend or other person involved in your care, or payment for your care. We may also share PHI with these people to notify them about your location, general condition, or death. However, the Plan may disclose your PHI only if it informs you about the disclosure in advance and you do not object (but if there is an emergency situation and you cannot be given your opportunity to object, disclosure may be made if it is consistent with any prior expressed wishes and disclosure is determined to be in your best interests; you must be informed and given an opportunity to object to further disclosure as soon as you are able to do so).

Your Rights Regarding Your Protected Health Information.

You have the following rights relating to your protected health information:

- **To request restrictions on uses and disclosures:** You have the right to ask that the Plan limit how it uses or discloses your PHI. The Plan will consider your request, but is not legally bound to agree to the restriction. To the extent that it agrees to any restrictions on its use or disclosure of your PHI, it will put the agreement in writing and abide by it except in emergency situations. The Plan cannot agree to limit uses or disclosures that are required by law.
- **To choose how the Plan contacts you:** You have the right to ask that the Plan send you information at an alternative address or by an alternative means. The Plan must agree to your request as long as it is reasonably easy for it to accommodate the request.
- **To inspect and copy your PHI:** Unless your access is restricted for clear and documented treatment reasons, you have a right to see your PHI in the possession of the Plan or its vendors if you put your request in writing. The Plan, or someone on behalf of the Plan, will respond to your request, normally within 30 days. If your request is denied, you will receive written reasons for the denial and an explanation of any right to have the denial reviewed. If you want copies of your PHI, a charge for copying may be imposed but may be waived, depending on your circumstances. You have a right to choose what portions of your information you want copied and to receive, upon request, prior information on the cost of copying.
- **To request amendment of your PHI:** If you believe that there is a mistake or missing information in a record of your PHI held by the Plan or one of its vendors, you may request, in writing, that the record be corrected or supplemented. The Plan or someone on its behalf will respond, normally within 60 days of receiving your request. The Plan may deny the request if it is determined that the PHI is: (i) correct and complete; (ii) not created by the Plan or its vendor and/or not part of the Plan's or vendor's records; or (iii) not permitted to be disclosed. Any denial will state the reasons for denial and explain your rights to have the request and denial, along with any statement in response that you provide, appended to your PHI. If the request for amendment is approved, the Plan or vendor, as the case may be, will change the PHI and so inform you, and tell others that need to know about the change in the PHI.
- **To find out what disclosures have been made:** You have a right to get a list of when, to whom, for what purpose, and what portion of your PHI has been released by the Plan and its vendors, other than instances of disclosure for which you gave authorization, or instances where the disclosure was made to you or your family. In addition, the disclosure list will not include disclosures for treatment, payment, or health care operations. The list also will not include any disclosures made for national security purposes, to law enforcement officials or correctional facilities, or before the date the federal privacy rules applied to the Plan. You will normally receive a response to your written request for such a list within 60 days after you make the request in writing. Your request can relate to disclosures going as far back as six years. There will be no charge for up to one such list each year. There may be a charge for more frequent requests.

How to Complain about the Plan's Privacy Practices.

If you think the Plan or one of its vendors may have violated your privacy rights, or if you disagree with a decision made by the Plan or a vendor about access to your PHI, you may file a complaint with the person listed in the section immediately below. You also may file a written complaint with the Secretary of the U.S. Department of Health and Human Services. The law does not permit anyone to take retaliatory action against you if you make such complaints.

Contact Person for Information, or to Submit a Complaint.

If you have questions about this Notice please contact the Plan's Privacy Official or Deputy Privacy Official(s) (see below). If you have any complaints about the Plan's privacy practices or handling of your PHI, please contact the Plan's Privacy Official (see below).

Privacy Official.

The Plan's Privacy Official, the person responsible for ensuring compliance with this Notice, is:

Jamie Weymers
 Assistant Deputy General Counsel
 Telephone Number: (803) 255-9732

The Plan's Deputy Privacy Official(s) is/are:

Mary Kate Kaminski
Director of Human Resources
Telephone Number: (803) 255-9746

Organized Health Care Arrangement Designation.

The Plan participates in what the federal privacy rules call an “Organized Health Care Arrangement.” The purpose of that participation is that it allows PHI to be shared between the members of the Arrangement, without authorization by the persons whose PHI is shared, for health care operations. Primarily, the designation is useful to the Plan because it allows the insurers who participate in the Arrangement to share PHI with the Plan for purposes such as shopping for other insurance bids.

The members of the Organized Health Care Arrangement are:

Group Medical Benefits Plan for Employees of Nelson Mullins Riley & Scarborough LLP
Nelson Mullins Riley & Scarborough LLP Dental Plan
Nelson Mullins Riley & Scarborough LLP Vision Care Plan
Nelson Mullins Riley & Scarborough LLP Flexible Benefits Plan
Wachovia Insurance Services, Inc. (August 1, 2008)
Name changed 2009 to: Wells Fargo Insurance Services
Name changed 2017 to: USI Insurance Services

Effective Date.

The effective date of this Notice is: April 14, 2004.

The effective date of amendment to this Notice is August 1, 2008.

The effective date of amendment to this Notice is December 1, 2017.

CONTINUATION COVERAGE RIGHTS UNDER COBRA

This notice contains important information about your right to COBRA continuation coverage, which is a temporary extension of coverage under the Plan. The right to COBRA continuation coverage was created by a Federal law, Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). COBRA continuation coverage can become available to you and to other members of your family who are covered under the Plan when you would otherwise lose your group health coverage. This notice generally explains COBRA continuation coverage, when it may become available to you and your family, and what you need to do to protect the right to receive it. This notice gives only a summary of your COBRA continuation coverage rights. For more information about your rights and obligations under the Plan and under Federal law, you should either review the Plan's Summary Plan Description or get a copy of the Plan Document from the Plan Administrator.

The Plan Administrator is:

Nelson Mullins Riley & Scarborough LLP
Meridian Building
1320 Main Street, Suite 1700
Columbia, SC 29201

The COBRA Administrator is:

Flores & Associates
P.O. Box 31397
Charlotte, NC 28231-1397

You may have other options available to you when you lose group health coverage. For example, you may be eligible to buy an individual plan through the Health Insurance Marketplace. These plans may have lower premiums and lower out-of-pocket costs. Additionally, you may qualify for a 30-day special enrollment period for another group health plan for which you are eligible (such as a spouse plan), even if that plan generally doesn't accept late enrollees.

COBRA Continuation Coverage

COBRA continuation coverage is a continuation of your current Plan coverage when coverage would otherwise end because of a life event known as a "qualifying event." Specific qualifying events are listed later in the notice. COBRA continuation coverage must be offered to each person who is a "qualified beneficiary." A qualified beneficiary is someone who will lose coverage under the Plan because of a qualifying event. Depending on the type of qualifying event, employees, spouses of employees, and dependent children of employees may be qualified beneficiaries. Under the Plan, qualified beneficiaries who elect COBRA continuation coverage must pay for COBRA continuation coverage.

If you are an employee, you will become a qualified beneficiary if you will lose your coverage under the Plan because either one of the following qualifying events happens:

- (1) Your hours of employment are reduced, or
- (2) Your employment ends for any reason other than your gross misconduct.

If you are the spouse of an employee, you will become a qualified beneficiary if you will lose your coverage under the Plan because any of the following qualifying events happens:

- (1) Your spouse dies;
- (2) Your spouse's hours of employment are reduced;
- (3) Your spouse's employment ends for any reason other than his or her gross misconduct;
- (4) Your spouse becomes enrolled in Medicare (Part A, Part B, or both); or
- (5) You become divorced or legally separated from your spouse.

Your dependent children will become qualified beneficiaries if they will lose coverage under the Plan because any of the following qualifying events happens:

- (1) The parent-employee dies;
- (2) The parent-employee's hours of employment are reduced;
- (3) The parent-employee's employment ends for any reason other than his or her gross misconduct;
- (4) The parent-employee becomes enrolled in Medicare (Part A, Part B, or both);
- (5) The parents become divorced or legally separated; or
- (6) The child stops being eligible for coverage under the Plan as a "dependent child."

The Plan will offer COBRA continuation to qualified beneficiaries only after the Plan Administrator has been notified that a qualifying event has occurred. When the qualifying event is the end of employment or reduction of hours of employment, death of the employee, or enrollment of the employee in Medicare (Part A, Part B, or both), the employer must notify the Plan Administrator of the qualifying event. In addition, if the Plan provides retiree health coverage, then commencement of a proceeding in a bankruptcy with respect to the employer is also a qualifying event where the employer must notify the Plan Administrator of the qualifying event.

For the other qualifying events (divorce or legal separation of the employee and spouse or a dependent child's losing eligibility for coverage as a dependent child), you must notify the Plan Administrator. The Plan requires you to notify the Plan Administrator within 60 days after the qualifying event occurs. You must send this notice to the Plan Administrator's address listed on the first page of this notice.

Once the Plan Administrator receives notice that a qualifying event has occurred, COBRA continuation coverage will be offered to each of the qualified beneficiaries. Each qualified beneficiary will have an independent right to elect COBRA continuation coverage.

COBRA continuation coverage is a temporary continuation of coverage. When the qualifying event is the death of the employee, enrollment of the employee in Medicare (Part A, Part B, or both), your divorce or legal separation, or a dependent child losing eligibility as a dependent child, COBRA continuation coverage lasts for up to 36 months.

When the qualifying event is the end of employment or reduction of the employee's hours of employment, COBRA continuation coverage lasts for up to 18 months. There are two ways in which this 18-month period of COBRA continuation coverage can be extended.

Disability extension of 18-month period of continuation coverage

If you or anyone in your family covered under the Plan is determined by the Social Security Administration to be disabled at any time during the first 60 days of COBRA continuation coverage and you notify the Plan Administrator in a timely fashion, you and your entire family can receive up to an additional 11 months of COBRA continuation coverage, for a total maximum of 29 months. You must make sure that the Plan Administrator is notified of the determination and before the end of the 18-month period of COBRA continuation coverage. This notice should be sent to the Plan Administrator's address listed on the first page of this notice. If the disability occurred prior to the qualifying event, send a copy of the Notice of Award along with the enrollment form when electing continuation of coverage.

Second qualifying event extension of 18-month period of continuation coverage

If your family experiences another qualifying event while receiving COBRA continuation coverage, the spouse and dependent children in your family can get additional months of COBRA continuation coverage, up to a maximum of 36 months. This extension is available to the spouse and dependent children if the former employee dies, enrolls in Medicare (Part A, Part B, or both), or gets divorced or legally separated. The extension is also available to a dependent child when that child stops being eligible under the Plan as a dependent child. In all of these cases, you must make sure that the Plan Administrator is notified of the second qualifying event within 60 days of the second qualifying event. This notice must be sent to the Plan Administrator's address listed on the first page of this notice.

If You Have Questions

If you have questions about your COBRA continuation coverage, you should contact Flores & Associates' COBRA Customer Service or you may contact the nearest Regional or District Office of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA). Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website at www.dol.gov/ebsa.

Keep Your Plan Informed of Address Changes

In order to protect your family's rights, you should keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator.

SPECIAL ENROLLMENT NOTICE

If you are declining enrollment for yourself or your dependents (including your spouse) because of other health insurance or group health plan coverage, you may be able to enroll yourself and your dependents in the Group Health Plan if you or your dependents lose eligibility for that other coverage (or if the employer stops contributing toward your or your dependents' other coverage). However, you must request enrollment within 30 days after your or your dependents' other coverage ends (or after the employer stops contributing toward the other coverage). This includes enrollment for eligible adult children under age 26.

In addition, if you have a new dependent as a result of marriage, birth, adoption, or placement for adoption, you may be able to enroll yourself and your dependent(s). However, you must request enrollment within 30 thirty days after the marriage, birth, adoption, or placement for adoption.

To request special enrollment or obtain more information, contact the Human Resources Department in Columbia.

Jan Berger, Benefits Supervisor
jan.berger@nelsonmullins.com
803-255-9314

Carrie Hilton, Benefits Coordinator
carrie.hilton@nelsonmullins.com
803-255-9212

Nelson Mullins Riley & Scarborough LLP
Human Resources Department
P.O. Box 11070
Columbia, SC 29211
803-799-2000

NEWBORNS ACT of 1996 DISCLOSURE

Group health plans and health insurance issuers generally may not, under Federal law, restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a cesarean section. However, Federal law generally does not prohibit the mother's or newborn's attending provider, after consulting with the mother, from discharging the mother or her newborn earlier than 48 hours (or 96 hours as applicable). In any case, plans and issuers may not, under Federal law, require that a provider obtain authorization from the plan or the insurance issuer for prescribing a length of stay not in excess of 48 hours (or 96 hours).

WOMEN'S HEALTH AND CANCER RIGHTS ACT OF 1998 (WHCRA) NOTICE

If you have had or are going to have a mastectomy, you may be entitled to certain benefits under the Women's Health and Cancer Rights Act of 1998 (WHCRA). For individuals receiving mastectomy-related benefits, coverage will be provided in a manner determined in consultation with the attending physician and the patient, for:

- All stages of reconstruction of the breast on which the mastectomy was preformed;
- Surgery and reconstruction of the other breast to produce a symmetrical appearance;
- Prostheses; and
- Treatment of physical complications of the mastectomy, including lymphedema.

These benefits will be provided subject to the same deductibles and coinsurance applicable to other medical and surgical benefits provided under the Group Health Plan.

If you would like more information on WHCRA benefits, contact:

Jan Berger, Benefits Supervisor
jan.berger@nelsonmullins.com
803-255-9314

Carrie Hilton, Benefits Coordinator
carrie.hilton@nelsonmullins.com
803-255-9212

Nelson Mullins Riley & Scarborough LLP
Human Resources Department
P.O. Box 11070
Columbia, SC 29211
803-799-2000

Important Notice From Nelson Mullins Riley & Scarborough LLP About Your Prescription Drug Coverage and Medicare

You are receiving this Notice because you or a covered dependent will turn age 65 in 2023. We are required to send you this Notice regarding prescription coverage for 2024 when you are eligible to enroll in Medicare.

Please read this Notice carefully and keep it where you can find it. This Notice has information about your current prescription drug coverage with the Nelson Mullins Group Medical Plan and about your options under Medicare's prescription drug coverage. This Information can help you decide whether or not you want to join a Medicare drug plan. If you are considering joining, you should compare your current coverage, including which drugs are covered at what cost, with the coverage and costs of the plans offering Medicare prescription drug coverage in your area. Information about where you can get help to make decisions about your prescription drug coverage is at the end of this notice.

There are two important things you need to know about your current coverage and Medicare's prescription drug coverage:

1. Medicare prescription drug coverage became available in 2006 to everyone with Medicare. You can get this coverage if you join a Medicare Prescription Drug Plan or join a Medicare Advantage Plan (like an HMO or PPO) that offers prescription drug coverage. All Medicare drug plans provide at least a standard level of coverage set by Medicare. Some plans may also offer more coverage for a higher monthly premium.

2. On behalf of Nelson Mullins, BlueCross BlueShield of South Carolina has determined that the prescription drug coverage offered by the Nelson Mullins Group Medical Plan is, on average for all plan participants, expected to pay out as much as the standard Medicare prescription drug coverage pays and is therefore considered Creditable Coverage. Because your existing coverage is Creditable Coverage, you can keep this coverage and not pay a higher premium (a penalty) if you later decide to join a Medicare drug plan. However, if you are enrolled in the High Deductible Health Plan, depending on your individual circumstances, it may not pay out as much, in the beginning, as standard Medicare prescription drug coverage would pay as your drug costs, in this plan, are credited towards the deductible before the plan begins to pay any costs.

When Can You Join a Medicare Drug Plan?

You can join a Medicare drug plan when you first become eligible for Medicare and each year after from **October 15th through December 7th**. However, if you lose your current creditable prescription drug coverage, through no fault of your own, you will also be eligible for a two (2) months Special Enrollment Period (SEP) to join a Medicare Part D drug plan.

What Happens To Your Current Coverage If You Decide to Join A Medicare Drug Plan?

If you decide to join a Medicare drug plan, your current Nelson Mullins Group Medical Plan prescription coverage will not be affected.

If you join a Medicare drug plan and decide to drop your Nelson Mullins Group Medical plan coverage, be aware that you and your dependents may not be able to get this coverage back. Keep in mind that your current Nelson Mullins Group Medical Plan pays for health expenses in addition to prescription drug expenses, so you would be dropping both health and drug coverage.

The following information is an explanation of the 2024 prescription drug coverage available for a participant in the Nelson Mullins Group Medical Plan:

| <i>STANDARD PLAN</i> | <i>PARTICIPATING PHARMACIES</i> | <i>MAIL SERVICE PHARMACY</i> |
|--------------------------|--|--|
| YOU PAY | Tier 1 = \$10 each generic prescription Tier 2 = 20% co-insurance (\$200 max) Tier 3 = 30% co-insurance (\$200 max) Tier 4 = 30% co-insurance (\$200 max) | Tier 1 = \$20 co-pay Tier 2 = 20% co-insurance (\$500 max) Tier 3 = 30% co-insurance (\$500 max) Tier 4 = N/A |
| DAYS SUPPLY LIMIT | 30-day supply | 90-day supply |
| REFILL LIMIT | None | None |

| <i>HIGH DEDUCTIBLE PLAN</i> | <i>PARTICIPATING PHARMACIES</i> | <i>MAIL SERVICE PHARMACY</i> |
|-----------------------------|--|--|
| YOU PAY | After satisfaction of the deductible, you generally pay 10% of applicable cost. | After satisfaction of the deductible, you generally pay 10% of applicable cost. |
| DAYS SUPPLY LIMIT | 30-day supply | 90-day supply |

When Will You Pay A Higher Premium (Penalty) To Join A Medicare Drug Plan?

You should also know that if you drop or lose your coverage with Nelson Mullins and don't join a Medicare drug plan within 63 continuous days after your current coverage ends, you may pay a higher premium (a penalty) to join a Medicare prescription drug plan later.

If you go 63 continuous days or longer without creditable prescription drug coverage, your monthly premium may go up at least 1% of the Medicare base beneficiary premium per month for every month that you did not have that coverage. For example, if you go nineteen months without coverage, your premium may consistently be at least 19% higher than the Medicare base beneficiary premium. You may have to pay this higher premium (a penalty) as long as you have Medicare prescription drug coverage. In addition, you may have to wait until the following October to join.

For More Information About This Notice Or Your Current Prescription Drug Coverage . . .

Contact the Human Resources Department for further information. This notice is updated each year in October before the next Medicare Open Enrollment period begins where you can join a Medicare drug plan. We will also notify participants if the Nelson Mullins health plan drug coverage changes within a plan year. You may also request a copy of this notice at any time. Subsequent notices will be included in the Firm's Annual Notices Booklet that is available on our benefits website: <https://benefits.nelsonmullins.com>.

For More Information About Your Options Under Medicare Prescription Drug Coverage . . .

More detailed information about Medicare plans that offer prescription drug coverage is in the "Medicare & You" handbook. You will receive a copy of the handbook in the mail every year from Medicare. You may also be contacted directly by Medicare prescription drug plans.

For more information about Medicare drug coverage:

- Visit www.medicare.gov;
- Call your State Health Insurance Assistance Program for personalized help (see the inside back cover of your copy of the "Medicare & You" handbook for their telephone number); or
- Call 1-800-MEDICARE (1-800-633-4227). TTY users should call 1-877-486-2048.

If you have limited income and resources, extra help paying for a Medicare prescription drug coverage is available. For information about this extra help, visit Social Security on the web at www.socialsecurity.gov, or call them at 1-800-772-1213 (TTY 1-800-325-0778).

Remember: Keep this Creditable Coverage notice. If you decide to join one of the Medicare drug plans, you may be required to provide a copy of this notice when you join to show whether or not you have maintained creditable coverage and, therefore, whether or not you are required to pay a higher premium (a penalty).

Date: 10/02/2023
Name of Entity/Sender: Nelson Mullins Riley & Scarborough LLP
Contact – Position/Office: Jan Berger, Benefits Supervisor
Address: Meridian 17th Floor
1320 Main Street
Columbia, SC 29201
Phone Number: (803) 255-9314

Notice to Employees



This employer is registered with the Employment Development Department (EDD) as required by the California Unemployment Insurance Code and is reporting wage credits to the EDD that are being accumulated for you to be used as a basis for:

DI

Disability Insurance

(funded entirely by employees' contributions)

Disability Insurance (DI) is funded by employees' contributions and provides partial wage replacement benefits to eligible Californians who are unable to work due to a non-work-related illness, injury, pregnancy, or disability.

Your employer must provide the *Disability Insurance Provisions* (DE 2515) brochure, to newly hired employees and to each employee who is unable to work due to a non-work-related illness, injury, pregnancy, or disability.

How to File a New DI Claim

Use one of the following methods:

- **Online:** SDI Online is the fastest and most convenient way to file your claim. Visit [SDI Online](http://edd.ca.gov/SDI_Online) (edd.ca.gov/SDI_Online) to get started.
- **Mail:** To file a claim with the EDD by mail, complete and submit a *Claim for Disability Insurance (DI) Benefits* (DE 2501) form. You can obtain a paper claim form from your employer, physician/practitioner, visiting a State Disability Insurance office, online at [EDD Forms and Publications](http://edd.ca.gov/Forms) (edd.ca.gov/Forms), or by calling 1-800-480-3287.

Note: If your employer maintains an approved Voluntary Plan for DI coverage, contact your employer for assistance.

For more information about DI, visit [State Disability Insurance](http://edd.ca.gov/disability) (edd.ca.gov/disability) or call 1-800-480-3287.

State government employees should call 1-866-352-7675.

TTY (for deaf or hearing-impaired individuals only) is available at 1-800-563-2441.

PFL

Paid Family Leave

(funded entirely by employees' contributions)

Paid Family Leave (PFL) is funded by employees' contributions and provides partial wage replacement benefits to eligible Californians who need time off work to care for seriously ill child, parent, parent-in-law, grandparent, grandchild, sibling, spouse, or registered domestic partner. Benefits are available to parents who need time off work to bond with a new child entering the family by birth, adoption, or foster care placement. Benefits are also available for eligible Californians who need time off work to participate in a qualifying event resulting from a spouse, registered domestic partner, parent, or child's military deployment to a foreign country.

Your employer must provide the *Paid Family Leave* (DE 2511) brochure, to newly hired employees and to each employee who is taking time off work to care for a seriously ill family members, to bond with a new child, or to participate in a qualifying military event.

How to File a New PFL Claim

Use one of the following methods:

- **Online:** SDI Online is the fastest and most convenient way to file your claim. Visit [SDI Online](http://edd.ca.gov/SDI_Online) (edd.ca.gov/SDI_Online) to get started.
- **Mail:** To file a claim with the EDD by mail, complete and submit a *Claim for Paid Family Leave (PFL) Benefits* (DE 2501F) form. You can obtain a paper claim form from your employer, a physician/practitioner, visiting a State Disability Insurance office, online at [EDD Forms and Publications](http://edd.ca.gov/Forms) (edd.ca.gov/Forms), or by calling 1-877-238-4373.

Note: If your employer maintains an approved Voluntary Plan for PFL coverage, contact your employer for assistance.

For more information about PFL, visit [State Disability Insurance](http://edd.ca.gov/disability) (edd.ca.gov/disability)

or call 1-877-238-4373.

State government employees should call 1-877-945-4747.

TTY (for deaf or hearing-impaired individuals only) is available at 1-800-445-1312.

Note: Some employees may be exempt from coverage by the above insurance programs. It is illegal to make a false statement or to withhold facts to claim benefits. For additional information, visit the [EDD](http://edd.ca.gov) (edd.ca.gov).

**MASSACHUSETTS PAID FAMILY AND MEDICAL LEAVE
NOTICE TO EMPLOYEES
(25 or more Workers)**

Please read this notice carefully. It contains important information about your rights, obligations, and eligibility under the Massachusetts Paid Family and Medical Leave law. Please keep this notice for your records.

Nelson Mullins Riley & Scarborough, LLP
(Employer Name)
One Financial Center, Suite 3500
(Employer Street Address)
Boston, MA 02111
(Employer City, State, Zip)
570215445
(Federal Employer ID Number) (FEIN)

An employer may apply for an exemption from the medical leave contribution, family leave contribution, or both. Your employer has elected to provide benefits as follows:

| | |
|--|---|
| <u>Nelson Mullins Riley & Scarborough LLP</u> (Employer Name) | <input checked="" type="checkbox"/> Does not have an approved private plan and is providing all leave benefits through the Department; |
| | <input type="checkbox"/> Has an approved private plan for both family and medical leave benefits; |
| | <input type="checkbox"/> Has an approved private plan for family leave benefits only, and is providing medical leave benefits through the Department; |
| | <input type="checkbox"/> Has an approved private plan for medical leave benefits only, and is providing family leave benefits through the Department. |

I. Explanation of Benefits

Leave Allotments. Under the PFML Law, you may be entitled to up to:

- 12 weeks of paid family leave in a benefit year for the birth, adoption, or foster care placement of a child; to care for a family member with a serious health condition; or because of a qualifying exigency arising out of the fact that a family member is on active duty or has been notified of an impending call to active duty in the Armed Forces;
- 20 weeks of paid medical leave in a benefit year if they have a serious health condition that incapacitates them from work;

- 26 weeks of paid family leave in a benefit year to care for a family member who is a covered service member undergoing medical treatment or otherwise addressing consequences of a serious health condition relating to the family member’s military service;
- 26 total weeks, in the aggregate, of paid family and medical leave in a single benefit year.

A “benefit year” is the 12 months preceding the Sunday immediately before your leave begins.

Other Leaves. Any leave you take – paid or unpaid – for the same qualifying reasons listed above will count towards your amount of leave for that benefit year. However, no leave taken before January 1, 2021 will count towards your available leave. Similarly, leave to care for a family member with a serious health condition that was taken before July 1, 2021, also will not count towards your family leave allotment.

Eligibility. You will be eligible for leave and wage-replacement benefits if you meet the earnings test. You must have earned at least \$5,700 in wages in Massachusetts in the four completed quarters before you apply for benefits. In the same period, you also must have earned at least 30 times your maximum potential benefit amount. (This is the amount calculated in the “Wage Replacement Payments” section below.)

Wage Replacement Payments. When you take leave for any of the reasons described above, you will be eligible to apply to the Department or to your employer’s private plan for wage replacement benefits. These benefits will be a proportion of your average weekly earnings. Your maximum potential benefit amount will be as follows:

- 80% of earnings up to 50% of the State Average Weekly Wage
- 50% of earnings above the State Average Weekly Wage
- In no event more than a maximum amount. **For 2023, this maximum benefit amount is \$1,129.82.** This amount will be adjusted annually based on increases in the State Average Weekly Wage. **(for 2023, this wage is \$1,765.34)**

Private plans may choose to provide higher benefits but may not provide lower amounts than what the Department would pay.

Note: Any pay benefits from Nelson Mullins Disability Pay programs will be offset by Wage Replacement payments from Massachusetts. Read the Short Term Disability Policy in the Policy Guide, found on NMConnect on the Human resources Department Page.

Concurrent Benefits Payments. If you receive benefits from other sources while you are also receiving benefits from the Department, the benefits you receive from the Department may be reduced. Certain types of other benefits will cause a one-for-one reduction in benefits you receive from the Department. This means that for each dollar you receive from these benefits, your benefit from the Department will decrease by a dollar. Benefits that will have this effect include:

- Workers’ Compensation
- Unemployment Insurance
- Permanent Disability Policies or Programs
- Extended Illness Leave Bank Leave

Other forms of benefits will not reduce the benefits you receive from the Department unless you are receiving more than your average weekly wage in total benefits. Benefits that will have this effect include:

- Temporary Disability Policies or Programs (including both Short-Term Disability and Long-Term Disability)
- Employer-run Family and/or Medical Leave Policies or Programs

WARNING: TAKING PAID TIME OFF AND PFML. Paid Time Off (PTO) includes sick time, vacation days, or personal days (or any other similar form of paid time off not listed in the section above that you earn over time or at a specific time, like at the start of every calendar year). You can *only* take PTO while on paid family and medical leave in specific situations:

- During your waiting week, when no benefits are paid;
- In a single, continuous block of time immediately after your waiting week;
- After you take PFML leave.

If you take PTO at any other point while you receive PFML benefits, your benefits will be cancelled.

II. Employee Rights and Protections

Job Protection. Generally, if you take family or medical leave, once you return to work, your employer must restore you to your previous position or to an equivalent position, with the same status, pay, employment benefits, length-of-service credit, and seniority as of the date you started your leave. This may not apply if your position was eliminated due to economic reasons unrelated to your use of leave.

Continuation of Health Insurance. Your employer must continue to provide for and contribute to your employment-related health insurance benefits, if any, at the level and under the conditions coverage would have been provided if you had continued working for the duration of such leave. Your employer may require you to continue to pay your portion of your health insurance premium on the same terms and conditions as before your leave.

No Retaliation. It is unlawful for any employer to discriminate or retaliate against you for exercising any right to which you are entitled under the paid family and medical leave law. An employee or former employee who is retaliated against for exercising rights under the law may, not more than three years after the violation occurs, institute a civil action in the superior court.

III. Contribution Amounts

To help fund paid leave benefits available under the PFML law, your employer may make a contribution, funded in part by a deduction from your wages, which will either be remitted to the Trust Fund or to the operator of your employer’s private plan. An employer who contributes to the Trust Fund will be required to contribute the following amounts:

| Family Leave Contribution | Medical Leave Contribution | Total Contribution Amount |
|---------------------------|----------------------------|---------------------------|
| 0.11% of earnings* | 0.52% of earnings* | 0.63 of earnings* |

Because your employer has 25 or more covered workers, the total contribution amount is 00.63% of wages.

Under the law, employers are responsible for a minimum of 60% of the medical leave contribution (.312% of wages) but are permitted to deduct from employees' wages up to 40% of the medical leave contribution (.208% of wages) and up to 100% of the family leave contribution (.11% of wages) for a total of .318% of wages. Whether your employer has a private plan or participates in the state Trust Fund, your employer cannot deduct more than these percentages from your wages.

Your employer has elected to allocate the contribution amount as follows:

| | | | | |
|------------------------------------|-----------------------------------|-------------------|------------|-------------------------------------|
| Total Required Contribution: .52%* | | | | |
| Medical Leave | Nelson Mullins (Employer Name) | will contribute | 60% | of the medical leave contribution |
| | | and the remaining | 40% | will be deducted from your earnings |

| | | | | |
|------------------------------------|-----------------------------------|-------------------|-------------|-------------------------------------|
| Total Required Contribution: .11%* | | | | |
| Family Leave | Nelson Mullins (Employer Name) | will contribute | 0% | of the family leave contribution |
| | | and the remaining | 100% | will be deducted from your earnings |

Please initial here to indicate that you understand that this percentage of your wages earned in a pay period will be deducted from your pay each pay period: _____

IV. Notifying your Employer

BEFORE you take leave or apply for benefits, you **MUST** notify your employer that you need to take leave. You are required to provide at least 30 days' notice of your need for leave. If 30 days' notice is not possible due to circumstances beyond your control, you must provide notice as soon as practicable, and in any event, before you file any application for benefits.

When you notify your employer of your need for leave, you must provide the following information:

1. The anticipated start date of leave;
2. The anticipated length of the leave;
3. The expected date of return from leave;

4. Whether you will need intermittent leave (leave taken in separate blocks of two or more) or reduced leave (leave that involves a reduced schedule of fewer hours or days per week), and;
5. If you need intermittent or reduced leave schedule, the expected frequency of leave and expected duration of each instance of leave.

If any of this information changes, you must tell your employer as soon as you are aware of the change.

V. Filing a Claim

To apply for Paid Family and Medical Leave benefits, you will need the following information about your employer:

| |
|---|
| Nelson Mullins Riley & Scarborough LLP |
| (Employer Name) |
| 1320 Main Street, Suite 1700 |
| (Employer Street Address) |
| Columbia, SC 29201 |
| (Employer City, State, Zip) |
| 57-0215445 |
| (Federal Employer ID Number) (FEIN) |
| ***** |
| Contact: Human Resources |
| Jan.Berger@nelsonmullins.com 803.255.9314 |

Employees must file claims for paid family and medical leave benefits with the DFML using the Department’s forms. Forms and claim instructions are available on the Department’s website www.mass.gov/DFML.

If your employer has an exempt private plan, you must file a claim for benefits with the provider of that plan. Your employer must provide you information about the private plan and the application process. Your employer has made that information available:

Nelson Mullins contributes to the Massachusetts Trust Fund for benefits to be payable to eligible Massachusetts employees.

If your employer contributes to the Trust Fund, you must file a claim for benefits with the Department. You may file this claim in one of two ways:

1. You can create an account to apply online through the Department’s Claimant Portal at <https://paidleave.mass.gov/login/>
2. You can call the Department’s call center at (833) 344-7365 to complete an application over the phone.

Forms and claim instructions are available on the Department's website at <https://www.mass.gov/info-details/documents-needed-to-complete-your-paid-family-and-medical-leave-pfml-application>.

VI. For More Information

For more detailed information, please consult the Department's website: www.mass.gov/DFML. You may contact the Department of Family and Medical Leave at:

The Massachusetts Department of Family and Medical Leave

PO Box 838

Lawrence, MA 01842

Contact Center: (833) 344-7365

www.mass.gov/DFML



Paid Family Leave

NOTICE TO EMPLOYEES

Paid Family Leave Insurance Coverage Provided by: Sun Life Financial

Covering Employees of: Nelson Mullins Riley & Scarborough LLP

Paid Family Leave is insurance that provides job protected paid time off to:

- **Bond** with a newly born, adopted, or fostered child
- **Care** for a family member with a serious health condition
- **Assist** loved ones when a family member is deployed abroad on active military service

How to File:

- **Notify** your employer at least 30 days in advance, if foreseeable, or as soon as possible
- **Submit** the Request for Paid Family Leave form to your employer
- **Complete** and attach the additional documentation as instructed on the request form and submit to the insurance carrier listed below

Employers should NEVER discriminate or retaliate against anyone who requests or takes Paid Family Leave

FOR MORE INFORMATION AND HELP:
 Visit ny.gov/PaidFamilyLeave
 or call **(844) 337-6303**

You can get forms to take Paid Family Leave from

- Your employer,
- The insurance carrier below, or
- ny.gov/PaidFamilyLeave

| | |
|---|--|
| Mail: Sun Life and Health Insurance Company SC 4312 One Sun Life Executive Park Wellesley Hills, MA 02481-5699 | Phone: Customer Service 855-629-8811 M-F 8:00 a.m. - 8:00 p.m., ET |
| Fax: 781-504-5599 | |

Policy #: 958931 Effective From: 01/01/2023 To: 12/31/2023

Statutory Under a Plan or Agreement

Class(es) of Employees Covered:
All Employees eligible under New York State Law

NOTICE OF COMPLIANCE

PRESCRIBED BY THE CHAIR, WORKERS' COMPENSATION BOARD

THIS NOTICE MUST BE POSTED CONSPICUOUSLY IN AND ABOUT THE EMPLOYER'S PLACE OR PLACES OF BUSINESS.

PFL-120 (11-17)

NOTICE TO EMPLOYEES

Information on Paid Family Leave in the District of Columbia

Your employer is subject to the District of Columbia's Paid Family Leave law, which provides covered employees paid time off from work for qualifying parental, family, medical, and prenatal events. For more information about the Paid Family Leave program, please visit the Office of Paid Family Leave's website at dcpaidfamilyleave.dc.gov.

Covered Workers

To receive benefits under the Paid Family Leave program, you must work for a covered employer in DC. To find out if you are a covered worker, you can ask your employer or contact the Office of Paid Family Leave using the contact information below. Your employer is required to tell you if you are covered by the Paid Family Leave program. Additionally, your employer is required to provide you information about the Paid Family Leave program at these three (3) times:

1. At the time you were hired;
2. At least once a year; and
3. If you ask your employer for leave that could qualify for benefits under the Paid Family Leave program.

Covered Events

There are four (4) kinds of Paid Family Leave benefits:

1. Parental leave - receive benefits to bond with a new child for up to 8 weeks in a year;
2. Family leave - receive benefits to care for a family member for up to 6 weeks in a year;
3. Medical leave - receive benefits for your own serious health condition for up to 6 weeks in a year; and
4. Prenatal leave - receive benefits for prenatal medical care for up to 2 weeks in a year.

Maximum Leave Entitlement

Each kind of leave has its own eligibility rules and its own limit on the length of time you can receive benefits in a year. The maximum amount of leave for any combination of parental, family, and medical leave is 8 weeks. However, there is an exception for pregnant women who take prenatal leave. Pregnant women are eligible for 2 weeks of prenatal leave while pregnant and 8 weeks of parental leave after giving birth, for a maximum of 10 weeks.

For more information about Paid Family Leave, please visit the Office of Paid Family Leave's website at dcpaidfamilyleave.dc.gov, call 202-899-3700, or email does.opfl@dc.gov.

Applying for Benefits

If you have experienced an event that may qualify for benefits, be sure to apply no more than 30 days after beginning your leave. You can learn more about applying for benefits with the Office of Paid Family Leave at dcpaidfamilyleave.dc.gov.

Benefit Amounts

Paid Family Leave benefits are based on the wages your employer paid to you and reported to the Department of Employment Services. If you believe your wages were reported incorrectly, you have the right to provide proof of your correct wages. The current maximum weekly benefit amount is \$1,009.

Employee Protection

The Paid Family Leave program does not provide job protection to you when you take leave and receive Paid Family Leave benefits. However, you may be protected against actions taken by your employer that are harmful to you if those actions were taken because you applied for or claimed Paid Family Leave benefits. If harmful actions were taken against you because you applied for or claimed Paid Family Leave benefits, it is known as "retaliation." If you believe you have been retaliated against, you may file a complaint with the DC Office of Human Rights (OHR), which receives complaints at the following web address: ohr.dc.gov.

You may be eligible for job protection under the DC Family and Medical Leave Act (DCFMLA). For more information on DCFMLA, please visit the following web address: ohr.dc.gov.



2023 FAMLI Program Notice

Deductions from Employee Wages start January 1, 2023

- The employee share of FAMLI premiums is set at 0.45% of employee wages through 2024. For 2025 and beyond, the director of the FAMLI Division sets the premium rate according to a formula based on the monetary value of the fund each year. Employers with a total of ten or more employees nationwide must also contribute an additional 0.45% of wages for a total of 0.9%, but employers with nine or fewer employees are only responsible for sending the 0.45% employee share to the FAMLI Division.
- **Starting in 2023, employers may begin deducting up to 0.45% from employees' wages for FAMLI contributions.** This can be done through a simple payroll deduction, and employees will notice the deduction on their regular paychecks. Employers are responsible for collecting those deductions and sending them into the FAMLI Division on behalf of their employees once a quarter.

Benefits start January 1, 2024

- Starting in 2024, paid family and medical leave benefits are available to most Colorado employees who have a qualifying condition and who earned \$2,500 over the previous year for work performed in Colorado.
- The qualifying conditions for paid family and medical leave are:
 - Caring for a new child during the first year after the birth, adoption, or foster care placement of that child.
 - Caring for a family member with a serious health condition.
 - Caring for your own serious health condition.
 - Making arrangements for a family member's military deployment.
 - Obtaining safe housing, care, and/or legal assistance in response to domestic violence, stalking, sexual assault, or sexual abuse.
- Covered employees are entitled to up to 12 weeks of paid family and medical leave per year. Individuals with serious health conditions caused by pregnancy complications or childbirth complications are entitled to up to 4 more weeks of paid family and medical leave per year for a total of 16 weeks.
- Leave may be taken continuously, intermittently, or in the form of a reduced schedule.
- Leave will be paid at a rate of up to 90% of the employee's average weekly wage, based on a sliding scale. Employees may estimate their benefits by using the benefits calculator available at famli.colorado.gov.
- You don't have to work for your employer a minimum amount of time in order to qualify for paid family and medical leave benefits.
- If FAMLI leave is used for a reason that also qualifies as leave under the federal FMLA, then the leave will also count as FMLA leave used.
- Employees may choose to use sick leave or other paid time off before using FAMLI benefits, but they are not required to do so.
- Employers and employees may mutually agree to supplement FAMLI benefits with sick leave or other paid time off in order to provide full wage replacement.

Filing Claims

- Employees will not be able to file for benefits until the last quarter of 2023. Benefits will be available starting January 2024. Instructions on how to apply for benefits will be available on famli.colorado.gov in the last quarter of 2023.
- Employees or their designated representatives apply for FAMLI benefits by submitting an application, along with required documentation, directly to the FAMLI Division. Employers cannot make employees apply for FAMLI benefits.
- Applications may be submitted in advance of the absence from work, and in some circumstances, they may be submitted after the absence has begun.
- Approved applications will be paid by the FAMLI Division within two weeks after the claim is properly filed, and every two weeks thereafter for the duration of the approved leave.
- Employees can appeal claim determinations to the FAMLI Division.
- Individuals who attempt to defraud the FAMLI program may be disqualified from receiving benefits.

Job protection and continued benefits

- Employers must maintain health care benefits for employees while they are on FAMLI leave, and both the employer and the employee remain responsible for paying for those benefits in the same amounts as before the leave began.
- An employee who has worked for the employer for at least 180 days is entitled to return to the same position, or an equivalent position, upon their return from FAMLI leave.

Retaliation, Discrimination, and Interference Prohibited

- Employers may not interfere with employees' rights under FAMLI, and may not discriminate or retaliate against them for exercising those rights.
- Employees who suffer retaliation, discrimination, or interference may file suit in court, or may file a complaint with the FAMLI Division.

Other Important Information

- An employer may offer a private plan that provides the same benefits as the state FAMLI plan, and imposes no additional costs or restrictions. Private plans must be approved by the FAMLI Division.
- Employees and employers are encouraged to report FAMLI violations to the FAMLI Division.



**SUMMARY ANNUAL REPORT
FOR
NELSON MULLINS RILEY & SCARBOROUGH LLP HEALTH AND WELFARE PLAN**

This is a summary of the annual report of the NELSON MULLINS RILEY & SCARBOROUGH LLP HEALTH AND WELFARE PLAN, a health, life insurance, dental, vision, temporary disability and long-term disability plan (Employer Identification Number 57-0215445, Plan No. 509), for the plan year 01/01/2022 through 12/31/2022. The annual report has been filed with the Employee Benefits Security Administration, as required under the Employee Retirement Income Security Act of 1974 (ERISA).

NELSON MULLINS RILEY & SCARBOROUGH LLP has committed itself to pay certain health, dental, and short term disability claims incurred under the terms of the plan. The plan has administrative service only (ASO) contracts with BlueCross BlueShield of South Carolina and Delta Dental.

Insurance Information

The plan has contracts with Fidelity Security Life Insurance Company, and Prudential Life Insurance Company of America to pay vision, life insurance, long-term disability, and AD&D claims incurred under the terms of the plan. The total premiums paid for the plan year ending December 31, 2022 were \$2,050,232.

Your Rights To Additional Information

You have the right to receive a copy of the full annual report, or any part thereof, on request. The items listed below are included in that report:

- insurance information, including sales commissions paid by insurance carriers;

To obtain a copy of the full annual report, or any part thereof, write or call the office of NELSON MULLINS RILEY & SCARBOROUGH LLP, HUMAN RESOURCES, at PO BOX 11070, COLUMBIA, SC 29211, or by telephone at (803) 799-2000. The charge to cover copying costs will be \$0.00 for the full annual report, or \$0.00 per page for any part thereof.

You also have the legally protected right to examine the annual report at the main office of the plan at: NELSON MULLINS RILEY & SCARBOROUGH, LLP, 1320 Main Street, 17th Floor, Columbia SC, 20201, and at the U.S. Department of Labor in Washington, D.C., or to obtain a copy from the U.S. Department of Labor upon payment of copying costs. Requests to the Department should be addressed to: Public Disclosure Room, Room N-1513, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

Paperwork Reduction Act Statement

According to the Paperwork Reduction Act of 1995 (Pub. L. 104-13)(PRA), no persons are required to respond to a collection of information unless such collection displays a valid Office of Management and Budget (OMB) control number. The Department notes that a Federal agency cannot conduct or sponsor a collection of information unless it displays a currently valid OMB control number. See 44 U.S.C. 3507. Also, notwithstanding any other provisions of law, no person shall be subject to penalty for failing to comply with a collection of information if the collection of information does not display a currently valid OMB control number. See 44 U.S.C. 3512.

The public reporting burden for this collection of information is estimated to average less than one minute per notice (approximately 3 hours and 11 minutes per plan). Interested parties are encouraged to send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the U.S. Department of Labor, Office of the Chief Information Officer, Attention: Departmental Clearance Officer, 200 Constitution Avenue, N.W., Room N-1301, Washington, DC 20210 or email DOL_PRA_PUBLIC@dol.gov and reference the OMB Control Number 1210-0040.

OMB Control Number 1210-0040 (expires 07/31/2023).

**SUMMARY ANNUAL REPORT FOR
NELSON MULLINS RETIREMENT PLAN**

This is a summary of the annual report for the NELSON MULLINS RETIREMENT PLAN (Employer Identification Number 57-0215445, Plan Number 002) for the plan year 01/01/2022 through 12/31/2022 has not been completed as of this publication date of 10/1/2023. We expect the report by the end of November, 2023. The annual report will be filed with the Employee Benefits Security Administration, as required under the Employee Retirement Income Security Act of 1974 (ERISA).