

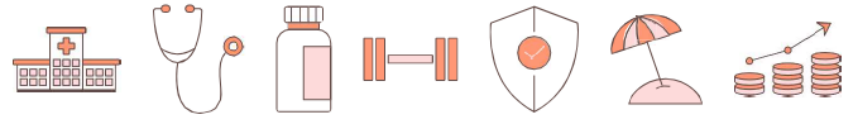


WELCOME TO THE TEAM

Version updated 12/27/2024
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BENEFITS AT KURA SUSHI



Provided is a brief outline of Kura Sushi USA's currently available benefits and is not intended to replace official Policies and Procedures, Plan Documents or Summary Plan Descriptions for each benefit plan.

A complete benefit explanation and benefit materials are provided by the HR Benefits Department.

This information does not guarantee any benefits or employment with Kura Sushi USA.

The Company reserves the right to terminate or alter any voluntary benefits at any time, with or without notice.



Ⓚ RESTAURANT

AVAILABLE PROGRAMS BY ELIGIBILITY GROUP

Exempt Full-Time:

- Medical Insurance
- Dental Insurance
- Vision Insurance
- Basic Life and AD&D Insurance
- Short Term Disability (excluding members in CA, HI, NJ, and RI)
- Long Term Disability
- Voluntary Accident Insurance
- Voluntary Hospital Indemnity Insurance
- Supplemental Life and AD&D Insurance
- Employee Assistance Program (counseling)
- Pet Insurance Discounted Rates

** Opening Team have separate benefits

- PTO Plan A
- PSL - 5 days
- 401K – see qualifications for eligibility
- Commuter Benefits for Eligible Locations
- STIC Bonus (Cash bonus awarded based on each restaurant's financial achievement %)
- LTIC Bonus (Annual Equity Award)
- Customer Satisfaction Award (non-monetary team award)
- Referral Bonus
- Manager Shift Meal
- Meal Discount

Non-Exempt Full-Time: (Must work average 35 hours or more per week)

- Medical Insurance
- Dental Insurance
- Vision Insurance
- Basic Life and AD&D Insurance
- Short Term Disability (excluding members in CA, HI, NJ, and RI)
- Long Term Disability
- Voluntary Accident Insurance
- Voluntary Hospital Indemnity Insurance
- Supplemental Life and AD&D Insurance
- Employee Assistance Program (counseling)
- Pet Insurance Discounted Rates
- PTO Plan A
- PSL - 3 days
- 401K – see qualifications for eligibility
- Commuter Benefits for Eligible Locations
- STIC Bonus for the Assistant Manager position (Cash bonus awarded based on each restaurant's financial achievement %)
- Customer Satisfaction Award (non-monetary team award)
- Referral Bonus
- Manager Shift Meal
- Meal Discount

Non-Exempt Part-Time: (Must work an average 30 hours or more per week)

- Medical Insurance
- Dental Insurance
- Vision Insurance
- Short Term Disability (excluding members in CA, HI, NJ, and RI)
- Voluntary Accident Insurance
- Voluntary Hospital Indemnity Insurance
- Supplemental Life and AD&D Insurance
- Employee Assistance Program (counseling)
- Pet Insurance Discounted Rates
- PSL (for applicable working locations)
- 401K – see qualifications for eligibility
- Commuter Benefits for Eligible Locations
- Customer Satisfaction Award (non-monetary team award)
- Referral Bonus
- 20% Discount at their respective working Kura location

Explaining "Full Time" classification:

At Kura, Full Time members are classified by **position and expected schedule**. Full Time positions typically include Managers in Training and upward. This is Kura's definition of "Full Time" and does not interfere with eligibility for medical, dental and vision insurances.

At Kura, all Part Time members will be qualified for Medical, Dental, Vision and other eligible Insurances if they have 1) been employed for at least 12 months and 2) worked on average 30+ hours per week during the most recent measurement period.

CORPORATE

AVAILABLE PROGRAMS BY ELIGIBILITY GROUP

Exempt Full-Time:

- Medical Insurance
- Dental Insurance
- Vision Insurance
- Basic Life and AD&D Insurance
- Short Term Disability (excluding members in CA, HI, NJ, and RI)
- Long Term Disability
- Voluntary Accident Insurance
- Voluntary Hospital Indemnity Insurance
- Supplemental Life and AD&D Insurance
- Employee Assistance Program (counseling)
- STIC Bonus (Cash bonus awarded based on % achievement of goals)
- Pet Insurance Discounted Rates
- LTIC Bonus (Annual Equity Award)
- Merit increase (annual pay increase based on Employee's performance)
- Certification reimbursement on approved programs
- PTO Plan B
- PSL 5 days
- 10 Paid Holidays
- 401K – see qualifications for eligibility
- 20% Discount at all Kura locations
- Telecommuting (with approval by the Dept Manager)
- Referral Bonus
- Discounted Tickets (theme parks, concerts, movies, etc)
- Beautiful office with unlimited snacks and drinks



Non-Exempt Full-Time: (Must work average 35 hours or more per week)

- Medical Insurance
- Dental Insurance
- Vision Insurance
- Basic Life and AD&D Insurance
- Short Term Disability (excluding members in CA, HI, NJ, and RI)
- Long Term Disability
- Voluntary Accident Insurance
- Voluntary Hospital Indemnity Insurance
- Supplemental Life and AD&D Insurance
- Pet Insurance Discounted Rates
- Employee Assistance Program (counseling)
- Merit increase (annual, based on performance)
- STIC Bonus (Cash bonus awarded based on % achievement of a goal)
- PTO Plan C
- PSL - 3 days
- 10 Paid Holidays
- 401K – see qualifications for eligibility
- 20% Discount at all Kura locations
- Telecommuting (with approval by the Dept Mgr)
- Referral Bonus
- Discounted Theme Park Tickets
- Certification reimbursement on approved program

Non-Exempt Part-Time: (Must work an average 30 hours or more per week)

- Medical Insurance
- Dental Insurance
- Vision Insurance
- Basic Life and AD&D Insurance
- Short Term Disability (excluding members in CA, HI, NJ, and RI)
- Voluntary Accident Insurance
- Voluntary Hospital Indemnity Insurance
- Supplemental Life and AD&D Insurance
- Pet Insurance Discounted Rates
- Employee Assistance Program (counseling)
- STIC Bonus (Cash bonus awarded based on % achievement % of a goal)
- PSL (for applicable working locations)
- 401K – see qualifications for eligibility
- 20% Discount at all Kura locations
- Referral Bonus
- Discounted Theme Park Tickets
- Telecommuting (with approval by the Dept Mgr)
- Merit increase (annual pay increase based on Employee's performance)

Full-Time corporate members receive 10 paid holidays per year. Please see the Employee Handbook for details;

- New Year's Day
- Martin Luther King, Jr. Day
- Presidents' Day
- Memorial Day
- Independence Day
- Labor Day
- Indigenous Peoples Day
- Veterans Day
- Thanksgiving Day
- Christmas Day

Waiting Period for Members in Full-time positions:

Eligible team members may submit enrollment for insurance plans within 30 days from their hire date. This New Hire enrollment period is also known as the waiting period. Coverage under enrolled insurance plans will begin upon the first day of the month following the end of the 30-day period.

Measurement (Waiting) Period for Part-time positions:

Members in part-time positions are eligible to enroll in insurance benefits if 1) they have been employed for at least 12 months and 2) worked on average 30+ hours per week during the most recent 12-month measurement period.

Enrollment Period for Rehired or Promoted Members:

Any eligible members rehired within one year, or promoted to a Full Time position may submit enrollment within 30 days from the re-hire/promotion date. Coverage under enrolled insurance plans will begin upon the first day of the month following the end of the 30-day period.

⊕ MEDICAL

3 medical plan options:

- UHC PPO \$750
- UHC HDHP w/HSA (high deductible health plan)
*With annual Employer Health Savings Account Contribution
- UHC HMO Advantage (California Only)

All medical plans include:

- Telemedicine and preventative care covered 100%
- Wellness program with free resources, access to coaching, and up to \$1000 gift card or HSA credit for completing healthy activities.



⊕ DENTAL

2 Dental plan options:

- UHC Dental PPO Base plan
- UHC Dental PPO Buy-Up plan



⊕ VISION

1 Vision plan:

- UHC Vision PPO plan



⊕ OTHER

UHC Accident Insurance

Helps cover the costs associated with unexpected bills due to covered accidents, regardless of any other insurance you have. Claim can be submitted after an accident, for payout of the cash benefit.

UHC Hospital Insurance

Helps cover hospital expenses not covered by insurance, or to pay for expenses while you are in the hospital. Pays \$500 lump-sum benefit for the first day in the hospital, then \$100 for each additional day spent in the hospital.

UHC Supplemental Life and AD&D Insurance

Voluntary coverage can be elected for yourself, your spouse/domestic partner, and/or child(ren).

⊕ EMPLOYER-PAID

Life and Accidental Death and Dismemberment

Basic Life and Accidental Death and Dismemberment Insurance coverage is provided in the amount of \$50,000 for the employee only. **The Company currently covers 100% of the plan cost.**

Short Term Disability

Short Term Disability Insurance benefits begin on the 1st day after your accident or 8th day of sickness for up to 12 weeks of your disability period. Benefit equal to 60% of your weekly earnings to a maximum benefit of \$1,000 per week. **The Company currently covers 100% of the plan cost.**

Long Term Disability

Long Term Disability Insurance benefits begin after 90 days of disability or illness. Benefits will not extend beyond the longer of Normal Retirement Age or Duration of benefits listed in the policy. Monthly benefit of 60% of your monthly earnings to a maximum of \$6,000 per month. **The Company currently covers 100% of the plan cost.**

EMPLOYEE ASSISTANCE PROGRAM

The Employee Assistance Program (EAP), is provided by Kura at no cost to members, through Optum's "LiveAndWorkWell" platform. All Kura members can access LiveAndWorkWell confidentially, to find in-the-moment support and resources for themselves and their household members. EAP Counselors are available 24/7, and are Master's-level specialists; they are compassionate listeners when you need someone to talk to, and will also help connect you with solutions for a wide range of issues, including:

- Managing stress, anxiety and depression
- Improving relationships at home or work
- Guidance on legal and financial concerns
- Coping with occupational stress and burnout support
- Addressing substance use issues
- Navigating healthcare services for medical and wellness needs

When referred to a clinician through LiveAndWorkWell, this EAP provides Kura members with 3 free therapy sessions per year. Services are completely confidential and will not be shared with the employer. These therapy sessions can include in-person visits, virtual visits, or Talkspace messaging.

Members can also activate complimentary access to the Calm mental health app.

PET HEALTH INSURANCE

Pet Health Insurance is available to Kura members through Pet's Best. Feline and canine family members (cats and dogs) can be enrolled at discounted rates, with extra discount when multiple pets are enrolled. Pet's best offers flexible coverage, so you can build your plan using their wellness, accident, and illness coverage options.

DISCOUNTED TICKETS

Discounts on tickets to theme parks, concerts, movies, and more are available to Kura members through our partner, FunEx. The easy-to-use website offers a large variety of deals on entertainment across the United States, with lower processing fees than other discount sites.

CERTIFICATION REIMBURSEMENT POLICY

The Certification Reimbursement Policy provides eligible members with financial assistance when pursuing educational opportunities that lead to a job-related professional certification. The goal of this program is to support the development of skills, knowledge, and competencies applicable to a member's current position. Applicants must request pre-approval from their supervisor and HR, at least 4 weeks before the start of the course for which reimbursement is requested. To be eligible for reimbursement, approval must be confirmed before beginning a course.

Eligibility for application: Members in Full Time positions, who are in "good standing" become eligible after completing 12 months of employment.

401K PLANS WITH MATCH



Eligibility - Members are eligible to participate in the Kura 401(k) Plan if they are:

- 21 years or older; and
- worked for Kura Sushi USA, six months or longer; and
- worked a total of 500+ hours in the first six months OR 1000+ hours during a year of service

KURA KARES ABOUT YOUR RETIREMENT GOALS

The company offers a safe harbor **matching contribution** to your 401(k) account, equal to:

100 percent of your 401(k) contributions that do not exceed 3% of eligible compensation, **plus 50 percent of your 401(k) contributions between 3% to 5% of eligible compensation.**

KURA DINING DISCOUNTS

Corporate team members are eligible to enjoy 20% discount at all Kura locations nationwide. (Alcohol excluded).

Restaurant Management members are eligible to enjoy one meal at Kura, during each shift worked. Up to \$25 value before tax. (Alcohol excluded).

All other Restaurant team members are eligible to enjoy 20% discount at their respective working Kura locations only. (Alcohol excluded).



PAID SICK LEAVE AND PAID TIME OFF

The Company provides **Paid Sick Leave (PSL)** where required by applicable law. For more information on PSL policies by location, consult the employee handbook and applicable state supplements, or contact HR.

PSL - Corporate Exempt and Restaurant Management Exempt

Waiting Period	PSL Accrual Method	PSL Granted	Frontload timing	Carryover	Note
None	Frontloaded	40 hours per calendar year	New hires: Month of hire Annually: January	None	PSL amount may be prorated for new hires and position transfers

PSL - Corporate Nonexempt and Restaurant Management Non-Exempt*

Waiting Period	PSL Accrual Method	PSL Granted	Frontload timing	Carryover	Note
None	Frontloaded	24 hours per calendar year*	New hires: Month of hire Annually: January	None	PSL amount may be prorated for new hires and position transfers

PSL - Restaurant Nonexempt (Non management)*

Waiting Period	PSL Accrual Method	PSL Accrual Cap	Minimum Increment of usage	Carryover	Note
No PSL, except where required by state and local laws. Varies - see state supplements in Employee Handbook for details.					

*PSL plans may vary by location, in compliance with state and local laws.

The Company provides **Paid Time Off (PTO)** to eligible full-time team members, to be used for vacation, personal endeavors, and any other absences from work. The PTO accrual amount is based on length of service and employment classification. Accrued PTO carries over each year. The PTO balance maximum (cap) is 216 hours. Part-time, temporary, and seasonal team members do not accrue PTO.

PTO Plan A - Restaurant Exempt and Restaurant Nonexempt (Full-time Management)

Length of Continuous Service	PTO Earned Per Pay Period	PTO Earned Per Month
1st Year	3.34 hours	6.67 hours
2nd Year+	6.67 hours	13.33 hours

PTO Plan B - Corporate Exempt

Length of Continuous Service	PTO Earned Per Pay Period	PTO Earned Per Month
1st Year	3.34 hours	6.67 hours
2nd Year	4 hours	8 hours
3rd Year	4.665 hours	9.33 hours
4th Year	5.335 hours	10.67 hours
5th Year+	6 hours	12 hours

PTO Plan C - Corporate Nonexempt Full-time

Length of Continuous Service	PTO Earned Per Pay Period	PTO Earned Per Month
1st Year	1.67 hours	3.33 hours
2nd Year	2 hours	4 hours
3rd Year	2.33 hours	4.67 hours
4th Year	2.67 hours	5.33 hours
5th Year+	3 hours	6 hours

