

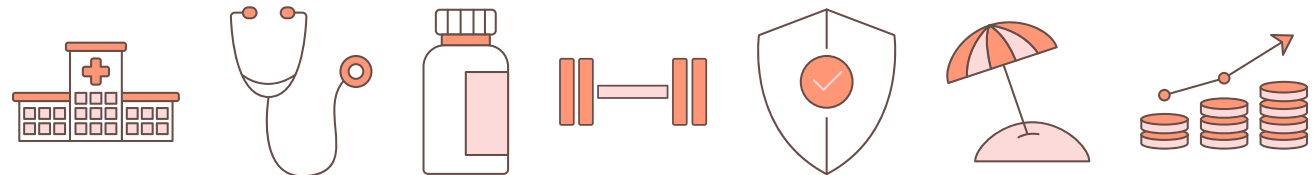


**WELCOME  
TO THE TEAM**





# 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.





## 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, NY, and RI)
- Long Term Disability
- Voluntary Accident Insurance
- Voluntary Hospital Indemnity Insurance
- Pet Insurance Discounted Rates
- Employee Assistance Program (counseling)
- 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 Stock Option Award)
- LTIC Bonus (Initial recruitment grant)
- Referral Bonus
- 20% Discount at all Kura locations

**\*\* Opening Team have separate benefits**

### 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, NY, and RI)
- Long Term Disability
- Voluntary Accident Insurance
- Voluntary Hospital Indemnity Insurance
- Pet Insurance Discounted Rates
- Employee Assistance Program (counseling)
- 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 %)
- Referral Bonus
- 20% Discount at their Kura work location

### 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, NY, and RI)
- Voluntary Accident Insurance
- Voluntary Hospital Indemnity Insurance
- Pet Insurance Discounted Rates
- Employee Assistance Program (counseling)
- PSL (for applicable working locations)
- 401K – see qualifications for eligibility
- Commuter Benefits for Eligible Locations
- 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 12-month measurement period.



# ⓈCORPORATE

## Exempt Full-Time:

- Medical Insurance
- Dental Insurance
- Vision Insurance
- Basic Life and AD&D Insurance
- Short Term Disability (excluding members in CA, HI, NJ, NY, and RI)
- Long Term Disability
- Voluntary Accident Insurance
- Voluntary Hospital Indemnity Insurance
- Pet Insurance Discounted Rates
- Employee Assistance Program (counseling)
- STIC Bonus (Cash bonus awarded based on achievement % of goals)
- LTIC Bonus (Annual Stock Option Award)
- LTIC Bonus (Initial recruitment grant)
- 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 an approval of the Department 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, NY, and RI)
- Long Term Disability
- Voluntary Accident Insurance
- Voluntary Hospital Indemnity Insurance
- Pet Insurance Discounted Rates
- Employee Assistance Program (counseling)
- Merit increase (annual pay increase based on Employee's 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 an approval of the Department Manager)
- 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, NY, and RI)
  - Voluntary Accident Insurance
  - Voluntary Hospital Indemnity 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 401K –see qualifications for eligibility
  - Referral Bonus
  - Discounted Theme Park Tickets
  - Telecommuting (with an approval of the Department Manager)
  - Merit increase (annual pay increase based on Employee's performance)
- \*see previous measurement period explanation for eligibility**

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
- President's Day
- Memorial Day
- Independence Day
- Labor Day
- Columbus Day
- Veterans Day
- Thanksgiving Day
- Christmas Day (observed)

#### 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 HSA PPO (high deductible plan)  
\*Annual Employer HSA 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 \$200 gift card 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.

## ⦿ EMPLOYER-PAID

### Life and Accidental Death and Dismemberment

Life and Accidental Death and Dismemberment Insurance coverage in the amount of \$25,000 for 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.***



# 2023 HEALTH PLAN COST

Plan Name	Who You Can Cover	Your Cost Per Pay Period	Kura Sushi Pays Per Pay Period
UHC Medical PPO \$750	Employee Only Employee + Spouse Employee + Child(ren) Employee + Family	\$98.45 \$228.67 \$222.26 \$352.50	\$157.97 \$366.94 \$354.35 \$563.32
*UHC Medical HSA PPO	Employee Only Employee + Spouse Employee + Child(ren) Employee + Family	\$59.56 \$138.35 \$133.93 \$212.73	\$115.02 \$267.16 \$258.64 \$410.78
UHC Medical HMO Advantage	Employee Only Employee + Spouse Employee + Child(ren) Employee + Family	\$81.15 \$188.51 \$182.49 \$289.84	\$125.57 \$291.67 \$282.37 \$448.49
UHC Dental PPO Base Plan	Employee Only Employee + Spouse Employee + Child(ren) Employee + Family	\$5.93 \$12.30 \$16.10 \$26.13	\$10.22 \$21.22 \$27.78 \$45.08
UHC Dental PPO Buy Up Plan	Employee Only Employee + Spouse Employee + Child(ren) Employee + Family	\$8.39 \$17.41 \$22.78 \$36.97	\$14.46 \$30.02 \$39.31 \$63.78
UHC Vision PPO	Employee Only Employee + Spouse Employee + Child(ren) Employee + Family	\$1.16 \$2.45 \$2.87 \$4.50	\$2.07 \$4.36 \$5.11 \$8.01
UHC Accident	Employee Only Employee + Spouse Employee + Child(ren) Employee + Family	\$2.78 \$4.44 \$5.28 \$8.23	100% Employee-Paid
UHC Hospital Indemnity	Employee Only Employee + Spouse Employee + Child(ren) Employee + Family	\$2.77 \$7.04 \$5.91 \$10.89	100% Employee-Paid

\*If enrolled in the Medical HSA PPO plan, a Health Savings Account is opened for you with Optum Bank. Kura makes an annual flat-amount contribution to the account (tax-free). In 2023: \$600 for individual plan / \$1200 for plans with 1 or more dependents. Kura's 2023 contribution to HSA accounts will be prorated for members who enter the plan mid-year.

# EMPLOYEE ASSSISTANCE 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 family 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 incident, 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 access 1 year of complimentary premium access to Sanvello, an app for cognitive behavioral therapy and mindfulness, that provides support for those experiencing stress, depression, and anxiety.

# 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 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 CARES ABOUT YOUR RETIREMENT GOALS

The company offers a matching contribution to your 401(k) account, as follows:  
100 percent match on contributions from the first 3% of your eligible earnings  
and then 50 percent match on contributions from 4% to 5% of your eligible earnings

# ⦿ PAID SICK LEAVE AND PAID TIME OFF

The Company provides paid sick leave where required by applicable law. A schedule showing current approximate PSL entitlements can be found in our employee handbook. Please consult the applicable state supplement to the employee handbook or contact HR for more information.

The Company provides eligible full-time team members with paid time off (PTO) to be used for vacation, personal endeavors, and any other absences from work. The amount of PTO accrued each month is based on the individual's length of service and employment classification. Part-time, temporary, and seasonal team members do not accrue PTO. Please see PTO Policy for details.

# ⦿ KURA DINING DISCOUNTS



All Exempt management and any corporate team members are eligible to enjoy 20% discount at all Kura locations nationwide. (Alcohol excluded).

All other Restaurant team members are eligible to enjoy 20% discount at their respective working Kura locations only

