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providing advance notice is excused because it is impossible, unreasonable, or precluded by military necessity. If providing thirty (30) days advance notice is impossible, unreasonable, or precluded by military necessity, the employee should provide the notice as far in advance of the Military Leave of Absence as is reasonable under the circumstances. An Eligible Employee may provide this notice by orally informing his/her immediate supervisor of the Military Leave of Absence or by completing the attached Notice of Military Leave of Absence Form (referenced at Policy Section 2.9.2) and returning the completed form to his/her immediate supervisor. An Eligible Employee is not required to provide **written** notice of a Military Leave of Absence; **however, an Eligible Employee must complete and return the Notice of Military Leave of Absence Form to his/her supervisor in order to receive Pay Differential Payments.**

6.2 Requesting Pay Differential Payments. An Eligible Employee requesting Pay Differential Payments shall complete the attached Notice of Military Leave of Absence Form (referenced at Policy Section 2.9.2) and return it, along with the requested documentation, to his/her immediate supervisor. The supervisor will then forward these documents to Human Resources Employee Services. If the documentation needed to process Pay Differential Payments is not available until after the commencement of a Military Leave of Absence, an Eligible Employee may submit the documentation when it becomes available directly to Human Resources Employee Services in order to expedite Pay Differential Payments. **Pay Differential Payments will not be made to an Eligible Employee until the documentation requested in the Notice of Military Leave of Absence Form is furnished.** The Payroll Department will make every effort to process Pay Differential Payments within two weeks of receiving the information required to be provided by the Eligible Employee.

6.3 Requesting Continuation of Health Plan Benefits and Arranging Premium Payments.

6.3.1 Health Plans – Continuation Coverage Election. An Eligible Employee who has provided advance notice of a Military Leave of Absence and who wishes to continue participation in a Company-sponsored Health Plan shall notify Human Resources Employee Services within sixty (60) days after the commencement of a Military Leave of Absence, of the employee's election to continue participation in the Health Plan during his/her Military Leave of Absence. Within forty-five (45) days after such election, the employee must pay his/her share of the cost or premiums associated with the Health Plan coverage outstanding for the period of time from the beginning of the Military Leave of Absence until the date the employee elects to continue coverage under the Health Plan. Thereafter, the employee must pay his/her share of the cost or premiums associated with the Health Plan coverage within thirty (30) days after the first day of each month of coverage. If the employee's contribution is not paid within this time period, the employee's coverage

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under the Health Plan shall be terminated retroactively to the first day of the month for which the employee's share was not paid.

- 6.3.2 Health Plans – Failure to Give Advance Notice.** An Eligible Employee who leaves employment for Service in the Uniformed Services without giving the Employer advance notice is not eligible to continue coverage under any Company-sponsored Health Plan, and the Employer may cancel the employee's coverage under any Health Plan upon the employee's commencement of the Military Leave of Absence. However, if the employee's failure to provide advance notice is excused because providing advance notice was impossible, unreasonable or precluded by military necessity, the Employer must reinstate the employee's coverage under any Health Plan retroactively to the date of the commencement of the Military Leave of Absence, upon the employee's election to continue coverage and payment of all employee contributions outstanding as of that time, within forty-five (45) days after the employee's election.
- 6.3.3 Health Plans – Continuation Coverage Not Elected.** If an Eligible Employee gives the Employer advance notice of a Military Leave of Absence but does not elect to continue coverage under a Company-sponsored Health Plan on or before the commencement of the Military Leave of Absence, the Employer may cancel the employee's coverage under the Health Plan upon the employee's commencement of the Military Leave of Absence. However, the Employer must reinstate the employee's coverage under the Health Plan retroactively to the date of the employee's commencement of the Military Leave of Absence, if the employee elects to continue coverage under the Health Plan within sixty (60) days after commencement of the Military Leave of Absence and pays, within forty-five (45) days after the election, the employee's share of the cost or premiums associated with the Health Plan coverage outstanding for the period of time from the commencement of the Military Leave of Absence until the date the employee elects to continue coverage.
- 6.4 Requesting Continuation of Long-Term Disability Benefits.** An Eligible Employee wishing to continue long-term disability coverage in accordance with Section 5.4.5 of this Policy shall contact Human Resources Employee Services before commencement of the Military Leave of Absence. The employee shall be responsible for payment of the cost or premiums associated with the continuation coverage. If the employee fails to timely pay the cost or premiums associated with the continuation coverage, the employee's coverage shall be terminated retroactively to the first day of the month for which the premium was not paid.
- 6.5 Requesting Continuation Coverage for Life Insurance and Accidental Death & Dismemberment Insurance.** An Eligible Employee who wishes to continue his/her Employee Life Insurance coverage, survivor income insurance coverage,

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dependent life insurance coverage, and/or accidental death & dismemberment insurance coverage, in accordance with Section 5.4.4 of this Policy, shall notify Human Resources Employee Services before commencement of the Military Leave of Absence. The employee shall be responsible for payment of the cost or premiums associated with the continuation coverage. If the employee fails to timely pay the cost or premiums associated with the continuation coverage, the employee's coverage shall be terminated retroactively to the first day of the month for which the premium was not paid.

- 6.6 Exercising Conversion Rights for Employee Life Insurance.** An Eligible Employee who wishes to convert his/her Employee Life Insurance coverage to an individual policy (see section 5.4.4) must do so no later than 30 days following the termination of coverage. Eligible Employees wishing to convert Employee Life Insurance to an individual policy should contact Human Resources Employee Services to obtain a conversion form.
- 6.7 Requesting Use of Accrued Vacation.** An Eligible Employee wishing to use his/her accrued vacation during a Military Leave of Absence shall so indicate on the Notice of Military Leave of Absence Form (referenced at Policy Section 2.9.2) and provide the completed Notice of Military Leave of Absence Form to his/her immediate supervisor. The Eligible Employee should complete and return the Notice of Military Leave of Absence Form prior to the commencement of his/her Military Leave of Absence, unless impossible, unreasonable, or precluded by military necessity. In the event an Eligible Employee wishing to use accrued vacation cannot complete and return the attached Notice of Military Leave of Absence Form before the commencement of his/her Military Leave of Absence because it is impossible, unreasonable, or precluded by military necessity, s/he should do so as soon as practicable thereafter.
- 6.8 Requesting Continued Participation in Flexible Spending Accounts.**
- 6.8.1 Dependent Day Care Flexible Spending Account.** An Eligible Employee wishing to continue participation in the Dependent Day Care Flexible Spending Account under the Entergy Corporation Companies' Benefits Plus Reimbursement Plan shall notify Human Resources Employee Services before commencement of the Military Leave of Absence, unless advance notification is impossible, unreasonable, or precluded by military necessity. If advance notice is impossible, unreasonable, or precluded by military necessity, the employee should provide such notice as soon as practicable. The employee shall be responsible for timely payment of his/her contributions to the Dependent Day Care Flexible Spending Account on an after-tax basis. If an Eligible Employee's contributions are not received on a timely basis, the employee's participation in the Dependent Day Flexible Spending Account will be terminated retroactively to the first day of the month for which the contribution was not paid.

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- 6.8.2** Health Care Flexible Spending Accounts - Continuation Coverage Election in Initial Year. An Eligible Employee who has provided advance notice of a Military Leave of Absence and who wishes to continue participation in the Traditional Health Care Flexible Spending Account or the Limited Scope Health Care Flexible Spending Account under the Entergy Corporation Companies' Benefits Plus Reimbursement Plan shall notify Human Resources Employee Services of the employee's election to continue participation during his/her Military Leave of Absence within sixty (60) days after the commencement of the Military Leave of Absence. Within forty-five (45) days after this election, the employee must pay his/her outstanding contributions to the Health Care Flexible Spending Account for the period of time from the commencement of the Military Leave of Absence until the date of his/her election to continue coverage. Thereafter, the employee must pay his/her contributions to the Health Care Flexible Spending Account within thirty (30) days after the first day of each month of coverage. If the employee's contribution is not paid within this time period, the employee's participation in the Health Care Flexible Spending Account shall be terminated retroactively to the first day of the month for which the employee's contribution was not paid.
- 6.8.3** Health Care Flexible Spending Accounts – Continuation Coverage In Subsequent Years. An Eligible Employee who has provided advance notice of a Military Leave of Absence and who wishes to continue participation in the Traditional Health Care Flexible Spending Account or the Limited Scope Health Care Flexible Spending Account for a plan year after the plan year in which the Military Leave of Absence commences must re-enroll in the Health Care Flexible Spending Account each year during annual open enrollment.
- 6.8.4** Health Care Flexible Spending Accounts – Failure to Give Advance Notice. An Eligible Employee who leaves employment for Service in the Uniformed Services without giving the Employer advance notice is not eligible to continue coverage under the Traditional Health Care Flexible Spending Account or the Limited Scope Health Care Flexible Spending Account. However, if the employee's failure to provide advance notice is excused because providing advance notice was impossible, unreasonable, or precluded by military necessity, the Employer must reinstate the employee's participation in the Health Care Flexible Spending Account retroactively to the commencement of the Military Leave of Absence upon the employee's election to continue coverage and payment, within forty-five (45) days after the employee's election, of all employee contributions outstanding as of that time.
- 6.8.5** Health Care Flexible Spending Accounts – Continuation Coverage Not Elected. If an Eligible Employee gives the Employer advance notice of a

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Military Leave of Absence but does not elect to continue participation in the Health Care Flexible Spending Account on or before the commencement of the Military Leave of Absence, the employee's participation in the Health Care Flexible Spending Account shall terminate as of the employee's last day of active employment with an Entergy System Company prior to the commencement of the Military Leave of Absence. However, the Employer must reinstate the employee's participation in the Health Care Flexible Spending Account retroactively to the date of the employee's commencement of Military Leave of Absence, if the employee elects to continue participation in the Health Care Flexible Spending Account within sixty (60) days after the commencement of the Military Leave of Absence, provided the employee pays, within forty-five (45) days after the election, the employee's outstanding contributions to the Health Care Flexible Spending Account for the period of time from the commencement of the Military Leave of Absence until the date the employee elects to continue coverage.

6.9 Requesting Reemployment. An Eligible Employee returning from a Military Leave of Absence is entitled to Reemployment provided the provisions set forth below and in Sections 5.5 and 5.6 of this Policy have been met.

6.9.1 All Eligible Employees seeking Reemployment following a Military Leave of Absence shall provide documentation showing that his/her application for Reemployment is timely, his/her cumulative Military Leaves of Absence have not exceeded the five-year time limit set forth in Section 5.6 of this Policy, and his/her separation from Service was other than disqualifying under the provisions set forth in Section 5.5 of this Policy. In the event that an Eligible Employee cannot provide satisfactory documentation because it is not available or because it does not exist, the inability to provide that documentation will not disqualify him/her from Reemployment. However, if, after Reemployment, documentation becomes available showing that one or more of the requirements for Reemployment were not met, then:

6.9.1.1 The System Company Employer may terminate the employment of the Eligible Employee, effective as of the date that the System Company Employer becomes aware that the Eligible Employee did not meet the requirements for Reemployment, and

6.9.1.2 Any rights or Benefits that were conditioned upon the employee's Reemployment shall be forfeited, and the employee's rights and Benefits shall be determined as though the employee failed to return to work or to submit notice of his/her intent to return to work within the applicable time period described below.

6.9.2 An Eligible Employee seeking Reemployment following a Military Leave of Absence shall do so in the manner and within the time period described

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below, or within the time period provided under applicable state military leave of absence law to the extent it is more favorable to the Eligible Employee than USERRA and is not preempted by USERRA or other federal law.

6.9.2.1 Military Leave of Absence of less than 31 days or for a period of any length for purpose of a fitness examination. An Eligible Employee whose Military Leave of Absence lasted less than 31 days or was for purposes of a fitness examination, regardless of the length of the leave, must report to work with his/her System Company Employer within 8 hours of the end of the calendar day following completion of Service and a period that allows for the safe transportation of the Eligible Employee to his residence. If, due to no fault of the Eligible Employee, reporting back to work within the time set forth herein is impossible or unreasonable, the Eligible Employee must report back to work as soon as possible thereafter.

6.9.2.2 Military Leave of Absence of more than 30 days but less than 181 days. An Eligible Employee whose Military Leave of Absence lasted more than 30 days but less than 181 days must complete and submit the attached Application for Reemployment following Military Leave of Absence ("Application for Reemployment") (referenced at Policy Section 2.9.3) no later than 14 days after the completion of the Eligible Employee's Military Leave of Absence. For purposes of calculating this 14-day period, the first day to be counted is the day after the calendar day on which the Military Leave of Absence ended. If the 14th day falls on a day when the offices of his/her System Company Employer are not open, or there is otherwise no one available to accept the Application for Reemployment, the time for submitting the Application for Reemployment is extended until the next business day. If, due to no fault of the Eligible Employee, it is impossible for him/her to complete and submit the Application for Reemployment within the time set forth in this paragraph, the Eligible Employee must submit a completed Application for Reemployment as soon as possible thereafter.

6.9.2.3 Military Leave of Absence in excess of 180 days. An Eligible Employee whose Military Leave of Absence lasted over 180 days must complete and submit the attached Application for Reemployment (referenced at Policy Section 2.9.3) no later than 90 days after the completion of the Eligible Employee's Military Leave of Absence. For purposes of calculating this 90-day period, the first day to be counted is the day after the calendar day on which the Military Leave of Absence ended. If the 90th day falls on a day when the offices of his/her System Company Employer are not open, or there is otherwise no one available to accept the Application for

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Reemployment, the time for submitting the Application for Reemployment is extended until the next business day. If, due to no fault of the Eligible Employee, it is impossible for him/her to complete and submit the Application for Reemployment within the time set forth in this paragraph, the Eligible Employee must submit a completed Application for Reemployment as soon as possible thereafter.

6.9.2.4 Extension of Deadlines in the Event of Disability. In the event that an Eligible Employee is precluded from seeking Reemployment following a Military Leave of Absence within the deadlines set forth above due to a disability incurred or aggravated during Service in the Uniformed Services, the deadlines will be extended for up to two years after the end of the Military Leave of Absence while the Eligible Employee is hospitalized for or convalescing because of such disability.

6.10 Arranging for Employee Contributions to Pension Plans. An Eligible Employee who has been Reemployed following a Military Leave of Absence and who wishes to make up missed employee contributions and elective deferrals to any Company-sponsored Pension Plan should contact the Human Resources Department upon Reemployment. All repayments must be made within the time provided in USERRA and the USERRA Regulations, which are described in Section 5.4.2.

7.0 ATTACHMENTS

None.

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Title: LEAVE OF ABSENCE - SHORT-TERM DISABILITY		Last Revision: 1/01/2021	Rev. 12
Subject Matter Expert: Teresa Gray	Responsible Officer: Kathryn Collins	Approved By: Senior VP, Human Resources & CHRO	
Point of Contact: Employee Support Center, 844-ETR-Work, ServiceNow			

I. POLICY SUMMARY

- The Senior VP, Human Resources & CHRO or his or her delegate has the sole and exclusive authority and discretion to determine eligibility for pay and any other benefits available under this Policy and to otherwise construe all terms of this Policy.
- This Policy contains information on leaves of absence available to Eligible Employees who suffer from their own medical condition that prevents them from working on either an intermittent or full-time basis including:
 - Eligibility requirements;
 - The schedule for accrual of paid leave under this Policy; and
 - Requirements of Eligible Employees seeking Short-Term Disability Leave ("STD Leave") under this Policy, including timely submission of requests for leave, supporting documentation, certifications and return to work forms, and cooperation with ongoing requests from the Company to provide information and updates regarding Employee's condition.
- All employees of Entergy shall immediately report known, suspected, or potential fraudulent abuses or other violations of this Policy by following the procedures described in the Reporting Violations Policy.
- **Please refer to the following detailed policy for further information.**

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II. DETAILED POLICY

1.0 PURPOSE AND APPLICABILITY

This Policy sets forth details regarding the availability of short-term disability leave and pay for Eligible Employees.

THIS POLICY APPLIES TO ANY AND ALL EMPLOYEES OF ANY ENTERGY SYSTEM COMPANY, UNLESS OTHERWISE EXPRESSLY EXCLUDED.

THIS POLICY COVERS EMPLOYEES WHO ARE REPRESENTED BY A UNION, EXCEPT THAT ANY CONFLICTING TERMS OF EMPLOYMENT IN A COLLECTIVE BARGAINING AGREEMENT OR OTHER AGREEMENT REACHED WITH THE UNION(S) SHALL CONTROL. ALSO, AT CERTAIN ENTERGY FACILITIES THAT WERE ACQUIRED BY PURCHASE, AGREEMENTS HAVE BEEN REACHED TO MAINTAIN OR ESTABLISH POLICIES THAT WILL BE APPLIED TO CERTAIN EMPLOYEES AT THE FACILITY IN LIEU OF THIS POLICY. IN SUCH CASES, THE EMPLOYEE SHOULD CONTACT THE HR EMPLOYEE SERVICES LEAVE SPECIALIST FOR GUIDANCE AND THE APPLICABLE POLICY OR PROCEDURES.

EMPLOYEES AT CERTAIN WORKSITES MAY HAVE LEAVE RIGHTS OR OTHER ENTITLEMENTS UNDER STATE OR LOCAL LAW THAT ARE MORE GENEROUS THAN THOSE PROVIDED PURSUANT TO THIS POLICY. IF YOU BELIEVE THESE MORE GENEROUS LAWS APPLY TO YOU, PLEASE REVIEW THE APPLICABLE LEAVE SUPPLEMENT FOR YOUR WORKSITE, OR CONTACT THE HR EMPLOYEE SERVICES LEAVE SPECIALIST TO REQUEST MORE INFORMATION. NOTHING IN THIS POLICY LIMITS EMPLOYEE LEAVE RIGHTS UNDER STATE OR LOCAL LAWS. IF A LEAVE OF ABSENCE QUALIFIES AS LEAVE UNDER THIS POLICY AND STATE OR LOCAL LAWS, THE LEAVE WILL RUN CONCURRENTLY UNDER BOTH, BUT THE EMPLOYEE WILL HAVE THE BENEFIT OF THE MOST GENEROUS LEAVE, SUBJECT TO ELIGIBILITY AND ANY OTHER LEGAL REQUIREMENTS.

NOTHING CONTAINED IN THIS POLICY SHOULD BE CONSTRUED TO SUGGEST THAT EMPLOYEES OF A PARTICULAR SUBSIDIARY OR AFFILIATE OF ENTERGY CORPORATION ARE ALSO EMPLOYEES OF ENTERGY CORPORATION OR ANY OTHER AFFILIATE OR SUBSIDIARY OF ENTERGY CORPORATION. MOREOVER, THIS POLICY DOES NOT CREATE ANY EMPLOYMENT RELATIONSHIP BETWEEN ANY PERSON AND ANY ENTERGY SYSTEM COMPANY, NOR DOES THIS POLICY CONFER ANY CONTRACTUAL RIGHT TO ANY PERSON TO BECOME OR REMAIN AN EMPLOYEE OF AN ENTERGY SYSTEM COMPANY FOR ANY DEFINITE TERM OR TIME PERIOD.

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2.0 REFERENCES & CROSS REFERENCES

2.1 Entergy System Policies & Procedures

- 2.1.1 Attendance and Absenteeism
- 2.1.2 Break in Service
- 2.1.3 Discipline
- 2.1.4 Discrimination & Harassment Prevention
- 2.1.5 Employment and Benefits Management
- 2.1.6 Employment at Will
- 2.1.7 Employment Categories and Requirements
- 2.1.8 Holidays
- 2.1.9 Leave of Absence - Family and Medical Leave
- 2.1.10 Leave of Absence - Paid Parental Leave
- 2.1.11 Reporting Violations
- 2.1.12 Time Entry and Pay
- 2.1.13 Vacation

2.2 Business Unit Policies

- 2.2.1 Michigan Paid Sick Leave Law Policy
- 2.2.2 New York Paid Family Leave Law Policy
- 2.2.3 New York Paid Sick Leave Law Policy
- 2.2.4 Washington, DC Family and Medical Leave Policy
- 2.2.5 Washington, DC Paid Sick Leave Policy
- 2.2.6 Washington, DC Universal Paid Leave Policy
- 2.2.7 Westchester County, NY Earned Sick Leave Policy

2.3 HR Forms

- 2.3.1 Full-Time Leave of Absence Request form
- 2.3.2 Intermittent Leave/Reduced Work Schedule Leave of Absence Request form
- 2.3.3 Leave of Absence-Short Term Disability (Medical Certification form)
- 2.3.4 Leave of Absence-Short Term Disability (Return to Work) form
- 2.3.5 Secondary Employment/School Request

- 2.4 Savings Plan - Savings plan information is described in the applicable savings plan(s) of Entergy and the applicable summary plan description(s) (the "Savings Plan").

3.0 DEFINITIONS

- 3.1 12-Month Rolling Period – The 12-month period used to determine available leave under this Policy, which is measured backwards from the first day of an employee's current leave.
- 3.2 Anniversary Date - The date on which an employee reaches an additional year of service.

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- 3.3 Completed System Service (Full-Time Service Date)** - (a) for an employee in the first year of Company employment, the number of full calendar months of service that employee has completed or (b) for an employee who has completed his or her first year of Company employment, the number of years of service completed as of the employee's last Anniversary Date. If an employee has experienced a break in service, the number of years of service the employee has completed shall be calculated in accordance with the Entergy System Policies & Procedures Break in Service Policy.
- 3.4 Eligible Employee** - An individual who, as defined in applicable Entergy System policies, is a regular, active, full-time employee and who has worked as a full-time Entergy System Company employee for at least six consecutive months from his or her latest hire date to the date immediately prior to the commencement of his or her STD Leave.
- 3.5 Elimination Period** - A 40-hour period of time that must be exhausted before STD Pay will be paid under this Policy.
- 3.6 Entergy, Entergy System Company, System Company or Company** - Entergy Corporation and all of its regulated and non-regulated subsidiaries and affiliates in which Entergy Corporation has a direct or indirect majority ownership interest.
- 3.7 Group Health and Welfare Plan(s)** - Collectively, the Entergy Corporation Companies' Benefits Plus Medical Plan (the "Medical Plan"), the Entergy Corporation Companies' Benefits Plus Dental Plan (the "Dental Plan"), the Entergy Corporation Companies' Benefits Plus Vision Plan (the "Vision Plan"), the Entergy Corporation Companies' Benefits Plus Reimbursement Plan (the "Reimbursement Plan"), the Entergy Corporation Companies' Benefits Plus Life Insurance Plan (the "Life Insurance Plan"), and the Entergy Corporation Companies' Benefits Plus Long Term Disability Plan (the "LTD Plan").
- 3.8 Health Care Provider** -
- (a) A doctor of medicine or osteopathy who is licensed to practice by the applicable board for the state in which she/he practices;
 - (b) Certified Nurse Midwife ("CNMs") or Certified Midwife ("CMs") who is licensed by the applicable board for the state in which she/he practices;
 - (c) A dentist or oral surgeon licensed to practice by the applicable board for the state in which she/he practices; or
 - (d) A psychologist, psychotherapist, psychiatrist, clinical social worker or therapist licensed to practice by the applicable board for the state in which she/he practices.

Health Care Provider is limited to the providers expressly described in (a) – (d) above and does not include any other provider of health-related services, including, but not limited to chiropractors, registered nurses and physician's assistants.

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- 3.9 **Impairment** - A physical or mental illness, injury or condition that has been certified by a Health Care Provider as prohibiting an Eligible Employee from performing the essential functions of his/her job for more than 40 hours.
- 3.10 **Incapacity or Incapacitated** - The inability to work and perform other regular daily activities due to an Impairment, treatment of an Impairment, or recovery from an Impairment.
- 3.11 **Intermittent Leave for Treatment** - Scheduled leave for treatment of an Impairment in accordance with a treatment plan designated by a covered Health Care Provider and submitted in advance to HR Employee Services Leave Specialist.
- 3.12 **Policy** - This Leave of Absence - Short-Term Disability Policy.
- 3.13 **Reduced Work Schedule Leave** - A period of leave during which the normal work schedule of an Eligible Employee is reduced as a result of an STD Condition.
- 3.14 **Secondary Employment** – Employment that is focused on non-Entergy work, which also includes working for other non-Entergy companies and hobbies of the Eligible Employee that are income producing.
- 3.15 **STD Condition** - A condition that qualifies for leave and pay under this Policy.
- 3.16 **STD Leave** - An Eligible Employee's absence for a specified period due to an STD Condition which has been approved by the HR Employee Services Leave Specialist as meeting the requirements identified in this Policy during that absence period.
- 3.17 **STD Leave Balance** - The amount of STD Leave available to an Eligible Employee at any point in time, calculated by reducing the initial, annual leave balance of 1040 hours by the amount of STD Leave taken by that employee during the 12-Month Rolling Period.
- 3.18 **STD Pay** - The amount of pay an Eligible Employees will receive while absent from work for an approved STD Leave under this Policy. STD Pay does not begin until the Elimination Period is completed.

4.0 **RESPONSIBILITY**

- 4.1 **The Senior Vice President Human Resources & CHRO** is responsible for:
- 4.1.1 The Senior Vice President, HR or his or her delegate has the sole and exclusive authority and discretion to determine eligibility for pay and any other benefits available under this Policy and to otherwise construe all terms of this Policy; and

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4.1.2 Approving any deviations from this Policy.

4.2 **The Manager HR- Total Rewards** is responsible for administering, interpreting, and maintaining this Policy.

4.3 **HR Employee Services Leave Specialist** is responsible for:

- 4.3.1 Processing requests for leave under this Policy;
- 4.3.2 Administering requests for leave under this Policy, including providing any required administrative notices to requesting employees and determining STD eligibility and designation pursuant to this Policy;
- 4.3.3 Working with, and providing guidance or information to, supervisors and employees regarding STD Leave;
- 4.3.4 Communicating with supervisors and employees, as appropriate, regarding issues related to STD Leave;
- 4.3.5 Assisting supervisors with the preparation and submission of the essential job function list for their direct report's job positions within two (2) days of the employee's request for leave, as needed;
- 4.3.6 Reviewing STD Leave requests and documents to render decisions regarding STD eligibility, designation and duration. May request additional medical or other information in order to fully evaluate STD Leave requests. Also, may seek advice from outside medical providers or take other appropriate action as necessary to administer leave matters;
- 4.3.7 Serving as a liaison with the Claims Management Department regarding leaves of absence from occupational injuries to facilitate proper coordination of any eligible STD Leave and return-to-work issues for concurrent STD/Worker's Compensation claims;
- 4.3.8 Making a determination as to whether an Eligible Employee's STD Leave should run concurrently with any other form(s) of leave available to the employee;
- 4.3.9 Making appropriate full-time leave entries and monitoring accuracy of entries in the Company's time entry reporting system and human resource information systems for approved full-time STD Leave; and
- 4.3.10 At the conclusion of a specific STD Leave, or following denial of the requested leave, ensuring that STD Leave request form(s), all medical certification forms and related correspondence or documentation are maintained and filed in the employee's medical file, regardless of whether the requested leave is granted, denied or withdrawn.

4.4 **Supervisors** are responsible for:

- 4.4.1 Supporting the HR Employee Services Leave Specialist in the administration of STD Leave and ensuring the HR Employee Services Leave Specialist is aware of appropriate information or concerns relevant to the leave administration or return-to-work of the supervisor's direct reports;
- 4.4.2 Notifying the HR Employee Services Leave Specialist of a direct-report employee who has been or will be absent for more than three consecutive

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calendar days due to his or her own STD Condition (for both intermittent and full-time STD Leave).

- 4.4.3 Developing an essential job function list for the job position of any direct reports on STD Leave and submitting the essential function list to the HR Employee Services Leave Specialist within two (2) business days of the employee's request for leave, when requested by the HR Employee Services Leave Specialist;
- 4.4.4 Coordinating with HR Employee Services Leave Specialist regarding employees' return-to-work from STD Leave consistent with the Policy and, where applicable, with consideration of the Americans with Disabilities Act, the Family and Medical Leave Act, and/or similar state disabilities laws;
- 4.4.5 Monitoring accuracy of time entries, making any adjustments needed for Intermittent or Reduced Work Schedule Leave and approving entries in the Company's time entry reporting systems;
- 4.4.6 Monitoring the absence of any direct report employee and the employee's intent to return to work and timely notifying the HR Employee Services Leave Specialist of any developments in an employee's status;
- 4.4.7 Notifying the HR Employee Services Leave Specialist if the supervisor has knowledge that a direct-report employee, who is on STD Leave or who is scheduled to return from STD Leave, is not in compliance with the terms of the approved STD Leave;
- 4.4.8 Notifying the HR Employee Services Leave Specialist if the supervisor receives or has information that may reasonably cast doubt on the validity of the employee's request for STD Leave and/or supporting medical certification or documentation; and
- 4.4.9 Instructing direct-report employees seeking STD Leave to submit STD Leave request form(s), Leave of Absence-Short Term Disability (Return to Work) form(s), and related correspondence or documentation to HR Employee Services Leave Specialist for consideration or record maintenance, regardless of whether the requested leave is granted, denied or withdrawn.

4.5 Eligible Employees are responsible for:

- 4.5.1 Notifying their supervisor timely of any absence per the Attendance and Absenteeism Policy;
- 4.5.2 Submitting leave request forms timely to the HR Employee Services Leave Specialist for any foreseeable absence or other absence that may qualify as STD Leave as required by this Policy;
- 4.5.3 Submitting complete medical certification forms, medical re-certification forms, requested medical information, and return-to-work medical certifications forms (including any return-to-work certifications that contain limitations, restrictions, or request for accommodations) completed by the Health Care Provider in the form required by this Policy and as requested by the Company; additionally, in the event the employee has been engaged in Secondary Employment or has been enrolled in an ongoing academic program prior to the occurrence of the STD Condition and the employee desires to continue such activity while on STD Leave and

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receiving STD Pay, the employee must notify the HR Employee Services Leave Specialist of such desire at the time of his or her initial request for STD Leave by completing the Secondary Employment/Schooling Request, as referenced at Section 2.3.5 and must obtain medical certification from his or her Health Care Provider that participating in such activity is not inconsistent with the need for STD Leave and will not prolong or adversely impact recovery from the STD Condition;

- 4.5.4** In the case of Intermittent Leave or Reduced Work Schedule Leave, entering leave time accurately on the timesheet or any other time-entry reporting system used by the employee;
- 4.5.5** Advising their supervisors and the HR Employee Services Leave Specialist of any changes in the start date of STD Leave and application of paid time off during the Elimination Period, and providing such information within 7 calendar days of the approval of STD Leave;
- 4.5.6** When physically possible, remaining in contact with their supervisor and providing updates regarding their return to work status;
- 4.5.7** Complying with any request for additional medical or other information, satisfying Entergy's request for a medical examination that pertains to the STD Condition(s) on which the Request for Leave Form under this Policy is based, and granting permission for the Company's selected Health Care Provider to contact and/or obtain medical information from the employee's treating Health Care Provider about the STD Condition that is the basis for the request for an STD Leave;
- 4.5.8** Forwarding return-to-work certifications that contain limitations, restrictions or requests for accommodations to the HR Employee Services Leave Specialist;
- 4.5.9** Notifying their supervisor and HR Employee Services Leave Specialist of any changes to the employee's contact information (*i.e.*, mailing and physical home address and phone numbers) where the employee can be reached during STD Leave;
- 4.5.10** Understanding at all times when their approved STD Leave will expire and/or STD Pay will end so the employee can take necessary action timely and consistently with his or her circumstances; and
- 4.5.11** Providing all notices and completed forms in a timely manner as specified in this Policy, including Section 6.0.

4.6 **Employee Support Center** is responsible for:

- 4.6.1** Answering questions related to this Policy and, if necessary, escalating questions for response; and
- 4.6.2** Completing the appropriate leave form over the phone on behalf of an incapacitated employee.

5.0 **DETAILS**

5.1 **Short-Term Disability Benefits Program**

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- 5.1.1 For employees who satisfy eligibility requirements as described in Section 5.2, the Company provides the following:
 - 5.1.1.1 STD Leave (see Section 5.3);
 - 5.1.1.2 STD Pay (see Section 5.5); and
 - 5.1.1.3 Continuation of benefits during STD Leave (see Section 5.7).

- 5.1.2 Certain exclusions and limitations apply to the availability of STD Benefits:
 - 5.1.2.1 Situations or events described at Section 5.8 or Section 5.13 will result in denial or discontinuation of STD Pay.
- 5.1.3 Termination of Employment. Employees, who separate from employment, either voluntarily or involuntarily, will not be compensated for available but unused STD Leave.

- 5.2 Eligibility Requirements for Short-Term Disability Benefits. Subject to the exclusions under Section 5.8, to be eligible for STD Leave under this Policy, the employee must:

- 5.2.1 Be an Eligible Employee as of the date the STD Leave is to begin;
- 5.2.2 Suffer from an STD Condition; and
- 5.2.3 Satisfy this Policy's requirements, including those regarding timely notice, requests and supporting documentation (including complete medical certifications).

5.3 STD Leave

- 5.3.1 Amount of STD Leave. Eligible Employees are provided an initial annual STD Leave Balance of up to 1,040 hours of STD Leave during a 12-Month Rolling Period, regardless of the number or duration of STD Conditions the Eligible Employee experiences in that 12-Month Rolling Period. Each time the Eligible Employee takes STD Leave, his or her remaining leave would be any balance of the original 1,040 hours of STD Leave which has not been used during the past twelve (12) months before the requested leave begins. The STD Leave deduction will be based on the Eligible Employee's regularly scheduled work day and time absent. Once the STD Leave Balance is exhausted, the Eligible Employee is not allowed any additional STD Leave during that 12-Month Rolling Period.
 - 5.3.1.1 Holidays During STD Leave - A make-up day for a lost holiday will not be granted, nor will STD Leave be extended by the number of holidays occurring during the STD Leave. (Also see section 5.5.6)
- 5.3.2 Types of STD Leave. STD Leave may be taken on a full-time, intermittent, or reduced work schedule basis.

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5.3.3 Full-Time STD Leave. Upon approval, an Eligible Employee qualifies for full-time STD Leave for an STD Condition upon satisfaction of the Elimination Period (see Section 5.6.2) and other requirements of this Policy (including the applicable procedural requirements contained in Section 6.0).

5.3.3.1 STD Leave for Maternity-Related STD Condition - An Eligible Employee who is a birth mother with a maternity-related STD Condition is eligible for STD Leave immediately following the birth of the child to recover from the birth. With proper certification, an Eligible Employee will receive six weeks of maternity-related leave for a natural birth or eight weeks of maternity-related leave for a cesarean section. The Elimination Period is included in the six or eight weeks of STD Leave as further described in Section 5.6.2.

5.3.3.1.1 Certified Nurse Midwives ("CNMs") or Certified Midwives ("CMs") can certify for maternity-related STD Conditions for a normal birth with a recovery period of no longer than six weeks. In the event an Eligible Employee requires STD Leave due to maternity-related condition beyond six weeks, the Eligible Employee must submit an additional certification from a licensed physician as referenced at Section 3.8 (a or d).

5.3.3.1.2 A non-birth parent is not eligible to claim an STD Condition due to the birth of a child but may be eligible for leave under the Entergy System Leave of Absence - Family and Medical Leave Policy.

5.3.4 Intermittent Leave or Reduced Work Schedule Leave. In some cases, STD Leave may be taken on an intermittent or reduced schedule basis due to the nature of the STD Condition of an Eligible Employee. Intermittent Leave or Reduced Work Schedule Leave is available for Eligible Employees in these types of situations upon satisfaction of the Elimination Period (see Section 5.6.3) and other requirements of this Policy (including the applicable procedural requirements of Section 6.0).

5.3.4.1 Approved Leave Schedule - When there is a need for Intermittent Leave or Reduced Work Schedule Leave, the employee is required to make a reasonable effort to schedule the absence to not unduly disrupt Company operations. The STD Leave schedule shall be included on the Intermittent Leave of Absence Request form referenced at Section 2.3.2. As provided in Section 6.0, the form shall be submitted to the Eligible Employee's supervisor and the HR Employee Services Leave Specialist in advance of the Elimination Period.

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- 5.3.4.2** Rescheduling of Treatment and/or Interim Transfer - The Company reserves the right to request rescheduling of the treatment in appropriate circumstances and/or to temporarily transfer the employee to a position that better accommodates the employee's recurring periods of leave, while retaining equivalent pay and benefits.
- 5.3.4.3** Elimination Period while on Intermittent Leave/Reduced Work Schedule Leave - STD Leave will begin on the workday after the Eligible Employee satisfies the Elimination Period. To apply absences towards the Elimination Period, the Eligible Employee must adhere to the applicable procedures in Section 6.0.

5.4 **Temporary Transfer and/or Reduced Job Functions.** When an Eligible Employee requests STD Leave and the supporting Medical Certification indicates that the employee will be able to perform the essential job functions of his or her position with or without reasonable accommodation within a short period of time, the Company, in its sole discretion, may, in lieu of providing STD Leave, (a) temporarily transfer the employee to another open and available position or work for which he or she is qualified and able to perform for the duration of the requested STD Leave or whatever period is operationally feasible or (b) temporarily relieve the employee of one or more job functions.

5.5 **STD Pay.** The Company will provide STD Pay to Eligible Employees, subject to the exclusions and limitations and conditions contained in this Policy, in accordance with the following provisions.

5.5.1 **STD Pay Schedule.** STD Pay will be administered according to Section 5.3 and the following schedule (unless Long-Term Disability benefits have commenced as outlined in 5.9.5 or employment is terminated during the Eligible Employee's STD Leave):

Completed System Service (Full Time Service Date)	Short-Term Disability Benefit at 100% Base Pay	Short-Term Disability Benefit at 65% Base Pay
0-5 months	0 hours	0 hours
6 months	40 hours	1000 hours
1 year	80 hours	960 hours
2 years	120 hours	920 hours
3 years	160 hours	880 hours
4 years	200 hours	840 hours
5 years	240 hours	800 hours
6 years	400 hours	640 hours
7 years	560 hours	480 hours
8 years	720 hours	320 hours
9 years	880 hours	160 hours
10 years and above	1,040 hours	0 hours

Employees will not receive pay until the Elimination Period has been satisfied.

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5.5.2 Calculating Short-Term Disability Pay. An Eligible Employee's STD Pay is based upon the employee's Completed System Service (Full-Time Service Date) and rate of base pay exclusive of any bonuses, overtime compensation, incentive or other special, extra or premium-type payments as of the date the STD Leave begins.

5.5.3 Anniversary Date. If the Eligible Employee reaches his/her Anniversary Date while he or she is on STD Leave as supported by the Medical Certification or during the Elimination Period, he or she will **not** be entitled to any additional STD Pay during the current STD Leave. His or her Completed System Service (Full Time Service Date) for purposes of calculating STD Pay is determined as of the start of the current STD Leave and will not change. The employee must return to work full-time before the Anniversary Date can be applied. The additional year of Completed System Service (Full Time Service Date) cannot be used to determine STD Pay until the employee becomes eligible for and is approved for another STD Leave.

5.5.4 Supplementation of 65% STD Pay. If an Eligible Employee is approved for STD Leave and his or her STD Pay is less than 100% pay (such as 65% base pay), he or she may elect to supplement STD Pay with vacation and/or absence for compelling reasons pay up to 100% of his or her base pay. To do so, the Eligible Employee must notify his or her supervisor and the HR Employee Services Leave Specialist.

5.5.5 Workers' Compensation Offset. In cases where (a) the Eligible Employee qualifies for workers' compensation payments and is absent on a full-time basis as the result of an occupational injury or illness, the employee's worker's compensation payment will be supplemented with STD Pay up to (but no more than) the level of the employee's base pay, and the STD Leave Balance will be reduced by the total absence period. Due to the supplemental nature of STD Pay, there will not be an Elimination Period required.

5.5.6 Holiday Pay. Eligible Employees on STD Leave will not receive holiday pay in addition to STD Pay when a Company-observed holiday occurs during the STD Leave. The holiday will be treated as another day on STD Leave and should be coded as STD Leave in the time entry system.

5.6 When STD Leave Begins.

5.6.1 Start Date of STD Leave. STD Leave begins the earliest day on which the Eligible Employee is certified as having an STD Condition and the HR Employee Services Leave Specialist has approved the STD Leave.

5.6.2 Elimination Period for Full-Time STD Leave. For full-time STD Leave, the Eligible Employee must be absent from work due to the STD Condition for

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40 consecutive, regularly scheduled work hours before approved STD Pay can begin. Because the Elimination Period is hourly in nature and may be satisfied during a workday or shift, an Eligible Employee's STD Pay may begin during a scheduled workday or shift, as opposed to the beginning of a workday.

- 5.6.2.1 Any new request for full-time STD Leave, regardless of the condition, requires the Eligible Employee to satisfy the Elimination Period with the new request.
- 5.6.2.2 If an Employee wishes to use paid time off during the Elimination Period, he or she must submit a request in accordance with Section 4.5.5. Employees who have paid leave available during an Elimination Period may elect to use their paid time off in any order. If the employee does not make an election, the Elimination Period will be satisfied using: (1) paid absence for compelling reasons; (2) floating or personal holidays; (3) accrued, unused vacation; and (4) unpaid absences in accordance to the Attendance & Absenteeism Policy. For employees who do not have available paid leave, the Elimination Period will be unpaid.
- 5.6.2.3 If a Company-observed holiday occurs during an Elimination Period, the holiday will be counted toward satisfying the Elimination Period.

5.6.3 Elimination Period for Intermittent Leave or Reduced Work Schedule Leave. For Intermittent Leave or Reduced Work Schedule Leave, the Elimination Period may be met two ways:

- 5.6.3.1 The Eligible Employee is initially Incapacitated for more than 40 consecutive scheduled work hours due to the STD Condition, there is medical certification of that fact, and the Eligible Employee has satisfied the other requirements for Intermittent Leave or Reduced Work Schedule Leave; or
- 5.6.3.2 The Eligible Employee is Incapacitated for 40 scheduled work hours related to treatment of the same STD Condition, although the 40 work hours are not necessarily consecutive. STD Leave will begin after the Eligible Employee has been absent for medically necessary treatment of the Chronic Health Condition or recovery from that treatment for 40 hours (non-consecutive) and has satisfied the other requirements of this Policy.
- 5.6.3.3 A new Elimination Period must be met every 12 months from the start date of the intermittent leave request.

5.6.4 STD Leave Documentation. When possible, the Eligible Employee shall submit the all appropriate STD Leave documentation as referenced at Section 2.3 in advance of the absences related to the STD Condition so that such absences may be applied towards the Elimination Period and

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included in the HR Employee Services Leave Specialist's STD Leave determination.

- 5.6.4.1** In certain situations the Company may retain a Health Care Provider to examine an Employee and advise the Company as to whether the Employee:
- (1) can perform the essential functions of his or her job in light of objective observations that the Employee may not be able to do so; or
 - (2) poses a significant risk to the health and safety of others that cannot be eliminated by reasonable accommodation.

- 5.6.4.2** In situations such as described under 5.6.4.1, the Health Care Provider's report shall include sufficient medical documentation to support the need for a medical leave of absence based on results of the examinations described at 5.6.4.1 (1) and (2).

- 5.6.4.3** The Health Care Provider's report, however, does not entitle an Employee to benefits under this Policy. Such determination remains exclusively with the HR Employee Services Leave Specialist.

- 5.6.5** Pay During Elimination Period. Eligible Employees who have pre-scheduled, pre-approved vacation may elect to receive no pay for their Elimination Period in lieu of pre-approved vacation upon timely written request to the Eligible Employee's supervisor and the HR Employee Services Leave Specialist.

- 5.6.6** STD Condition Arising During Vacation. If an Eligible Employee develops an STD Condition while on scheduled and approved vacation, the Elimination Period will begin on the date the STD Condition was incurred.

- 5.6.7** Secondary Employment/School During STD Leave. If an employee seeking STD Pay under this Policy has been engaged in any Secondary Employment or enrolled in an ongoing academic program prior to the occurrence of the STD Condition and the employee desires to continue to pursue such activity while receiving STD Pay, the employee must notify the HR Employee Services Leave Specialist of such desire (as discussed more fully below) in advance of any approved STD Leave by completing the Secondary Employment/School Request as references at Section 2.3.5 and must obtain medical certification from his or her Health Care Provider that participating in such activity is not inconsistent with the need for STD Leave and will not prolong or adversely impact recovery from the STD Condition. The Company, in its sole discretion, may both (a) request a second medical opinion that the activity is both consistent with and will not prolong or adversely affect recovery from the STD Condition and (b) rely solely on the second medical opinion when deciding whether to grant

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permission to engage in the requested activity. The employee must inform the HR Employee Services Leave Specialist of the desire to engage in such activity at the time he or she submits a request for STD Leave under this Policy. While on STD Leave and receiving STD Pay, the hours spent by the employee performing non-Entergy work or participating in an academic program may not exceed the number of hours previously and routinely spent in connection with such activities by the employee prior to the occurrence of his or her STD Condition. Failure to timely submit such a request will render the employee ineligible to engage in non-Entergy work or participate in any academic program while on STD Leave and receiving STD Pay. Employees who engage in such activities without receiving prior Entergy approval and receive STD Pay at the same time are subject to immediate termination. Additionally, to the greatest extent permitted by law, Entergy will be entitled to reimbursement of any STD Pay received by employee while engaging in such unapproved activity, whether through pay deduction or otherwise.

5.7 Benefits While on Short-Term Disability Leave.

- 5.7.1 Group Health and Welfare Plan Benefits.** Eligible Employees who are enrolled in the Group Health and Welfare Plans will continue to participate in these plans while on approved STD Leave. Premium contributions will be deducted automatically from the employee's STD Pay.
- 5.7.2 Savings Plan.** Eligible Employees who are enrolled in the Savings Plan of Entergy Corporation and Subsidiaries (the "Savings Plan") will continue to participate in that plan while receiving STD Pay under this Policy. The employee's Savings Plan deductions will automatically be deducted from his or her STD Pay.
- 5.7.3 Savings Plan Loans.** If an Eligible Employee is on STD Leave and he or she has an existing loan from an Entergy Savings Plan, the employee's Savings Plan loan deduction will automatically be deducted from his or her STD Pay.
- 5.7.4 Terms of Benefit Plans.** During STD Leave, Eligible Employees' participation in, or coverage under, other Company-sponsored benefit plans, the Group Health and Welfare Plans and any applicable Entergy Corporation-sponsored pension or Savings Plan will be continued or otherwise handled in accordance with the terms of each plan and the terms and conditions of each benefit plan will govern.
- 5.7.5 Open Enrollment.** If an Eligible Employee is on an approved STD Leave during benefits enrollment for the next benefit year ("Open Enrollment"), an Open Enrollment benefit packet will be mailed to the employee's address on file. To make benefit elections for the next benefit year, the Eligible Employee remains responsible for participating in Open

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Enrollment in accordance with the directions in the Open Enrollment materials. The Eligible Employee will be subject to the same Open Enrollment submission rules and standards as if he or she was actively at work.

5.8 Exclusions from Short-Term Disability Benefits.

- 5.8.1 Illegal Acts.** If the Company determines that the employee's STD Condition occurred as a result of the employee's commission of an illegal act, the employee will not be entitled to STD Leave under this Policy.
- 5.8.2 Secondary Employment.** If the Company determines that the employee's STD Condition occurred during or as a result of his or her employment with an employer other than an Entergy System Company or during self-employment, the employee will not be entitled to STD Leave under this Policy.
- 5.8.3 Not Under Direct Care of a Health Care Provider.** STD Eligible Employees who are not under the direct care of and/or do not comply with on-going treatments prescribed or recommended by their Health Care Provider treating the STD Condition are not entitled to continued benefits under this Policy.
- 5.8.4 Voluntary and/or Cosmetic Procedures.** Voluntary procedures or non-medically necessary cosmetic procedures are not covered by this Policy. Therefore, an absence will not be covered by this Policy if the absence results from a medical procedure that is (1) not medically necessary and (2) not necessary to correct disfigurement due to injury or illness. STD Leave will, however, be approved if the underlying medical procedure is medically necessary as determined by the Eligible Employee's health care plan or otherwise covered by the Eligible Employee's health care plan.
- 5.8.5 Secondary Employment/School During STD Leave.** If an employee had not been engaged in any Secondary Employment or enrolled in an ongoing academic program prior to the occurrence of an STD Condition, the employee may not begin such activity while on STD Leave and receiving STD Pay.
- 5.8.6 Employee's Refusal of Temporary Transfer / Reduced Job Functions.** An employee who refuses without reasonable basis to temporarily transfer or accept reduced job duties for a temporary period of time will no longer be eligible for STD Leave.
- 5.8.7 Company-Directed Rehabilitation.** If an employee is absent from work due to alcohol or drug rehabilitation treatment, the employee will not be entitled to STD Leave if the treatment resulted from a Company-administered drug test or if the treatment was otherwise mandated by the Company.

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5.9 End of Approved STD Leave.

5.9.1 Approved STD Leave is Not Job-Protected Leave. STD Leave is not job-protected leave, and there is no guarantee of continued employment during approved STD Leave, nor is there a guarantee that the employee's job will be held during approved STD Leave or that an employee's job will be restored following approved STD Leave. The returning employee has no greater right, benefit or entitlement to a job than what the employee would have had if he or she had not taken STD Leave. Entergy's Employment at Will Policy applies at all times.

5.9.2 Return to Work. Subject to Section 5.9.1 and in the absence of intervening business need, the Company will make reasonable efforts to return an employee to his/her position or a substantially similar position following STD Leave if the employee is able to perform the essential functions of the job with or without reasonable accommodation.

5.9.3 Failure to Timely Return to Work. If the employee fails to submit the required Leave of Absence-Short Term Disability (Return to Work) form (referenced at Section 2.3.4) timely in accordance with Section 6.8 of this Policy and return to work on or before the scheduled conclusion of an approved STD Leave (per the currently applicable Medical Certification form), then:

5.9.3.1 The employee's STD Leave and STD Pay will stop as of the scheduled conclusion of the approved STD Leave; and

5.9.3.2 The employee will be subject to the provisions of the Attendance and Absenteeism Policy and will be subject to discipline, up to and including termination of employment, unless another type of absence is approved.

5.9.4 No Plans to Return to Work. If an Eligible Employee gives unequivocal notice of intent not to return to work, STD Leave will end, STD Pay will no longer be available, and the employee will be terminated immediately.

5.9.5 Long-Term Disability Benefits. If the employee's claim for long-term disability benefits is approved before exhaustion of STD Leave, STD Leave and STD Pay will end when LTD pay begins.

5.10 Employee STD Leave Requests, Medical Documentation and Other Requirements.

5.10.1 Notice of Need for STD Leave. Eligible Employees must provide proper notice of the need for STD Leave by timely submitting the appropriate Leave of Absence form referenced at Section 2.3.1 or Section 2.3.2 in accordance with Section 6.0 of this Policy.

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5.10.2 Medical Certification, Documentation and Evaluation. To qualify for STD Leave, Eligible Employees must timely submit medical certification establishing the need for STD Leave in accordance with Section 6.4 of this Policy.

5.10.2.1 Additional Medical Information - Upon request, the employee is obligated to provide to the Company or its agents (*i.e.*, HR Employee Services Leave Specialist, health care advisor, case manager or Health Care Provider retained for second medical opinion) additional documentation or information as requested, including an release allowing the Company to obtain his/her medical records. It is the employee's responsibility to ensure that the medical or other requested documentation is received timely.

5.10.2.2 Additional Medical Opinions - The Company may, at its sole discretion, require the Eligible Employee seeking STD Leave to obtain a second medical opinion supporting a Medical Certification form from a Health Care Provider selected by the Company. The Company will pay the costs of the second medical opinion.
If the Company has concerns regarding the validity, completeness or authenticity of the Return to Work form or any other documentation submitted by the employee in connection with a request for STD Leave or Pay, the Company may require employee to be examined by a Company-selected Health Care Provider. The employee shall consent to any such requests and shall comply with Company-inquiries for clarification or authentication of any submitted documentation.

5.10.3 Medical Recertification. The Company may require an employee who is receiving STD Leave to submit additional medical certifications of his or her STD Condition at any time during the STD Leave in accordance with the procedures set forth in Section 6.4 of this Policy and applicable laws.

5.10.4 Extension of STD Leave. When an Eligible Employee who is on approved STD Leave becomes aware that he or she may require additional STD Leave beyond the STD Leave period previously approved by the HR Employee Services Leave Specialist, the Eligible Employee must timely submit a new Request for Leave Form and Medical Certification form in accordance with Section 6.7 of this Policy.

5.10.5 Consequences of Failure to Timely Request or Extend STD Leave.

5.10.5.1 Initial Request for STD Leave - If an Eligible Employee fails to timely request STD Leave, in accordance with Section 6.3 of this Policy, the Company may deny the request for STD Leave, deny

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any untimely part of the Request for STD Leave, or delay the STD Leave, if appropriate.

5.10.5.2 Request for Extension of STD Leave Period - If the Eligible Employee fails to timely submit a new request for leave form and supporting Medical Certification form in support of a requested extension of STD Leave and fails to provide reasonable explanation for the untimely submission (as determined by the HR Employee Services Leave Specialist) on the request for leave form, the current STD Leave will be terminated at the scheduled conclusion of the approved STD Leave. The Eligible Employee will be required to request a new STD Leave and satisfy a new Elimination Period for any new STD Leave that is approved.

5.10.6 Approved or Denied STD Leave. After a proper request for leave has been submitted, the employee will receive a communication from the HR Employee Services Leave Specialist either approving or denying the STD Leave or seeking additional information or documentation to support the request. If the STD Leave is approved, the communication will include the beginning and end dates of the Eligible Employee's approved STD Leave. It is the Eligible Employee's responsibility to monitor and track his or her STD Leave approval period and associated deadlines, including required deadline to seek an extension of STD Leave (if necessary) or submit a completed Medical Certification form and Return to Work form.

5.10.7 Employee Obligation to Provide and Update Contact Information. During any STD Leave Period, the Eligible Employee shall provide his or her supervisor and HR Employee Services Leave Specialist with the following contact information: a phone number where he or she can be contacted during working hours; a street address where he or she receives mail during leave; and if available, a current email address. The Eligible Employee shall provide updated information to both HR Employee Services Leave Specialist and the Eligible Employee's supervisor, if there is any change in any of these modes of contact during any STD Leave Period. The Eligible Employee must advise whether the change is merely for the duration of the leave or whether it should become a permanent part of the employee's record in his or her Entergy System Company Employer's human resource information system. Any data or information sent by Entergy to the addresses or calls made to the phone numbers provided by the employee or the employee's representative will be presumed to have been received.

5.10.8 Periodic Reports. Employees on STD Leave shall report periodically to their supervisor and the HR Employee Services Leave Specialist regarding their status and intent to return to work.

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- 5.11 Coordination with Family & Medical Leave Act Leave.** When an Eligible Employee is granted both STD Leave and leave under the Leave of Absence - Family and Medical Leave Policy ("FMLA Leave"), the STD Leave shall run concurrently with the FMLA Leave. Eligibility for benefits under the Leave of Absence - Family and Medical Leave Policy does not, however, automatically entitle the employee to STD Leave. The employee must also apply for STD Leave using the appropriate Request for Leave Form referenced at Section 2.3.1 or Section 2.3.2 and satisfy all STD eligibility requirements.
- 5.12 Exhaustion of STD Leave Balance.** If an employee on STD Leave has exhausted all available paid time off including the maximum allowable STD Leave Balance, and the employee has not requested and/or there are no reasonable accommodations to enable the employee to perform the essential functions of his or her job, employment may be terminated. The employee will be given the opportunity to continue medical, dental, and vision benefits, through the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA).
- 5.13 Misrepresentations / Fraudulent Claims.** An employee's leave does not qualify as STD Leave if the employee has made a material misstatement, misrepresentation or omission, or has engaged in misleading or fraudulent conduct connected with his or her leave, supporting documentation (including medical certification), requests for information, or leave-related representations to the HR Employee Services Leave Specialist, a supervisor, or other representative or agent of the Company. One example of a material omission would be an employee's failure to notify his or her supervisor and the HR Employee Services Leave Specialist of a change in condition that is different than the entries on the medical certification(s) or request(s) for leave. In cases where a claim has already been approved, the current stream of STD Pay will be immediately discontinued. Any employee who is determined to have made a misstatement, misrepresentation or omission or who has engaged in misleading or fraudulent conduct in connection with leave will be subject to disciplinary action up to and including immediate termination of employment. If employment is terminated, any benefit entitlement based on length of service may be calculated as of the last day worked prior to the STD Leave to the extent allowed by law.

6.0 PROCEDURES

- 6.1 Request for Leave Form.** To seek STD Leave the employee shall submit a completed Full-Time Leave of Absence Request form referenced at Section 2.3.1 or Intermittent Leave of Absence Request form referenced at Section 2.3.2, as appropriate, to the HR Employee Services Leave Specialist at shorttermdisability@entergy.com.
- 6.1.1 Special Requirements for Intermittent Leave or Reduced Work Leave Schedule.** An Eligible Employee requesting Intermittent Leave or a Reduced Work Schedule Leave for planned or scheduled medical

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treatments and/or recovery from those treatments shall include on the Intermittent Leave of Absence Request form, referenced at Section 2.3.2, the proposed schedule of the treatments and requested leave schedule.

6.2 Employee's Inability to Complete Electronic Request for Leave Form. If the facts and circumstances relating to the absence prevent the employee from personally completing and submitting the appropriate request for leave form referenced at Section 2.3.1 or Section 2.3.2 timely as provided in Section 6.1, the employee or his or her representative shall contact the Employee Support Center, and the Employee Support Center will collect the appropriate information over the phone and complete the electronic request for leave form for the employee. A voice mail message regarding the absence to the employee's supervisor or the HR Employee Services Leave Specialist without providing a manner in which to contact the individual leaving the message is insufficient to request STD Leave.

6.3 Timely Requests for Leave.

6.3.1 Required Time for Submission of Requests for Foreseeable STD Leave - When the need for STD Leave is foreseeable, the Eligible Employee shall submit the applicable request for leave form at least thirty (30) days in advance of the beginning of the anticipated leave unless such notice is not practicable. If the employee is unsure of the precise date of the leave, he or she shall submit the applicable request for leave form referenced at Section 2.3.1 or Section 2.3.2 within the time frames set forth above, but shall identify the leave commencement date as "estimated" and provide written updates to the HR Employee Services Leave Specialist confirming the leave date as soon as practicable, with a copy to his or her supervisor. If the Eligible Employee is not able to submit the form to provide at least thirty (30) days advance notice of the need for foreseeable leave, the Eligible Employee shall provide an explanation regarding why the advance submission was not practicable.

6.3.2 Required Time for Submission of Requests for Unforeseeable Leave or When 30 Days Advance Notice Is Impracticable - If thirty (30) days advance submission of the request for leave form is not practicable or if the leave is not foreseeable, the employee shall submit the applicable request for leave form referenced at Section 2.3.1 or Section 2.3.2 as soon as practicable. "As soon as practicable" means as soon as possible and practical, taking into account all of the facts and circumstances in the individual case. **At a minimum, it should be practicable for the employee to provide notice of the need for leave either the same day he or she learns of the need for the leave or the next business day.** He or she shall provide an explanation why more advance notice was not practicable.

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6.3.3 Consequences of Untimely Requests for STD Leave - If an Eligible Employee fails, without reasonable explanation (as determined by the HR Employee Services Leave Specialist), to provide such timely written notice, the Company may deny any untimely request for leave. If the appropriate request for leave form referenced at Section 2.3.1 or Section 2.3.2 is not received timely, the absence from work will not qualify as an STD Leave. If an STD Leave request is denied for lack of timely submission of the request for leave form or other supporting documentation, the Company may deny the STD Leave, or delay approval of the Elimination Period to begin 30 days after proper notice was given.

6.4 Supporting Documentation and Certifications

6.4.1 Initial Medical Certification. An Eligible Employee seeking STD Leave shall submit to the HR Employee Services Leave Specialist a Medical Certification form (referenced at Section 2.3.3) completed and signed by a Health Care Provider as defined in Section 3.9 (not the employee) certifying the STD Condition. The Medical Certification form shall be submitted within the time frames set forth in Sections 6.4.3 and 6.4.4.

6.4.1.1 **The employee shall not provide a copy of the Medical Certification Form to his or her supervisor.**

6.4.1.2 When the STD Condition involves a mental health condition, including drug- and/or alcohol-related conditions, the provider of the medical certification must be a Health Care Provider with a certified specialty in mental health as defined in Section 3.8 (d).

6.4.1.3 Entergy reserves the right to request additional information that may be necessary to evaluate any limitations the employee may have in performing the essential functions of his or her job.

6.4.2 Secondary Employment/School During STD Leave. Eligible Employees who have been engaged in secondary employment or enrolled in an ongoing academic program prior to the occurrence of the STD Condition must obtain medical certification, by submitting a completed Secondary Employment/Schooling Request as referenced at Section 2.3.5, from his or her Health Care Provider that participating in such activity is not inconsistent with the need for STD Leave and will not prolong or adversely impact recover from the STD Condition.

6.4.3 Foreseeable Absences. When the STD Leave is foreseeable and the Full-Time Leave of Absence Request form referenced at Section 2.3.1 or the Intermittent Leave of Absence Request form referenced at Section 2.3.2, is provided at least 30 calendar days in advance of the STD Leave, the employee shall provide a fully completed Medical Certification form as

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soon as possible, but no later than ten calendar days after the leave form was submitted.

- 6.4.4 Unforeseeable Absences.** When the need for STD Leave is not foreseeable, the Eligible Employee shall provide a fully completed Medical Certification form to the HR Employee Services Leave Specialist the earlier of: (a) within five (5) calendar days of the date the Full-Time Leave of Absence Request form or the Intermittent Leave of Absence Request form, was submitted, (b) before the commencement of the STD Leave, or (c) as soon as reasonably possible under the particular circumstances, but no later than fifteen days after the initial absence.
- 6.4.5 Medical Recertifications.** When requested, an Eligible Employee may be required by the Company to provide fully completed medical recertification of the STD Condition at reasonable intervals, but not more frequently than every thirty (30) calendar days, unless, in the Company's sole discretion, certain circumstances exist that indicate a more frequent recertification is necessary. Eligible Employees shall submit medical recertification by using the Medical Certification form referenced at Section 2.3.3.
- 6.4.6 Submission of Medical Recertification.** The Eligible Employee must provide the requested medical recertification on the Medical Certification form by the 7th calendar day following the request for recertification unless it is not practical under the particular circumstances to do so despite the good faith efforts of the employee. In such cases, the employee must notify the HR Employee Services Leave Specialist immediately and provide the reason it is not practical to submit it timely (which as a general rule should occur the day of the recertification request or the following day) and submit the medical recertification as soon as reasonably possible under the particular circumstances. Failure to submit the recertification timely without reasonable explanation (as determined by the HR Employee Services Leave Specialist) may result in suspension or denial of STD Leave until the documentation is submitted and approved.
- 6.4.7 Medical Recertification Amending the Return to Work Date.** When a medical recertification is necessary to amend an anticipated return to work date or to seek extension of an STD Leave beyond the time frame initially approved by the Company, the medical recertification shall be submitted no later than five (5) calendar days before the expiration of the preceding Medical Certification Form, absent exceptional circumstances.

- 6.5 Untimely or Incomplete Medical Certification.** If the Medical Certification form referenced at Section 2.3.3 which can be used for medical certification or recertification, is submitted untimely or is not fully completed and signed by the Health Care Provider in accordance with this Policy, there may be a delay of requested STD Leave until a fully completed Medical Certification form is provided. The interim absence will be governed by Entergy's Attendance and

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Absenteeism Policy and may result in a violation of that policy and/or attendance standards if the absence is not approved under that or other Entergy policies. For the Medical Certification form to be deemed completed, a defined anticipated return to work date must be identified by the Health Care Provider as well as the medical facts supporting the STD Condition, among other things.

- 6.6 Failure to Timely Submit Certification** If an Eligible Employee fails, without reasonable explanation (as determined by the HR Employee Services Leave Specialist), to submit the medical certification or other supporting documentation to the HR Employee Services Leave Specialist timely, STD Leave may be denied or discontinued. This provision applies to all requests for certification pursuant to this Policy, including without limitation, the initial certification, the Secondary Employment/Other Schooling request, if applicable, a medical recertification, a second or third opinion, an extension or a return to work certification, including any clarifications necessary to determine if such certifications are authentic and sufficient.
- 6.7 Extensions of Approved STD Leave Period** Extension of an approved STD Leave Period is not a right. If an Eligible Employee is aware that he or she will need leave beyond the approved STD Leave period, he or she shall submit a new request for leave form (referenced at Section 2.3.1 or 2.3.2 as appropriate) together with the supporting documentation for the STD Leave (such as medical certifications) to the HR Employee Services Leave Specialist for consideration. Such request shall be submitted as soon as practicable **before** the expiration of the approved STD Leave period. Employees who seek additional STD Leave but fail to submit supporting documentation timely must provide written explanation for the failure, the acceptance of which is in the sole discretion of the HR Employee Services Leave Specialist. Even upon submission of supporting documentation, the request for additional STD Leave may be denied depending upon individual circumstances. Any absences beyond an approved STD Leave period are not eligible for benefits under this Policy. See Section 6.4.6.
- 6.8 Return to Work**
- 6.8.1 Employee Notification to Employer of Intent to Return-to-Work** The Eligible Employee who is on STD Leave shall provide reasonable notice to the HR Employee Services Leave Specialist in advance of his or her intent to return to work to allow for business planning.
- 6.8.2 Release to Return to Work Certification** An Eligible Employee wishing to return to work following an STD Leave is required to submit a Return to Work form (referenced at Section 2.3.4) reasonably in advance of his or her return to work. Reasonable advance submission is considered to be:

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- 6.8.2.1 at least five working days before the scheduled return to work if the employee is being released without any restrictions on his or her ability to work, and
- 6.8.2.2 at least 7 working days before the scheduled return to work if there are restrictions on the Employee's ability to work.
- 6.8.2.3 The Return-to-Work form shall be completed and signed by the Eligible Employee's Health Care Provider and shall state that the Eligible Employee is able to return to work, either with or without restrictions. If restrictions are noted, the Return-to-Work form shall be forwarded to the ADA Accommodation Team for review and assessment in light of the noted restrictions and essential job functions. If the Eligible Employee's STD Leave was due to alcohol or drug rehabilitation treatment, the Return to Work form shall certify the fact that, and the date on which, the employee completed the prescribed rehabilitation treatment.
- 6.8.2.4 The Return-to-Work form shall also indicate whether the employee can perform the functions of the job with or without accommodations and state any work restrictions and/or any needed accommodation(s). This information is requested only as it relates to the STD Condition that prompted the STD Leave, although the employee may voluntarily provide information regarding work restrictions or accommodations relating to other conditions if desired by the Eligible Employee or if he or she believes they are needed. If an Employee requests an accommodation and/or his or her Return-to-Work form indicates an accommodation is necessary for the Employee to perform the essential functions of his or her position, the matter will be forwarded to the ADA accommodations team for handling.
- 6.8.2.5 The Return-to-Work form shall be submitted to the HR Employee Services Leave Specialist reasonably in advance of the employee's scheduled return to work. Employees who do not have any restrictions on their return should allow at least three working days for processing of the Return-to-Work form. Employees who do have restrictions on their return should allow at least 10 days for processing of the Return-to-Work form.
- 6.8.2.6 Employees may not return to work until the Return-to-Work form has been submitted to and reviewed by the HR Employee Services Leave Specialist and any issues related to the need for a potential accommodation have been resolved.

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7.0 ATTACHMENTS

None.

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Subject Matter Expert: Teresa Gray	Responsible Officer: Kathryn Collins	Approved By: Senior VP, Human Resources & CHRO	
Point of Contact: Employee Support Center, 844-ETR-Work			

I. POLICY SUMMARY

- This Policy provides Paid Parental Leave to Eligible Employees for bonding with their new child.
- Paid Parental Leave is for the birth of an Eligible Employee's own child or the placement of a child with the Eligible Employee for adoption or foster care.
- A Paid Parental Leave may be commenced only once per calendar year, and the maximum amount of paid leave that can be taken per Qualifying Event is six weeks.
- Paid Parental Leave is compensated at 100% of the Eligible Employee's Base Pay.
- Paid Parental Leave must be taken or used continuously as opposed to intermittently.
- The senior-most System Officer with responsibility for Human Resources or his or her delegate has the ultimate authority and discretion to determine eligibility and to otherwise interpret all terms of this Policy.
- All employees of Entergy shall immediately report known, suspected, or potential fraudulent abuses or other violations of this Policy by following the procedures described in the Reporting Violations Policy.

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II. DETAILED POLICY

1.0 PURPOSE AND APPLICABILITY

This Policy sets forth details regarding the availability of Paid Parental Leave for Eligible Employees.

THIS POLICY APPLIES TO ANY AND ALL REGULAR, FULL-TIME EMPLOYEES OF ANY ENTERGY SYSTEM COMPANY, UNLESS OTHERWISE EXPRESSLY EXCLUDED. THIS POLICY DOES NOT APPLY TO PART-TIME, TEMPORARY, OR SEASONAL EMPLOYEES. THIS POLICY ALSO DOES NOT APPLY TO EMPLOYEES WHO ARE REPRESENTED BY A UNION UNLESS A COLLECTIVE BARGAINING AGREEMENT PROVIDES OTHERWISE.

EMPLOYEES AT CERTAIN WORKSITES MAY HAVE LEAVE RIGHTS OR OTHER ENTITLEMENTS UNDER STATE OR LOCAL LAW THAT ARE MORE GENEROUS THAN THOSE PROVIDED PURSUANT TO THIS POLICY. IF YOU BELIEVE THESE MORE GENEROUS LAWS APPLY TO YOU, PLEASE REVIEW THE APPLICABLE LEAVE SUPPLEMENT FOR YOUR WORKSITE OR CONTACT THE HR EMPLOYEE SERVICES LEAVE SPECIALIST TO REQUEST MORE INFORMATION. NOTHING IN THIS POLICY IS INTENDED TO VIOLATE ANY EMPLOYEE LEAVE RIGHTS UNDER STATE OR LOCAL LAWS. IF A LEAVE OF ABSENCE QUALIFIES AS LEAVE UNDER THIS POLICY AND STATE OR LOCAL LAWS, THE LEAVE WILL RUN CONCURRENTLY UNDER BOTH TO THE MAXIMUM POSSIBLE EXTENT, BUT THE EMPLOYEE WILL HAVE THE BENEFIT OF THE MOST GENEROUS LEAVE, SUBJECT TO ELIGIBILITY AND ANY OTHER LEGAL REQUIREMENTS.

NOTHING IN THIS POLICY SHOULD BE CONSTRUED TO SUGGEST THAT EMPLOYEES OF A PARTICULAR SUBSIDIARY OR AFFILIATE OF ENTERGY CORPORATION ARE ALSO EMPLOYEES OF ENTERGY CORPORATION OR ANY OTHER AFFILIATE OR SUBSIDIARY OF ENTERGY CORPORATION. MOREOVER, THIS POLICY DOES NOT CREATE ANY EMPLOYMENT RELATIONSHIP BETWEEN ANY PERSON AND ANY ENTERGY SYSTEM COMPANY, NOR DOES THIS POLICY CONFER ANY CONTRACTUAL RIGHT TO ANY PERSON TO BECOME OR REMAIN AN EMPLOYEE OF AN ENTERGY SYSTEM COMPANY FOR ANY DEFINITE TERM OR TIME PERIOD.

2.0 REFERENCES & CROSS REFERENCES

2.1 Entergy System Policies & Procedures

2.1.1 Attendance and Absenteeism

2.1.2 Break in Service

2.1.3 Discipline

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- 2.1.4 Discrimination & Harassment Prevention
- 2.1.5 Employment and Benefits Management
- 2.1.6 Employment at Will
- 2.1.7 Employment Categories and Requirements
- 2.1.8 Holidays
- 2.1.9 Leave of Absence – Family and Medical Leave
- 2.1.10 Leave of Absence – Short-Term Disability
- 2.1.11 Reporting Violations
- 2.1.12 Time Entry and Pay

2.2 **Business Unit Policies**

- 2.2.1 New York Paid Family Leave Law Policy
- 2.2.2 Washington, DC Family and Medical Leave Policy
- 2.2.3 Washington, DC Universal Paid Leave Policy

2.3 **HR Forms**

- 2.3.1 Leave Request Form
- 2.3.2 Secondary Employment/School Request

3.0 **DEFINITIONS**

- 3.1 **Base Pay** – The employee’s base salary, if the employee is paid on a salary basis, or else, if applicable, straight-time hourly rate of pay (excluding any premium pay, shift differential, bonus, overtime pay or any other type of premium or special pay).
- 3.2 **Eligible Employee** – An individual who, as defined in applicable Company policies, is a regular, active, full-time employee and who has worked as a full-time Company employee for at least six consecutive months from his or her latest hire or rehire date.
- 3.3 **Entergy, Entergy System Company, System Company or Company** – Entergy Corporation and all its regulated and non-regulated subsidiaries and affiliates in which Entergy Corporation has a direct or indirect majority ownership interest.
- 3.4 **Family and Medical Leave Act (“FMLA”)** – A federal law that provides certain eligible employees with time off from work for certain events, including the birth of a child or the placement of a child with the employee for adoption or foster care.
- 3.5 **Group Health and Welfare Plans** - Collectively, the Entergy Corporation Companies’ Benefits Plus Medical Plan (the “Medical Plan”), the Entergy Corporation Companies’ Benefits Plus Dental Plan (the “Dental Plan”), the

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Entergy Corporation Companies' Benefits Plus Vision Plan (the "Vision Plan"), the Entergy Corporation Companies' Benefits Plus Reimbursement Plan (the "Reimbursement Plan"), the Entergy Corporation Companies' Benefits Plus Life Insurance Plan (the "Life Insurance Plan"), and the Entergy Corporation Companies' Benefits Plus Long Term Disability Plan (the "LTD Plan").

3.6 Paid Parental Leave - Paid leave associated with a Qualifying Event.

3.7 Policy – This Paid Parental Leave Policy.

3.8 Qualifying Event – The birth of an Eligible Employee's own child or the placement of a minor child with the Eligible Employee for adoption or foster care. The birth of multiple children (twins or triplets, for example) or the adoption or foster care placement of multiple children around the same time constitutes a single Qualifying Event.

3.9 Short Term Disability ("STD") – Certain benefits for a shorter-term duration that, pursuant to Entergy's Leave of Absence – Short Term Disability policy, are paid to eligible employees who are unable to work due to a qualifying disability.

4.0 RESPONSIBILITY

4.1 The senior-most System Officer with responsibility for Human Resources or his or her delegate has the ultimate authority and discretion to determine eligibility and to otherwise interpret all terms of this Policy.

4.2 The Manager HR – Total Rewards is responsible for administering, interpreting, and maintaining this Policy.

4.3 An HR Employee Services Leave Specialist is responsible for, among other things:

4.3.1 Processing and administering requests for leave under this Policy;

4.3.2 Working with, and providing guidance or information to, supervisors and employees regarding Paid Parental Leave;

4.3.3 Making a determination, in accordance with this policy, as to whether an Eligible Employee's Paid Parental Leave will run concurrently with any other form(s) of leave available and/or granted to the employee;

4.3.4 Making appropriate leave entries and monitoring accuracy of such entries in the Company's time entry and human resource information systems for approved Paid Parental Leave; and

4.3.5 At the conclusion of a specific Paid Parental Leave, or following denial of the requested leave, ensuring that the Paid Parental Leave request form(s) and related correspondence and other documentation are

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maintained and filed in the employee's file, regardless of whether the requested leave is granted, denied or withdrawn.

4.4 Supervisors are responsible for, among other things:

- 4.4.1** Supporting the HR Employee Services Leave Specialist in the administration of Paid Parental Leave and ensuring the HR Employee Services Leave Specialist is aware of appropriate information or concerns relevant to the leave administration and/or return-to-work of the supervisor's direct reports;
- 4.4.2** Ensuring that requested starting and ending dates of Paid Parental Leave are appropriate in connection with work requirements, business needs and other important factors or considerations;
- 4.4.3** Notifying the HR Employee Services Leave Specialist of a direct-report employee who has been or will be absent for Paid Parental Leave, and timely notifying the HR Employee Services Leave Specialist of any developments or changes regarding an employee's status;
- 4.4.4** Monitoring accuracy of time entries, and making any adjustments and approving entries in the Company's time entry reporting systems; and
- 4.4.5** Notifying the HR Employee Services Leave Specialist if the supervisor receives or has information that may reasonably cast doubt on the validity of the employee's request for Paid Parental Leave.

4.5 Eligible Employees are responsible for, among other things:

- 4.5.1** Reviewing, understanding and complying with this Policy and all of its terms and provisions;
- 4.5.2** Notifying their supervisor and an HR Employee Services Leave Specialist of any changes to the employee's contact information (mailing and physical home address, personal email address, and phone number) so that the employee can be reasonably contacted, if or as needed, during Paid Parental Leave; and
- 4.5.3** Providing all notices, requests and completed forms in a timely manner.

4.6 Employee Support Center is responsible for responding to questions related to this Policy and, if necessary, escalating questions for response.

5.0 DETAILS

5.1 Eligibility Requirements for Paid Parental Leave

- 5.1.1** To be eligible for Paid Parental Leave, the employee must be an Eligible Employee as of the Qualifying Event and must satisfy all of the requirements under this Policy, including providing both a timely request

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for leave under this Policy and appropriate supporting documentation via the Leave Request Form.

5.2 Paid Parental Leave — Limits, Duration, Manner, Pay and Benefits

5.2.1 Limits, Duration and Manner. Eligible Employees are entitled to commence one Paid Parental Leave per calendar year. Eligible employees also are entitled to a single Paid Parental Leave per Qualifying Event. The maximum period or duration of Paid Parental Leave is six weeks, and the entire leave (whether it is as short as one day or as long as six weeks) must be completed within 12 months of the Qualifying Event with which the leave is associated. Paid Parental Leave must be taken continuously (intermittent use of other forms of leave outside this Policy may be available in specific or certain circumstances and should be coordinated with Paid Parental Leave when possible).

5.2.2 Pay. An Eligible Employee's pay during Paid Parental Leave is in accordance with his or her Base Pay as of the date on which the Paid Parental Leave begins.

5.2.3 Benefits.

5.2.3.1 Terms of Benefit Plans. During Paid Parental Leave, an Eligible Employee's eligibility for, participation in, or coverage under the Group Health and Welfare Plans and any applicable Entergy Corporation-sponsored pension or Savings Plan will be governed by the terms and conditions of each benefit plan.

5.2.3.2 Open Enrollment. If an Eligible Employee is on Paid Parental Leave during benefits enrollment for the next benefit year ("Open Enrollment"), an Open Enrollment benefit packet will be mailed to the employee's address on file. To make benefit elections for the next benefit year, the Eligible Employee remains responsible for participating in Open Enrollment in accordance with the directions in the Open Enrollment materials. The Eligible Employee will be subject to the same Open Enrollment submission rules and standards as if he or she were actively at work.

5.2.3.3 Holidays. Eligible Employees on Paid Parental Leave will not receive holiday pay when a Company-observed holiday occurs during the Paid Parental Leave. The holiday will be treated as a day on Paid Parental Leave and must be coded as Paid Parental Leave in the time entry system. A make-up day for a

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lost holiday will not be granted, nor will Paid Parental Leave be extended by the number of holidays occurring during the leave.

5.3 Starting and Ending Dates of Paid Parental Leave

- 5.3.1 Subject to Management Approval.** The starting date of Paid Parental Leave must be approved by management. Due to work requirements, business needs and other important factors or considerations, an Eligible Employee may not be able to take leave during the precise or approximate time period that he or she has requested. If there is a dispute over the approval of the leave or the length of approved leave, the matter should escalate to the next level of management.
- 5.3.2 Coordination with Other Leave(s) of Absence.** Entergy may require an Eligible Employee to time or coordinate his or her Paid Parental Leave so that it runs concurrently with other related leaves of absence. When an Eligible Employee is granted both Paid Parental Leave and leave under the Leave of Absence – Family and Medical Leave Policy (“FMLA Leave”), the Paid Parental Leave shall run concurrently with the FMLA Leave (or with leave under any similar state or local law). If an Eligible Employee takes FMLA Leave, does not take Paid Parental Leave at the same time, and later requests Paid Parental Leave, the request for Paid Parental Leave may be denied in Entergy’s discretion due to the employee’s failure to time or coordinate his or her Paid Parental Leave with the FMLA Leave.
- 5.3.3 Earliest Starting Date, Subject to Approval.** Eligible employees who are birth mothers can begin Paid Parental Leave before or after their STD leave is exhausted. However, if a birth mother takes Paid Parental Leave prior to STD leave being exhausted, the STD leave and Paid Parental Leave will run concurrently, and STD benefits will be offset by Paid Parental Leave benefits such that the combined benefit will not exceed 100% of Base Pay for the time period at issue. Eligible Employees who are not birth mothers can begin Paid Parental Leave upon the birth of the child or placement of the child with the employee for adoption or foster care.

5.4 Mandatory Conditions During Paid Parental Leave

- 5.4.1 Employee Obligation to Provide and Update Contact Information.** The Eligible Employee shall ensure that management, supervision and an HR Employee Services Leave Specialist have his or her accurate and, if applicable, updated mailing and physical home address, personal email address, and phone number so that the employee can be reasonably contacted, if or as needed, during Paid Parental Leave.

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5.4.2 Other Employment/School During Paid Parental Leave.

5.4.2.1 If an employee seeking Paid Parental Leave has been engaged in any type of paid work or employment outside Entergy prior to the occurrence of the Qualifying Event and/or has been enrolled in an ongoing academic program prior to the occurrence of the Qualifying Event, and if the employee desires to continue to pursue such an activity while receiving Paid Parental Leave, the employee must notify the HR Employee Services Leave Specialist of such desire in advance of using any Paid Parental Leave by completing the Secondary Employment/School Request form at the time he or she submits a request for Paid Parental Leave. While on Paid Parental Leave, the hours spent by the employee performing non-Entergy work or participating in an academic program may not exceed the number of hours previously and routinely spent on such activities by the employee prior to the occurrence of the Qualifying Event.

5.4.2.2 If an employee was not engaged in any type of work or employment outside Entergy prior to the occurrence of a Qualifying Event or had not enrolled in an ongoing academic program prior to the occurrence of a Qualifying Event, the employee may not begin such activity while on Paid Parental Leave.

5.4.2.3 Employees who violate this provision lose any eligibility for Paid Parental Leave and are subject to disciplinary action, up to and including termination from employment. To the greatest extent permitted by law, Entergy will seek reimbursement, through a paycheck deduction or otherwise, of any pay received by the employee under this Policy.

5.4.3 Not Job Protected Leave. An employee on Paid Parental Leave has no greater right, benefit, or entitlement to a job than what the employee would have had if he or she had not taken Paid Parental Leave.

5.5 Requesting Paid Parental Leave and Approval/Denial.

5.5.1 Leave Request Form. Eligible Employees must request Paid Parental Leave by discussing the matter with their supervisor and timely submitting the appropriate Leave Request Form, referenced at Section 2.3.1 of this Policy, to the Leave Team (shorttermdisability@entergy.com).

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5.5.2 Timing of Request. The Eligible Employee shall submit the applicable Leave Request form at least 30 days in advance of the beginning of the requested start date of the leave, unless such notice is not practicable. If the Eligible Employee is not able to provide advance notice of at least 30 days, he or she shall provide an explanation regarding why such advance notice was not practicable.

5.5.3 Documentation to Support Request. Eligible Employees must submit appropriate documentation, which may include:

5.5.3.1 Birth mothers may use their STD claim as documentation when taking Paid Parental Leave in coordination with STD; if taking Paid Parental Leave separately, proof of birth documentation should be provided to the HR Employee Services Leave Specialist.

5.5.3.2 Eligible employees who are not birth mothers will need to provide proof of birth to the HR Employee Services Leave Specialist.

5.5.3.3 Adoption and foster parents will need to provide formal orders, rulings, judgments or other appropriate papers to the HR Employee Services Leave Specialist.

5.5.3.4 Entergy may request additional information as necessary, in its discretion, to evaluate a request for Paid Parental Leave.

5.5.4 Approval or Denial of Paid Parental Leave. After a proper request for leave has been submitted, the employee will receive a communication from the HR Employee Services Leave Specialist either approving or denying the leave or seeking additional information or documentation to support the request. If the Paid Parental Leave is approved, the communication will include the starting and ending dates of the leave.

5.6 End of Approved Paid Parental Leave and Returning to Work

5.6.1 Returning to Work. The employee shall return to work at the scheduled start of his or her next workday after the last day of Paid Parental Leave, unless he or she has been approved for another type of leave or absence.

5.6.2 Failure to Properly Return to Work. If the employee fails to return to work as discussed in section 5.6.1 of this Policy, then he or she will be subject to the provisions of the Attendance and Absenteeism Policy and will be subject to discipline, up to and including termination from employment, unless another type of leave or absence is approved.

5.6.3 No Intention to Return to Work. If an Eligible Employee gives clear notice of his or her intent not to return to work, Paid Parental Leave will no longer be available or provided.

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5.7 Miscellaneous

5.7.1 No Payout Upon Termination from Employment. Employees who separate from employment, either voluntarily or involuntarily, will not be compensated for any available but unused Paid Parental Leave, even if any such leave has been previously requested, approved and/or used.

5.7.2 Misrepresentations and/or Actions Inconsistent with Policy. Entergy reserves all rights to take appropriate disciplinary action, up to and including termination from employment, if an employee makes a misrepresentation with respect to Paid Parental Leave or engages in conduct or behavior inconsistent with Paid Parental Leave.

6.0 PROCEDURES

None.

7.0 ATTACHMENTS

None.

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Subject Matter Expert: Teresa Gray	Responsible Officer: Kathryn Collins	Approved By: Senior VP, Human Resources & CHRO	
Point of Contact: Employee Support Center, 844-ETR-Work, ServiceNow			

I. POLICY SUMMARY

- Eligible Entergy employees are allowed annual vacation according to the following schedule:

Years of Service

Less than 1
1 through 2
3 through 9
10 through 14
15 through 23
24 or more

Length of Vacation

Up to 80 Hours
80 Hours
120 Hours
144 Hours
160 Hours
200 Hours

- All employees of Entergy shall immediately report known, suspected, or potential violations of this Policy by following the procedures described in the Reporting Violations Policy.
- Please refer to the following detailed Policy for further information.**

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II. DETAILED POLICY

1.0 PURPOSE AND APPLICABILITY

The purpose of this Policy is to define employee eligibility and determine vacation allowance.

THIS POLICY APPLIES TO ALL FULL-TIME, REGULAR EMPLOYEES OF ANY ENTERGY SYSTEM COMPANY, UNLESS OTHERWISE EXPRESSLY EXCLUDED.

THIS POLICY COVERS EMPLOYEES WHO ARE REPRESENTED BY A UNION, EXCEPT THAT ANY CONFLICTING TERMS OF EMPLOYMENT IN A COLLECTIVE BARGAINING AGREEMENT OR OTHER AGREEMENT REACHED WITH THE UNION(S) SHALL CONTROL.

ALSO, AT CERTAIN ENTERGY FACILITIES THAT WERE ACQUIRED BY PURCHASE, AGREEMENTS HAVE BEEN REACHED TO MAINTAIN OR ESTABLISH TEMPORARY POLICIES THAT WILL BE APPLIED TO CERTAIN EMPLOYEES AT THE FACILITY IN LIEU OF THIS POLICY.

NOTHING CONTAINED IN THIS POLICY SHOULD BE CONSTRUED TO SUGGEST THAT EMPLOYEES OF A PARTICULAR SUBSIDIARY OR AFFILIATE OF ENTERGY CORPORATION ARE ALSO EMPLOYEES OF ENTERGY CORPORATION OR ANY OTHER AFFILIATE OR SUBSIDIARY OF ENTERGY CORPORATION. MOREOVER, THIS POLICY DOES NOT CREATE ANY EMPLOYMENT RELATIONSHIP BETWEEN ANY PERSON AND ANY ENTERGY SYSTEM COMPANY, NOR DOES THIS POLICY CONFER ANY CONTRACTUAL RIGHT TO ANY PERSON TO BECOME OR REMAIN AN EMPLOYEE OF ANY ENTERGY SYSTEM COMPANY.

2.0 REFERENCES & CROSS REFERENCES

2.1 Entergy System Policies & Procedures

- Attendance and Absenteeism
- Break in Service
- Employment and Benefits Management
- Employment Categories and Requirements
- Leave of Absence – Family and Medical Leave
- Leave of Absence – Military
- Leave of Absence – Paid Parental Leave
- Leave of Absence – Short-Term Disability
- Records Management and Retention

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- Reporting Violations
- Time Entry and Pay

2.2 **Vacation Override Form** – available on the HR Portal - HR Forms site – must be used when requesting carryover of vacation in excess of 40 hours.

2.3 **Vacation Override Spreadsheet** – available on the HR Portal - HR Forms site – may be used in conjunction with the Vacation Override Form (referenced at Section 2.2, above) when requesting carryover of vacation in excess of 40 hours for large groups of employees.

3.0 **DEFINITIONS**

3.1 **Entergy, Entergy System Company, or Company** - Entergy Corporation and all of its subsidiaries and affiliates in which Entergy Corporation has a direct or indirect majority ownership interest.

3.3 **Full-Time (Full-Time)** – as defined in the Employment Categories and Requirements Policy.

3.4 **Part-Time (Part-Time)** – as defined in the Employment Categories and Requirements Policy.

3.5 **Policy** - this Vacation Policy.

3.6 **Regular (Regular)** – as defined in the Employment Categories and Requirements Policy.

3.7 **STD Leave** – as defined in the Leave of Absence – Short-Term Disability Policy.

3.8 **STD Pay** – as defined in the Leave of Absence – Short-Term Disability Policy.

4.0 **RESPONSIBILITY**

4.1 **The Manager, HR Total Rewards** is responsible for interpreting, administering and maintaining this Policy, and should coordinate with applicable Business Unit practices and collective bargaining unit agreements.

4.2 **The Company Officer (officer code 1-4) within an employee's functional Business Unit** is responsible for approving actions described in or compliance with Sections 5.1.2, 5.8 (with the exception of approving vacation carryover in excess of 80 hours) and 5.11.

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- 4.3** **The Office of Chief Executive (OCE) member of employee's functional Business Unit** is responsible for approving vacation carryovers in excess of 80 hours as described in Section 5.8.
- 4.4** **Senior-most System Officer with responsibility for Human Resources** is responsible for approving any deviations from this Policy.
- 4.5** **Human Resources Employee Services** is responsible for supporting the vacation eligibility and carryover processes that are required by this Policy.
- 4.6** **All employees** of Entergy are responsible for immediately reporting known, suspected, or potential violations of this Policy by following the procedures described in the Reporting Violations Policy.
- 4.7** **Individual supervisors** are responsible for:
- 4.7.1** Monitoring the accuracy of time entries, making any adjustments to timesheets needed for vacation time of their employees; and
 - 4.7.2** Approving entries in the Company's time entry reporting system.
- 4.8** **The Payroll Department** is responsible for paying out any unused vacation at the change of employment status or at separation.

5.0 **DETAILS**

5.1 **Vacation Allowance**

- 5.1.1** Only Full-Time, Regular employees are eligible for vacation. Subject to any exceptions pursuant to Sections 5.10.2 or 5.11, the amount of vacation shall be based on the employee's length of service with the Company in accordance with the following schedule:

Years of Service	Length of Vacation
Less than 1	Up to 80 Hours*
1 through 2	80 Hours
3 through 9	120 Hours
10 through 14	144 Hours
15 through 23	160 Hours
24 or more	200 Hours

* See section 5.1.4 below for the rules of, and eligibility for, vacation in the first calendar year of employment.

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80 hours - provided on January 1 of the year in which the first and second year of service will be completed.

120 hours - provided on January 1 of the year in which the third year of service will be completed and on January 1 of each year thereafter through the ninth year.

144 hours - provided on January 1 of the year in which the tenth year of service will be completed and on January 1 of each year thereafter through the fourteenth year.

160 hours - provided on January 1 of the year in which the fifteenth year of service will be completed and on January 1 of each year thereafter through the twenty-third year.

200 hours - provided on January 1 of the year in which the twenty-fourth year of service will be completed and on January 1 of each year thereafter until active employment with the Company ceases.

5.1.2 After the first calendar year of employment, employees must work at least one full scheduled work day in the new calendar year to be eligible to receive vacation benefits for that year.

5.1.3 Employees who are discharged, laid off, or resign, cannot use vacation for their last day of employment.

5.1.4 **Vacation in First Calendar Year of Employment** – In the first calendar year of employment, an employee may be eligible for up to 80 hours of vacation, depending on the employee's month of hire and whether the employee remains actively employed throughout the calendar year, as set forth below and in the following chart.

5.1.4.1 If the employee begins work at any time from January through the end of May, the employee will be eligible for 40 hours of vacation. After completing six months of active service, the employee will become eligible for additional vacation as reflected in the chart below. With supervisor approval, and after all eligible vacation has been exhausted, the employee may borrow some or all of these additional vacation hours before the employee becomes eligible for them on the condition that the employee repay the company the value of the

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hours if the employee leaves the company (for whatever reason) before the employee becomes eligible for the hours.

5.1.4.2 If the employee begins work at any time from June 1 through the end of October, the employee will be eligible for hours of vacation as reflected in the chart below. The employee will not be eligible for any additional hours of vacation in the first calendar year.

5.1.4.3 If the employee begins work in November or December, the employee will not be eligible for vacation until the following year.

Month of Hire	Initial Hours Allotted Upon Hire	Additional Hours Allotted after Six Months of Active Service	Total Possible Hours for Calendar Year
January	40 Hours	40 Hours (eligible in July)	80 Hours
February	40 Hours	32 Hours (eligible in August)	72 Hours
March	40 Hours	24 Hours (eligible in September)	64 Hours
April	40 Hours	16 Hours (eligible in October)	56 Hours
May	40 Hours	8 Hours (eligible in November)	48 Hours
June	40 Hours	0 Hours	40 Hours
July	32 Hours	0 Hours	32 Hours
August	24 Hours	0 Hours	24 Hours
September	16 Hours	0 Hours	16 Hours
October	8 Hours	0 Hours	8 Hours
November	0 Hours	0 Hours	0 Hours
December	0 Hours	0 Hours	0 Hours

5.2 Unused Vacation Pay - Upon discharge, resignation, layoff, retirement, death, or status change from Full-Time to Part-Time of an employee, the Company will pay for any vacation for which the employee is eligible, but which the employee has not yet taken prior to the termination of employment or employment status change. An employee in the first calendar year of employment will be paid only for vacation hours for which the employee is currently eligible as shown in Section 5.1.4; the employee will be required to repay any borrowed hours for which the employee is not yet eligible. Notwithstanding the foregoing and to the extent permitted by law, the Company will offset any payment for unused vacation by any amounts owed to the Company by a terminating employee.

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- 5.3 Pay In Lieu of Vacation** - There will be no pay in lieu of vacation except as provided for in Sections 5.2 and 5.10.1.
- 5.4 Breaks in Service** - Calculations for breaks in service are defined per the System Break in Service Policy. Employees returning to the Company as a Full-Time, Regular employee, including those with a break in service of less than 12 full months, will be considered a newly hired employee to follow the rules provided in Section 5.1.4.
- 5.5 Scheduling**
- 5.5.1** It is recommended that early each year, managers and employees arrange for scheduled vacation periods for employees in order that the Company and the employee may make appropriate plans. While individual preferences will be met whenever possible, all schedules shall be made within the limits of continuous efficient operation of each department.
- 5.5.2** Managers have the responsibility of monitoring each employee's vacation. Employees are expected to take vacation as scheduled, except in case of special circumstances. If special circumstances exist, vacation may be rescheduled with the approval of their management.
- 5.6 Rescheduling Vacation Because of Work Emergencies**
- 5.6.1** In the event an employee is required by his/her supervisor to work during time scheduled for vacation, the schedule shall be changed and a later date arranged for the vacation.
- 5.6.2** If it is impossible for an employee to use all of his/her available vacation during a calendar year because of workload, the employee may be eligible to carry over unused vacation to the following year. Refer to Section 5.8 for details.
- 5.6.3** In the event an employee is required by his/her supervisor to cancel a scheduled vacation resulting in out-of-pocket costs to the employee for non-refundable tickets, deposits, or other travel related expenses, the employee may be entitled to reimbursement for those expenses, subject to the following requirements:
- 5.6.3.1** Documentary evidence of the loss must be provided from a third-party source;

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- 5.6.3.2** An actual loss must be incurred that is not otherwise refundable from the third-party vendor;
- 5.6.3.3** All costs must be directly related to the cancellation of the employee and his/her direct family. Costs associated with travel and vacation arrangements made independent of the employee (for example a trip by spouse or dependents that did not include the employee) may not be reimbursed;
- 5.6.3.4** All reimbursements will be subject to approval by two levels of management to whom the employee reports directly; and
- 5.6.3.5** No reimbursement will be made for implied savings such as lost discounts, frequent flyer opportunities, or other promotional events which may result in higher costs at a later date.

5.7 **Holiday During Vacation** - If the Company observes a standard holiday during the time that an employee is on vacation, the employee is not required to record the holiday as vacation, but rather may record the time as a holiday.

5.8 **Carry Over of Vacation** – Unused vacation may be carried over at the end of each calendar year under the following circumstances:

- 5.8.1** Employees with vacation hours remaining on 12/31 of each calendar year will automatically carry over the first 40 hours to the following calendar year.
- 5.8.2** If an employee is on an approved STD Leave under the Leave of Absence - Short-Term Disability Policy at the end of the year and his or her STD Pay is less than 100% base pay (such as 65% base pay), then that employee may carry over unused vacation to the following calendar year (because the employee can supplement STD Pay with Vacation Pay up to 100% of his or her base pay). Employees shall use the Vacation Override Form referenced at Section 2.2 of this Policy and obtain approval thereon from a Company Officer (officer code1-4) within the employee's functional business unit.
- 5.8.3** **Management Request for Business Support** – With officer approval, employees who are eligible for at least 120 hours of vacation per calendar year may carry over additional hours of unused vacation to the following calendar year if the employee is unable to take vacation because of a management request for business support. To carry over any hours in excess of the 40 hours granted in Section 5.8.1, the employee's supervisor must submit a Vacation Override Form, referenced at Section 2.2 of this Policy, and obtain approvals indicated below. Refer to Section 6.1 for procedures.

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5.8.3.1 Approval must be obtained from a Company Officer (officer code1-4) within the employee's functional business unit to carry over an additional 40 hours or less of unused vacation (where the total amount of carryover will not exceed 80 hours).

5.8.3.2 Additional approval must be obtained from the OCE member within the employee's functional Business Unit to carry over more than 80 hours of unused vacation.

5.8.4 Any unused vacation that is not carried over under Sections 5.8.1, 5.8.2 or 5.8.3 shall be forfeited.

5.9 **Employees Returning from Military, Family Medical Leave Act (FMLA) or Short-Term Disability Leave** - Employees returning from military, FMLA or short-term disability leaves of absence will be allowed to schedule vacation in the year of return, whenever practical or legally required. Vacation time will be calculated based upon the employee's length of service. Leave time will be included as length of service in computing the amount of vacation time for which an employee is eligible during the calendar year of return. Any unused vacation that is not carried over from one calendar year to the next under the requirements of Section 5.8 shall be forfeited.

5.10 **Pre-Existing Commitments**

5.10.1 All employees who were employed by NOPSI as of March 31, 1983 are eligible to be paid for unused vacation time and accrued vacation time upon retirement, resignation, or termination from the Company, or for the death of the employee.

5.10.2 Notwithstanding Section 5.1.1, if an AP&L non-bargaining employee completed 26 or more years of service with AP&L on or before January 1, 1989, the employee is eligible for 240 vacation hours per year until his or her Entergy employment ends.

5.10.3 The provisions of this Section 5.10 will follow eligible employees from Company to Company when being transferred within the Entergy System.

5.11 **New Hire Exception** - With the approval of a Company Officer (officer code1-4) within the employee's functional Business Unit, an employee may be provided a vacation allowance up to a maximum of 120 hours, if the employee has over five years of comparable work experience. The employee will maintain that vacation allowance until the employee's years of service with

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Entergy aligns with the schedule as defined in Section 5.1.1, at which point the employee will receive no more than the vacation allowance in Section 5.1.1. The employee's vacation allowance during the first year of employment will be prorated, according to the following chart, and subject to the general rules contained in Section 5.1.4:

Month of Hire	Initial Hours Allotted Upon Hire	Additional Hours Allotted after Six Months of Active Service	Total Possible Hours for Calendar Year
January	60 Hours	60 Hours (available in July)	120 Hours
February	60 Hours	48 Hours (available in August)	108 Hours
March	60 Hours	36 Hours (available in September)	96 Hours
April	60 Hours	24 Hours (available in October)	84 Hours
May	60 Hours	12 Hours (available in November)	72 Hours
June	60 Hours	0 Hours	60 Hours
July	48 Hours	0 Hours	48 Hours
August	36 Hours	0 Hours	36 Hours
September	24 Hours	0 Hours	24 Hours
October	12 Hours	0 Hours	12 Hours
November	0 Hours	0 Hours	0 Hours
December	0 Hours	0 Hours	0 Hours

6.0 **PROCEDURES**

- 6.1 Vacation Carryover approval of more than 40 hours.** The supervisor of the employee who is requesting to carry over more than 40 hours of unused vacation to the following year must complete the Vacation Override Form, referenced at Section 2.2 of this Policy, and obtain approval thereon from a Company Officer (officer code 1-4) within the employee's functional Business Unit to carry over a maximum of 80 hours of unused vacation. For vacation requests greater than 80 hours of unused vacation, approval must be obtained from the OCE member of the employee's functional Business Unit. The Vacation Override Spreadsheet, referenced at Section 2.3 of this Policy, may be used in conjunction with the Vacation Override Form when requesting carryover of vacation for a large group of employees; refer to the forms for further instructions. The approved form(s) must be submitted to Human Resources Employee Services prior to January 30th of the year to which the vacation hours are to be carried over.

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7.0 ATTACHMENTS

None

Course Name	Course Description	Start Date	End Date
7 Habits of Highly Effective People	This 2-day workshop will help participants develop the skills needed to improve personal and professional effectiveness, increasing trust and influence in their roles. This program teaches a natural process founded on proven principles that helps transform employees from contributors to true leaders.	03/31/21	04/01/21
7 Habits of Highly Effective People		05/26/21	05/27/21
7 Habits of Highly Effective People		07/21/21	07/22/21
7 Habits of Highly Effective People		08/17/21	08/18/21
7 Habits of Highly Effective People		09/21/21	09/22/21
7 Habits of Highly Effective People		10/26/21	10/27/21
7 Habits of Highly Effective People		11/16/21	11/17/21
Business Writing - Communication Skills	High-quality business writing is essential for the success of nearly every organization. Employees who can distinguish themselves as excellent writers increase organizational productivity while boosting their professional stature and positively influencing the trajectories of their careers. This two-day course will explore the basics of business writing and identify skills needed to write effectively in different situations. Participants will discuss the importance of tone, word choice and consideration of audience and purpose for impactful written communication and practicing diplomacy through writing.	05/11/21	05/12/21
Business Writing - Communication Skills		08/24/21	08/25/21
Communicating with Tact, Diplomacy and Professionalism - Communication Skills	To be successful and effective in any workplace, we need to be professional in our approach to all situations. Our behavior and communication skills send messages to others. To build and maintain credibility, we must be tactful and diplomatic, no matter what the situation. There are people who seem to know exactly what to do and say in any situation. Faced with an angry customer or a tense negotiation, they don't falter or seem to get upset—they keep calm and navigate with skill through the encounter. Not surprisingly, the professional who demonstrates that kind of poise and presence is also the person who rapidly rises through the ranks. Great communicators are made, not born—it's a matter of having the right knowledge and tools. Through our research we've collected crucial and practical information on these subjects and condensed it into a highly interactive training program. At the completion of this training, you'll feel confident and comfortable communicating with diplomacy, tact, and professionalism.	06/16/21	06/17/21
Communicating with Tact, Diplomacy and Professionalism - Communication Skills		07/14/21	07/15/21
Communicating with Tact, Diplomacy and Professionalism - Communication Skills		11/16/21	11/17/21
Communicating with Tact, Diplomacy and Professionalism - Communication Skills		09/22/21	09/23/21
Conflict Management	This one-day program will teach you how to handle difficult situations with poise and confidence. Discover how to keep unmanaged conflicts, disagreements, and out-of-control emotions from harming your important working and personal relationships. Participants will learn: To practice everyday conflict resolution skills; To overcome personal stumbling blocks to agreement; To use conflict as a positive motivator; How your personality affects the way you deal with conflict; How to express yourself without accusation, sarcasm or hostility; Effective strategies for defusing an escalating argument; How to avoid words that act as emotional triggers when you are dealing with someone who is upset.	06/17/21	06/17/21
Conflict Management		07/20/21	07/20/21
Conflict Management		03/16/21	03/16/21
Creating a Culture of Trust	In this exciting 2-day course, managers will learn and develop the skills necessary to establish and maintain trust with self and within organizations. Participants will begin by evaluating their level of trust towards others, identify key behaviors for developing trusting relationships and learn specific strategies to create increased trust. Through group discussions, activities, and role plays, managers will leave class better prepared to demonstrate trust and influence to maximize team effectiveness.	01/06/21	01/06/21
Creating a Culture of Trust		08/03/21	08/04/21
Customer Service Excellence - Communication Skills	This is an instructor led webinar. Phenomenal customer service is not just a differentiator in the marketplace; it's the expectation of every customer. They want an experience that is engaging and focused on their point of view. This customer-centric approach to customer service is vital and can only be accomplished if organizations make it their mission to build a strong customer service culture. In this two-day course, customer service professionals will learn the three guiding principles for customer service, how to be successful by using powerful communication skills, exercising customer service fundamentals, handling difficult situations and creating a culture of service.	01/07/21	01/08/21
Customer Service Excellence - Communication Skills		01/21/21	01/22/21
Customer Service Excellence - Communication Skills		08/31/21	09/01/21
Fundamentals of Change Management	Designed to address an audience of mixed roles and responsibilities, this one-day experiential learning program provides participants with an understanding of the fundamental concepts and organizational benefits of effective change management. The program applies five tenets of change management to a specific project or change initiative to build awareness and desire for change management.	01/21/21	01/21/21
Fundamentals of Change Management		07/22/21	07/22/21
How to be an Effective Virtual Team Member - Communication Skills AM and PM Sessions	Virtual business teams are work groups made up of people with complementary skills, common purpose, and interdependent goals, separated by geography, time zones and sometimes language and culture. These business groups have become critical to maintaining strong communication with teammates, customers, and stakeholders. The ability of employees to work effectively in a virtual team environment will be crucial for their success. This 3-hour webinar enables team members to understand how to work most effectively with others who work elsewhere much or all of the time. The three modules include: Understanding Virtual Teams; Virtual Team Communication; Effective Virtual Team Meetings.	02/11/21	02/11/21
How to be an Effective Virtual Team Member - Communication Skills AM & PM Sessions		04/20/21	04/20/21
Interviewing Skills for the Interviewee - Communications Skills - Cancelled	Being interviewed is one of life's most important conversations. To be successful, it requires a strong foundation in strategy, communication skills, professional etiquette and knowing specific information about the organization you're interviewing with. This one-day class provides tips and techniques in all of these areas to help you make the best possible impression and "sell" yourself well to your prospective employer. The course will discuss: How to prepare for the interview; What to expect during the interview process; Follow-up items to complete after the interview.	07/01/21	07/01/21
Interviewing Skills for the Interviewee - Communications Skills - Cancelled		10/28/21	10/28/21
Introduction to Emotional Intelligence (EQ)	This Emotional Intelligence (EI) training course will focus on the five core competencies of emotional intelligence: self-perception, self-expression, interpersonal, decision making and stress management. Participants will learn to develop and implement these to enhance their relationships in work and life by increasing their understanding of social and emotional functioning and learning how to adapt and manage their responses to particular situations. This Emotional Intelligence training course is useful for anyone who leads or works with other people, no matter what size the organization. It is applicable for teamwork, customer service, and building relationships.	04/07/21	04/07/21

Introduction to Emotional Intelligence (EQ)	08/04/21	08/04/21
Leading a Cross Generational Workforce - Communication Skills	03/30/21	04/01/21
Leading a Cross Generational Workforce - Communication Skills	04/27/21	04/28/21
Leading a Cross Generational Workforce - Communication Skills	10/19/21	10/20/21
Mastering the Art of Technical Writing - Communication Skills	07/21/21	07/22/21
Mastering the Art of Technical Writing - Communication Skills	11/09/21	11/10/21
Mastering the Art of Technical Writing - Communication Skills	12/01/21	12/02/21
Organization Skills for the Overwhelmed! - AM and PM Sessions	05/26/21	05/26/21
Oz -Accountability Builder	04/08/21	04/08/21
Oz -Accountability Builder	08/18/21	08/18/21
Poised and Powerful Public Speaking - Communication Skills	03/24/21	03/25/21
Poised and Powerful Public Speaking - Communication Skills	05/05/21	05/06/21
Poised and Powerful Public Speaking - Communication Skills	07/21/21	07/22/21
Poised and Powerful Public Speaking - Communication Skills	09/29/21	09/30/21
Poised and Powerful Public Speaking - Communication Skills	11/03/21	11/04/21
Project Management Fundamentals	05/23/21	05/23/21
Project Management Fundamentals	07/20/21	07/20/21
Project Management Fundamentals	10/05/21	10/05/21
Prosci Change Management Certification	03/25/21	03/25/21
Resume Writing - Make Your Resume Work for You - Communication Skills	06/30/21	06/30/21
Resume Writing - Make Your Resume Work for You - Communication Skills	10/27/21	10/27/21

Today's workplace is more diverse than ever before. Not only are more people from different backgrounds and cultures working together, but for the first time in history, there could be up to five generations of employees working together. So, how do you get the different generations to pull together as a team? This course will help you understand generational trends, which, in turn, will develop greater empathy for the reasons people may respond differently to the same situation. We will also guide you through the skill sets and tools you need to get the most from your highly skilled, but very diverse, team. Participants will: Identify characteristics and values attributed to each generation; Recognize the nuances of managing a generationally diverse team; Discuss how to establish open communication among various generations in the workplace; Discuss the impact of language on intergenerational communication; Identify potential conflict arising from generational differences; Use the information, strategies and tools to effectively lead all generations.

Prework Note: Create or bring five examples of your writing to the course. The examples should be samples of things you write frequently and in their original format without any editing or rework. The goal is to pinpoint your strengths and identify any challenges you have so you can focus on building on your strengths and improving the writing skills that challenge you. This comprehensive two-day course will guide you through the process of writing better technical documents that are clear, easy to understand and persuasive to your audience. You will learn how to use the principles of good technical writing to inform and influence your readers. Just as important, you will find that the tips and techniques in this course will help you simplify and streamline the process of writing so you can get the job done more easily, with polish and professionalism. You will learn to: Write technical documents that break complex information down so they are easy to follow; Use graphics and formatting to add emphasis and call attention to key points; Eliminate common mistakes that create confusion—including incomprehensible jargon, verbal clutter and weak organization; Apply editing and proofreading techniques that help ensure polish and accuracy; Practice applying the tools and techniques to technical documents.

Let's not mince words: You're buried at work, right? Tons of emails to answer, crazy-impossible deadlines looming, and projects on your ever-expanding to-do list. Do you sometimes look at your desk with utter dread? This 3-hour stressbusting, sanity-saving workshop delivers practical tips, techniques, and strategies for getting organized and taking control—right away! The training focuses on delivering the must-have skills you need to master your time and maximize your effectiveness. It will show you how to dissect your workday to see which activities are good time investments and which habits you've picked up are flat-out time-wasters. The workshop will cover five topics: 1: Learn How to Get Organized—and Stay Organized; 2: Where Does Your Time Go? 3: Set Your Priorities to Get More Done; 4: Tame Your Wild Workspace; 5: Lower Your Stress Level and Enrich Your Life.

The five-hour session will be offered from 9:00 am - Noon and Continue from 1:00 pm - 3:00 pm CST. Accelerate the achievement of desired results by getting accountability right. Based on the classic New York Times bestselling book, *The Oz Principle*, this course delivers principles and tools to increase individual, team, and organizational accountability for results. Typically, accountability is understood as punitive—something that occurs when things go wrong. *Accountability Builder®* redefines it as a personal choice to rise above circumstances and take ownership for achieving results. This is an interactive course—be ready to make a personal choice to create a culture of accountability and to learn a model that will forever change how you think about accountability!

Are you among the vast majority of people who feel anxious, unprepared, or unsure of what to say or how to say it, when asked to speak before a group of employees, co-workers, clients, higher-ups, or the public? This 2-day course will walk you through the step-by-step principles, methods, and strategies to perfect your speaking skills. The program is designed to help you: Organize your thoughts into a flawless presentation; Develop a relationship with the audience; Develop your own WINNING speaking style; and Handle every challenge without missing a beat.

If someone is currently a CPM, the hours can be used as Continuing Ed hours. The class hours cannot be used as CEUs for anyone working on their CPM cert. This one-day course is designed for individuals whose primary job is not project management, but who manage projects on an informal basis. Also, if you are considering a career path in project management and want a complete overview of the field and its generally accepted practices, you should attend this course. The Course Outline for the day includes the following topics: 1. Getting Started with Project Management; 2. Initiating a Project 3. Planning for Time and Cost; 4. Planning for Project Risks, Communication, and Change Control; 5. Managing a Project; 6. Executing the Project Closeout Phase.

This offering is by invitation only. This 3-day course will cover the following objectives: Understand the fundamentals of change and change management; Understand how effective change management improves organizational results; Articulate the value of change management to peers and leaders with a presentation on the business case for change management; Walk away with a change management plan; Learn to apply the PROSCI 3-phase Process change management methodology to a real project; Learn how to apply the PROSCI ADKAR® Model to facilitate individual change; Achieve certification in the PROSCI change management methodology; Gain access to PROSCI change management tools; Earn IIRCI, PMI and CCMP credits.

The key to getting a new job is marketing yourself. This involves developing a great message and delivering it to the right people through the right channels. The Internet has changed the channels of communication dramatically, but there are still some key actions that every job hunter must take. This course will teach participants how to write an effective résumé, regardless of their background, and submit it to prospective employers and job sites using traditional and electronic communication methods. The following topics will be covered: The Goal of Your Resume; Preparing your Resume; Creating Your Resume; Scannable and Email Resumes; and the Resume Cover Letter.

	Stress never goes away and is a vital part of what it means to be human. However, individuals who label themselves as being happy and productive have a greater ability to manage stressors. This two-day seminar will teach learners the nature of stress and the absolutely tried and true methods for controlling and minimizing the impact of stressors. Participants will perform a self-assessment that pinpoints individual hot spot areas where they are particularly vulnerable with regard to stress. Learners will practice application of specific techniques to deal with their areas of personal vulnerability. The participants will: Understand the nature of stress, stressors, and what it means to manage stress effectively; Understand the rationale to learn stress management techniques in terms of personal well-being, as well as work and home productivity; Gain knowledge of specific techniques that they can practice immediately which are proven to be effective in controlling one's response to stressors; Develop a specific action plan to systematically address at least one area where they show stress vulnerability.	06/23/21	06/24/21	
Stress & Lifestyle Management				
Stress & Lifestyle Management		11/02/21	11/03/21	
	Remote workers bring powerful synergies as well as considerable challenges, particularly for established organizations and traditional managers who are accustomed to operating by proven standards and procedures. This means to get the most from your team, you must change your thinking, management approach and training to fit these unique considerations. The 3-hour webinar provides exactly what you need to manage remote workers and remain the effective management force you have always been. The four modules include: Leading and Coaching Remote Workers; Performance Management and Accountability; Building Connections through Communications; Establishing Trust through Communication.	02/10/21	02/10/21	
Successfully Managing Remote Workers: AM and PM sessions				
Successfully Managing Remote Workers: AM and PM sessions		03/17/21	03/17/21	
	Access 2010 is a powerful software application that allows the end user to create customized databases which store, record and utilize a collection of related information. Access allows this information to be entered and maintained within centralized database files. In this one day session participants will learn more about database management and the four major components of Access: tables, queries, forms and reports. At the end of this course, participants will be able to: Identify the main features and benefits of Microsoft Access 2010; Discuss how to create tables to lay the groundwork for database creation; Recognize the use of queries in entering and retrieving data; Create forms to simplify the data entry process; Present organized information using the reports.	05/04/21	05/04/21	
MS Access 1				
MS Access 1		09/14/21	09/14/21	
	Access provides professionals with a sophisticated database management system. This allows for large scale data storage capabilities to explore data trends and information in great detail. This session is focused on refining your Access 2010 knowledge to help select the right tools for any data management task needed on the job. At the end of this course, participants will be able to: Automate complex tasks using macros and modules; Master external data sources; Select the right tools for the right job; understanding the Database Tools tab; Apply skills in hands-on labs.	05/05/21	05/05/21	
MS Access 2				
MS Access 2		09/15/21	09/15/21	
	This one-day course introduces end users to the basic functions of Excel along with essential tips and techniques. The topics in the training include data, functions and formulas. During the course, participants will discuss how to incorporate these features to make data entry easier. Create, print and protect spreadsheets like a pro and incorporate Excel into their productivity toolbox. At the end of this course, participants will be able to: Explain Excel essentials-10 techniques every user should know; Discuss data, functions and formulas to make the most of Excel's many talents; Identify Excel tips, tricks and shortcuts to learn how to do more in less time with better results; Discuss Excel printing made easy; learn how to solve print problems and format information professionally; Discover spreadsheets, charts and more by identifying easy ways to make spreadsheets and figures into colorful, clear and precise presentations; Protect work, yet share data with the masses while keeping work protected and correct.	03/09/21	03/09/21	
MS Excel 1				
MS Excel 1		04/13/21	04/13/21	
MS Excel 1		05/11/21	05/11/21	
MS Excel 1		06/08/21	06/08/21	
MS Excel 1		07/27/21	07/27/21	
MS Excel 1		08/17/21	08/17/21	
MS Excel 1		11/09/21	11/09/21	
MS Excel 1		09/14/21	09/14/21	Hurricane Ida
	Excel is an essential data tool for time and task management. In this one-day workshop learn how to design forms and formatting best practices. Continue to explore the features of Excel by identifying chart and graph functions along with macro and internet interfacing. Most of all organize work into reports to communicate effectively across an organization, department or team. At the end of this course, participants will be able to: Identify time and task management techniques; Discuss form design and formatting basics; Identify advanced charting and graphing functions; Discover how to get the most out of the PivotTable and PivotChart Reports; Maximize the power of Excel with VBA and macros; Describe how Excel works with the Internet; Practice validating and securing data.	03/10/21	03/10/21	
MS Excel 2				
MS Excel 2		04/14/21	04/14/21	
MS Excel 2		05/12/21	05/12/21	
MS Excel 2		06/09/21	06/09/21	
MS Excel 2		07/28/21	07/28/21	
MS Excel 2		08/18/21	08/18/21	
MS Excel 2		11/10/21	11/10/21	
MS Excel 2		09/15/21	09/15/21	
	Learn better, more efficient ways of accomplishing tasks, using Excel - with this power-boasting one day workshop. At the end of this course, participants will be able to: Discuss advanced methods for getting the most of PivotTable and PivotChart Reports; Maximize the power of Excel data features using VBA, macros and internet interfaces; Explore Excel data tools and internet interfaces; Identify methods for securing and validating data. Cancellation Policy: A 50% cancellation fee will be charged for enrollments that are cancelled 15 BUSINESS DAYS, prior to the class start date.	03/11/21	03/11/21	
MS Excel 3				
MS Excel 3		05/13/21	05/13/21	
MS Excel 3		08/18/21	08/18/21	
MS Excel 3		11/11/21	11/11/21	
	Prerequisite: Intermediate Level Excel or experience at that level. This course is an instructor led webinar. The Power BI course is divided into six phases and will cover the following topics: Introduction to Self-Service BI Solutions; Introducing Power BI; Power View for Excel; Power BI; Interactive Data Visualizations; Introduction to Power BI on-Line.	06/15/21	08/15/21	
MS Power BI				
MS Power BI		10/05/21	10/05/20	
MS Power BI		06/22/21	06/22/21	

MS Power Point 1	This one-day course teaches the concepts of a well-planned, constructed, and designed presentation. You will start with planning your objectives, setting up a storyboard and then walking through the features that are available to enhance your speaking points and make a lasting good impression on your audience. You will also learn how to set up an interactive PowerPoint® with animation triggers, how to deliver your presentation in "presenter" view and how to collaborate with others on-line to develop your presentation and more.	05/18/21	05/18/21
MS Power Point 1		09/28/21	09/28/21
MS Power Point 2	In this course you'll go beyond the Essentials in Part 1 to learn additional methods with which to customize and enhance your PowerPoint presentation. In this session you'll build upon the techniques in Part 1 and learn how to: Clean up a PowerPoint mess you've inherited from others; Integrate content from Microsoft Word with Microsoft PowerPoint; Link content from Microsoft Excel to Microsoft PowerPoint; Incorporate PowerPoint 3D images; Incorporate PowerPoint 3D Animation; Replace many complicated animations with the Morph transition and Zoom tool; Change hand-drawn shapes into refined diagrams; Use the new Transparency button on the Design ribbon.	05/18/21	05/19/21
MS Power Point 2		09/29/21	09/29/21
MS Project	This course is an instructor led webinar. Cost is \$450 per attendee. The MS Project course is divided into six phases and will cover the following topics: Getting Started with MS Project; Defining a Project; Adding Project Tasks; Managing Tasks; Managing Project Resources; Finalizing a Project Plan.	04/20/21	04/20/21
MS Project		07/22/21	07/22/21
MS SharePoint 1	This one-day course is designed to introduce SharePoint and its many services. In this course participants will review the different functions and features, the type of users, and individual ways to utilize and optimize SharePoint. At the end of this course, participants will be able to: Identify basic functions of Microsoft SharePoint 2010; Add, edit, and share documents across libraries; Communicate and collaborate with team members; Work remotely with SharePoint content; Create team sites and new groups.	04/06/21	04/06/21
MS SharePoint 1		08/04/21	08/04/21
MS SharePoint 1		11/17/21	11/17/21
MS SharePoint 2	This course is designed to provide you with the knowledge to use the more advanced tools of SharePoint and its many services. Users of this level are commonly referred to as Power Users or Super-Users and indeed are the fundamental actions for Site Owners. At the end of this course, participants will be able to: Manage Document and Workspaces; Add, edit, and share documents across libraries; Create a custom workflow; Edit Web pages and Web Parts; Customize library settings.	04/07/21	04/07/21
MS SharePoint 2		08/05/21	08/05/21
MS SharePoint 2		11/18/21	11/18/21

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Subject Matter Expert: Schuyler Jarrow	Responsible Officer: Senior VP, Human Resources		Approved By: Senior VP, Human Resources	
Point of Contact: Employee Support Center, 844-ETR-Work or <u>ESSentials</u>				

I. POLICY SUMMARY

- Eligible Employees can apply for reimbursement for approved Eligible Courses.
- All Eligible Employees must receive on-line course approval from appropriate management as specified in this Policy and then subsequently from HR Employee Services to be eligible for reimbursement.
- Upon successful completion of each approved Eligible Course, the employee will be reimbursed for the following expenses up to a maximum annual reimbursement of \$5,250:
 - Registration fees at 100% for a grade of C or better;
 - Tuition, required book costs, and required course fees according to the following schedule:
 - A = 100%;
 - B = 90%;
 - C = 80%;
 - D, F, or Withdrawal = 0%; and
 - Courses which are only Pass/Fail will be reimbursed at 100% for a passing grade.
 - Courses that do not provide a grade will be reimbursed at 100% with a certification of completion from the organization providing the course.
- All Entergy employees shall immediately report known, suspected or potential violations of this Policy by following the procedures described in the Reporting Violations policy.
- Entergy is an equal opportunity employer that promotes the development of all employees and encourages each individual to achieve as much success as their talents and initiative will allow.
- **Please refer to the following detailed Policy for further information.**

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II. DETAILED POLICY

1.0 **PURPOSE AND APPLICABILITY**

The purpose of the Educational Reimbursement Program is to encourage Eligible Employees to seek self-improvement and development. This Policy provides specific information necessary for employees to obtain course approval and reimbursement for completed course work. Entergy will reimburse expenses of Eligible Employees who undertake approved outside study that enables them to improve their skill set and qualifications in their present positions or would lead to degrees received from Accredited institutions where such degrees are considered to be of value to Entergy.

THIS POLICY APPLIES TO ANY AND ALL EMPLOYEES OF ANY ENTERGY SYSTEM COMPANY, UNLESS OTHERWISE EXPRESSLY EXCLUDED.

THIS POLICY COVERS EMPLOYEES WHO ARE REPRESENTED BY A UNION, EXCEPT THAT ANY CONFLICTING TERMS OF EMPLOYMENT IN A COLLECTIVE BARGAINING AGREEMENT OR OTHER AGREEMENT REACHED WITH THE UNION(S) SHALL CONTROL.

NOTHING CONTAINED IN THIS POLICY SHOULD BE CONSTRUED TO SUGGEST THAT EMPLOYEES OF A PARTICULAR SUBSIDIARY OR AFFILIATE OF ENTERGY CORPORATION ARE ALSO EMPLOYEES OF ENTERGY CORPORATION OR ANY OTHER AFFILIATE OR SUBSIDIARY OF ENTERGY CORPORATION. MOREOVER, THIS POLICY DOES NOT CREATE ANY EMPLOYMENT RELATIONSHIP BETWEEN ANY PERSON AND ANY ENTERGY SYSTEM COMPANY, NOR DOES THIS POLICY CONFER ANY CONTRACTUAL RIGHT TO ANY PERSON TO BECOME OR REMAIN AN EMPLOYEE OF ANY ENTERGY SYSTEM COMPANY.

2.0 **REFERENCES AND CROSS REFERENCES**

2.1 **Entergy System Policies and Procedures:**

- Business Travel and Expense Reimbursement
- Leave of Absence - Short Term Disability
- Reporting Violations

2.2 **U.S. Department of Education** Database of Accredited Postsecondary Institutions and Programs

2.3 **myEntergy - myHR&A Portal-Educational Resources**

- Course Approval and Reimbursement Information
- Repayment Agreement – All degreed and non-degree courses (excluding company-sponsored EMBA and JD/PhD programs)
- Repayment Agreement – JD/PhD program

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3.0 DEFINITIONS

- 3.1 **Accredited** means the status granted by the United States Department of Education to a qualified institution of higher learning, and includes the following requirements:
- such status has been in effect for at least one year; and
 - the institution must appear in the US Department of Education's Database of Accredited Programs and Institutions (please reference Section 2.2 of this Policy or the **myHR&A Portal-Educational Resources**).
- 3.2 **Eligible Courses** are those courses described in Section 5.1 that are not ineligible under Section 5.2.
- 3.3 **Eligible Employee** is defined as a regular, active, full-time employee. Eligibility to begin the course approval process using the requirements of Policy Section 6.1 (which must occur prior to course enrollment in order to qualify for reimbursement per Section 5.3) begins upon date of hire.
- 3.4 **Entergy, Entergy System Company, or Company** is defined as Entergy Corporation and all of its subsidiaries and affiliates in which Entergy Corporation has a direct or indirect majority ownership interest.
- 3.5 **Policy** is defined as this Educational Reimbursement Program policy.

4.0 RESPONSIBILITY

- 4.1 **The Manager, HR - Learning & Development** is responsible for maintaining and interpreting this Policy.
- 4.2 **The Manager, HR - Employee Services** is responsible for administering this Policy.
- 4.3 **The Senior Vice President Human Resources** is responsible for approving any deviations from this Policy.
- 4.4 **Entergy Management** is responsible for ensuring that courses and degree programs relate directly to the Eligible Employee's job or are an appropriate future investment for the Company and for the Eligible Employees that they directly supervise. They are also responsible for approving reimbursements covered by this Policy.
- 4.5 **All Entergy employees** shall immediately report known, suspected or potential violations of this Policy by following the procedures described in the Reporting Violations policy.

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5.0 **DETAILS**

5.1 Eligible Courses. The following courses are Eligible Courses if (a) they either enable Eligible Employees to meet the qualifications for positions within Entergy or enable them to improve their skills set or qualifications in their present positions and (b) any further conditions specified below are satisfied.

5.1.1 Eligible Undergraduate Courses are Accredited college degree programs, Accredited college level courses, and courses offered by area vocational and technical institutions.

5.1.2 Eligible Graduate Level Courses are courses in masters programs offered by Accredited institutions. Such programs include the Master of Science in Electrical Engineering and the Master of Business Administration, including an Executive Master of Business Administration (EMBA). For information regarding Doctor of Philosophy (Ph.D.) and Juris Doctor (JD) level courses, please refer to Sections 5.1.8 and 5.1.9.

The EMBA program, as referred to in this Policy, is different from the Entergy-sponsored EMBA program, which is not covered by this Policy. For information on the Entergy-sponsored EMBA program contact Employee Development or refer to the myEntergy Employee Development page.

5.1.3 Distance Learning Courses (including correspondence courses) are courses within graduate and undergraduate programs offered by Accredited institutions. In order to be eligible under Section 5.1, distance learning programs must be included in the U.S. Department of Education Database of Accredited Postsecondary Institutions and Programs, referenced at Section 2.2 of this Policy and at the **myHR&A Portal-Educational Resources**.

5.1.4 Preparatory Courses in preparation for professional certification examinations (as noted in section 5.1.5).

5.1.5 Professional Exams such as the Certified Public Accountant exam, Professional Engineer Certification, State Bar exam, etc., are eligible provided they are needed to obtain or maintain a professional license and such license is required in the performance of the Eligible Employee's current job classification responsibilities.

5.1.6 College Level Examination Programs (CLEP) if the examination applies to fulfilling requirements of a degree program.

5.1.7 "Credit for Life Experiences" if approved by the school in question and if it applies to fulfilling requirements of a degree program.

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5.1.8 Juris Doctor Courses – Costs associated with courses within a JD curriculum are eligible for educational assistance. Law courses are eligible only if the course relates directly to the Eligible Employee's job responsibilities at the time of enrollment in the course.

5.1.9 Ph.D. Programs Courses - Costs associated with courses within a Ph.D. program are eligible for educational assistance. Ph.D. courses are eligible only if the course relates directly to the Eligible Employee's job responsibilities at the time of enrollment in the course.

5.2 Ineligible Courses and Expenses

5.2.1 Conferences, Seminars and Workshops - Reimbursement under this Policy does not cover the costs of conferences, seminars, workshops, and other non-credit courses such as computer software courses. Refer to the Entergy System Business Travel and Expense Reimbursement Policy for guidance.

5.2.2 Ineligible Expenses - Late charges, travel expenses, graduation fees, orientation fees, instruments, computers, finance charges, ID cards, parking expenses, insurance fees and auto decal fees are not eligible for reimbursement under this Policy. Costs related to preparing and/or sitting for education-program admission examinations (e.g., GMAT, LSAT) are also ineligible for reimbursement.

5.2.3 Courses Taken While on Short-Term Disability Leave - Employees shall not be reimbursed for courses taken while on Short Term Disability Leave (as defined in the Leave of Absence – Short Term Disability Policy).

5.3 Conditions for Reimbursement

Approval to enroll in an Eligible Course must be obtained prior to enrollment, following the process specified in Section 6.1, in order to qualify for reimbursement under this Policy. If the eligible course or degree is for a JD or Ph.D. program, approval to enroll must be obtained prior to enrollment, following the process specified in Section 6.1.4.2, in order to qualify for reimbursement under this Policy. The maximum reimbursement of allowable expenses is \$5,250 per calendar year, unless otherwise approved by an officer who is at System Management Level 4 or higher (Level 1 – 4) within the employee's chain of command (Note: This maximum allowable amount takes into consideration IRS implications). Paid receipts for allowable expenses must be submitted for reimbursement within 6 months of completion of the Eligible Course for which such expenses were incurred. Paid receipts for allowable expenses (tuition, required book costs, required course fees or professional certification exam fees) for an Eligible Course must be submitted together as a single reimbursement and

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can only be submitted one time for reimbursement. In order for costs to be reflected in a particular year, employees must follow end-of-year expense recording protocols specified by the Finance Operations Center. Department charge codes are required for course approval and can be obtained from the Eligible Employee's business unit budget coordinator. Upon completion of each approved Eligible Course, the employee will be reimbursed for the following expenses, subject to Section 5.5 and the annual limit:

5.3.1 Registration Fees - 100% of registration fees not tied to specific courses, if all semester grades are C or better.

5.3.2 Tuition, Required Book Costs, and Required Course Fees - No reimbursement will be allowed for any expenses related to a course from which an employee has withdrawn or received a grade below C. Tuition, required book costs, and required course fees will be reimbursed according to the following schedule:

A = 100%;

B = 90%;

C = 80%; and

Courses that are only Pass/Fail will be reimbursed at 100% for a passing grade.

Courses that do not provide a grade will be reimbursed at 100% with a certificate of completion from the organization providing the course.

5.3.3 Preparatory Courses/Professional Exams - Preparatory courses for professional exams are subject to the same approval requirements as other courses eligible for reimbursement under this policy and will only be paid one time; the cost for sitting for professional exams may be paid up to two times during the employee's tenure with Entergy. Fees for the preparatory courses and professional exams will be paid at 100%, but only after the exam has been successfully completed.

5.3.4 CLEP Exams - Successfully completed CLEP exams are reimbursed at 100% when the exam is taken to fulfill requirements of a degree program.

5.3.5 "Credit for Life Experiences" - "Credit for Life Experiences" is reimbursed at 100% when applied toward a degree program.

5.3.6 Compensation Under Another Program - If the employee received compensation under any other program (e.g., the Veterans Readjustment Benefits Act, scholarships, grants, etc.), only those expenses in excess of the total compensation received will be considered under this Policy.

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5.3.7 Transcript Evaluation Fee – If the employee must submit transcripts for evaluation in order to transfer credits to an institution, and if the transferred credits satisfy some requirement(s) of the degree, and if all other requirements for reimbursement are met, then the employee may receive reimbursement of the transcript evaluation fee under this Policy.

5.4 Class Attendance - Time necessary for attending classes or completing distance learning courses shall be during the employee's off-duty hours. Class attendance and study time may not interfere with job responsibilities, including any necessary travel or emergency and overtime work.

5.5 Resignation, Discharge or Termination

5.5.1 If an employee resigns or is discharged for cause prior to the completion of approved Eligible Course work, reimbursement will not be made. However, if an employee is terminated due to a reduction in work force (not including Voluntary Severance), reimbursement will be made (per Section 5.3) for any approved Eligible Course(s) underway at the time of notification of termination if the course(s) is/are successfully completed.

5.5.2 All Eligible Employees who participate in the educational reimbursement program will be required to complete and submit a repayment agreement upon course completion (i.e., once the reimbursement request amount is known). If an employee either resigns or is terminated from Entergy for any reason other than lack of work or a corporate restructuring, as determined in the sole discretion of the Senior Vice President, Human Resources, the employee agrees to make repayment to Entergy as follows.

5.5.2.1 For courses completed as part of JD or Ph.D. programs - Repayment shall be 100% of the total reimbursement costs associated with the course when employee's separation from Entergy is within three years after completion of the eligible and approved course(s).

5.5.2.2 For courses completed as part of degree programs other than JD or Ph.D. or non-degree programs or courses - Repayment shall be a percentage of the reimbursement amount in accordance with the schedule set forth in the repayment agreement when employee's separation from Entergy is within one year after completion of the eligible and approved course(s).

5.6 Equal Opportunity Employer - Entergy is an equal opportunity employer that promotes the development of all employees and encourages each individual to achieve as much success as their talents and initiative will allow.

6.0 PROCEDURES

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6.1 Course Approval Process

6.1.1 Discuss with Immediate Supervisor - An Eligible Employee desiring to apply for educational assistance should contact his or her immediate supervisor to discuss the proposed course(s) and to establish the potential benefits to the Eligible Employee and Entergy.

6.1.2 Request for Educational Assistance: Course Approval and Reimbursement Form - The Eligible Employee should complete the on-line Request for Course Approval section of the Course Approval and Reimbursement Form (Refer to Section 2.3) and seek the immediate supervisor's approval thereon; see Section 6.1.4 regarding approval. If an employee changes schools, degrees, certifications, or majors, a new application must be submitted.

6.1.3 Non-Degree or Non-Certification Courses - Employees enrolled in courses not leading to specific degrees or certifications must gain approval for each enrollment.

6.1.4 Approvals – Approval is required for all courses, degree programs or certification programs.

6.1.4.1 The Eligible Employee's immediate supervisor reviews the online Request for Course Approval section of the Course Approval and Reimbursement Form (Refer to Section 2.3), and approves the request or denies the request.

6.1.4.2 Courses within JD and Ph.D. programs require further approval by a member of System Management Levels 1 through 4 within the Eligible Employee's chain of command. Further, JD and Ph.D. course approval requests must include additional documentation, in a format specified by Human Resources, where employee and his/her management describe how the JD or Ph.D. course will relate directly to the employee's job responsibilities at the time of enrollment in the course and the anticipated benefits to Entergy. Finally, JD and Ph.D. program courses also require approval by the Senior Vice President Human Resources. Note - The approvals described in this Section 6.1.4.2 are obtained and documented outside of the online process described at Section 6.1.4.1; the Eligible Employee must obtain JD and Ph.D.-specific approvals prior to entering a course approval request into Entergy's online education reimbursement approval system.

6.1.4.3 All course-reimbursement approval requests must be completed, submitted, and approved by the Eligible Employee's supervisor by

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the end-of-year accounting deadline published by Human Resources in order for reimbursement to be processed in that calendar year's budget. Failure to do so will result in the reimbursement being processed during the following calendar year and being applied against that year's maximum annual reimbursement of \$5,250. There are no exceptions.

6.1.4.4 Should a business unit find that a business need exists whereby they should approve courses that go beyond the stated IRS limit of \$5,250, approval by an officer of the business unit who is at System Management Level 4 or higher (Level 1 – 4) is required. To secure approval, a case should be submitted to the Employee Shared Services group via the case management tool, attaching the request and also including the System Management Level 4 or higher approval, within the email chain. The request will then be directed through the approval process.

6.1.5 Forward Completed Request for Educational Assistance: Course Approval Section - The Request for Course Approval Section of the Course Approval and Reimbursement Form (Refer to Section 2.3) is then forwarded to Human Resources Employee Services for review to ensure that Policy requirements are met. Human Resources Employee Services will approve the request if all Policy conditions have been met. Eligible Employees should not attend a course/class until they have received approval from Human Resources Employee Services. If an Eligible Employee begins a course/class before receiving approval, their reimbursement request may be denied.

6.1.6 Approval Notification - Human Resources Employee Services will provide the approval to the requesting Eligible Employee as notification to proceed with enrollment.

6.2 Reimbursement Request Process

6.2.1 Completion of Approved Course/Reimbursement - Upon successful completion of an approved course, the employee must complete the Request for Reimbursement section of the Course Approval and Reimbursement Form (refer to Section 2.3) and have it approved by his/her supervisor.

6.2.2 Educational Reimbursement Repayment Agreement Form - The Eligible Employee shall complete the educational reimbursement repayment agreement once the reimbursement request amount is known (as discussed in Policy Section 5.5.2) and submit the form electronically to the ESS (refer to Policy Section 2.3).

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6.2.3 Reimbursement Approval - The employee's immediate supervisor will review the request for reimbursement. If all conditions of this Policy have been met, the immediate supervisor will approve the reimbursement. The immediate supervisor approving the reimbursement must ensure that all the original statements or receipts are included with the supporting documentation. This is necessary to prevent reuse of statements or receipts and duplicate reimbursements to the employee. The employee sends the following items to the Accounts Payable Department for reimbursement. This reimbursement should not be processed through Entergy's employee expense reimbursement system.

6.2.3.1 An original statement or certificate showing that the employee has successfully completed the course(s) with a satisfactory grade(s) which shows the final credit hours earned; and

6.2.3.2 Original paid statements or receipts documenting total costs for tuition, books, and fees for each course.

6.2.4 Reimbursement Check - Accounts Payable will send the reimbursement check directly to the employee or deposit the funds into the employee's bank account if instructed.

7.0 ATTACHMENTS

None.

HR Class Predominant Billing Methods

Billing Allocation Methodology	Basis for Selection of Billing Allocation Methodology
DIRECT	Billing method DIRECT represents costs for the projects that are directly applicable for ETI only. The billing method directly bills ETI 100% of the charges. For example, Project Code F3PPSPE283 (SPO ETI Liberty Co. BOT) captures and manages costs associated with the acquisition of the Liberty County Solar, Build-Own-Transfer (BOT). Costs are expected for the execution of a final BOT Contract for a resource that would benefit Texas customers and should therefore be charged only to ETI.
DIRECTTX	Billing method DIRECTTX represents costs for the projects that are directly applicable for ETI only. The billing method directly bills ETI 100% of the charges. For example, Project Code F3PCHREGST (Human Resource Support- EGSI (TX)) applies to human resources-related activities only in Texas. Therefore, DIRECTTX is appropriate for this type of project.
EMPLOYAL	For the project codes assigned this billing method, the cost driver is the number of full and part-time employees corporate-wide. For example, Project Code F3PCHRSALL (HR Services – All Companies) captures and manages costs associated with providing HR services to all Entergy companies. The cost drivers for this project code are the number of employees for each legal entity. Therefore, this billing method is appropriate for this type of project code.
ASSTSALL	For the project codes assigned allocation method ASSTSALL, the cost driver is the value of each of Entergy's legal entity's assets. For example, Project Code F3PCHRCCSM (HR Competitive Compensation), captures costs associated with performing competitive compensation studies for senior management positions. Senior management provides oversight of the assets of all of the companies; therefore, given that these costs are driven by the value of each legal entity's assets, the allocation method ASSTSALL appropriately reflects the cost causative factor of providing these services.
LBRBILAL	For the project codes assigned this billing method, the cost driver is based on total labor dollars billed to each client company by ESL. For example, Project Code F5PCZUBENF (Benefits) captures costs associated with employee benefits provided to active and retired employees. The primary activities associated with this project code include, but are not limited to: group dental insurance, group life insurance, group LTD

	insurance, group medical insurance, pension and post retirement plans, savings plan, flex benefits, and other employee benefits. Costs are driven by the activities necessary to properly provide employee benefits for active and retired ESL employees. Billing method LBRBILAL is appropriate for ESL because it is based on the total labor dollars billed to each Client Company by ESL.
The billing methods below are tied to the HR Class because of the benefits associated with the services performed.	
PKLOADAL	For the project codes assigned this billing method, the cost driver is based on the ratio of each client company's load to the peak load at time of all companies peak load (the "Peak Load Ratio"). The calculation of Peak Load Ratio is performed using a twelve-month rolling average of the coincident peaks. For example, Project Code F3PCW29608 (Transmission Power System Operation) captures costs associated with expenses for the Transmission Power System Operation charges necessary to meet FERC requirements. The primary activities associated with this project code include, but are not limited to, budget coordination, transaction scheduling, operational planning, energy accounting, EMS system and database companies and EPI maintenance, regulatory support, and transmission scheduling and supervision. The cost drivers for this project code are driven by system dispatching and planning activities. Therefore, a billing method based on Peak Load Ratio is appropriate for this type of project code.
CUSTEGOP	For the project codes assigned this billing method, the cost driver is based on a 12-month average number of electric and gas residential, commercial, industrial, government, and municipal general business customers for all EOCs. For example, Project Code F3PCTDDS26 (Utility Management Support – O&M) captures costs associated with providing consulting and management services to Distribution Franchises. These project costs are driven by the number of customers in the Entergy service area. Therefore, billing method CUSTEGOP, which is based on the average number of electric and gas customers, is appropriate for this type of project code.
TRSBLNOP	For the project codes assigned this billing method, the cost driver is based on two components: Transmission Line Miles (30% weighting) and the Number of High Voltage Substations (70% weighting). For example, the costs for Project Code F3PCTTDS38 (Transmission O&M Management/Support) captures costs associated with the overall transmission business. Given that these costs are driven by the Transmission function's overall operations, a reasonable basis for allocating costs

	related to providing transmission services is a composite of Transmission and Substation components. Therefore, billing method TRSBLNOP is appropriate for this type of project code.
CAPAOPCO	For the project codes assigned this billing method, the cost driver is System Capacity (Non-Nuclear). For example, the costs for Project Code F3PPWE0486 (Director - Fleet Maintenance), are driven by the need for the Director of Fleet Maintenance and his staff to provide management oversight to non-nuclear power plants. Capacity is an indicator of the relative size, complexity, and staffing levels of each power plant, as well as, the need for oversight management services. Therefore, billing method CAPAOPCO, which allocates costs based on the power level, in kilowatts, that could be achieved if all non-nuclear generating units were operating at maximum capability simultaneously, is appropriate for this type of project code.
CUSEOPCO	For the project codes assigned this billing method, the cost driver is number of electric customers. Billing method CUSEOPCO allocates charges based on a 12-month average for the number of residential, commercial, industrial, and municipal general business electric customers for all EOCs. Projects using this billing method include activities in which all EOCs' electric customer's benefit. For example, the costs for Project Code F3PCR53291 (ESL Remittance Processing) are driven by the number of electric customer payments in Entergy's service areas. Therefore, these costs have been allocated under billing method CUSEOPCO, which reasonably reflects the cause of the cost incurred for this service and allocates costs based on the number of Electric Customers only.
CUSTCALL	For the project codes assigned this billing method, the cost driver is the number of calls received at the customer service centers. For example, the costs for Project Code F3PCR73382 (West Monroe Customer Service Center) are driven by customer call volumes that directly relate to the number of calls received by the call centers. Billing Method CUSTCALL allocates these costs to the operating companies based on the number of customer calls received from each jurisdiction. Therefore, a billing method based on the number of calls is appropriate for this type of project code.
ITSPENDA	For the project codes assigned this billing method, the cost driver is based on total IT spend. For example, the costs for Project Code F3PPITSECR (IT Security & Compliance) is driven by the activities to protect Entergy IT assets and systems from cybersecurity threats. Therefore, ITSPENDA, which

	allocates charges based on the amount of IT 12-month total spending, is appropriate for this type of project code.
SCFSPALL	For the project codes assigned this billing method, the cost driver is based on total labor dollars billed to each company by ESL for the Power Generation. The billing method isolates the supply chain total spending of the power generation plants and then allocates the supply chain procurement costs based on that spending ratio. The ESL billing method SCFSPALL has been specifically designed for this purpose. For example, Project Code F3PCW36555 (Purchasing & Contracts Support) capture and manages costs associated with the management of the procurement function for the Power Generation organization. Therefore, SCFSPALL, which allocates charges based on supply chain procurement total spending for the Power Generation is appropriate for this type of project code.
LVLSCAL	For the project codes assigned this billing method, the cost driver is based on the level of service provided by ESL required by legal entities. For example, Project Code F3PCE13321 (ESL General Legal Advice) captures the costs associated with performing general legal services for ETI and the other EOCs. The primary activities associated with this project code include, but are not limited to: negotiating contract terms and conditions for Purchasing and Contracts; copyright and patent issues; determining regulatory strategies; defense of the entity in various litigation brought by employees and other parties. Other related costs may include, but are not limited to, research, communication, transportation, and data processing expenses. The cost drivers for this project code are labor, employee expense, and other general operating expenses incurred for the benefit of ETI and the other EOCs. Therefore, a billing method based on the level of legal services performed is appropriate for this type of project code.
LBRUTOPN	For project codes using this billing method, the cost driver is based on ESL labor costs billed for Utility Operations. For example, Project Code F5PPZNQBUD (Non-Qual Pension/Benf-Dom Utl) captures the costs for non-qualified post-retirement benefits costs related to Entergy system employees who support the domestic utility business and to provide an allocation method for those benefits costs relating to ESL and/or EOI domestic utility employees. The cost drivers are the level of benefits provided to ESL and/or EOI domestic utility management employees for the benefit of only the Regulated Companies. These benefits costs are allocated to the legal entities based on total labor dollars billed to each legal entity because benefits are part of the employees' total

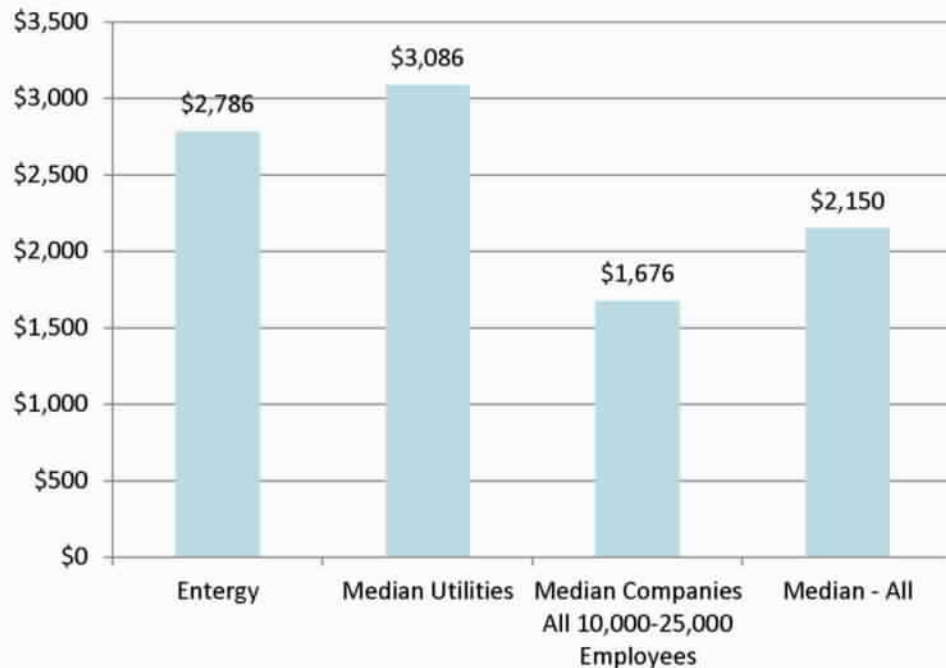
	compensation package and should be allocated in the same manner as payroll.
SCPSPXNC	For project codes using this billing method, the cost driver is based on the acquisition of goods and services for ESL. For example, Project Code F3PCH86010 (Purchasing & Contracts Support) captures costs associated with the preparation and issuance of Requests for Proposals; negotiation of price, terms and conditions; preparation and issuance of Contracts and Purchase Orders; provision of freight management services; provision of management reports; processing of Electronic Data Interface (EDI) transactions; development and maintenance of operating policies; maintenance of approved supplier listings; management of supplier relations; and provision of opportunities for small and disadvantaged businesses. Therefore, a billing method based on supply chain total spending for each Legal Entity excluding nuclear is appropriate.
PKLDEXAM	For project codes using this billing method, the cost driver is based on the participation of all operating companies in the MISO regional transmission organization. For example, Project F3PPSPE168 (PO Real Time Ops-3 Op Co EES LBA) captures costs associated with business processes and Local Balancing Authority functionality. Therefore, a billing method which bills to all operating companies in the EES LBA (ELA, ENO and ETI) on the basis of peak load responsibility ratio is appropriate.

HR Staffing and Expenditures Comparison

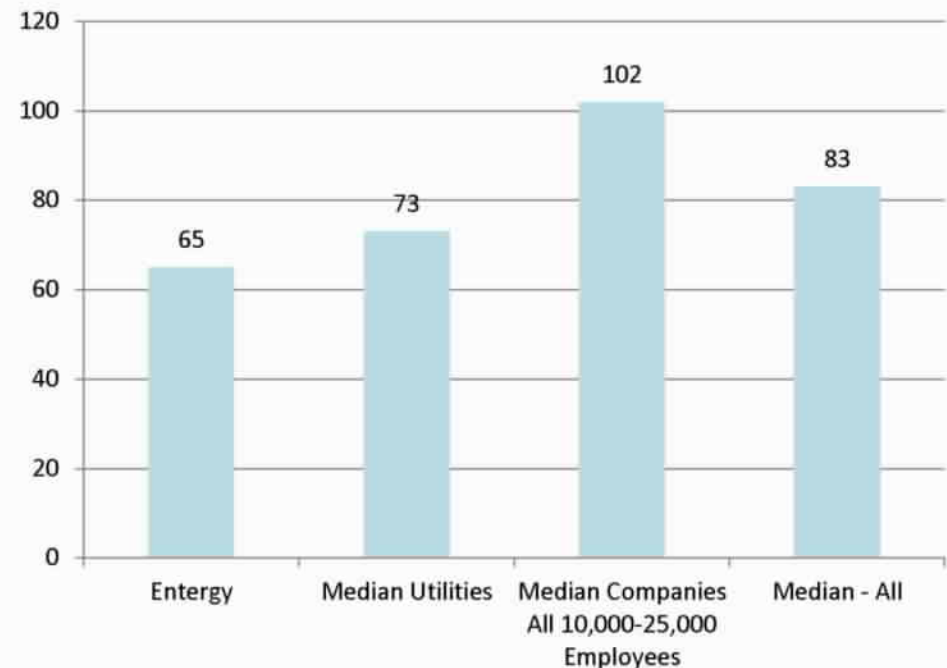
PWC Saratoga

2021 Calendar Year Data

HR Cost Per Employee



HR Headcount Ratio



Formula:

HR Cost Per Employee = Total HR Expenses / Regular Headcount

HR Headcount Ratio = Regular Headcount / Regular HR Headcount

See Native Excel file Raeder Direct_ Exhibits JAR-A through D.

DOCKET NO. 53719

APPLICATION OF ENTERGY	§	PUBLIC UTILITY COMMISSION
TEXAS, INC. FOR AUTHORITY TO	§	
CHANGE RATES	§	OF TEXAS

DIRECT TESTIMONY

OF

PAULA R. WATERS

ON BEHALF OF

ENTERGY TEXAS, INC.

JULY 2022

ENTERGY TEXAS, INC.
DIRECT TESTIMONY OF PAULA R. WATERS
2022 RATE CASE

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EXHIBITS

Exhibit PRW-1	Summary of First Quartile Consulting Group Benchmarking Report
Exhibit PRW-2	Retail Operations Class Predominant Billing Methods
Exhibit PRW-A	Affiliate Billings by Class and Department
Exhibit PRW-B	Affiliate Billings by Class and Project
Exhibit PRW-C	Affiliate Billings by Class, Department, and Project
Exhibit PRW-D	Pro Forma Adjustments to Affiliate Billings

I. INTRODUCTION

Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Paula R. Waters. My business address is 639 Loyola Avenue,
New Orleans, Louisiana 70113.

Q2. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by Entergy Services, LLC. (“ESL”)¹ as the Vice President,
Customer Initiatives. My job responsibilities are primarily focused on overseeing
the performance management office, which would include governance for the
Customer Strategy, Growth and Operations department (“CSGO”) serving the
residential and small and medium-sized customers. In this role, I also provide
advisory services and coordination and support for any special projects and in
financial and regulatory matters, including testifying regarding the affiliate
services provided by the department to the Entergy Operating Companies
(“EOCs”).

Q3. ON WHOSE BEHALF ARE YOU FILING THIS DIRECT TESTIMONY?

A. I am testifying on behalf of Entergy Texas, Inc. (“ETI” or the “Company”).

¹ ESL is the services company for the five Entergy Operating Companies (the “EOCs”). The five EOCs are Entergy Arkansas, LLC. (“EAL”); Entergy Louisiana, LLC (“ELL”); Entergy Mississippi, LLC (“EML”); Entergy New Orleans, LLC (“ENO”); and Entergy Texas, Inc. (“ETI”).

1 Q9. DO YOU SPONSOR OR COSPONSOR ANY SCHEDULES IN ETI'S RATE
2 FILING PACKAGE?

3 A. I co-sponsor Schedule H-13.1e, Quality of Service Improvements.
4

5 **II. RETAIL OPERATIONS CLASS OF AFFILIATE SERVICES**

6 **A. Description of Class**

7 Q10. PLEASE DESCRIBE THE RETAIL OPERATIONS CLASS OF AFFILIATE
8 SERVICES.

9 A. The Retail Operations Class of affiliate services falls within ESL's Operations
10 family and delivers services that support ETI's Retail Operations as described by
11 Mr. Dumas in his direct testimony and as reflected in Exhibits RMD-5 and RMD-
12 6. The Retail Operations Class includes services provided to ETI by the
13 Customer Strategy, Growth and Operations; Commercial and Industrial Journey
14 and Sales, Marketing, Customer Insights and Commercialization; and KeyString
15 Labs ("KSL") departments.
16

17 Q11. PLEASE DESCRIBE THE SERVICES PROVIDED BY THE CUSTOMER
18 STRATEGY, GROWTH AND OPERATIONS DEPARTMENT TO ETI.

19 A. The primary objective of the Customer Strategy, Growth and Operations
20 department is to facilitate and provide positive customer interactions and develop
21 solutions and related strategy to improve ETI's service to residential and small
22 and medium business customers and meet their evolving needs. The department

operates the Customer Contact Centers (“CCCs”) and digital customer service platforms (e.g., the mobile app and website).

Q12. PLEASE DESCRIBE IN MORE DETAIL THE SERVICES PROVIDED BY THE CCCS.

A. The CCCs handle incoming customer requests via telephone, email, social media, or written correspondence. The primary ESL-operated contact center is located in West Monroe, Louisiana (“West Monroe contact center”) where it interfaces with ETI’s local customer service management to assure customers’ needs are met and handles new construction call types, including the permitting function, the builder desk, assistance for apartment owners and managers, and other specialized services for ETI. ESL has historically outsourced most of its inbound calls to outsource partners located in Mississippi, Oklahoma, Georgia, West Virginia, Tennessee, and Arizona; however, in early 2022 the West Monroe contact center was expanded, and as a result, several outsourced centers have recently been downsized.

The contact centers operate as one to serve the needs of all customers in the EOCs. The contact centers use a shared workforce, technology platform, and supporting infrastructure in order to achieve the economies of scale derived from pooling skilled Customer Contact Representatives (“CCRs”) responding to calls throughout the EOCs using skills-based call routing to direct calls to CCRs regardless of their geographic location. Each CCR is trained and able to effectively handle one or more specific call types.

1 In total, Entergy's interactive voice response ("IVR") system received
2 roughly 15.9 million inbound calls in 2021. These calls resulted in approximately
3 6.1 million agent-handled calls, or 50.7 million agent minutes. ETI accounted for
4 approximately 15.3% of agent-handled calls.

5
6 Q13. WHAT IS THE ADVANTAGE OF THE CONTACT CENTER CAPABILITY
7 FOR ETI?

8 A. The contact center capability supports ETI during business hours and 24-hours
9 per day for outage and emergency calls. This capability is particularly useful
10 during major weather events or if call volume is unusually large. The contact
11 center model maximizes service to ETI customers by assuring that ETI's
12 customers can talk to a knowledgeable CCR during business hours of 7:00 a.m.
13 through 7:00 p.m. Monday through Friday, and any hour of the day, seven days a
14 week, for outages and emergencies. To maximize contact center efficiency, the
15 contact center design provides skill-based routing of calls to a large pool of
16 trained CCRs.

17
18 Q14. WHAT CALL TYPES ARE ANSWERED BY THE CCCS?

19 A. The contact center operation is designed to efficiently handle calls that are routed
20 to agents trained in one or more call types, specifically: Residential, Small
21 Business, Service Initiation, New Construction, and After Hours. These call types
22 are defined as follows in Table 1.

1

Table 1: CCCs Call Types

Call Type	Description
Residential	Residential calls related to service requests, billing inquiries, credit issues, outage reporting, and miscellaneous information requests.
Small Business ³	Business customer calls related to service requests, billing inquiries, credit services, outage reporting, service turn on, turn off, and transfer of service.
Service Initiation	Residential calls related to service turn on, turn off, transfer of service, pole installations, and meter changes for existing service locations where no design change is required.
New Construction	Residential and business calls requiring design related to new construction and modifications of existing facilities. These calls require an in-depth knowledge of design and construction standards in order to give the customers the information they need and to ensure that appropriate information is gathered from the customers in order to provide the service requested.
After-Hours	Outage and emergency calls during the time period when other call centers are closed (after normal business hours Monday through Friday and on weekends).

2 Customers call one of two toll-free numbers for all services, 1-800-368-3749 (1-
3 800-Entergy) and 1-800-968-8824 (1-800-9Outage). The calls are answered by
4 the IVR system and, depending on the options selected by the customer, the
5 transaction is either handled by the IVR or the call is routed to an appropriately
6 skilled CCR.

³ The Entergy Business Center ("EBC") provides similar services to large commercial and industrial customers through a team that is managed separately.

1 Q15. WHAT OTHER SERVICES ARE PROVIDED TO ETI TO SUPPORT THE
2 CCCS?

3 A. Three distinct groups provide specialized services to all CCCs.

4 The Operations Group staffs ESL-operated centers, manages outsource
5 providers, and provides critical functions needed in each CCC, like training and
6 support services. Operations manages a centralized structure to ensure consistency
7 in training, quality, issue resolution, and process improvement for every CCR
8 regardless of the center in which they are geographically located. The Operations
9 team also analyzes and identifies process improvements for all call types and call
10 segments across the centers. Finally, the Operations group manages the critical
11 functions of designing and maintaining contact center system architecture,
12 maintaining phone center network connectivity, call routing, call forecasting, call
13 recording, CCR scheduling, CCR schedule adherence, and contact center-
14 generated correspondence fulfillment.

15 The Channel Operations Group maintains digital self-service channels
16 including the IVRs, mobile app, customer service website, and agent desktop
17 technology.

18 The Strategy and Analytics group provides reporting and analytics support
19 to the Operations and Channel teams while identifying opportunities for process
20 and technology improvements that better align the operations to the needs of their
21 stakeholders.

B. Reasonableness and Necessity of Services

Q16. ARE THE SERVICES PROVIDED BY THE CCCS AND RELATED GROUPS REASONABLE AND NECESSARY FOR ETI'S OPERATIONS?

A. Yes. The CCCs and related groups are necessary for ETI's operations because they provide the means for the Company's customers to easily and efficiently contact ETI for information and services. In many cases, the information sought or transaction needed by the customer can be handled over the phone by the IVR or a CCR immediately through access to customer accounting and other systems. In other cases, the outcome of the phone call will be a service order to appropriate departments to provide services required by the customer. In this case, the CCR is responsible for obtaining information from the customer that is essential to perform the work by the responsible department.

The CCR-handled call volume trend for the past two years and the Test Year for the EOCs and calls from ETI customers is shown in Table 2. The increase shown from 2020 to the Test Year primarily reflects residential-type calls, which would be primarily billing/high bill type questions. Table 2 shows that there is a significant demand for these services. I will specifically discuss these trends later in my testimony.

Table 2: Contact Center CCR Handled Calls

	2019	2020	Test Year
EOCs	6,364,700	5,715,741	6,084,394
ETI	947,119	858,457	933,160

Q17. FOR THE CCCS, WHAT IS THE KEY PERFORMANCE MEASURE THAT IS MONITORED AND REPORTED?

A. The key measure that the CCCs monitor and report on is Service Level. Service Level is defined as the percentage of the total calls handled that are answered within 30 seconds.

Q18. WHAT ARE THE RESULTS FOR THE SERVICE LEVEL PERFORMANCE MEASURE?

A. Table 3 shows Service Level performance for the combined EOCs' contact centers and ETI.

Table 3: CCCs Service Level

	2019	2020	Test Year
EOCs	74%	72%	60%
ETI	73%	70%	59%

ETI's CCCs Service Level has trended downward over the past three years. Service Level for ETI customers was at 59% of calls handled that were answered within 30 seconds for the Test Year; lower than the preceding two years. The Test Year (2021) Service Level in particular was impacted by the COVID-19 pandemic, manifesting as both staffing challenges in the broader labor markets and volume instabilities surrounding the suspension and resumption of disconnect activities after a prolonged moratorium. The Company has taken steps to address these issues and to position CCCs performance for marked improvement.

1 Q19. WHAT ACTIONS DID YOU TAKE TO RESPOND TO THE IMPACT FROM
2 THE COVID-19 PANDEMIC?

3 A. Despite a rapid and generally seamless transition from on-site to predominantly
4 at-home contact center staffing, COVID-19 had a significant impact on Entergy's
5 ability to maintain staffing levels as stimulus payments and other government
6 subsidies made it more advantageous for CCRs to leave their jobs than to remain
7 employed at previously acceptable wages. Attrition across Entergy's captive and
8 outsourced CCR population reached 17% monthly by Q3 2021, creating a
9 situation where average agent tenure was at all-time lows and new agents could
10 not be trained fast enough to replace departing agents. By mid-2021, a new
11 industry standard minimum wage had emerged at the \$15-\$16/hour mark led by
12 numerous retail and financial services institutions. Entergy adopted a \$16/hour
13 CCR base wage in December 2021 and has seen 7-10% monthly attrition from the
14 announcement in mid-December 2021 to present. While this represents a net
15 increase in cost of labor of about 15% above the base year, it is already
16 demonstrating strong returns in terms of reducing attrition by nearly 50% and thus
17 improving tenure, increasing CCR availability, and reducing average customer
18 wait times, as shown in Table 4.

1 Q20. IS THERE OBJECTIVE EVIDENCE THAT SUPPORTS YOUR OPINION
2 THAT THE CCC ACTIVITIES ARE EFFECTIVE IN MEETING CUSTOMER
3 NEEDS?

4 A. Yes. Benchmarking evidence from First Quartile Consulting Group (“First
5 Quartile”), shows that the combined EOCs’ CCC activities have been effectively
6 performed over time. First Quartile is an internationally recognized consulting
7 and benchmarking firm, which has expertise in benchmarking the utility industry.
8 The 2021 (based on 2020 results) First Quartile Electric and Gas Customer
9 Service survey consisted of electric and gas utility participants throughout the
10 United States and in Canada and involved benchmarking customer service
11 activities, including contact centers.

12 A summary of this First Quartile Consulting report is provided as
13 Exhibit PRW-1 to my direct testimony. It shows the combined EOCs
14 performance for the survey year, the industry average (mean), and quartile ranges
15 for various performance measures. Although it does not show ETI numbers per
16 se, the industry average and quartile ranges remain the same for ETI comparisons.

17
18 Q21. WHAT WERE THE RESULTS OF THE FIRST QUARTILE
19 BENCHMARKING STUDY?

20 A. As shown in Exhibit PRW-1, the combined EOC-reported Service Level was in
21 the 2nd quartile in 2018 and 2019, and the 4th quartile in 2020. The COVID-19
22 pandemic—in particular, the cessation and resumption of dunning and
23 disconnects during a time of labor market instability—was the root cause of this

1 decline. The Service Level measure is an industry metric of the percentage of
2 calls answered within a certain time period.⁴ Because ETI was not satisfied with
3 this performance, Entergy has taken the steps discussed in Q19 above to
4 successfully reduce wait times and improve service levels. The improved results
5 for January through April 2022 are shown Table 4 below.

6 **Table 4: CCCs Performance (ETI)**

	Test Year	2022 Jan-Apr
Monthly Attrition	16%	9%
Service Level	59%	94%
Speed of Answer	318 seconds	28 seconds

7 Q22. WHAT ACTIONS DO THE CCCS TAKE TO ENSURE GOOD SERVICE?

8 A. The CCCs monitor the performance of all CCRs to determine where specific
9 coaching and corrective actions are needed. The CCCs also have an extensive
10 quality assurance process in place. Each CCR has calls monitored and scored
11 each month. Results of the monitoring are used to coach CCRs to improve
12 customer service. When customers are not satisfied that the problem has been
13 resolved, CCRs escalate the call to a supervisory level to address their concern.
14 Initiatives are underway to improve first call resolution, eliminate the need for
15 calls, and generally improve the customer's initial and ongoing experience with
16 Entergy.

⁴ Assumptions for the Service Level formula vary from user-to-user. First Quartile uses a 30 second target with abandoned calls included for benchmarking purposes, while ESL has historically used a 30 second target excluding abandoned calls for internal reporting.

1 Q23. HOW DOES ETI OBTAIN DIRECT FEEDBACK FROM CUSTOMERS
2 ABOUT THE QUALITY OF SERVICE THEY HAVE RECEIVED?

3 A. The CCCs use an End-of-Call Survey to allow customers to provide immediate
4 feedback at the end of their call on how well the CCR listened and addressed their
5 needs. Also, CCC management monitors and reports to the CCCs the
6 productivity of contact center representatives. CCC supervisors and staff closely
7 watch the availability of CCRs to ensure that they spend the appropriate amount
8 of time addressing customers' needs as well as being available to receive the next
9 call.

10 CCC managers, supervisors, and staff use call-recording and monitoring to
11 provide better CCR coaching, improved call quality and more accurate customer
12 issue resolution. This capability provides the CCC organization with a valuable
13 customer service tool to assist ETI in maintaining and improving service to
14 customers.

15

16 Q24. WHAT TECHNOLOGY AND PROCESS IMPROVEMENTS HAVE YOU
17 IMPLEMENTED TO IMPROVE THE CUSTOMER EXPERIENCE WHEN
18 THEY CALL THE CONTACT CENTER AND INCREASE EFFICIENCY?

19 A. The technology and process improvements that were implemented to improve the
20 customer experience when they call the contact center are set forth in
21 Schedule H-13.1e.

1 Q25. PLEASE DESCRIBE THE SERVICES PROVIDED BY COMMERCIAL AND
2 INDUSTRIAL JOURNEYS AND PRODUCTS TO ETI.

3 A. The Commercial and Industrial Journey and Products department is a corporate
4 function that has been assembled to provide the strategy, customer insights,
5 industrial process understanding, and third-party partnerships required to position
6 the ETI customer-facing team with the information and resources required to help
7 customers attain their business objectives, e.g., sustainability. This corporate
8 team also supports ETI and the other EOCs with engineering studies, proposal
9 support, and customer service designed to improve the overall experience that
10 large commercial and industrial customers have with Entergy. In addition, this
11 team identifies and resolves Entergy's internal business processes that may result
12 in suboptimal outcomes for customers of ETI and the other EOCs.

13
14 Q26. PLEASE DESCRIBE THE TYPES OF WORK PERFORMED BY KSL.

15 A: The primary objective of KSL is to evaluate new ideas, products, and services for
16 the benefit of customers of ETI and the customers of other EOCs. The KSL team
17 includes a diverse skill set to discover customer needs and develop effective,
18 sustainable solutions.

19 Work performed by the Customer Insights group (described in Q27) is
20 used by KSL to conceptualize, develop, and validate new or enhancements to
21 products and services. The KSL team provides the overall business cases for
22 these cost-effective new customer products and services. Upon customer

1 validation and business case approval, products and services are moved to final
2 development and implementation.

3
4 Q27. PLEASE DESCRIBE THE TYPES OF WORK PERFORMED BY THE SALES,
5 MARKETING, CUSTOMER INSIGHTS AND COMMERCIALIZATION
6 DEPARTMENT.

7 A. The Sales, Marketing, Customer Insights and Commercialization department
8 performs the following tasks:

9 Marketing's primary tasks include increasing customers' awareness about
10 products, programs, and services available to them; making it simple for
11 customers to sign up for such services, especially online; managing program
12 development activities related to products such as customer billing and payment
13 options (i.e., Level Billing, PaperFree billing, draw-draft, pay-by-phone, and
14 Pick-a-Date); managing the customer email, text, and phone programs to keep
15 customers informed about saving money and customizing and updating their
16 account services; and managing customer newsletters with articles on energy
17 efficiency and ways to save money.

18 The Customer Insights group's primary role is to obtain direct customer
19 feedback and analysis to understand how Entergy may be able to improve
20 customers' experiences. This work is needed to track the effectiveness of ETI's
21 service delivery and assess customers' overall perception of ETI as well as their
22 recent experience satisfaction. Customer Insights also performs work to enhance
23 delivery of services for customers by testing new concepts (i.e., products,

1 processes, and services) through focus groups, online panels, and usability testing.
2 Customer Insight's data and analysis (e.g., customer satisfaction and diagnostics)
3 are then provided to ETI and the other EOCs. Customer Insights also works with
4 agency partners to participate in nationally syndicated utility studies in which ETI
5 participates.

6 Once a new product or service is approved, the Commercialization team
7 oversees the ongoing performance tracking and monitoring of the products and
8 services necessary to ensure successful deployment, customer satisfaction and
9 experience. This team supports customer education, sales and support including
10 routinely updating the associated strategies. Examples of products supported by
11 the Commercialization team are private area or street lighting and the Power
12 Through generation offering for ETI and other EOCs.

13
14 Q28. WHAT IMPROVEMENTS DID THE COMPANY IMPLEMENT TO
15 ENHANCE THE CUSTOMER EXPERIENCE?

16 A. The technology, customer communications, and other improvements that were
17 implemented to improve the customer experience are set forth in
18 Schedule H-13.1e.

19
20 Q29. ARE THE SERVICES PROVIDED BY THE RETAIL OPERATIONS CLASS
21 REASONABLE AND NECESSARY TO ETI'S OPERATIONS?

22 A. Yes. As I have previously described, these services are essential to ETI's
23 operations in that they enable the Company to meet its customers' current needs

1 and prepare to meet future customers' expectations. If these services were not
2 provided by a centralized organization, they would have to be duplicated in each
3 of Entergy's jurisdictions and the benefits (efficiency and effectiveness) of
4 centralized coordination and planning would be lost.

5
6 Q30. DID THE SERVICES PROVIDED BY THE RETAIL OPERATIONS CLASS
7 DUPLICATE SERVICES PROVIDED BY OTHER CLASSES OF SERVICES
8 OR BY DEPARTMENTS WITHIN ETI?

9 A. No. Although both ESL and ETI employees participate in performing customer
10 services, they do not perform the same activities. The management oversight of
11 these programs was performed by ESL and the cost was captured in various
12 project codes that can be charged only by ESL employees. ETI employees do not
13 charge to these projects and do not duplicate any of the activities performed by
14 ESL employees.

15
16 **C. Overview of Class Costs and Billing Methods**

17 Q31. WHAT IS THE TOTAL ETI ADJUSTED AMOUNT FOR THE RETAIL
18 OPERATIONS CLASS?

19 A. The requested amount of affiliate charges under the Retail Operations Class that I
20 support recovery of is \$11,501,665. This amount, referred to as the "Total ETI
21 Adjusted" amount in corresponding exhibits, consists of the total affiliate charges
22 to ETI associated with the Retail Operations Class during the Test Year subject to
23 certain exclusions and adjustments explained below or in the testimony of other

witnesses identified below. ESL bills ETI directly for some of these charges and allocates others, which I explain in more detail below as well. My alpha exhibits (PRW-A, PRW-B, PRW-C, and PRW-D) present this information and Table 5 summarizes it.

Table 5: Retail Operations Class – Total ETI Adjusted Amount⁵

		Total ETI Adjusted		
Class	Total Billings	Amount	% Direct	% Allocated
Retail Operations	\$78,896,845	\$11,501,665	6%	94%

Q32. PLEASE DESCRIBE THE EXHIBITS THAT SUPPORT THE INFORMATION IN TABLE 5.

A. Attached to my testimony are three exhibits showing the Retail Operations Class affiliate costs and the calculation of the total adjusted amount for which ETI seeks recovery. In Exhibit PRW-A, the information shows the Retail Operations Class broken down by the departments providing services in this class. Exhibit PRW-B shows the class costs broken down by project code and shows the billing method assigned to each project code. Exhibit PRW-C shows the class costs broken down by department, billing method, and by project code.

⁵ **Total Billings** is ESL's total billings to all Entergy companies for the Test Year, plus all other affiliate charges that originated from any Entergy company. This is the amount from Column C of Exhibits PRW-A, PRW-B, and PRW-C. **Total ETI Adjusted Amount** is ETI's cost of service amount after pro forma adjustments and exclusions. **% Direct Billed** is the percentage of the Total ETI Adjusted Amount that was billed directly to ETI for the Test Year. **% Allocated** is the percentage of the Total ETI Adjusted Amount that was allocated to ETI for the Test Year.

1 For an explanation of Columns A through H on Exhibits PRW-A, PRW-B
2 and PRW-C, please refer to Ryan Dumas' direct testimony. Mr. Dumas also
3 describes the calculations that take the dollars of support services in Column A to
4 the Total ETI Adjusted figures shown in Column H.

5 Exhibit PRW-D is a summary of the proforma adjustments broken down
6 by billing method and project code. For an explanation of the proforma amounts
7 in exhibit PRW-D, please refer to the direct testimony of the sponsoring witnesses
8 listed in that exhibit, Mr. Bobby Sperandeo and Ms. Allison Lofton.

9
10 **Q33. WHO ADDRESSES THE EXCLUSIONS REFLECTED IN EXHIBITS PRW-A,**
11 **PRW-B, AND PRW-C?**

12 A. Mr. Dumas discusses the exclusions in these exhibits in his direct testimony
13 Examples of these initiatives include customer digital channels, low income
14 initiatives, and Power Through.

15
16 **Q34. DOES ETI PROPOSE ANY KNOWN AND MEASURABLE ADJUSTMENTS**
17 **TO THE RETAIL OPERATIONS CLASS?**

18 A. Yes. ETI has requested \$2,490,311 as a known and measurable pro forma
19 adjustment to include the increase in costs for CCCs. The unit costs of internal
20 and contract labor increased approximately 15% on a per-unit basis in the 4th
21 Quarter of 2021 to reflect a permanent increased wage requirement. Furthermore,
22 the overall labor utilization increased in 2022 to accommodate higher call
23 volumes that emerged in late 2021 stemming from dunning resumptions and

1 billing and payment calls. Call volumes in each of the first four months of 2022
2 have exceeded prior-year equivalents. Company witness Allison P. Lofton
3 describes this adjustment, AJ 24 - Distribution and Customer Service Contracts,
4 in her direct testimony. Please also see the workpaper to Schedule P labeled
5 “WP/P AJ 24.5” for the adjustment details.

6
7 Q35. WHAT ARE THE MAJOR COST COMPONENTS OF THE CHARGES FOR
8 THIS CLASS?

9 A. The major cost components of the charges to ETI for the Retail Operations Class
10 are as follows in Table 6.

11 **Table 6: Retail Operations Class – Major Cost Components**

Cost Component	Cost (\$)	% of Total
Outside Services	\$6,884,649	60%
Payroll and Employee Costs	\$3,077,751	27%
Office and Employee Expenses	\$622,789	5%
Service Company Recipient	\$466,888	4%
Other	\$449,588	4%
Total	\$11,501,665	100%

12 Q36. WHAT IS THE SIGNIFICANCE OF THESE COST CATEGORIES?

13 A. These major cost components reflect an alternative view of the costs in the Retail
14 Operations Class. Other ETI witnesses support the necessity and reasonableness
15 of the types of costs in these components, thus providing additional support for
16 the costs in the Retail Operations Class. For instance, the largest cost component

1 of the Retail Class of services is Outside Services (60%). These Outside Service
2 costs pertain to services provided by non-Entergy employees and firms, such as
3 CCC vendors (described herein) and outside consultants. Jennifer Raeder
4 supports the reasonableness of employee compensation related costs, which
5 supports the Payroll and Employee Cost (27%) category of costs in Retail
6 Operations Class.

7 Office and Employee Expenses (5%) covers costs of maintaining
8 workspaces, office supplies, business travel, etc. Workspaces and office supplies
9 are primarily addressed by Dawn Renton, and Mr. Sperandeo supports the
10 employee business travel and expense processes and, thus, they provide secondary
11 support for this category of costs in this class. The Service Company Recipient
12 component (4%) includes information technology services, rents, human
13 resources services, etc. The costs for these shared services, which are services
14 that ESL provides to itself, are in turn allocated to ETI and the other EOCs that
15 receive ESL services. Mr. Dumas, who explains the shared services loading
16 process, and the witnesses who support the types of costs reflected in the shared
17 services loader, bolster this category of costs in the Retail Operations Class.

18
19 **Q37. HOW ARE THE COSTS OF THIS CLASS OF SERVICES BILLED TO ETI?**

20 **A.** As with all classes of ESL charges, the Retail Operations Class costs are both
21 direct billed and allocated to affiliates. Of the \$11,501,665 Total ETI Adjusted
22 amount for this class, \$736,052 (6%) was directly billed to ETI and \$10,765,613
23 (94%) was allocated to ETI.

1 Direct-billed costs are fully assigned to a single affiliate, such as ETI.
2 Allocated costs are billed to two or more affiliates based on the cost-causative
3 driver of the services provided by ESL. As Mr. Dumas explains, project codes
4 are utilized to capture ESL costs. All ESL costs are billed to one or more project
5 codes. Each project code is assigned a billing method, which is the mechanism
6 for ensuring that the costs captured are billed to the correct entity and that the
7 amount billed—either directly or by way of an allocation—is accurate.
8 Exhibits PRW-B and PRW-C show all of the costs included in the Retail
9 Operations Class of affiliate services, broken down by project code and the billing
10 method associated with each project code.

11 Only one billing method is assigned to each project code. All
12 organizations performing work directly associated with a project bill to a single
13 project code. The billing method is selected based on the cost causative driver.
14 Because only one billing method is assigned to a project code, the process ensures
15 that the amount billed to ETI is at a rate no higher than the rate charged to other
16 affiliates for the same or similar services and represents the actual cost of the
17 services.