

1.0 PURPOSE

This revision is effective as of December 1, 2021.

2.0 INTRODUCTION

Nutrien will assist all Nutrien Tower employees (“employee”) who require downtown parking and provide incentives to encourage employees to utilize alternate modes of transportation in their daily commute, including walking, bicycling, and public transit. Parking is offered as an ancillary benefit, as such; Nutrien reserves the right to revise, terminate the parking program, or cancel a parking pass at any time for any violation of; parking policy, parkade rules and regulations. Parking is subject to availability, and Nutrien reserves the right to relocate employee parking to an alternate parking location.

3.0 PERMANENT EMPLOYEES

Nutrien does not lease sufficient inventory of parking stalls at the River Landing parkade for all employees. Additional parking will be provided at an alternate parkade location in the downtown area.

- 3.1 All permanent employees working at the Nutrien Tower will automatically be placed on a Wait List for the River Landing parkade. Permanent part-time employees are classified as a permanent employee for parking purposes.

An Employee’s Hire Date is the main determinant for parking priority.

- 3.2 Permanent employees who require parking shall submit a Parking Application to saskatoonfacilities@nutrien.com. Subject to availability, Saskatoon Facilities will provide monthly parking to an employee and arrange a monthly payroll deduction for the employee paid portion of the parking expense. The balance of the parking expense will be paid by Nutrien and shall be a taxable benefit to the employee¹. A parking taxable benefit is subject to withholding for income tax and Canada Pension Plan contributions. Parking benefits are included in the employee’s T4 slip in box 14, and code 40. The parking deductions & taxable benefit amounts are set out in section 8.0.

- 3.3 If Nutrien is unable to issue a monthly parking spot to a permanent employee due to lack of availability, and said employee has made an application for parking, the permanent

¹An employee is considered to have received a parking benefit from employment and as a result, Nutrien is required to include the value of the parking benefit in such employees' income for the period to determine the total amount subject to source deductions.

employee will be compensated monthly, at the same rate Nutrien provides to employees parking at the Remail parkade. Saskatoon Facilities will notify the employee when the availability status changes.

- 3.4 Permanent employees who do not require parking will remain on the Wait List. In the future if such employee requires parking, their relative position on the Wait List will remain secure by their **Hire Date**. The employee is responsible to notify saskatoonfacilities@nutrien.com when they require parking by submitting a Parking Application.
- 3.5 For employees working less than 32 hours at the Nutrien Tower, the subsidization rate will be pro-rated based on the number of hours worked per week. Employees working less than 20 hours per week are not eligible for parking benefits.
- a) The pro-rated subsidy is subject to the following condition:
- I. The effective subsidy rate shall not vary on a weekly or monthly basis, and is initially determined by the agreed employment terms by the employee and HR, and the effective subsidy will only be amended should the employment terms change;
 - II. The employee shall not utilize their parking stall while performing work or duties for any other company except Nutrien;
 - III. The employee explicitly understands and agrees that depending on their arrival time, a parking stall may not be available, as stalls are not reserved, and no refunds will be made for days a stall is unavailable;
 - IV. An employee working part-time is encouraged to consider paying for parking on an hourly or daily basis depending on their schedule, as the lowest cost option may be hourly or daily. Saskatoon Facilities can help determine the lowest after-tax cost option for the employee and will require the following to determine best option for the employee:
 - i) Hours and times agreed with by HR;
 - ii) Days per week worked;
 - iii) Employee marginal tax rate; and
 - iv) Vacation days (non pro-rated).

4.0 TEMPORARY AND CASUAL EMPLOYEES

- 4.1 Temporary and casual employees are responsible for making their own parking arrangements and are eligible for reimbursement of actual parking expenses up to the maximum amount of \$137.81 per month. Such employees shall submit a Parking Expense Reimbursement Agreement to saskatoonfacilities@nutrien.com in order to be eligible for this benefit.

- 4.2 If a Temporary or casual employee becomes permanent, such employee is then eligible to apply for a monthly parking spot or payment in lieu of parking and their name is added to the Wait List effective their original Hire Date.

5.0 CONTRACT WORKERS

- 5.1 Contract workers are responsible for making their own parking arrangements, with reimbursement pursuant to their contract.

6.0 ALTERNATIVE PARKING AND TRANSPORTATION INCENTIVES

- 6.1 Permanent employees working at the Nutrien Tower who do not require parking and are not receiving reimbursement for parking expenses, may apply for a Payment in Lieu Application which provides a monthly payment equal to the City of Saskatoon's current bus pass rate. A Payment in Lieu Application shall be submitted to saskatoonfacilities@nutrien.com for this election. In lieu payments are subject to withholding for income tax, Canada Pension Plan contributions, and Employment Insurance premiums and are reported on the Employee's T4 slip in box 14, and code 40.
- 6.2 Permanent employees who choose to make their own parking arrangements are eligible for reimbursement of actual parking expenses up to the maximum amount Nutrien would have provided to that employee parking at the secondary parkade location. Such employees shall submit a Parking Expense Reimbursement Agreement to saskatoonfacilities@nutrien.com in order to be eligible for this benefit.
- 6.3 Permanent employees and temporary full-time employees working at the Nutrien Tower who work extended hours (non River Landing Parkers) will be provided with access to the River Landing parkade Monday to Friday from 6:00 pm to midnight, and weekends from 6:00 am to midnight. Vehicles left after midnight may be ticketed.
- 6.4 Subject to availability, free secure bicycle storage for all Nutrien Tower employees is offered. Employees who wish to use the bicycle storage facility shall submit a Bike Storage Form to saskatoonfacilities@nutrien.com.
- 6.5 Permanent employees, from any other location *temporarily* assigned to the Nutrien Tower for a minimum of 3 months will be eligible for parking benefits as outlined in this policy.

7.0 PROTOCOL & PROCEDURE

The protocol for determining an employee's relative position on the Wait List shall be based on the following procedures:

7.1.1 Approved Leave of Absence and Short Term Disability (STD)

Permanent employees who are granted an approved leave of absence, including maternity or paternity leave and short term disability, their parking privileges will be rescinded, and their name will be placed on the Wait List based on their Hire Date. Such employee will be offered the next available spot after their return to work.

If an employee is on the Wait List for the River Landing parkade, and approved leave of absence not to exceed one year or on short term disability and becomes eligible to park at the River Landing parkade, they will be offered the next available spot after their return to work.

HR will provide notice and updates to Saskatoon Facilities for approved leave of absence.

7.2 Long Term Disability (LTD)

An employee who becomes LTD classified is no longer entitled to parking privileges. Upon their return to work, they will be offered the next available parking spot unless either of the following should occur;

- a) a medical certificate is provided stating the employee will not be returning to work;
- b) greater than two (2) years have passed after the employee was classified LTD and they have not returned to work, at which time the parking pass will be cancelled.

If an employee is on the Wait List for the River Landing parkade while on LTD becomes eligible to park at the River Landing parkade, they will be offered the next available spot after their return to work.

7.2 Foreign / Site Assignment

A Permanent employee with a parking pass, who accepts a foreign / site assignment, maintaining the classification of a corporate Employee, their parking pass will be offered on temporary basis to the next eligible Employee during their absence. Returning Employees will be reissued their parking pass on the first day of the following month, in which they return.

Permanent employees on the Wait List while on a foreign / site assignment that become eligible to park at the River Landing parkade will have a parking pass secure on the first day of the following month in which they return. The parking pass will be temporarily assigned to the next eligible Employee.

7.4 General Protocol

- a) In the event of a priority conflict with employees described in subsection 7.1, 7.2 and 7.3 above, employees in subsection 7.3 will be given priority.
- b) The **Hire Date** will be subordinate to the hiring, promotion, or return from a foreign / site assignment for senior director level and higher.
- c) An employee's **Hire Date** is the main determinant. In the event that two or more employees are hired on the same effective date, their respective job posting "date" will determine their position. The job posting that was issued first will take priority.
- d) A promotion of two or more employees effective the same day, to the level of senior director and higher, the employee with the earliest **Hire Date** will have priority.
- e) The date used for determining an employee's return date from a foreign / site assignment, or an employee on an **approved leave of absence** will be their effective date at the Nutrien Tower.
- f) Permanent employees, from any other location permanently transferring to the Nutrien Tower will be placed on the Wait List based on their **Hire Date** at their original starting location.
- g) Permanent employees, who leave Nutrien and are subsequently rehired, will not be credited with any past service and their new **Hire Date** will be used for the Wait List.
- h) Any scenario of which occurs on the same day, and is not covered by a protocol, precedent will be given to the employee with the earliest **Hire Date**.
- i) An employee who subsequently declines to move to the River Landing parkade upon moving to the top of the Wait List will have their Wait List position frozen. Their relative Wait List position will remain secure and will not be penalized. Future opening(s) at the River Landing parkade will automatically be assigned to the next eligible employee. The employee who declined to move to the River Landing parkade will be bypassed until that employee notifies Facilities by submitting a Parking Application requesting their Wait List position be unfrozen.
- k) Permanent employees parking at the River Landing parkade who elect to cancel their pass for an alternative mode of transportation will be added to the Wait List based on their hire date, subordinate to subsection 7.1, 7.2, 7.3 and 7.4(b).

- l) HR to provide annually a list of current employees. Data base to be purged annually of employees no longer with Nutrien.

8.0 PARKING and BUS PASS RATES

Current monthly payroll deductions, taxable benefits, parking and bus pass rates are as follows (GST included):

	Full Time Employee Payroll Deduction/ Month	Full Time Employee Taxable Benefit Assessed / Monthly	Total parking Cost
River Landing Parkade	TBD	TBD	TBD
Remai Parkade	\$60.00	\$140.00	\$200.00
Scotia Centre Parkade	\$70.88	\$165.38	\$236.25
Bus Pass	\$0	\$ 83.00	\$83.00

Rates are subject to change. Any future increases to parking rates (deductions and taxable benefits) will reflect the fair market value of parking in downtown Saskatoon.