



THE ESTÉE LAUDER COMPANIES CARES EMPLOYEE RELIEF FUND POLICY

At The Estée Lauder Companies (ELC), the health and wellbeing of our employees is always a top priority. To uphold this commitment, we established the ELC Cares Employee Relief Fund (ELC Cares Fund) to support our employees when they need it most. Through ELC charitable contributions and matches, as well as employee donations, the ELC Cares Fund provides immediate and critical financial relief to employees who have been impacted by the COVID-19 pandemic. The Company will continue assessing the ELC Cares Fund as its employees' needs evolve.

EMPLOYEE DONATION ELIGIBILITY

At launch, active and qualifying U.S.-based full-time regular and part-time regular employees and U.K.-based full-time regular, part-time regular and fixed-term employees are eligible to donate to the ELC Cares Fund through [ELC Good Works](#) and request a Company match. Over time, we will continue to expand the donation capabilities globally.

EMPLOYEE GRANT APPLICATION ELIGIBILITY

In order to support as many of our employees as possible, and those most in need of assistance in particular, it is necessary to set some eligibility criteria. Therefore, eligible employees include:

- All ELC employees* who are manager and below and not equity eligible at time of application:
 - Hourly employees must have worked an average of 20 hours/week** or more in January and February of 2020
 - Includes active, leave of absence** and furloughed employees

EMPLOYEE GRANT GUIDELINES

- Applying for a grant is completely voluntary and does not entitle an employee to a grant.
- Employees must submit a completed application and may be asked to provide supporting documentation (e.g., past due utilities, invoice of funeral expenses, and other related documentation) in order for a grant request to be considered.
- In the case of an employee who is incapacitated, an immediate family member*** or designee can apply on the employee's behalf.
- No more than one application per incident can be accepted in a 12-month period.
- Eligible employees can apply for one-time grants up to \$1,500 USD in a 12-month period through the ELC Cares Fund for immediate or critical financial assistance with needs arising from qualifying incidents, which are not expected to be reimbursed by insurance or other means.
- We believe that grants received by eligible, U.S.-based employees from the ELC Cares Fund should not be taxable to the receiving employee for U.S. Federal income tax purposes. However, such employees may wish to consult with a tax advisor to determine the particular tax treatment of the grant. Please note that tax laws vary by country. If you are not a U.S.-based employee, you may wish to consult with a tax advisor to determine the particular tax treatment of the grant.

*Employees under notice are not eligible for grants under this policy. Not available in Lebanon, Russia and Ukraine.

**Employees on an approved leave of absence at any time in January or February 2020 will be credited with their average weekly hours during the period of their approved leave.

***Unless otherwise required by applicable law, an employee's immediate family includes only the employee, the employee's spouse or partner (unless living apart and considered to be separated) and any and all dependents of the employee (whether the employee's legal dependents, as claimed on the employee's tax return, or individuals otherwise deemed to be the employee's dependents for any purposes).



QUALIFYING INCIDENT

The COVID-19 pandemic, as of Jan. 1, 2020, is the qualifying incident for all eligible employees, as outlined above.

QUALIFYING EXPENSES

- Immediate expenses (rent, mortgage, essential utilities, food, etc.)
- Critical expenses
 - Medical expenses, not covered or denied by insurance or other means
 - Funeral and burial expenses for an employee or an employee's immediate family member***

EMPLOYEE GRANT APPLICATION PROCESS

To ensure impartiality and discretion, the ELC Cares Fund is managed and administered by our external partner [E4E Relief](#)—a leading nonprofit provider of employee disaster and hardship funds. E4E Relief, and not ELC, is responsible for handling all applications for financial assistance and collecting all personal information necessary to process employee claims and administer the ELC Cares Fund. Additional information on how E4E Relief processes personal information and how employees can exercise their privacy rights can be found in the [E4E Privacy Policy](#).

1. Review the Policy and Frequently Asked Questions
2. Apply
 - Visit www.ELCCaresFund.org to register and complete the online application.
 - If employees do not have access to the internet or require a non-English application, call **833-386-0341 in the U.S. or 980-276-3816 outside of the U.S.**

Employees who choose to apply for assistance from this program should use a personal email address if unable to access work email outside of business hours or if they do not have a company-issued email address. Through the online system, employees will be able to see the real-time application status. Once the application and all necessary supporting documentation have been received, the application review process is usually completed within 3 to 5 business days in the U.S. and up to 10 business days outside of the U.S.

FOR MORE INFORMATION, TO APPLY OR TO DONATE

- For general questions about the ELC Cares Fund, email elccares@e4erelief.org or call **833-386-0341 in the U.S. or 980-276-3816 outside of the U.S.**
- For eligible employees interested in donating to the ELC Cares Fund, visit [ELC Good Works](#).

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TERMS AND CONDITIONS

Nothing in this policy is intended to create a contract between you and the Company or otherwise become a part of the terms and conditions of your employment with the Company.

- ELC reserves the right to deny matching any donations to the ELC Cares Fund in its sole discretion.
- ELC reserves the right to suspend, amend, revoke or terminate the ELC Cares Fund at any time without notice. To the extent possible, grants that have been approved prior to the suspension, amendment, revocation, or termination of the ELC Cares Fund will be made in accordance with the terms in place at the time the grant is approved. The Company expressly reserves the right to revoke a grant that is made based upon false information submitted by an employee.
- In accordance with The Company's Code of Conduct's requirements regarding Community, Charitable and Other Outside Activities, you are prohibited from using your position with the Company to solicit charitable donations. Use of your ELC company-issued email address, ELC intranet or mobile app postings and ELC inter-office mail may be misinterpreted as a cause or program that is sanctioned by ELC. Any personal support or solicitations are not permitted to be conducted during ELC business hours, must never involve the use of ELC's tangible and intangible assets, and must not reference ELC nor be tied to the employee's employment with ELC.
- Employees accessing the ELC Cares Fund online system on their personal devices may incur data charges. ELC is not responsible for, and will not reimburse, these charges.
- ELC does not provide tax advice to ELC employees. Interpretation and application of tax laws and applicable regulations is a complex matter, dependent on particular facts, circumstances and tax legislation that is often subject to change. This material has been prepared for informational purposes only, and is not intended to provide, and should not be relied upon, as tax advice. ELC employees may wish to consult with a tax advisor before engaging in any transaction.
- No financial assistance an employee or employee's family receives from the Fund shall be regarded as compensation, bonus, allowance, or other wages to the employee.

April 2020

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