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Parental Support

Key takeaways

Our parental support includes the following components:

- **Flexible time off.** The benefit is available to a Spooner who is about to welcome or has recently welcomed a child into their life, be it through birth, adoption, or receiving custody. The Spooner may take off as much time as they need, within reason. While off, the Spooner receives 100% of their gross pay.

- **Parental planning financing.** The benefit is available to a fixed-term or permanent Spooner. The Spooner is assigned a lifetime budget of €10,000 for all reasonable expenses related to less conventional, legal means through which they aim to welcome a child into their life. Examples include expenses incurred for adoption, in-vitro fertilization, egg freezing, and giving birth in a private hospital. Financing is provided for 70% of the relevant expenses, up to the budget limit.

- **Childcare financing.** The benefit is available to a fixed-term or permanent Spooner. The Spooner is assigned a budget of up to €10,000 per year for all reasonable expenses related to taking care of a child, as long as the expenses are incurred to facilitate the Spooner's work (typically, by freeing up time for them to work, or by enabling them to sleep more or better). Eligible expenses may include daycare, night nursing, babysitting, and summer school. Financing is provided for 70% of the relevant expenses, up to the budget limit.

Introduction

We ask Spooners to contribute at an excellent level—and it's crucial that Bending Spoons provides them with equally excellent support. Through our parental support policy, we help Spooners face the exciting, but potentially stressful, challenges of parenthood while still excelling at work.

In this document, we describe the parental support offered by Bending Spoons. We begin by laying out the goals we seek to achieve through this policy. Then, we detail the principles that apply, along with some additional general information. We introduce the buddy system, in which a Spooner is assigned a parental support buddy to answer questions and provide guidance. Finally, we explain the three core elements of

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the parental support offered: flexible time off, parental planning financing, and childcare financing, followed by a reminder of other benefits that parents may find particularly useful in supporting their needs.

Goals

With this policy, we aim to do the following:

- **Mitigate any need for a Spooner to make a tradeoff between excelling at work and being a present, hands-on parent.** Pursuing excellence at Bending Spoons is challenging—and often even more so when parental obligations are involved. Therefore, a Spooner can benefit tremendously from the company's support in managing these demanding aspects of life. Furthermore, Bending Spoons may also benefit through providing such support, as doing so increases the likelihood that the Spooner contributes at an excellent level over the long run.

- **Inspire greater equality in society.** Over and above the inherently imbalanced elements such as pregnancy, women generally take on a disproportionately large share of the burden of parenthood. Research suggests that, as a consequence, women are on average at a disadvantage in their careers compared to men, and that this is one of the main reasons why women are less represented in leadership positions. Also, it's generally easier and cheaper for a heterosexual, fertile, married couple to start a family than it is for those who don't fully meet this archetype. Through our policy, we intend to reduce these gaps in equality at Bending Spoons. And we hope that, through the example we set, we inspire society around us to move further toward equality, too.

Principles and general information

Unless otherwise specified, **the parental support described in this document doesn't depend on a Spooner's sex, gender, sexual orientation, or relationship status.**

In devising and implementing this policy, **we seek to deploy our resources (in terms of both time and capital) judiciously and with a long-term view,** remaining mindful of the best interests of Bending Spoons as we seek to support Spooners.

As per our commitment to promoting Spooner freedom and responsibility, **we favor keeping rules and processes to the minimum.** Where they must exist, we favor the simple over the complex.

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We trust a Spooner to leverage the parental support efficiently, giving appropriate consideration to the company's resources and best interests. The spirit is not one of the Spooner maxing out what's offered by the company, but rather of leveraging it in a way that serves the interests of both Spooner and Bending Spoons over the long run.

Throughout the document, **we use the word *child* to refer to a young person who requires full-time supervision and legally depends upon the Spooner to have their basic needs met.** There's no fixed age at which a child stops meeting our definition—the Spooner is responsible for making determinations, in accordance with the principles just laid out. Nonetheless, barring exceptional circumstances, the Spooner isn't eligible to receive financing for an expense if the relevant child is aged 14 or older.

Our health insurance overlaps with some of the benefits listed in this document, including coverage for expenses related to IVF and giving birth in a private hospital. A Spooner should use any eligible reimbursements through our health insurance before requesting financing through this policy. If needed, People Administration is available to help a Spooner navigate health insurance reimbursement requests.

Financing is provided for 70% of the relevant expenses. By providing partial (rather than full) financing, all involved can be confident that the company's resources are invested where they clearly add value to the Spooner. This approach also means we can be more generous with the budgets offered.

The 70% financing from Bending Spoons is computed net of any portion that the Spooner has covered through insurance or public welfare. For example, say Jonah sustains an expense of €1,000 that's eligible for financing from Bending Spoons as per the parental support offered. If Jonah leverages health insurance to cover half of the expense, then Bending Spoons will finance €350 (70% of €500). If Jacinta sustains an eligible expense of €1,000 and doesn't leverage insurance or public welfare coverage, then Bending Spoons will finance €700 (70% of €1,000).

Any financing is computed as a gross sum. Such a sum is generally considered a form of pay, which means that taxes may apply. More information on this topic can be found in *How is the financing under this policy taxed?* below.

The support we provide entails Bending Spoons partly financing some of a Spooner's personal expenses. Barring cases of fraudulent behavior, we never ask the Spooner to reimburse us, even if they leave the company soon after receiving substantial financing from the company through this policy.

We periodically audit a sample of the parental support that's leveraged. In the process, we might ask a Spooner for clarification as to their choices made. If the parental support appears to have been leveraged

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wastefully, we'll give the Spooner constructive feedback about their use of the company's resources. Barring cases of fraudulent behavior, that’s the end of the matter.

A Spooner may leverage the parental support offered only where doing so complies with the relevant laws. Their parental support buddy can help them navigate the pertinent regulations.

Any service providers engaged must be duly licensed and qualified to do business and, where applicable, must be in good standing. A Spooner should be prepared to produce legally compliant invoices or receipts of payment when requested.

Any questions about this policy can be directed to the People Administration team.

Buddy system

Before leveraging any benefits provided by Bending Spoons or the public welfare system available to them, **a Spooner's first move should be to reach out to People Administration.**

A member of the People Administration team is assigned as the Spooner's parental support buddy to answer questions and provide guidance. The parental support buddy keeps confidential any information the Spooner shares with them, involving other colleagues on a need-to-know basis and upon approval from the Spooner.

Flexible time off

Eligibility criteria

The benefit is available to a Spooner who is about to welcome or has recently welcomed a child into their life, be it through birth, adoption, or receiving custody. The Spooner can leverage the benefit once for each such child.

Before taking time off in accordance with this policy, **the Spooner must first leverage any pre-existing time-off allowance available to them in accordance with the law of the country in which they’re hired and reside.**

The Spooner must first leverage any relevant time-off financing via the public welfare system for which

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they're eligible, and *then* Bending Spoons covers the shortfall to bring the total pay up to 100% of gross, as described below.

Package

The Spooner may take off as much time as they need, within reason, in excess of the minimum time-off requirements dictated by the law in the country in which the Spooner is hired and resides.

While off, the Spooner receives 100% of their gross pay.[1]

No Spooner is asked to leave Bending Spoons for substandard contribution during the first year or, in the case of a birth mother, while expecting a child, even if such a measure is otherwise warranted. By *first year,* we refer to the period until the first anniversary of when the Spooner welcomes the child into their life (be it through birth, adoption, or receiving custody). This assumes that the Spooner has informed the People Administration team of their situation. The Spooner may still be let go from Bending Spoons for unacceptable conduct if such a measure is warranted. After the first year, the usual contribution standards resume.

The *not-asked-to-leave* periods can be amended in extenuating circumstances, such as if the Spooner, the birth mother, or the child is experiencing severe health issues. If the Spooner is upfront with their parental support buddy, the latter can be proactive in making extra support available, thus minimizing potential confusion, embarrassment, and stress.

Should a tragedy occur, such as a miscarriage, the policy applies nonetheless. The Spooner is encouraged to take as much time off as they need, and to leverage our unlimited mental health support benefit.

Where both parents are Spooners, both can leverage our flexible time-off benefit.

[1] Currently, Bending Spoons also offers part-time contracts. This creates considerable complication in implementing the flexible time-off component of this policy in a way that's fair to all involved and doesn't create perverse incentives. Therefore, we're assessing whether we need to add some extra rules—something we always try to avoid. Should we conclude that extra rules are necessary, we'll amend the policy accordingly.

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Practical guidance

The time-off package described above is flexible by design to make sure it's suitable for the broadest set of cases. However, **a high degree of flexibility can bring a high degree of ambiguity, which can create confusion and stress for the Spooner.**

To mitigate this, **we include some guidance that should help the Spooner with their decision-making:**

- Generally, a Spooner who is the birth mother-to-be stops working up to a few weeks before the expected arrival of the child. A Spooner who isn't the birth mother-to-be may also choose to do the same, if circumstances require it.
- While some return considerably sooner and others take a more extensive period off, a Spooner is typically back working full-time within six months of the child's arrival.
- Though some prefer radio silence, a Spooner may choose to keep at least some degree of contact with their teammates and parental support buddy during their parental leave.

The above should be helpful to most Spooners. Still, each case is different, so **we encourage the Spooner to make the decisions that they deem best for themselves and their loved ones, while giving appropriate consideration to the company's resources and best interests.** Their parental support buddy is always available to help them navigate the regulations and support them in making these decisions.

The Spooner should talk to their tier-2 function lead, direct team lead, and direct function lead about their intentions for taking time off well in advance, so the company can adjust its plans accordingly.

Parental planning financing

Eligibility criteria

The benefit is available to a fixed-term or permanent Spooner.

The financing offered may be used for all reasonable expenses related to less conventional, legal means through which the Spooner aims to welcome a child into their life. Examples include expenses incurred for adoption, in-vitro fertilization, egg freezing, and giving birth in a private hospital. Situations where it's unclear whether the expenses are eligible will be assessed on a case-by-case basis.

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Package

The Spooner is assigned a lifetime budget of €10,000 for eligible parental planning expenses.

Financing is provided for 70% of the relevant expenses, up to the budget limit.

The financing offered for parental planning isn't restricted by time or frequency of use. **It may be leveraged at any point or points in the Spooner's employment until the budget limit is reached.** If the Spooner leaves the company and comes back later on, they're assigned any unused portion of their budget.

Financial figures stated are on a per-Spooner, not a per-child, basis. Where there are two parents involved and both are Spooners, both are welcome to leverage the parental planning financing we offer. While it means that the couple has access to a double budget, it doesn't mean any given expense is fully financed—the 70% financing rule continues to apply.

The budget is the same regardless of the Spooner's contractual work-schedule. A Spooner on a full-time contract and a Spooner on a part-time contract get the same budget.

As discussed in *How is the financing under this policy taxed?* below, **the Spooner is liable for any taxes on the employee's side incurred on the financing they receive from the company for parental planning expenses.**

Practical guidance

The Spooner can either pay the provider themselves or they can have the company do so. If the Spooner pays the provider themselves, they can make the payment then request a reimbursement from the company. Alternatively, they can estimate the cost, request a preemptive reimbursement from the company, and then proceed with the payment to the provider. Regardless, **it's recommended that the Spooner contacts their parental support buddy before committing to a major expense, to confirm its eligibility and identify the most efficient approach to payment.**

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Childcare financing

Eligibility criteria

The benefit is available to a fixed-term or permanent Spooner.

The financing offered may be used for all reasonable expenses related to taking care of a child, as long as the expenses are incurred to facilitate the Spooner's work (typically, by freeing up time for them to work, or by enabling them to sleep more or better). Therefore, no childcare-related expenses are eligible while the Spooner is on full-time parental leave. Similarly, the company wouldn't finance the cost of a babysitter for the weekend so the Spooner can visit friends. Or, where a reasonably convenient free public school is available, the expenses related to a private school are only eligible for financing if the latter offers substantially extended hours and the Spooner intends to use most of that additional time for work. Eligible expenses may include daycare, night nursing, babysitting, and summer school.

Package

The Spooner is assigned a budget of up to €10,000 per year for eligible childcare expenses. The mechanics of this process are described in *When and how is the childcare budget computed and assigned?* below.

When assigning a new budget, any unused portion of the previous budget is canceled—it doesn't carry over from one period to the next.

A budget can't be allocated early. For example, a permanent Spooner can't receive 1.5 times their budget in a certain year and 0.5 times their budget in the following year.

If the Spooner leaves Bending Spoons, they forfeit any unused budget. If, upon leaving, they've spent proportionally more of the period's budget than is warranted, they're not asked to pay back the surplus. Say that John's last day at Bending Spoons is June 30, 2025. It's fine for him to have used more than 50% of his budget for 2025. If John has used, say, 75% of his budget for the calendar year, as he leaves he forfeits the remaining 25%.

Financing is provided for 70% of the relevant expenses, up to the budget limit.

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Financial figures stated are on a per-Spooner, not a per-child, basis. Where there are two parents involved and both are Spooners, both are welcome to leverage the parental planning financing we offer. While it means that the couple has access to a double budget, it doesn't mean any given expense is fully financed—the 70% financing rule continues to apply.

The budget is the same regardless of the Spooner's contractual work-schedule. A Spooner on a full-time contract and a Spooner on a part-time contract get the same budget.

As discussed in *How is the financing under this policy taxed?* below, **the Spooner is liable for any taxes on the employee's side incurred on the financing they receive from the company for childcare expenses.**

Practical guidance

The Spooner can either pay the provider themselves, or they can have the company do so. If the Spooner pays the provider themselves, they can make the payment, then request a reimbursement from the company. Alternatively, they can estimate the cost, request a preemptive reimbursement from the company, and then proceed with the payment to the provider. Regardless, **it's recommended that the Spooner contacts their parental support buddy before committing to a major expense, to confirm its eligibility and identify the most efficient approach to payment.**

Other benefits

We offer additional benefits to Spooners that working parents may find particularly useful in supporting their needs. These include the following:

- Administrative support in navigating local bureaucracy (only available in countries where a Spooner is employed directly)
- Family-friendly company activities
- Flexible work schedule
- Health insurance
- Mental health support
- Child-friendly office amenities, such as a changing table and private spaces for feeding or lactation
- Spooner resource groups for parents
- Remote work

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Conclusion

We offer outstanding support to every Spooner who is a parent or who is about to become one. While we offer comprehensive parental support, we keep rules and checks to the minimum, instead empowering the Spooner to make sound decisions. This means that the Spooner is in control of defining the conditions most suited to having an excellent career and a rewarding home life, while mitigating the need to make major sacrifices in either area. Furthermore, we believe that our commitment to offering outstanding parental support can serve as a powerful example that will inspire other companies to follow suit, ultimately moving society further in the direction of equality.

Frequently asked questions

How is the financing under this policy taxed?

Any financing is computed as a gross sum. Such a sum is generally considered a form of pay, which means that taxes may apply.

More specifically, personal income taxes and social security taxes may apply on the employee's side. The Spooner is liable for such taxes, though the company may withhold the relevant sum and pay the taxes on their behalf. Also, the company may be required to pay additional taxes—including social security taxes—on behalf of the Spooner, on top of the gross sum.

Whether a certain tax applies depends on several factors, including the country in which the Spooner is hired and resides, and the type of expense being financed. To deal with this complexity, we recommend that the Spooner engages their parental support buddy.

The following examples should clarify the implications of taxes on the effective financing the Spooner enjoys.

Marco bears an expense of €1,000 that's eligible for financing under this policy. Then, Bending Spoons reimburses him the gross sum of €700, on which no taxes apply. Therefore, Marco's net cash reimbursement is €700.

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Like Marco, Ann bears an eligible expense of €1,000. The company reimburses her the gross sum of €700. Unlike in Marco's case, the reimbursement Ann receives is subject to taxation. Let's assume that the applicable personal income tax rate is 40%, and the applicable social security tax rate on the employee's side is 9%. Then, Ann is liable to pay €280 in personal income taxes and €63 in social security taxes. Consequently, her net cash reimbursement comes in at €357. Let's also assume that the applicable social security tax rate on the employer's side is 24%. Then, Bending Spoons pays additional taxes of €168 on Ann's behalf, for a total disbursement by the company of €868. Social security taxes typically influence the individual's future pension. If Ann assigns no value to the delta in her future pension that paying these taxes implies, then she enjoys a net effective reimbursement on her expense of 35.7%. If she values the delta as much as the sum paid in social security taxes (€231 in total), then her net effective reimbursement is €588, or 58.8% of her expense.

When and how is the childcare budget computed and assigned?

Permanent Spooner. When a permanent Spooner's contract begins, they're assigned a yearly budget of €10,000, adjusted in proportion to the remainder of the calendar year. Then, on January 1 of the following year, any unused portion of the previous budget is canceled, and the Spooner is assigned a new budget of €10,000. The process repeats itself on January 1 each year thereafter. For example, Manuel is a permanent Spooner who joins on July 1, 2023. He's assigned a budget of €5,000, which he has until December 31, 2023 to use. He uses €2,500 of it. Then, on January 1, 2024, the remaining €2,500 is canceled, and Manuel is assigned a new budget of €10,000, which he has until December 31, 2024 to use. The same repeats itself on January 1, 2025, and every subsequent year that Manuel is employed at the company.

Fixed-term Spooner. When a fixed-term Spooner's contract begins, they're assigned a yearly budget of €10,000, adjusted in proportion to either the remainder of the calendar year or the duration of their contract (whichever is shorter). When either a new year or a new contract as a fixed-term Spooner starts, any unused portion of the previous budget is canceled, and the Spooner is assigned a new budget following the same reasoning. Upon transitioning to becoming a permanent Spooner, any unused portion of the previous budget is canceled, and the process described at the previous paragraph applies. Should the transition occur before the natural expiration of the Spooner's contract, it's possible for the Spooner to have used more of the assigned budget than they would have had available, had their contract been shorter to start with. In this case, the next budget is lowered to even things out. For example, Alina joins as a fixed-term Spooner on October 1, 2023, with a twelve-month contract. She's assigned a budget of €2,500, which she has until December 31, 2023 to use. She spends €1,250 of it. Then, on January 1, 2024, the remaining €1,250 is canceled, and Alina is assigned a new budget of €7,500, which she has until September 30, 2024 to use. She uses all of it. On July 1, 2024, Alina becomes a permanent Spooner, thus her fixed-term contract is terminated early. This means she's used €2,500 more than she would have had

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available, had her contract originally been scheduled to end on June 30, 2024. Therefore, she's assigned a new budget of €2,500, which she has until December 31, 2024 to use. On January 1, 2025, any unused portion of the previous budget is canceled, and Alina is assigned a new budget of €10,000, which she has until December 31, 2025 to use. The same repeats itself on January 1, 2026, and every subsequent year that Alina is employed at the company.

Is this parental support offered instead of, or in addition to, our health insurance?

It's offered in addition. Before leveraging this support, a Spooner should exhaust any eligible reimbursements via our health insurance. For example, as of 2026, our provider covers up to €14.000 for regular birth, including elective C-sections, at a private hospital, and a Spooner should leverage this before their parental support financing. For more information, contact People Administration.