



GET TO KNOW BDO

CULTURE, DEVELOPMENT & REWARDS



Introduction

Vision, Core Purpose, Mission, Core Values – Everything we do is rooted in our core purpose to help people thrive every day. It’s not only the right business thing to do; it’s the right human thing to do. This starts by putting our people at the center of our work and extends to how we treat and value our clients, our communities and all stakeholders.

Everyone at BDO plays a key role in living our core values and using them to define how we work together and how we serve our clients. At BDO, our people are the priority, which is why we offer a diverse and collaborative environment that promotes ongoing development and empowers everyone to bring their individual skill sets, perspectives and strengths to the table. With a dedication to quality and a purpose-driven culture, BDO offers a powerful choice both for clients and those seeking rewarding professional careers.

With a reputation for quality and a values based culture, BDO offers a powerful choice both for clients and those seeking rewarding professional careers. If you share our passion for putting “People First” and helping people “thrive,” you and BDO just might make a great team.

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Development

Continuous expansion of our professionals' knowledge, skills and abilities supports improved individual performance, which drives personal and firm success. Below are some of the developmental programs we offer to help our professionals grow in many different ways.

BDO Competencies

Competencies, both core and job-specific, align with behaviors that drive successful performance in each job and at every level across BDO and assist our professionals in creating a clear vision of their career progression.

Performance

Our performance process is built to encourage regular feedback and career conversations between our professionals and leaders with whom they work. It also includes a dynamic and flexible approach to goal setting. Our professionals can set, update, and complete goals at any point throughout the year.

Career Center

The Career Center provides professionals more information about our approach to performance management, resources to help them navigate their careers at BDO and visibility to job opportunities at the firm.

Degreed

Degreed is an online social learning tool that empowers our professionals to enhance their skill sets and increase knowledge through a self-directed, on-demand platform.

BDO University (BDOU)

Through BDOU, there is instant access to a catalog of online self-directed and live virtual learning courses. Additionally, BDO professionals can access from BDOU a record of all CPE learning they complete whether online self-directed, virtual live or in-person, internal and externally completed courses.

Career Advising

This one-on-one advising program was created to foster professional relationships and open communication between seasoned and less experienced professionals. The goal of career advising is to assist professionals in improving individual performance and provide a constant, reliable resource to advisees throughout their careers.

In-House Continuing Professional Education (CPE)

CPE courses are essential to the continued development of BDO's professionals. BDO offers internal technical and leadership learning opportunities via live face-to-face training, webcasts and self-study courses. BDO strives to ensure our professionals have the right training at the right time in the right place.

Exceptional & Engaged Leadership Milestone Programs

Even if just starting out as an intern or associate, we believe "everyone is a leader". BDO provides all professionals continuous development opportunities throughout their career. Additionally, at specific milestones in their careers, BDO leaders have the opportunity to participate in one of our premiere programs. Beginning at the earliest stage of leadership responsibility and continuing through the highest levels of leadership, **Future Leaders, New Leaders, Rising Leaders, Leader of Leaders and Leadership Summit I, II & III** help to better prepare professionals for each successive leadership role they achieve.



The BDO Houston Tax department hosted a tour and celebration for intern and Associate candidates.



BDO Chicago with the "People Who Nose, Know BDO" signage in support of Red Nose Day.



BDO Counts Nashville enjoyed spending time at Second Harvest Food Bank of Middle Tennessee, packing 210 senior boxes and 490 school children take-home bags.

Community

At BDO, we believe in being active in our local communities as well as building strong communities within our firm to help support the personal growth of our people.

BDO Counts

The firm's corporate volunteer program provides opportunities for BDO professionals to improve their communities while developing skills that help them become more effective professionals and better leaders.

While our offices regularly participate in community service events throughout the year, they ramp up their activity during the firm's annual "Week of Service" in which all BDO offices perform one or more service projects during the designated week. This concentrated effort demonstrates the combined power of BDOers across the country working together to support their communities. Below are just a few causes BDO professionals have passionately embraced:

- ▶ Teaching financial literacy topics to elementary school children
- ▶ Supporting food drives and volunteering at local foodbanks
- ▶ Walks for Cures
- ▶ Volunteering at animal shelters
- ▶ Earth Day participation, local beach and park clean-up days
- ▶ Actively donating time and raising funds at the local office level for an array of worthy causes
- ▶ Volunteering at the local nonprofit thrift stores
- ▶ Creating care kits and gift baskets for distribution to the homeless

Additionally, the firm supports several causes on a national basis. Among these organizations, which are near and dear to the hearts of many of our professionals, are:

- ▶ Leukemia and Lymphoma Society (LLS). The firm sponsors and participates in LLS' "Light the Night" walks across the country.
- ▶ American Heart Association (AHA). Each year, BDO professionals set fundraising goals to support the AHA in its effort to help fund research and support those fighting cardiovascular disease.

- ▶ During the month of November, men and women across BDO fundraise in support of cancer awareness and other men's health issues as part of "Movember."
- ▶ Red Nose Day. This fundraising campaign is based on the belief that comedy can raise awareness of poverty and save millions of lives.

BDO Green

This is the firm's commitment to protect the planet by decreasing our impact on the environment through locally and nationally sponsored green efforts, while at the same time reducing operating costs.



Chicago BDOers lend their green thumbs and helping hands to City Year, to revitalize a garden for a nearby school by planting, mulching, and creating a path throughout the now-blooming garden for children to walk along.

Diversity, Equity & Inclusion

At BDO, we believe a diverse workforce makes our business – and the world around us – stronger. The ideas, opinions and contributions that come from professionals of different backgrounds and experiences can only have a positive effect on our growth and the growth of our people. We believe exceptional client service begins and ends with exceptional regard for our people. Being a people-first organization means providing an equitable employee experience – one that offers the resources, programs and opportunities necessary for our people to flourish wherever they may be on their career journey.

BDO is deeply committed to fostering inclusivity in our everyday operations, and we are extremely proud to have been recognized among the 100 Best Companies, Top Companies for Executive Women and Best Companies for Dads by Seramount for our efforts to create a culture that helps our working parents thrive at work and at home. BDO supports and encourages employees in exploring external professional development organizations focused on race and ethnicity, including the National Association of Black Accountants (NABA), Association of Latino Professionals for America (ALPFA), and Ascend – the largest Pan-Asian business professional membership organization in North America.

Flexibility

BDO has long recognized that flexibility is one of several critical elements to build and cultivate a people-first culture. We trust our people to bring their best selves to work, no matter when, where or how that work is done – and they do. Our flexible workplace puts the decision-making power into the hands of our people and teams. It is a dynamic strategy that prioritizes the outcomes of our work, helps support work+life fit for our professionals, and empowers the firm and its people to remain agile to the demands of our business.

We know that everyone has different needs, responsibilities and interests, so a "one-size-fits-all" approach would be incompatible with the equitable and inclusive culture we are building. By giving our teams the freedom to adapt, we can make our workplace work for the widest and most diverse range of professionals.

OUR INCLUSION GROUPS

BDO's inclusion groups, each beginning with its own grassroots movement, are championed by partners dedicated to advocating for their peers and passionate about diversity, equity and inclusion. These groups are open to anyone at the firm, regardless of level. While the inclusion groups serve as a safe space for our people to connect, they are also a catalyst for change. Group leaders have a direct line of contact to the firm's leadership, ensuring that the ideas and feedback shared in various forums are heard and addressed.

Multicultural Alliance

The multicultural alliance is designed to continue to further BDO's efforts in promoting an environment that is racially and ethnically inclusive. The group raises awareness throughout the firm and helps our racially and ethnically diverse professionals, and their allies, support and celebrate one another while discussing ways to engage their BDO colleagues on topics critical to the advancement of professionals of color.



BDOers pose following an intimate conversation on diversity, equity and inclusion. Insights were centered around personal experience, carving a path towards progress and how to make progress everlasting.

Pride Alliance

This community serves as a valuable resource for LGBTQ+ professionals, as well as their allies. The group's mission is to provide a forum for people to connect with and support one another, and to provide networking and community outreach opportunities nationwide.

Women

In recognition that women in corporate America continue to face subtle, yet at times powerful, challenges to achieving the highest levels of success, this inclusion group is designed to fuel the advancement of BDO's women professionals.

Military and Veterans

BDO values the knowledge and experience of our former military personnel and the insight they bring to their work. This inclusion group includes military members and veterans, as well as our professionals who have family members currently serving.

Parents

BDO is committed to making work+life fit more manageable for our working parents. This inclusion group focuses on providing resources and connections that help BDO parents navigate their individual situations so they – and their families – can thrive.

PROGRAMS TO ENCOURAGE OPEN MINDS

The unique skill sets and viewpoints of our people enrich our culture and our ability to deliver exceptional service and experiences. Below are a few examples of how we encourage our professionals to collaborate with, learn from and celebrate their peers. Providing dedicated space and learning platforms to encourage the sharing of ideas and experiences is one of the best investments we can make for our people.

Disrupting Unconscious Bias

One way that BDO seeks to foster greater understanding of inclusion, along all dimensions of diversity, is through unconscious bias training. "Unconscious bias" refers to the deeply ingrained attitudes and stereotypes that affect our perceptions, the decisions we make, and how we interact with others. All BDO professionals participate in annual unconscious bias training, including a self-study program to help identify the unconscious biases that we may be carrying. We believe that through thoughtful conversation and heightened awareness, we can disrupt the effects of unconscious bias.



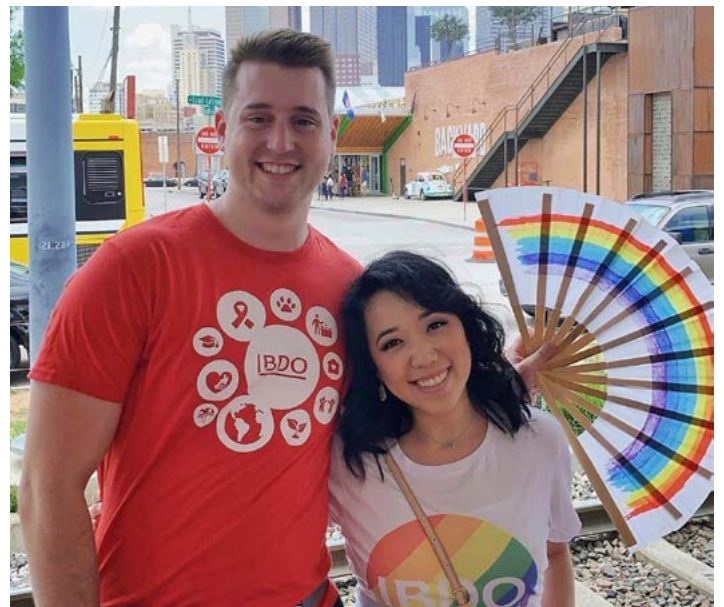
BDO Norfolk and Richmond Womens' Inclusion co-led an empowerment event at the Virginia Beach's Adventure Park that focused on the theme of 'Thriving Everyday'.

Secondment Program

Our secondment program gives eligible employees the opportunity to work at different BDO offices, both in our national locations as well as our member firms worldwide. Our national placements give professionals the opportunity to work in different practice areas at other BDO USA offices, while temporary international assignments embed a BDO USA professional in one of the 164 different member firms of our global organization. Secondments allow our people to gain work experience across the country and around the world, strengthen their cultural awareness and agility, expand on client relationships, share best practices among offices, and develop professional and personal skills in a new environment.



This Grand Rapids BDOer completed an unforgettable long-term outbound secondment in the City of Light, Paris.



BDO Dallas professionals show their support for the LGBTQ community in Texas at Dallas Pride Weekend.



This Detroit BDOer spent his PTO traveling through Egypt, exploring the pyramids of Giza and the temples of Luxor.

Total Rewards

At BDO, we want individuals to be inspired in their professional life and supported in their personal life.

BDO Total Rewards include but encompass so much more than traditional “benefits,” such as compensation and health-related insurance (medical, dental and vision). Our wide range of rewards and professionals' ability to customize rewards to individual needs are two of the reasons why BDO has been honored with so many workplace awards, including Working Mother 100 Best Companies and the prestigious When Work Works Award for Business Excellence in Workplace Flexibility for 10 consecutive years.

In the pages that follow, a glimpse of the rewards experienced by BDO professionals is provided. There are two symbols, \diamond and $\$$, which represent the shared responsibility of both the individual and the firm. When the two symbols are together, it means that the individual and the firm share the cost of a particular reward. The $\$$ alone indicates that BDO covers the full cost, and the \diamond alone means the firm is providing individuals the opportunity to purchase a benefit.

Benefits provided by BDO at no cost to individuals include:

- ▶ Paid time off and paid holidays
- ▶ Basic life insurance
- ▶ Basic long-term care
- ▶ Beneficiary services
- ▶ Group travel & accident insurance
- ▶ Employee assistance program (EAP)
- ▶ Identity theft protection
- ▶ Paid parental leave
- ▶ BDO L.I.F.E. wellness program
- ▶ Professional certifications prep materials
- ▶ Employee referral bonuses (R.E.P.L.Y.)
- ▶ Adoption assistance
- ▶ Student loan refinancing
- ▶ Employee discounts
- ▶ PTO donation bank program
- ▶ Beneficiary Assist Counseling Services
- ▶ EstateGuidance Will Services
- ▶ Funeral Concierge Services
- ▶ HealthChampion
- ▶ Travel Assistance and Identity Theft Services
- ▶ Total Brain Mental Wellness Platform
- ▶ Varsity Tutors



Cincinnati BDOers weeded asparagus plants at The Giving Fields, Freestore Foodbank's community farm, which provides fresh produce for Northern Kentucky food pantries.

Financial and Employee Support

CLASSIC BENEFITS

Cash Compensation ‡

BDO provides fair, equitable and competitive compensation. Compensation may include merit increases as well as opportunities for discretionary bonuses that acknowledge exemplary performance, contributions and excellence in executing our firm's strategy.

Life Insurance and Accidental Death & Dismemberment (AD&D) ♦‡

Basic, supplemental, spousal and dependent life insurance coverage is available to provide financial security for individuals and/or their family in the event of death or a disabling accident. BDO pays 100% of basic life and AD&D insurance coverage, and individuals can purchase supplemental coverage for themselves as well as their eligible dependents.

Long-Term Care (LTC) ♦‡

Coverage for nursing home or home-based custodial care costs are available to individuals, their spouse, adult children, siblings, parents, in-laws, grandparents and grandparents-in-law, ages 18 to 80. The firm-paid benefit for employees is \$1,000/month for up to 24 months. Supplemental LTC coverage is available for individuals and/or eligible family members.

Short-Term Disability (STD) ♦

In the event of a qualifying injury, illness or pregnancy that prevents individuals from working, individuals can receive tax-free benefits of up to 70% of their weekly pre-disability earnings (up to a maximum benefit of \$4,000 per week).

Long-Term Disability (LTD) ♦

In the event of a qualifying disability, individuals can receive 60% of their basic monthly pre-disability earnings (up to a maximum benefit of \$20,000 per month), tax-free, for as long as they have a qualifying disability or until they meet the maximum benefit period as defined in the summary plan document.

401(k) Retirement Plan ♦‡

Save between 1% and 75% of compensation for future retirement via convenient payroll deductions. Both traditional (pre-tax) and Roth (after-tax) contribution options are available. Eligible employees are automatically enrolled on their date of hire and have the option to adjust their contribution rate at any time. Firm matching contributions begin after one year of service, and are immediately 100% vested.

Flexible Spending Accounts ♦

- ▶ Different flexible spending account options provide individuals with tax savings on eligible expenses, including:
- ▶ Dependent care expenses
- ▶ Health care (medical/dental/vision expenses)
- ▶ Adoption expenses

QTE Transit/Parking ♦

By enrolling in the Qualified Transportation Expense (QTE) plan, individuals can pay for qualified workplace mass transit and parking expenses with tax-free contributions they make to the plan.

- | | |
|----|-----------------------------|
| ♦ | Employee covers cost |
| ‡ | BDO covers full cost |
| ♦‡ | BDO and employee share cost |

DYNAMIC REWARDS

Back-Up Child and Adult/ ElderCare ♦‡

When primary child care or adult/elder care arrangements are unavailable, BDO offers a support system that provides emergency back-up care via a national network of center-based child care facilities and qualified in-home child and adult/elder caregivers.

Professional Certifications Prep and Exam Reimbursement ‡

For those pursuing their CPA, BDO pays for Becker Professional CPA review materials through a direct bill program or reimburses professionals up to \$1,500 for non-Becker CPA review materials. BDO also provides reimbursement of preparatory materials and exam fees for certain non-CPA professional certifications, such as CISA, IRS Enrolled Agent and Bar.

Certification Bonus ‡

BDO pays a bonus to eligible employees who pass their exam within a specified time frame for the following certifications:

- ▶ CPA
- ▶ CISA
- ▶ IRS Enrolled Agent
- ▶ Bar

Employee Referral Bonus (R.E.P.L.Y. Program) ‡

BDO rewards eligible employees for referring top talent for open positions within the firm. BDO pays bonuses up to \$15,000 for successfully hired referrals, with no limit to the number of referrals submitted or bonuses received.

Identity Theft Protection ‡

IdentityForce provides continuous and comprehensive 24/7 monitoring of your identity, privacy, credit and notifies of any suspicious activity.

Education Reimbursement ‡

Education reimbursement is provided for courses that meet the needs of the business and are approved by the firm.

Varsity Tutors ♦

Participate in online tutoring, live online classes, extracurriculars and more!

ConSern Educational Loan ‡

Employees, retirees and all family members are eligible to apply for fast, affordable and convenient education services.

T. Rowe Price Retirement Planning Tools

Individuals have the option to choose an age-based investment, build their own portfolios or get investment advice to help determine retirement saving goals.

Morningstar Retirement Planner ♦‡

Manage retirement investments strategically, either on one's own, using helpful goal-planning scenarios and proposed asset allocation strategies, or professionally, through a registered Morningstar Associates investment advisor.

Milestone Service Awards ‡

Individuals are recognized for each milestone service anniversary celebrated with BDO. Recognition varies depending on length of service.

Group Travel & Accident Insurance ‡

Blanket accident insurance is provided in the event of death or specified disabling accident while traveling on behalf of BDO. This benefit is 100% paid by the firm, with up to a \$750,000 benefit amount for employees. Family coverage extension is also available.

Prepaid Group Legal Insurance ♦

Get peace of mind with a network of attorneys who have experience in common legal matters such as wills, adoption, real estate and family matters.

Pet Insurance ♦

Protect pet family members with insurance reimbursement coverage for eligible medical treatments, surgeries, lab fees, X-rays, prescriptions and more, so individuals can make optimal healthcare decisions for your pet based on your veterinarian's recommendation rather than on the cost of treatment.

Employee Discounts ‡

BDO offers discounts to individuals and their family on items such as travel, cell phone service, health programs, computers, software, office supplies, portraits, home goods, entertainment, and wellness-related products and programs.

Adoption Assistance ‡

Eligible individuals may receive up to \$25,000 reimbursement per child to assist with the costs associated with adopting children under the age of 18.

Profit Sharing ‡

Core Business Services professionals whose annual compensation is below the Social Security taxable wage base (as defined by the IRS) are eligible for annual profit sharing contributions to their BDO retirement plan, as determined by the firm each calendar year.

Student Loan Refinancing ‡

The purpose of our partnership with SoFi is to help our people by providing options to manage their student loan repayment obligations.

EstateGuidance Will Services ‡

An online interactive tool which helps covered employees and their spouses create a Will and other legal documents.

Additional estate planning services are also available, including the creating of a living will or a final arrangements document that allows you to specify final arrangements and preferences.

Funeral Concierge Services ‡

Losing a loved one is one of life's most distressing experiences. This service helps BDO employees make confident, informed decisions, understand options, and stay within budget at a difficult time.

Travel Assistance and Identity Theft Protection Services ‡

Travel Assistance services are available to BDO employees when they are more than 100 miles from home for 90 days or less, regardless of whether they are traveling for business or pleasure. This service also offers protection for employees and their family from identity theft consequences at home and when traveling.

CPA Benefits

- ▶ Get prep materials paid for by BDO
- ▶ Get reimbursed for exam fees
- ▶ Earn a bonus
- ▶ Take the ethics course

Student Loan Refinancing - SoFi

- ▶ A \$300 welcome bonus
- ▶ Low rates
- ▶ Simplicity
- ▶ No fees

Health & Wellness

CLASSIC BENEFITS

Medical and Pharmacy Coverage ♦‡

Choose from two high-quality, nationwide health care and pharmacy plans, depending on personal benefit needs. An individual's portion of premiums is deducted from his/her pay on a pre-tax basis.

Dental Coverage ♦‡

Receive nationwide coverage for preventative dental care, dental restoration and orthodontia services (up to age 19) from any provider. An individual's portion of premiums is deducted from his/her pay on a pre-tax basis.

Vision Coverage ♦

Receive routine vision care coverage with co-payments to in-network providers for exams, prescription glasses and contacts as well as discounts on specialty lenses, contact lenses, sunglasses and laser vision correction. An individual's premiums are deducted from his/her pay on a pre-tax basis.



Orange County BDOers pose "pre-mud", ready to participate in the Camp Pendleton 10K Mud Run.

DYNAMIC REWARDS

Wellness Program (BDO L.I.F.E.) ‡

With BDO Lifestyle Improvements For Everyone (BDO L.I.F.E.), take advantage of health education resources, and participate in firmwide wellness competitions, such as the BDO Biggest Loser Challenge, Fall Into Fitness, No Fizz Challenge and BDO Bucket List, to help improve overall health and well-being

Beneficiary Assist Counseling Services ‡

This program provides a comprehensive package of financial, bereavement and legal counseling through up to 5 face-to-face sessions or equivalent professional time for one service or a combination of services via unlimited 24/7 phone access.

Cancer Guardian ‡

A program that helps improve prevention and survival of cancer.

Employee Assistance Program (EAP) ‡

Individuals and their families have access to confidential counseling and referral services to receive assistance with issues such as:

- ▶ Prenatal care
- ▶ Financial information
- ▶ Parenting and child care
- ▶ Pet care
- ▶ Legal services
- ▶ Schooling and education
- ▶ Eldercare and adult disabilities
- ▶ Special needs children

Mental Health and Wellbeing ‡

Understand your mental health through Total Brain by measuring the 12 brain capacities and target specific mental fitness programs to strengthen and improve your overall mental health.

Health Risk Assessment ‡

Participate in a confidential, online health assessment that helps individuals identify their potential health risks, and provides personalized health and wellness information for them and their eligible dependents. Individuals who take the assessment receive a 5% discount on their portion of medical premium contributions.

Personal Insurance Solutions ♦

InsurChoice offers our employees the ability to personalize their own protection program, and offers quick, convenient and holistic coverage with discounts across a number of top-rated insurance products and carriers.

HealthChampion ‡

HealthChampion offers BDO employees unlimited access to specialists who walk them through all aspects of health care issues, ensuring they are fully supported, and connecting them to the right resources to guide individuals through health care options and advocate for timely resolution of issues.

Breastmilk Shipping ♦‡

Milk Stork is a breast milk delivery service for business traveling moms, provides breastmilk shipping for BDO mothers to use for BDO-related travel.

Parental Leave Coaching ‡

Making the transition to being a parent is both exciting and complicated. When you add "working parent" to your list of titles, it can be a lot to manage. That is why BDO offers parental leave coaching.

The goal of the coaching program is to give you an opportunity to explore in a confidential environment how the transition will impact you and what you can do to make it easier. It is designed to help you effectively manage business issues and to maintain your professional performance throughout your parental transition.

Whether you're expecting or adopting, going on parental leave, returning to work, returned to work a couple of years ago or simply looking to support the people you manage on flexible working practices, there are group coaching sessions to help you manage your lives at work and at home.

Time Off

Paid Time Off (PTO) ‡

Our generous PTO program provides maximum balance between an individual's professional and personal lives. PTO can be used for any reason including vacation, illness and other personal time.

PTO Service Bonus

Professionals who reach their five year anniversary or are promoted to manager during their first five years will receive a one-time PTO service bonus up to five days.

PTO Donation Bank Program

BDO employees can donate accrued PTO hours to a PTO bank, from which leave can be used by other BDO colleagues in need.

Paid Holidays ‡

BDO observes standard holidays, a firm-wide floating holiday and a series of days associated with the firm's annual year-end closure occurring during the period between Christmas and the New Year holiday.

Parental Leave ‡

BDO understands how important family is to our employees, so we offer nine weeks of fully paid leave to new birth, adoptive or foster parents. Eligible employees can combine parental leave with short-term disability benefits for up to 15 weeks of paid leave.

Personal Leave of Absence ‡

Personal leaves of absence may be granted to eligible employees for medical or general reasons, such as world travel or the pursuit of higher education.

Family Medical Leave (FMLA)

Eligible individuals may take unpaid family and medical leave for up to 12 weeks. Additional unpaid family and medical leave is available to eligible employees to care for certain family members who are members of the Armed Forces and who have a qualifying illness or injury.




This Anchorage BDOer used her PTO to go Salmon fishing in Seward, Alaska and had quite the catch.



BDO Los Angeles professionals enjoyed their busy season break at the Malibu Wine Safari, where they got to meet Stanley the Giraffe amongst other exotic animals.

- ◊ Employee covers cost
- ‡ BDO covers full cost
- ◊‡ BDO and employee share cost



At BDO, our purpose is helping people thrive, every day. Together, we are focused on delivering exceptional and sustainable outcomes — for our people, our clients and our communities. Across the U.S., and in over 160 countries through our global organization, BDO professionals provide assurance, tax and advisory services for a diverse range of clients.

BDO is the brand name for the BDO network and for each of the BDO Member Firms. BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. www.bdo.com

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