

COMPENSATION & BENEFITS

We believe that our Associates are the future of KMK. Our professional environment, with a clear emphasis on client service, has resulted in very low Associate attrition. Our highly-experienced Partners and exceptional support staff work together to provide support for your personal and professional growth as an attorney.

COMPETITIVE COMPENSATION PACKAGE

KMK provides a competitive compensation packet for our Associates. Our Associates' base salary portion of the compensation package is reviewed annually in conjunction with our evaluation process. Salary adjustments are merit based and reflect individual performance and achievement against clearly established goals and objectives. We also reward Associates with an exceptional bonus program. Our competitive compensation package ensures that our Associates' total compensation package is at a market rate consistent with top-tier firms in the area.

ASSOCIATE BONUS PROGRAMS

The firm's bonus program awards Associate bonuses for exceptional performance. KMK's bonus program always has been and continues to be an integral element in the Associate compensation package. This annual bonus program, along with a twice- yearly performance evaluations, provide meaningful and contemporaneous feedback to our Associates.

401(k) PROFIT SHARING PLAN

The Profit Sharing portion of our Plan is employer-funded, and the firm has annually contributed for all eligible employees since the plan was adopted in 1975. The 401(k) portion of the Plan allows eligible employees to voluntarily contribute to their retirement savings account. Employees are eligible to participate in the 401(k) / Profit Sharing Plan upon completing one year of employment.

ATTORNEY TIME OFF

At KMK there is not a fixed limit on the vacation that Associates may take. The firm has always operated without an established vacation or illness policy that limits days off for attorneys. Our philosophy is that you may take time off within reason considering your personal circumstances and professional goals. KMK recognizes 9 holidays annually.

MENTORING PROGRAM

After considering input from the Associates, all Associates are assigned a mentor when they join KMK. Your mentor works closely with you to provide guidance and insight about the practice of law.

HEALTH INSURANCE

Employees may elect single, two-party or family coverage. We offer a high-deductible health plan (HDHP) with a health savings account. You have the freedom to choose doctors in or out of a network. Employees are eligible on the first day of the month after 30 days of employment. Coverage is eligible to all employees working 30 hours per week or more.

HEALTH SAVINGS ACCOUNT

To help you save money to use to meet the deductible under the HDHP, employees may elect to contribute to a Health Savings Plan on a pre-tax basis.

DENTAL INSURANCE

Employees may elect single, employee and spouse, employee and children, or family coverage. You may choose any dentist; there is not a network of dentists under this plan. The maximum dental benefit payable in each calendar year is \$1,000. The firm also has orthodontia coverage for children up to the age of 19 with a lifetime maximum of \$1,000.

Employees are eligible on the first day of the month after 30 days of employment. This coverage is eligible to all

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employees working 30 hours per week or more.

FLEXIBLE SPENDING ACCOUNTS

The Plan allows employees to make contributions from payroll on a pre-tax basis to pay for child care. All employees working 30 hours per week or more are eligible on the first day of the month following 30 days.

WELLNESS PROGRAM

The firm will pay up to \$150 per year toward a health club membership or other programs offered from time to time relating to the firm's wellness program. This program is available to all employees who work at least 30 hours per week and/or participate in the Health Benefits plan. This starts immediately upon employment for expenses incurred after employment.

VISION PROGRAM

Employees are eligible to participate in the EyeMed Vision Program on the first day of the month after 30 days of employment. The program is voluntary and paid by the employee. Employees may elect single, employee plus one, or family coverage.

EMPLOYEE ASSISTANCE PROGRAM

Confidential counseling and referral service is offered to our employees and their families. Eligible immediately upon employment and there is no cost to the employee.

PARKING/BUS PROGRAM

This program allows employees to pay for monthly parking fees or bus passes from their payroll on a pre-tax basis. You are eligible immediately upon employment.

LIFE INSURANCE

The firm pays for a life insurance policy equal to two times your annual base salary, up to a maximum of \$250,000. All employees working a minimum of 30 hours per week are eligible. This coverage begins on the first day of the month after 30 days of employment. There is no cost to the employee.

ADDITIONAL LIFE INSURANCE

Additional life insurance may be purchased in units of \$10,000. You may buy up to \$500,000 of coverage. Spouses may be covered to a maximum of \$100,000 but cannot exceed your combined basic and additional life insurance. Children may be covered in increments of \$1,000 to a maximum of \$10,000. The program is available to all employees working a minimum of 30 hours per week and begins on the first day of the month after 30 days of employment. The cost of the coverage is based on your age and the total amount purchased.

ACCIDENTAL DEATH & DISMEMBERMENT (AD&D) INSURANCE

The firm provides employees with AD&D insurance. The maximum amount of accidental death and dismemberment insurance is equal to the amount of life insurance in effect at the time of death or injury. All employees working a minimum of 30 hours per week are eligible. Coverage begins on the first day of the month after 30 days of employment. There is no cost to the employee.

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HOLIDAYS

The firm typically recognizes 9 holidays during the calendar year, including New Year's Day, Martin Luther King Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the Day after Thanksgiving, Christmas Eve, and Christmas Day.

SHORT-TERM DISABILITY

The coverage pays 100% of your current base salary for the first three months of a disability and then 60% of base salary until the 180th day of the disability (at which time Long Term Disability coverage applies). Eligibility for Short Term Disability coverage begins 6 months after commencement of employment for employees regularly working a minimum of 30 hours per week.

LONG-TERM DISABILITY

The coverage pays 60% of monthly gross earnings up to a maximum payment of \$10,000 per month. This policy has a 6 month qualifying period, so it becomes effective as the short-term coverage ends (see above). This coverage is eligible to all employees regularly working a minimum of 30 hours per week.