

SPRUCE TECHNOLOGY, INC.

CONNECTICUT PAY CODE GUIDE

Effective October 1, 2026

Spruce Technology, Inc. provides this Pay Code Guide in accordance with Connecticut General Statutes § 31-13a, as amended by Connecticut Public Act 26-12.

This guide identifies the pay code currently used by the Company for overtime compensation. Not all employees are eligible for overtime compensation. Overtime eligibility is determined in accordance with applicable federal and state law and Company policy.

Overtime Pay Code

Pay Code	Description
OVERTIME	Overtime Pay - Used to record overtime hours worked by eligible non-exempt employees and compensated at the applicable overtime rate.

Pay Differentials

Spruce Technology, Inc. does not currently utilize additional pay differential codes, such as shift differentials, on-call pay, hazard pay, call-back pay, holiday or weekend premium pay, or geographic pay differentials.

The Company is not required to establish additional pay codes solely for purposes of this guide.

This guide will be reviewed and updated if the Company adds a new pay code for overtime or a pay differential.

Questions or Pay Calculation Concerns

Employees who have questions or concerns regarding the calculation of hours worked, overtime compensation, or pay differentials should contact:

Csilla Banyai
Vice President, Human Resources
Spruce Technology, Inc.
Email: cbanyai@sprucetech.com

Spruce Technology, Inc. administers its payroll and compensation practices in accordance with applicable federal, state, and local law.

Effective Date: October 1, 2026

Legal Reference: Connecticut General Statutes § 31-13a; Connecticut Public Act 26-12, § 38