

EXHIBIT A

By Agreement of the Parties, Statements Contained in this FAQ Document May Not be Cited As an Admission by VMFH

Frequently Asked Questions About the October 2022 Wage Overpayment

Summary

Due to the shutdown of our time-keeping software (Kronos) as a result of a cyberattack against CommonSpirit Health, the October 2-15, 2022 payroll period (“the Affected Pay Period”) was affected. In order to ensure that employees were paid on the normal pay date of October 21, 2022, CommonSpirit Health paid hourly employees (1) an estimated amount of regular pay based on their FTE status and (2) an estimated amount for the employee’s premium payments based on the amount of premium payments they received on the previous paycheck on October 7, 2022.

Once the system was restored and actual hours worked for the October 2-15, 2022 pay period were put in Kronos, the November 4, 2022 paycheck paid every affected employee the total of regular hours and premium pay earned for both the October 2-15, 2022 pay period and the October 16-29, 2022 pay period. Please note that some employees received another paycheck on November 7, 2022. The total of regular hours worked on both the November 4, 2022 and November 7, 2022 paychecks total the amount of regular hours worked during those two pay periods.

Our system was not able to offset the estimated premium payments paid on October 21, 2022 with the actual premium payments earned during the Affected Pay Period. As such, every employee who received an estimated premium payment on October 21, 2022 was overpaid by the amount paid. In addition, if an employee worked less regular hours during the October 2-15, 2022 pay period than they were paid for on their October 21, 2022 paycheck, the overpayment amount includes that as well.

A timeline of the payments establishes which payments and deductions were made when. The FAQs after provide additional explanation.

TIMELINE OF PAYMENTS

- October 21, 2022 Paycheck (from the October 2-15 pay period) -
 - REGULAR - Estimated straight-time hours worked based on FTE status. For most employees, “regular” hours didn’t change.
 - ESTMPRMPY (or ESTIMATED PREMIUM PAYMENT) - Estimated premium payment based on the sum of all categories of premium pay received by the employee in their previous (October 7) paycheck – basically, it was an assumption of a premium amount based on the previous payment so that employees would receive some payment for premiums.

Description	Hours	Rate	Current Amt	YTD Amt
EARNINGS				
REGULAR	48.00	59.7100	2866.00	40931.23
ESTIMATED PREMIUM PAYMENT	0.00		1086.75	1086.75

- November 4, 2022 Paycheck -
 - REGULAR - Straight-time hours worked during both the paycheck’s regular pay period of October 16-29 *and* straight-time hours actually worked during October 2-15 pay period (the October 2-15 pay period is referred to as the “Affected Pay Period” in this FAQ). The straight-time hours paid under Regular on this paycheck were offset by the estimated straight-time hours paid on October 21.
 - ALL actual premium payments earned for *both* the October 16-29 *and* October 2-15 pay periods. This amount for these two pay periods was paid in the November 4 paycheck and *was not* offset by the estimated premium payment paid on October 21, 2022. This means that employees received an estimated premium payment for October 2-15 in the October 21 paycheck *and* the actual premium payment for the same time period in the November 4 paycheck. For employees who are told that they were overpaid and now “owe” money back, it most often has to do with this double premium payment for the Affected Pay Period.

- November 7, 2022 Paycheck -
 - If the employee worked fewer hours during the Affected Pay Period than they were paid for as an estimate on their October 21 paycheck, the system did an autocorrect on the November 4, 2022 paycheck that resulted in a deduction of the hours not worked. It did not appear as a separate line item on the November 4, 2022 paycheck; instead, it was deducted out of REGULAR. The hours deducted were then repaid to the employee on or about November 7, 2022.

Description	Hours	Rate	Current Amt	YTD Amt
EARNINGS				
REGULAR	7.00	59.7100	417.97	41946.30

- November 18, 2022 Paycheck -
 - ALL REGULAR pay and premium pay earned during the normal pay period.
 - \$200 collections waiver payment for anyone who was overpaid by at least \$200 in total for the Affected Pay Period (shows as “INCFRGVN” or “INCOME FORGIVEN”). This is \$200 that CommonSpirit granted/waived to all employees who owed money as a result of the estimated payments for the Affected Pay Period. For example, if CommonSpirit overpaid an employee \$207 dollars, the \$200 would offset that and the employee would ultimately owe \$7.
 - A programming error resulted in an unauthorized deduction as a first installment for the overpayment amount, meaning that employees who were overpaid had a deduction taken from their paychecks even if they didn’t authorize that deduction.

INCOME FORGIVEN	0.00	200.00	200.00
ESTIMATED PREMIUM PAYMENT	0.00	(294.70)	284.13

- November 21, 2022 Paycheck -
 - Refund of any unauthorized deductions taken from November 18, 2022 paycheck *minus* the \$200 waiver (that is, a refund of the net amount *actually* deducted). In the previous example where the employee had an overpayment of \$207 which resulted in an unauthorized deduction of \$7 after the waiver, the \$7 was refunded on the November 21 paycheck.

Description	Hours	Rate	Current Amt	YTD Amt
EARNINGS				
ESTIMATED PREMIUM PAYMENT	0.00	94.7075	94.70	378.03

General

1. What happened with the Kronos outage last year?

Our time-keeping software (Kronos) was shut down due to a cyberattack against CommonSpirit Health. The Kronos shutdown meant that payroll was required to issue paychecks without access to employees' time-card data.

2. What paychecks were affected by the Kronos outage?

For all hourly employees, the October 21, 2022 paycheck was affected. This paycheck covered the pay period that ran from October 2nd through October 15th. This pay period will be referred to as the "Affected Pay Period."

Because Kronos was down when pay was calculated for this paycheck, the amounts paid on October 21st were only **estimates** of what was owed.

Some employees also had issues with their November 4th and November 18th paychecks, which are described below.

The October 21st Paychecks

3. What were the estimated amounts paid in my October 21st paycheck?

There were two, separately paid estimates. (Some employees only received one estimated payment.)

One estimated payment, labeled "REGULAR" on the employee's paycheck, estimated straight-time hours worked.

The other estimated payment, labeled “ESTMPRMPY” (or “ESTIMATED PREMIUM PAYMENT”) on the employees’ paycheck, estimated premium pay (that is, all pay other than base pay).

Description	Hours	Rate	Current Amt	YTD Amt
EARNINGS				
REGULAR	48.00	59.7100	2866.00	40931.23
ESTIMATED PREMIUM PAYMENT	0.00		1886.75	1886.75

4. How was the straight-time estimate (“REGULAR”) calculated?

For employees with an FTE status (that is, full-time and regular part-time employees) the employees received an estimated payment (“REGULAR”) based on their hours commitment. For instance, a full-time employee who is regularly scheduled to work 36 hours a week received an estimated payment for 36 hours per week of the employee’s base pay. For a part-time employee who regularly works 24 hours a week, the estimated payment was 24 hours per week of base pay.

A different calculation based on the average of annualized hours worked was used to create the “REGULAR” estimate for employees without an FTE status (that is, per diem, supplemental or casual employees).

5. How was the premium estimate pay (“ESTMPRMPY” or “ESTIMATED PREMIUM PAYMENT”) calculated?

All hourly employees were treated the same regardless of FTE status in the calculation of estimated premium payments.

This estimated premium payment was calculated by taking all categories of premium pay that the employee received on their previous (October 7th) paycheck and adding them together. That sum was used as the “estimated premium” payment (“ESTMPRMPY” or “ESTIMATED PREMIUM PAYMENT”) in the October 21st paycheck. “Premium pay” included, for example, overtime, weekend differentials, shift differentials, as well as other payments in addition to straight-time pay.

6. How were the REGULAR and ESTMPRMPY (or “ESTIMATED PREMIUM PAYMENT”) treated for tax purposes?

The “regular” payment was subject to regular tax withholdings. The “estimated premium payment” was treated as non-taxable and had no tax withholdings.

7. What if I requested additional estimated premium pay?

Some employees requested additional premium payments. (For instance, an employee who worked more overtime during the Affected Pay Period than in the previous pay period could request additional premium pay.) These payments were made between October 24th and

October 28th and were also coded as ESTPRMY (or “ESTIMATED PREMIUM PAYMENT”), and, like the earlier ESTPRMY payment on October 21st, were not subject to tax withholdings.

8. How did CommonSpirit Health calculate the amount I owed?

Once Kronos data became available, CommonSpirit Health identified all employees who had been underpaid or overpaid on October 21st, comparing the estimates to what employees had earned based on their actual time-card information.

The amount due was calculated both for “regular” and “estimated premium” payments. As explained below, for “regular” payments, employees only have to repay if the estimate was based on more hours than they actually worked. By contrast, all “estimated premium payments” must be fully repaid.

Here is how those categories are handled differently.

For “regular” payments, employees only owe if there was a difference between “regular” hours paid and actual hours worked during the Affected Pay Period where they worked less hours than they were paid for. For instance, a full-time 80-hour employee who only worked 72 regular hours in the Affected Pay Period would only be eligible for 72 hours and not the estimated REGULAR pay received for 80 hours. As a result, the employee was overpaid by the additional eight (8) hours and owes eight (8) hours of straight-time pay.

For “estimated premium” payments, employees owe the entire amount that was paid. For instance, if an employee received \$500 for “estimated premium payments” on their October 21st paycheck, they owe \$500. If an employee received \$500 for “estimated premium payments” on their October 21st paycheck, and then requested and received an additional \$500 in “estimated premium” payments, they owe \$1,000.

9. Why do I have to repay the full amount of “estimated premium payments” (and not just the difference between the estimate and what I actually earned in premium pay)?

For the “regular” payment, the payroll system offset the “REGULAR” estimate from the hours actually worked during the Affected Pay Period. (In other words, the payroll system was able to credit the estimated hours against the actual hours worked.)

For the “estimated premium payment,” the payroll system could not offset the estimate against actual premium pay earned. This is because the “estimated premium payment” was a lump sum, and did not match any one individual type of premium pay. As a result, there was no offset made when the actual premium pay for the Affected Pay Period was later calculated. This means that any actual premium pay earned was paid on top of the prior “estimated premium payment.”

For most employees, the actual amount of pay due to them for the Affected Pay Period (as opposed to the estimated amount paid to them on October 21st) was calculated and paid in their November 4th paychecks (see Question 12 below).

10. What about the \$200 waiver?

A collections waiver was given for the first \$200 of overpaid wages. For employees whose total “REGULAR” and “ESTMPRMPAY” (or “ESTIMATED PREMIUM PAYMENT”) balance (added together), were \$200 or less, no balance was due and no repayment has ever been requested.

For employees who owe at least \$200 (in total), there was a credit/waiver of \$200 applied to the first repayment made by the employee (see Question 17, below).

November 4, 2022 Paychecks

11. What amounts were paid in the November 4th paychecks?

The November 4th paycheck was the first regularly scheduled payday after actual Kronos data for the Affected Pay Period was uploaded to payroll.

As a result, the November 4th paycheck covered two pay periods: (1) It covered wages due for the regular pay period that ran from October 16th to October 29th; and (2) It included actual premium pay earned during the Affected Pay Period. It also included additional regular hours for employees who were still owed pay for straight-time hours worked during the Affected Pay Period.

Specifically, for straight-time wages during the Affected Pay Period, the straight-time hours paid under Regular were offset by the estimated straight-time hours paid on October 21. For those employees who worked more straight-time hours during the Affected Pay Period than they were paid for on October 21, they were paid on November 4 for any additional straight-time hours that had not been covered by the straight-time (“REGULAR”) estimate. For instance, if the employee with a 72-hour schedule worked 80 hours of straight time during the Affected Pay Period, then the employee received the additional 8 hours due in their November 4th paycheck (80 hours actually worked minus 72 hours paid on October 21 = 8 hours due).

Premium pay due for the Affected Pay Period was handled differently. The full amount of premium pay earned during the Affected Pay Period (including, for example, overtime and shift differentials) was paid in the November 4th paycheck. The lump-sum “estimated premium” amount (the pay coded as “ESTMPRMPY” (or “ESTIMATED PREMIUM PAYMENT”) in the October 21st paycheck) was not offset from the actual premium pay due for the Affected Pay Period. This means that everyone who received “estimated premium payments” still owed the full amount of the estimated premium payment.

Here is an example of how that might work. Consider an employee who received “ESTMPRMY” of \$500 in their October 21st paycheck. The employee worked overtime during the Affected Pay Period so that, when paid at time-and-a-half, the overtime was worth \$500. The employee was then paid the full amount of overtime due (that is, \$500) in their November 4th paycheck. The \$500 ESTMPRMY (or “ESTIMATED PREMIUM PAYMENT”) previously paid was not subtracted from the overtime paid for the Affected Pay Period. As a result, the employee would still owe

\$500, even though the amount of overtime earned during the Affected Pay Period exactly matched the “estimated premium” paid in the October 21st paycheck.

12. Why did I receive a paycheck on November 4th and another one on November 7th?

The November 4th paycheck covered two pay periods, which is not a typical payroll process. As a result an “autocorrect” in the payroll system was triggered. This resulted in the straight-time (“REGULAR”) hours that were estimated in the October 21st paycheck being subtracted from total hours worked across the two pay periods. For only those employees who worked less hours during the Affected Pay Period than they were paid for, this resulted in a deduction in wages. This “autocorrect” was reversed, and all deducted wages were paid back in a special paycheck that was issued to all affected employees on or before November 7th.

Description	Hours	Rate	Current Amt	YTD Amt
EARNINGS				
REGULAR	7.00	59.7100	417.97	41946.30

13. Why do some of my paychecks, including the November 4th one, show a different hourly rate than I am contracted to be paid?

For any paycheck in which a deduction was made for straight-time wages (“REGULAR”), the hourly rate printed on the specific paycheck may be lower. The reason for this is the system, instead of allowing a specific line item deduction for the straight-time wages being deducted, combines all hours listed under the REGULAR pay code, which would include hours worked during that pay period and also the number of hours being deducted from that paycheck. It then populates an hourly rate based on the total wages owed and the number of hours worked.

For example, if someone with an hourly rate of \$60 worked 20 hours in the pay period for a total of \$1,200, but there was a \$200 deduction for straight-time wages on the paycheck, the system would take the total wages being paid - \$1,000 - and divide that by how many hours were worked (20). This would result in a \$50 hourly wage ($\$1,200 - \$200 = \$1,000 \div 20 \text{ (hours)} = \50 hourly rate). This did not affect the regular rate of pay used to calculate the employee’s overtime rate, if any. In other words, this issue only affected the “hourly rate” printed on the paystub, not the actual calculation of the employee’s regular rate of pay.

Deductions and Subsequent Paychecks

14. How were employees notified of the amount of overpayment they owed?

Employees who had been overpaid in the October 21st paycheck received email notifications through EmployeeCentral. Clicking a link in that email opened a document that showed the full amount due.

15. Why did I receive two EmployeeCentral notices, showing different amounts?

Some employees received two (2) separate notices with two (2) different amounts owed as overpayment. In that case, the first notice contained an error and was incorrect. In the first notice, the \$200 waived by the Employer was inadvertently deducted from the overpayment amount twice, resulting in a \$400 waiver instead of a \$200 waiver (showing incorrectly that the employee owed \$200 less than they actually did). The second notice showed only one \$200 waiver and is the correct overpayment amount owed by employees (and showed an amount \$200 more than the incorrect first notice).

16. How was the \$200 collections waiver processed?

The collections waiver, up to \$200, was applied as a one-time credit to the first installment payment. Due to tax requirements, this was coded as a *payment* on the paycheck coded as “INCOME FORGIVEN” (or “INCFRGVN” on internal reports” (IRS regulations require that any type of repayment waiver be treated as income to the employee.)

In some cases, two separate credit amounts appeared on the November 18 paycheck, one for “REGULAR” pay and one for “ESTPRMPY” (or “ESTIMATED PREMIUM PAYMENT”). Those two amounts add up to \$200.

INCOME FORGIVEN	0.00	200.00	200.00
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17. Why was a deduction taken from my November 18th paycheck that I did not authorize?

A programming error resulted in some employees experiencing unauthorized deductions in their November 18th paycheck. For those who worked less hours during the Affected Pay Period compared to regular hours paid on the Oct 21, 2022 check, a deduction was also taken from straight-time wages (“REGULAR”) (see FAQ 14 above) which did not show up as a separate line item on the November 18th paycheck.

ESTIMATED PREMIUM PAYMENT	0.00	(294.70)	284.13
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The actual amount deducted from the November 18th paycheck was refunded in a November 21st special payroll run. For instance, if an employee had an initial installment amount of \$500, and received a collections waiver credit of \$200, the amount actually deducted (which was \$300) was returned to the employee.

Description	Hours	Rate	Current Amt	YTD Amt
EARNINGS				
ESTIMATED PREMIUM PAYMENT	0.00	94.7075	94.70	378.03

For those who worked less hours during the Affected Pay Period compared to estimated regular hours paid, this \$200 collections waiver may have been offset from the straight-time wages (“REGULAR”) returned to the employee on November 21st, or a combination of the straight-time wages (“REGULAR”) and premium amounts paid.

18. Is there a summary showing how all of these different payments were made across the different paychecks?

Yes, a timeline with examples is provided at the end of this FAQ.

19. Why was a four-installment plan used last year?

Processing four installments allowed the process to be completed by the end of calendar year 2022, with the last installment being deducted on December 30, 2022. This was intended to minimize any payroll tax issues for both the Employee and CommonSpirit Health.

20. How were repayment installments calculated?

Installments were calculated so that roughly the same net amount would be deducted from each paycheck. Because the \$200 collections waiver was processed in the first installment check (November 18th for most employees who authorized deductions), the stated installment amount for the first check was larger than the subsequent installments. However, the *net* amount deducted was the same (or as nearly the same as possible) across the four installments.

In some cases, installments were recalculated after repayment began. For instance, some employees submitted corrected timecards that changed the total amount due. Payroll modified the remaining installment amounts as needed.

21. What is the BRDBSON amount shown on my November 18, 2022 (or other) paycheck?

This is the amount of the FY 2021-2022 Broad Based Award that was paid to eligible employees. It is unrelated to the Kronos-related overpayments issue.

Questions for 2023 Repayment Process

22. Does CommonSpirit Health still expect repayment of the October 2022 overpayments?

Yes. Except for employees who were overpaid \$200 or less, the remaining amount of repayment is still due back to the organization.

23. If I did not repay the full amount due by the end of 2022, what are my options?

It depends on whether you agree with the amount being shown as due. If you agree with the amount owed, you can either pay the balance due by check or by authorized deductions. If you owe \$2,000 or less, and with the authorization, the amount owed will be deducted in up to four payments. If you owe more than \$2,000, and with the authorization, the amount owed will be deducted in up to six payments.

If you do not agree with the amount being shown as due, you shall have recourse to a dispute resolution process, as described further below. The Employer shall not take any action to require repayment of disputed amounts until the completion of this dispute resolution process:

- a. The Employee shall submit a written Notice of Dispute to the Employer and Union within ten (10) business days of receiving a Repayment Request from the Employer. (For any employee absent from work for a period of seven consecutive calendar days or longer, or for any employee on approved LOA, the deadline is extended by one calendar day for each day of such absence during this notification period.) The Notice of Dispute will be provided to the Employee along with the Repayment Request.
- b. The Employer shall inform the Employee within ten (10) business days whether it is granting or denying the Notice of Dispute. If denying a Notice of Dispute in whole or in part, the Employer shall briefly but specifically state the reasons for denial.
- c. Within five (5) business days of receiving a denial of a Notice of Dispute, the Employee may request review of the dispute by the Designated Neutral. The Employee will request review of the dispute by submitting the Designated Neutral Request Notice, which will be provided to the employee along with the Employer's decision noted in paragraph b above. The only issue the Employee may request review of by the Neutral is whether the amount assessed as due and payable by the employee is correct, and if not, what the correct amount owed is, if any.
- d. The Designated Neutral will hear individual denial of notices of dispute seriatim, generally in 15 minutes or less. Representatives of the Union and Employer may attend and participate in the proceedings, limited to two (2) each (the aggrieved employee and one (1) individual from Employer's payroll department shall not count as a representative for the Union or for the Employer). The proceedings will not be transcribed or otherwise recorded.
- e. The Designated Neutral will issue determinations within five (5) days of the hearing; such determinations may be summary in nature. The sole question to be decided by the Designated Neutral is whether the amount assessed as due and payable by the employee is correct, and if not, what the correct amount owed is, if any. In deciding the correctness of the amount assessed as owed, the Designated Neutral will apply the principles stated in this FAQ for calculating a balance due. The Designated Neutral shall have no jurisdiction to forgive, cancel, reduce, or waive balances due on the basis of personal hardship.
- f. The Designated Neutral's determination shall be final and binding with respect to any current or future dispute between the Employer and the Union, including with respect to any current or future proceeding by the Union filed on behalf of any bargaining unit member(s) (including but not limited to grievances, administrative wage-and-hour proceedings, or other litigation). As to any other proceeding, the outcome of the dispute-resolution process will not be conclusive, but neither the Union nor the Employer shall contest the admissibility of evidence of the Designated Neutral's determination as to what amount of overpayment the Employee owes.

25.4 Where can I review my paychecks from October and November of 2022?

On the EmployeeCentral home page, there is a “Quick Link” tab for “Payroll.” From there, you can click “View My Pay” for viewing paychecks.

25. Can I get an individual summary of what I was overpaid and what I still owe?

Yes. Please call the Employee Contact Center at (855) 475-4747 weekdays between 8 a.m.-8 p.m. ET | 7 a.m.-7 p.m. CT | 6 a.m.-6 p.m. MT | 5 a.m.-5 p.m. PT and ask for a report from the “White Glove” team. One will then be sent to you. The “White Glove” team is comprised of experienced payroll specialists who have assisted other health care organizations who experienced similar circumstances.

26. What if I have questions not addressed in these FAQs, who do I contact?

If you have questions about your pay that are not covered in the FAQs, please start with EmployeeCentral. If they cannot answer your question, then please contact your local HR team.