

Ivan Alvarez CPA LLC and affiliated LLC's
(including IA-CPA LLC, Series A and B, Prepared by Your Taxpro LLC,
Subtracct LLC, Perfaccion LLC, etc. collectively known as "The Group")

Employee Handbook

Effective December 01, 2018

This manual is merely a summary of current policies of "The Group". Nothing in this manual alters the fact that all employees of the company are employed "at will". Employment may be terminated with or without cause or notice at the will of either the employee or company.

Neither this manual nor any of its contents is an employment contract, an offer to enter an employment contract, or provides employees with any contract rights.

WELCOME TO “THE GROUP”

Welcome to “The Group”. At “The Group”, we are optimistic about the future and hope that your employment with us will be mutually rewarding. We look forward to an enjoyable and productive working relationship with you.

It is our goal at “The Group” to outperform the competition in the areas of employment, service and safety. Pursuant to this goal, we strive to provide high quality products and services to our clients and customers. The work and attitude of our employees is important to the success of our company.

This handbook has been prepared for employees of “The Group”. As an employee of “The Group”, you should review the handbook and become familiar with all of the policies. Following your review of the handbook, you are to sign and return an Acknowledgement Form that will be provided to you. (A copy of the form can be found at the last page of this handbook.)

This handbook is only a summary of current personnel policies of “The Group” compiled for convenient reference. Neither the handbook nor any policy set forth herein is a contract of employment, an offer to enter into a contract of employment, or provides employees any contract rights. No contract of employment is being offered or implied. No contract of employment is valid and binding on the Company unless it is in writing and signed by the Director.

The employees of “The Group” are “at will” employees. This means that “The Group” may terminate the employment of any employee at any time for any reason, or no reason at all, and the employee may terminate their employment at any time for any reason, or no reason at all. Employment is for an indefinite period and is subject to change in conditions, benefits, and operating policies.

The information contained in this document is in summary form and is intended to give you an overview of what is expected. Many items covered here may be covered in more detail in other company documents, which documents are controlling. “The Group” reserves the right to at any time supplement, revise, revoke or rescind any part or all of this handbook or any or all of the benefits or policies set forth herein.

“The Group” reserves sole discretion to interpret this handbook or any policy or benefit contained in this handbook.

EMPLOYMENT POLICIES

Statement of Equal Opportunity

“The Group” is an equal opportunity employer and will not discriminate in recruiting, hiring, training, promotion, transfer, discharge, compensation or any other term or condition of employment on the basis of race, religion, color, age (over age 39), sex, national origin, or on the basis of disability if the employee can perform the essential functions of the job, with a reasonable accommodation if necessary. Any employee who is aware of discriminatory conduct or who has any concern about a possible violation of this policy should immediately report the conduct or concern to his or her supervisor, designated human resource personnel or any corporate officer.

Discrimination and Harassment

“The Group” disapproves of and strictly prohibits comments or actions by anyone that may create an offensive or hostile work environment for any employee because of the employee’s race, color, religion, age, sex, marital status, national origin, disability, ancestry, or medical condition. This policy extends not only to prohibiting unwelcome sexual advances and offensive sexual jokes, innuendos, or behaviors, but also prohibits offensive conduct related to or based upon factors other than sex.

Employees who believe they are victims of harassment or who are aware of harassment should immediately report the situation to a supervisor, the director of human resources, a designated human resources representative or any manager or corporate officer. An employee who thinks he or she is a victim of harassment may discuss the offensive conduct with the offender(s) before reporting it to management, but is not required to do so.

“The Group” will promptly investigate complaints or reports of harassment. The investigation will be conducted, and complaints will be handled in a confidential manner to the extent realistically feasible. When warranted by the investigation, “The Group” will take immediate and appropriate corrective action. Such action may include disciplinary action against the offender(s), which may range up to and include dismissal, depending on the severity of the conduct as assessed by “The Group”.

No retaliation will be permitted against an employee who registers a complaint or reports a harassment incident, or against any employee who provides testimony as a witness or who otherwise provides assistance to any complaining or reporting employee, or who provides assistance to “The Group” in connection with the investigation of any complaint or report.

After “The Group” has taken appropriate corrective action to resolve a complaint or report of harassment, “The Group” will make follow-up inquiries after an appropriate interval to insure that the harassment has not resumed and retaliation has not been suffered. However, victims and witnesses are not required to wait for follow-up. If harassment resumes or retaliation occurs, the victim or witness is encouraged to contact an appropriate “The Group” supervisor, human

resources representative, officer or other company manager immediately so “The Group” may promptly and effectively act.

Immigration Law Compliance

“The Group” is required by federal immigration laws to verify the identity and work authorization of all new employees. In keeping with the obligation, documentation that shows each person's identity and legal authority to work must be inspected. Each new employee must also attest to his/her identity and legal authority to work on an I-9 Form provided by the federal government. This verification must be completed as soon as possible after an offer of employment is made and in no event more than three (3) business days after an individual is hired and before the individual begins work. A copy of this form will be provided to you for your completion. All offers of employment with “The Group” are conditioned upon furnishing evidence of identity and legal authority to work in the United States in compliance with the federal law. Providing falsified documents of identity and eligibility to work in the United States will result in cancellation of your consideration for employment or dismissal if employed. Every rehired employee must also satisfy this requirement. It is the employee's responsibility to ensure that the work authorization on file is current. The Department of Homeland Security recommendation is to apply for renewed authorization a minimum of ninety (90) days in advance of expiration. Inability to provide renewed authorization on or prior to the expiration date of the original document will result in the employee's immediate termination.

Family Medical Leave Act (FMLA)

FMLA requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to “eligible” employees for certain family and medical reasons. Employees are eligible if they have worked for a covered employer for at least one year and for 1,250 hours over the previous 12 months. In addition, the employee must be employed at a job site where at least 50 employees are employed within a 75-mile radius.

Reasons for Taking Leave:

Unpaid leave must be granted for *any* of the following reasons:

- To care for the employee’s child after birth, or placement for adoption or foster care;
- To care for the employee’s spouse, son or daughter, or parent, who has a serious health condition; or
- For a serious health condition that makes the employee unable to perform the employee’s job

Generally, FMLA leave is unpaid. However, under certain circumstances, FMLA permits an eligible employee to choose to substitute paid leave for FMLA leave.

Our Company employs fewer than 50 employees, therefore, we cannot guarantee a position in the event of FMLA leave.

Advance Notice and Medical Certification:

The employee may be required to provide advance leave notice and medical certification. A failure to comply with the notice requirements may affect request for leave.

- The employee ordinarily must provide 30 days advance notice when the leave is “foreseeable”
- An employer may require medical certification to support a request for leave because of a serious health condition, and may require second or third opinions (at the employer’s expense) and a fitness for duty report to return to work

Job Benefits and Protection:

For the duration of FMLA leave, the employer must maintain the employee’s health coverage under any “group health plan.” Upon return from FMLA leave, most employees must be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms. The use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee’s leave.

Contact the appropriate human resource personnel to determine FMLA eligibility.

Health Requirements

All employees shall be of sufficient good health to properly discharge their duties. Employees who have an infectious disease shall not be permitted to work for the duration of communicability. If an employee becomes ill or injured while on duty, it is his/her responsibility to report such illness or injury to his/her supervisor immediately. Failure to do so may result in a loss of potential benefits for that illness or injury. If an employee has excessive absences from work due to illness, his/her physical condition may be reviewed to determine the ability to continue in that position, and a physician's release that he/she is able to work may be required.

Drug-Free Workplace

“The Group” is committed to providing a work environment that is free from alcohol and illegal drugs, and prescription or over-the-counter drugs that impair the performance of essential job functions or increase risk of injury, death, or property loss. The costs of alcohol and drug abuse are staggering and are manifested by accidents, tardiness, absenteeism, property damage, increased occupational injury costs, increased health insurance costs, decreased productivity, the cost of replacing and retraining new employees, and employee theft. In an effort to minimize the effects of alcohol and drugs in the workplace, “The Group” has adopted the following policy.

- A. The following are prohibited:
 - i. Purchase, use, possession, distribution or being under the influence of alcohol on “The Group” or client property, during working hours or at any time while on “The Group” business.
 - ii. Purchase, sale, possession, use, manufacture, distribution or being under the influence of any illegal drug at any time during your employment by “The Group”; or

- iii. Use or being under the influence of any prescription or non-prescription (over the counter) drug that may adversely affect your performance of the essential functions of your job or increase the risk of injury, death or property loss of you or others.
 - iv. Purchase, sale, use, distribution or possession, during working hours or while on company business, of any drug paraphernalia, including, but not limited to, any tools, equipment, supplies or materials used, designed or intended for the illegal or improper use of any drug.
 - v. Reporting to or being at work with a measurable quantity of any alcohol, drug, intoxicant or narcotic in the blood or urine (except for any prescribed or over-the-counter drug of the type and at a level determined in the sole opinion of “The Group” or its designee as neither interfering with performance of essential job functions nor increasing the risk of injury, death or property loss of you or others).
- B. Any employee of “The Group” who at any time during his or her employment with “The Group” is charged with, or convicted of, violating any law, the basis of which violation in any way involves the use or being under the influence of alcohol or any drug shall immediately report the charge or conviction to his or her immediate supervisor or any company official and in all cases, no later than the beginning of the next work day.

Violation of any part of this policy (or any charge or conviction described in “B”) may result in disciplinary action, up to and including termination of employment.

Smoking

Smoking is only permitted in those places and at those times designated by “The Group”. Do not smoke near any area where flammable or combustible materials, such as solvents, are used or stored. Other rules regarding smoking may apply depending on your work location. If you have any questions, ask your supervisor.

Confidentiality of Information

Confidential information of “The Group”, of any nature and in any form whatsoever, including, but not limited to, all data or information that is competitively sensitive or is not generally known or available to the public, client lists and files, and personnel records and data, shall be kept confidential and private and shall not be removed from “The Group” premises without prior written authorization of “The Group”. Such confidential information shall only be used for the benefit of “The Group” and its interests. Employees will be required to sign a confidentiality agreement, non-solicitation agreement and/or agreement not to compete containing such provisions as “The Group” deems appropriate.

Employee Investigations

“The Group” recognizes the importance of employees who are honest, trustworthy, qualified, and reliable. For purposes of furthering these concerns and interests, before hiring an individual, “The Group” reserves the right to investigate the individual's prior employment history, personal and/or business references, educational background, and or other relevant information that is reasonably available. In hiring for certain positions, “The Group” may review an applicant's credit report and criminal background, if any. Consistent with these practices, all job applicants will be asked to sign a Release of Information Authorization, which will include a release of liability for disclosure of information by a third party. To the extent permitted by law, “The Group” reserves the right to exclude any applicant from consideration for employment, where the applicant refuses to sign the Release of Information Authorization form as requested.

In addition, “The Group” may find it necessary from time-to-time to investigate current employees, where behavior or other relevant circumstances raise legitimate questions concerning work performance, reliability, honesty, trustworthiness, or potential threat to the safety of co-employees or others. Where appropriate, these investigations may include credit reports and criminal records, including appropriate inquiries about any criminal investigation or arrest that is pending further proceedings. Employees subject to such investigations are required to reasonably cooperate with “The Group” to obtain relevant information, and may be subject to disciplinary action, up to and including termination, for failure to do so.

All employees are strongly encouraged to immediately report any incidents of potentially threatening, harmful, or criminal behavior of co-employees, supervisors, customers, clients, vendors, or visitors.

Workplace Violence

The following are prohibited and will not be tolerated of any employee on “The Group” premises or while on “The Group” business:

- a. Any direct or indirect harassing, intimidating, abusive or threatening language, actions or behavior.
- b. Any direct or indirect plan, threat or act of violence, injury, death or property damage (including, but not limited to fistfights, wrestling or other forms of physical fighting with or without weapons).

Any employee violating this policy will be subject to disciplinary action, up to and including termination of employment.

Reporting Injuries

To ensure that proper attention is given and appropriate action taken when an injury occurs within the workplace, please follow these procedures:

1. Report the injury to your on-site supervisor immediately. If your supervisor is not immediately available, report to the manager or other authorized person. Seek or obtain medical attention if required.
2. Report the injury to your “The Group” supervisor and/or designated human resources representative within 24 hours, or as soon as practical. Worker’s Compensation laws require the processing of claims within reasonable time frames. All injuries/accidents **MUST** be reported promptly for claim submission.
3. If you are involved in or are a witness to an incident, you should provide information in order for the appropriate report to be completed. Please be aware of the importance of immediate action in recording all details of the incident.

Incident Reports

An incident report must be filled out and signed by any employees who witness an incident or injury immediately following the occurrence. Failure to do so may result in disciplinary action. This policy is important to the safety and well being of all our employees.

During Work Activities

You must observe and comply with the following:

1. Use CAUTION when lifting any item. A two-person team must handle packaged or heavy items. Lifting heavy items requires a two-person lift. Remember, lift with your legs, not your back! Use assistive equipment, such as a dolly, when transporting heavy objects. If in doubt, consult your supervisor.
2. Do not use any existing or new equipment that you have not been trained to use.
3. Observe all safety precautions and/or manufacturer’s specifications prescribed for use of equipment. Always consult your supervisor if in doubt.
4. All material handling will be in accordance with manufacturer’s specifications for loading, unloading, and moving. Materials stacking shall not exceed authorized heights as prescribed by management, and no unbanded or non-interlocking materials may be stacked higher than can be safely reached while standing on the ground.
5. No off-duty employee may perform any activities, of any nature, on the employer’s premises or with the employer’s equipment or goods.
6. Working from home is not authorized without the specific consent, on a case-by-case basis.
7. Training to advance or for promotion will not be compensated for the hours studying.

Fire Emergency Procedures

The most frequent causes of fires are chemicals, grease, and careless smoking. In these conditions, a major fire can be only three minutes away from the "flashover" It is vital that you utilize the three major tactics: **RESCUE, CONFINE, AND ALERT!**

- First, **RESCUE** anyone in the immediate path of a fire.
- Second, **CONFINE** the fire. Shut doors and/or windows in the room or area where the fire is erupting. This will keep it from spreading into other areas, etc.
- Third, **ALERT**. Utilize your fire alarm system to tell the fire department about the fire.

After you have completed the above steps, only then can you consider fighting the fire. Make sure you use the correct extinguisher for the type of fire that you are fighting. Do not place your safety in jeopardy. If you cannot RESCUE, CONFINE or ALERT without unreasonable danger or risk, then don't!

Severe Weather

In the event of severe weather or a severe weather warning, take shelter in a designated severe weather shelter. Ensure that you are aware of the location of designated shelter areas.

EMPLOYEE RESPONSIBILITIES

Hours of Work Schedule

The hours of your scheduled work shift will largely be determined by the operational needs of the department in which you are assigned. Some departments will have regular schedules, which rarely change from week to week, and other departments will have schedules that vary to meet the needs of the department or "The Group". If an employee has a specific schedule request, efforts may be made to accommodate that request, taking into account the operational needs of the department or "The Group" as a whole. However, in all events, work schedule and schedule changes are determined at the sole discretion of the "The Group".

Every employee is responsible for knowing and following his or her work schedule, including, but not limited to, reading the schedule and schedule updates or changes, knowing start and end times or workdays, shifts, and breaks, complying with such times, and knowing when meetings are and attending such meetings on time. It is your responsibility to, if applicable, clock in and out at the designated times on your schedule.

Schedule changes from the 1st of the month to the 15th of the month; during tax filing deadlines; and during major work deadlines are highly discouraged due to the negative impact upon the business. Exceptions can be made in extreme circumstances on a case-by-case basis.

Any schedule changes must be received at least 48 hours prior to the desired change and must be approved by your supervisor.

Attendance and Punctuality

When you accept a position with “The Group” you assume obligations. One of those obligations is to perform the duties of your position during the times specified. You are expected to be punctual and keep absences to a minimum. Failure to report, unjustified or excessive absence or tardiness may result in discipline, up to and including discharge from employment. Additionally, punctuality and attendance are factors that may be taken into account when determining promotions, salary increases and qualification for other benefits.

Absenteeism

Definition of Absence: Absence is any time (other than tardiness described below) that you are scheduled to work and you fail to be present at the designated work location for all of the scheduled time or shift or if you fail to report to your workstation more than Thirty (30) minutes late. It includes time off for sickness, but does not include pre-approved time off for vacation, or leaves of absence, or for designated holidays when you are not scheduled to work.

Reporting Procedure: In case of an absence, you must first notify your supervisor, department manager or facility manager. Notification must be given each day you do not report to work at least one (1) hour prior to the beginning of your scheduled shift. If you must be absent after you report to work, notification must be given when you first learn that you must leave work, but (except in an emergency) no later than one hour before you must leave work. It is your responsibility to personally make the contact unless you are physically unable to do so, in which case, you should have someone else make the contact for you. You must give the reason for your absence and the expected date of your return.

One or more unreported or unjustified absences within any 12-month period may result in disciplinary action, (up to and including termination of employment). If you are absent for 2 (two) consecutive days without reporting to work or contacting your supervisor, you will be considered to have voluntarily resigned without notice at the end of the third day and your position may be filled.

Note: If you can provide an acceptable explanation, this policy may not apply. Such explanation may require substantiation and/or verification from sources other than you.

Excessive Absenteeism: Even if an absence is reported, you may be subject to disciplinary action (up to and including termination of employment) if you miss work too often. Examples of excessive absenteeism include, but are not limited to:

- a. Twelve full or partial days absent, consecutive or not, in any 12-month period.
- b. Three full or partial days absent, consecutive or not, in a 30-day period.
- c. Five full or partial days absent, consecutive or not, in any 6-month period.

“The Group”, in its sole discretion, will determine excessive absenteeism. Unless determined by “The Group” to be an abuse, time off for medical/dental appointments, school activities (for you or your children), or other personal business will not be counted as excessive absenteeism if your

supervisor approves it at least three business days in advance. However, this time off will be documented as an absence.

Tardiness

Definition of Tardiness: You are tardy any time you arrive at your workstation, or are not appropriately groomed, dressed and ready to work, at the beginning of your scheduled shift. Tardiness also includes returning late from breaks or meal periods. If you are more than Thirty (30) minutes late, it will be considered an absence.

Reporting Procedure: If you must be late for work, it is your responsibility to personally contact your supervisor at least one (1) hour prior to the beginning of your scheduled work shift unless you are physically unable to do so. If you cannot call, have someone call for you. Failure to report your tardiness will count toward excessive absenteeism or excessive tardiness, as the case may be.

Excessive Tardiness: Even if tardiness is reported, excessive tardiness will result in disciplinary action, up to and including termination. Examples of excessive tardiness include, but are not limited to:

- a. Any tardiness on any three days in any 30-day period.
- b. Any tardiness on any five days in any 3-month period.
- c. Any tardiness on any twelve days in any 12-month period.

Conduct

The maintenance of extremely high standards of honesty, integrity, performance and conduct is essential to the proper performance of our business, the satisfaction of our clients and the maintenance of our clients' trust. "The Group" expects its employees to have careful regard for our standards and avoid even the appearance of dishonesty or misconduct. Our employees are expected to conduct themselves at all times in a professional and courteous manner, to exercise good judgment in the discharge of their responsibilities, and to conduct themselves in a manner that can be supported by management.

Any misconduct or violation of the policies in this handbook or otherwise of "The Group" may result in disciplinary action up to and including termination of employment. Following are examples of conduct that may result in such disciplinary action:

1. Unsatisfactory or careless performance or neglect of duties.
2. Failure to use or maintain "The Group" or client property in a proper manner.
3. Altering, removing or destroying "The Group" or client records and/or property.
4. Deliberate or careless damage to "The Group" or client property.
5. Inappropriate, malicious, disparaging or derogatory oral or written statements concerning "The Group", or any of its clients, employees or representatives.
6. Falsifying personal, client or "The Group" records, including any employment application or other employment information, or any other records or documents

related to the “The Group”, its business or any of its clients, employees or representatives.

7. Excessive tardiness, absenteeism or abuse of any paid time off policy.
8. Failure to give proper notice of an expected absence.
9. Dishonesty of any kind, including theft or misappropriation of property of “The Group”, its employees, or past, current or prospective clients or representatives.
10. Possession, use or display of any weapon on “The Group” premises or while on “The Group” business.
11. Possession, use or being under the influence of drugs or alcohol on the premises or while on “The Group” business.
12. Any conduct endangering, or any verbal or nonverbal threat to endanger, property, life, safety or health.
13. Disrespect for management, or any supervisor or employee or client of “The Group”, including insubordination, failure to perform any reasonable assignment, or obscene or abusive language or behavior.
14. Willful violation of HIPAA privacy laws.
15. Violations of “The Group” harassment policy or any other form of unlawful or unethical conduct, harassment or discrimination.
16. Off-duty or pre-employment conduct that reflects or may adversely reflect on “The Group” if the employee were to remain employed.

These examples are not all-inclusive, but merely illustrate the kind of conduct that may be detrimental to “The Group”, its clients or employees. Employees may be discharged or disciplined for conduct not specifically mentioned in this handbook, as determined in the sole discretion of the “The Group”.

Customer Relations

As an employee, you make a major contribution to our business growth. Your honesty, integrity, and competence in performing your job are necessary for customer satisfaction. Your ability to develop positive customer relations is essential to our job performance. If your duties include a support role, other employees should be treated as customers.

Dress Code

A neat professional appearance is a requirement at “The Group”. It is expected that all employees will exercise good judgment and dress appropriately for their jobs. Any employee not dressed appropriately will be subject to discipline.

Appearance

Your personal appearance is an important part of the way you represent “The Group” to the public. Customers form an opinion of “The Group” from your appearance and attitude. Neat and conservative attire creates a favorable impression. Please refrain from eating, smoking, or chewing

gum in the presence of customers. Such actions may be offensive to customers and portray an unacceptable image.

These are the factors you should consider:

1. Maintaining the highest standards relating to personal hygiene, including regular bathing and use of deodorant, brushing of teeth and using mouthwash as necessary, maintaining clean hands and fingernails at all times and the moderate use of cosmetics.
2. The nature of the work.
3. Safety considerations, such as necessary precautions when working near machinery.
4. The nature of the employee's public contact, if any, and the normal expectations of outside parties with whom the employee will work.
5. The prevailing practices of other workers in similar jobs.
6. The requirement of the "The Group"'s management that all employees are expected to exercise good judgment and dress appropriately for their jobs.
7. Any bandage worn must be kept clean and changed as often as necessary or appropriate. An employee with an open sore or wound is not permitted to handle any food products and may be restricted from other activities, especially in the health care area.

Please note: Your particular job may include more specific requirements, which will be provided by your supervisor.

Work Area

"The Group" strives to make your working conditions as pleasant as possible. We ask your cooperation in keeping your work area neat and company equipment in good working order. The need for repairs or adjustments to mechanical equipment should be reported immediately to your supervisor. Secure confidential work papers and computer files away before leaving your office or work area for the day.

Telephone Courtesy and Usage

A large portion of "The Group" business is conducted over the telephone. All telephone calls, whether from customers, fellow employees, or outside business associates should be handled promptly and courteously.

You may make necessary local personal telephone calls during the workday as long as they do not interfere with daily business or your performance of your work. Personal calls must be short in duration and very limited in number. Personal long distance telephone calls generally are not permitted. Your supervisor must approve long distance telephone calls in advance and payment arrangements must be made prior to placing the call.

Please make note that all telephone calls are subject to monitoring for training, or other "The Group" purposes.

Use of “The Group” Equipment

Equipment and resources such as copier, fax, computers, laptops, smart phones, postage machines, e-mail, internet access, telephone, pagers, and voice mail systems are in place to facilitate effective day-to-day business operations. Employees may not use “The Group” equipment or resources for personal use or benefit without prior supervisor approval.

Desks, Lockers, and File Cabinets

The “The Group” or its clients may from time to time provide office space, desks, computers or file cabinets for employee use in the performance of employment responsibilities, or locker space for employee use while at work. “The Group” does not guarantee the security of any locker and employees are responsible for furnishing their own locks. Any lock will be voluntarily and immediately removed at the direction of “The Group”. “The Group” is not responsible for any article or item placed in any office space, locker, desk, file cabinet or computer, or otherwise brought on “The Group” or client premises or on “The Group” business, that is lost, damaged, stolen or destroyed. Weapons, explosives, alcohol and drugs are prohibited on “The Group” premises, client premises or “The Group” business and may not be placed in any office space, locker, desk or file cabinet. Employees have no privacy rights in any office space, locker, desk, file cabinet or computer (or their contents) on “The Group” or client property, or provided by the “The Group” or a client of the “The Group”, for or on “The Group” business. The “The Group” reserves the right to inspect any such office space, locker, desk, file cabinet, computer, and their contents, and any other place or item on “The Group” or client property, with or without advance notice or consent of any employee. Any person designated by the company or client may conduct such an inspection. Any employee who, upon request, fails or refuses to cooperate with any such inspection may be subject to disciplinary action, up to and including termination of employment.

Personal Property

All employees are cautioned not to bring valuables or large amounts of cash to work. Purses and wallets should be kept with you or stored in a locked place at all times. “The Group” is not responsible for personal property that is lost, stolen, damaged, or destroyed; this includes your personal vehicle or other means of transportation. If you ride a bicycle to work, be sure to securely lock it in the designated space. Employees are responsible for providing their own locking devices.

Outside Employment

Subject to other policies, including Conflict of Interest below, “The Group” has no objection to an employee holding another job (in addition to his or her employment with “The Group”) as long as he or she can effectively meet the performance standards for his or her position with “The Group”. However, we ask employees to think seriously about the effects that another job may have on their endurance, personal health and well being, performance, and effectiveness with “The Group”. Employees holding another job must remember that “The Group” is the primary employer and is entitled to the loyalty and primary efforts of the employee while employed with “The Group”.

All employees will be held to the same scheduling demands and standards of performance. We cannot make exceptions for those who also hold outside jobs. If an outside position interferes with the employee's ability to work for this "The Group", that employee will be subject to disciplinary action for tardiness and unsatisfactory attendance or work performance in accordance with normal disciplinary policy.

Conflict of Interest

During your employment with "The Group", you are prohibited from directly or indirectly competing with "The Group", including, but not limited to, providing, owning an interest in, or assisting any other person or entity that is in competition with "The Group" or that provides any product, service or offering of a type that is the same or similar to that provided by "The Group" from time to time. Additionally, during your employment with "The Group", you are prohibited from at any time directly or indirectly working for, assisting or owning an interest in any business or venture that constitutes a conflict of interest. "The Group" will determine in its sole discretion whether any work or interest constitutes a violation of this policy. Before you begin to directly or indirectly work for, assist or own an interest in any other business or venture other than "The Group", you must notify your supervisor.

Supervisors

Questions about your job, pay, benefits, relations with your co-worker, policies and procedures or "The Group" in general should be directed to your supervisor. Look to your supervisor for guidance and seek his/her assistance when you encounter difficulties. Cooperation and communication with your supervisor will promote a mutually beneficial work environment.

Each employee must follow the directions of his/her supervisor. Your supervisor is responsible for directing your work throughout your shift; evaluating your performance, providing instruction and guidance in your job, and taking any disciplinary action that may be necessary; though others at "The Group" from time to time also may exercise one or more of these responsibilities. Disrespect of management or a supervisor, or disregard of the authority of either, will not be tolerated and may result in disciplinary action, up to and including termination of employment.

GENERAL PAYROLL INFORMATION

Employment Categories and Classifications

Each employee is categorized as either exempt or non-exempt. Ask your supervisor if you are not certain of your classification.

In addition, each employee is classified as either a full-time or part-time employee.

A *full-time employee* is defined as a common law employee employed in a category designated by management and scheduled to work at least 35 hours per week, or 1,820 hours per year. Full-time classification does not include part-time, temporary or occasional employees.

A *part-time employee* is defined as a common law employee employed in a category designated by management and scheduled to work less than 35 hours per week, normally averaging 18-25 hours per week. Part-time classification does not include full-time, temporary or occasional employees.

Time Cards

Certain employees must record their time on electronic time cards (excel). Your supervisor will provide you with time cards for you to keep a current record of your time at work. You are responsible for maintaining an accurate current record of your working hours. Accordingly, you must use the time card to record the time you begin and end work each day, and the beginning and end of any split shift. You also must record on your time card when you are absent from work, for any reason whatsoever. Additionally, you must keep a contemporaneous record of work activities, clients served, and hours worked.

Your time card is the record on which you (and in some cases “The Group”) are paid. Consequently, it is important that your time card be accurate and complete and not be lost, falsified, or mutilated. If your time card is lost you may not be paid. If you become aware of a mistake on your time card, you must immediately inform your supervisor and/or the payroll liaison with the necessary correction.

You must clock in and out electronically everyday using the time clock system. If you forget or need to make any adjustments to your time, please contact your immediate supervisor via email informing him/her of the issue, the reason for the correction, and sufficient details to make the correction such as dates, times, etc.

Falsification of your time card (including, but not limited to hours) will result in immediate termination.

Payroll

Different categories of employees are paid on different schedules. Most “The Group” employees are paid on a twice monthly basis on the 10th and 25th days of each month.

Work performed from the 1st of the month to the 15th of the month will be paid on the 25th.
Work performed from the 16th of the month to the end of the month will be paid on the 10th.

You must turn in your electronic time cards no later than 3 business days after the closing of the pay period.

We will make every effort to pay on or before the pay date. However, if the pay date falls on a holiday or weekend, it can be delayed until the next business day.

In addition, direct deposit of your payroll check is available and is strongly suggested.

Please contact your supervisor with any questions concerning the payroll process and your pay.

Payroll Deductions

Certain deductions are required by law to be taken from everyone’s pay while others are employee authorized. Deductions required by law include federal withholding tax, social security and Medicare contributions, and in most states, state withholding tax. Deductions from pay also will be made in accordance with any legally binding order or garnishment. Employees also may voluntarily elect to make certain deductions from pay for certain employee benefits offered from time to time by “The Group”. Employee authorized deductions are those which may include premium payments for benefits.

Change of Personal Status

Notify your supervisor or Client Support Department of any changes in your name, address, telephone number, or marital status. This insures your benefit and employment records are current.

We Respect the Constitution including the 1st and 2nd Amendments

Employees are encouraged to pray for one another, love one another, and express their faith in a loving and compassionate manner towards one another.

We encourage our employees whom have a Concealed Weapons Permit or License to Carry Permits (CWP or LTC) from any state to carry their weapon on our premise in a responsible manner. You can carry your firearm in an approved holster openly within the “employees only” area. However, you must conceal your weapon in the common area lobby. Judicious marksmanship is appreciated and encouraged.

Negligent discharges of firearms on premise maybe grounds for disciplinary action including termination.

BENEFITS

NOTE: Any benefits or benefit plans described in these policies are convenient summaries only. An employee's eligibility for or rights to any benefits will be subject to and governed by the governing benefit plan documents and applicable law, as either may be amended from time to time. "The Group" reserves to itself and to any administrator or fiduciary of any benefit or benefit plan described or referred to in this handbook (or any other benefit or benefit plan of "The Group"), the discretionary authority to determine eligibility of any employee or claimant for or under any such benefit or plan, pursuant to the terms of the relevant plan document and applicable law, as either may be amended from time to time, and to interpret and construe the terms of any such benefit or plan. "The Group" further reserves the right to at any time add, amend, modify, supplement or terminate any benefit, benefit plan or employee benefit. For answers to any questions you may have regarding any benefit or benefit plan, first refer to the applicable plan documents. For additional assistance, you may contact the plan administrator listed in the plan documents.

EMPLOYEE HANDBOOK ACKNOWLEDGEMENT FORM

By my signature below, I acknowledge that I have received and read the Employee Handbook for “The Group”, that I have been given the adequate opportunity to ask questions and receive clarification, regarding the policies and procedures set forth in the Employee Handbook, and that I understand its contents.

I understand that I am required to abide by, and agree to abide by, “The Group”’s policies as set forth in the Handbook or as otherwise adopted or implemented by “company” from time to time. I understand that there may be other policies or procedures in effect at “The Group” from time to time that are not included in the Employee Handbook, and I agree to abide by those policies and procedures.

Unless otherwise agreed in writing by the Chief Executive Officer, Chief Operating Officer, or Chief Financial Officer of “The Group” (or a designee of any such Officer), I understand that I have no contract of employment with “The Group” for any definite period of time, either oral or written, and that either I or “The Group” may terminate my employment at any time with or without cause or notice. I understand that I am an “at will” employee of “The Group” and that no agent or employee of “The Group”, other than the officers listed in the preceding sentence has any authority to alter or make any agreement other than the “at will” relationship. I understand that neither this handbook nor any provision herein constitutes an employment contract, an offer to enter a contract of employment or part of an employment contract, or confers any contract rights.

I understand that “The Group” may rescind, modify, change, or deviate from the Employee Handbook or any of its policies or procedures at any time, and any such rescission, modification, change, or deviation may become effective regardless whether the Employee Handbook has been revised or I have been notified.

I understand that this signed acknowledgement will be inserted in my personnel file.

Date

Employee Signature

Print Employee Name