



Employee Handbook

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WELCOME

Brown, Edwards & Company, L.L.P. (“the Firm”) is engaged in the business of public accounting. As an Employee of Brown, Edwards & Company, L.L.P. you are a member of a professional team. We believe each Employee contributes to the success and growth of the Firm.

Our dynamic, performance-driven work culture rewards hard work, collaboration and values. The Firm’s Core Values guide our behavior and decision-making. We measure ourselves against those values and aspire to live by them each day.

This handbook describes the expectations of employees and outlines the policies, programs and benefits available. Employees should familiarize themselves with the contents of the Employee Handbook as it will answer many questions about employment with the Firm.

Questions or concerns regarding any of the policies or content of this Handbook should be directed to the Human Resources Department at humanresources@becpas.com.

We hope that your employment with the Firm is rewarding and that you will take pride in being an Employee of our Firm.

FIRM COMMITMENT

OUR VISION

We will be the best solution provider through innovative, service-oriented teams.

OUR MISSION

We are dedicated to providing services that enhance the well-being of our people, clients, and the communities we serve.

OUR CORE VALUES

Enthusiasm
Quality
Integrity
Professionalism
Innovation

OUR CORE COMPETENCIES

Entrepreneurial
Teamwork
Specialization
Client Focus
Technologically Adept
Strategic Vision

DISCLAIMER

This handbook is intended to accomplish several goals. It describes many of the expectations for our Employees, while outlining many of the Firm's policies, programs, and benefits applicable to eligible Employees. We hope it answers many of the questions you may have as an Employee.

This handbook replaces any previous versions.

Please note there are some things that this handbook does NOT do or address:

This handbook is not a contract of employment, nor are our policies and procedures terms of an employment contract. All Employees are all employees "at will", which means that both the Employee and the Firm have the right to terminate the relationship at any time with or without reason, and the policies and procedures in this handbook in no way limit or affect those rights.

Additionally, this handbook cannot address every circumstance that may occur while on the job. It cannot list every act an Employee is permitted or not permitted to do while employed, nor answer every question an Employee may have. The guidelines presented in it are not intended to be a substitute for sound decision-making, management, judgment, and discretion.

The Firm reserves the right to change, revise, or eliminate the policies, practices, and/or benefits at the Firm's sole discretion with or without advance notice and without consideration. In the best interest of the Firm and its Employees, changes and adjustments will be implemented as necessary.

DEFINITIONS

Administrative Associate – An employee classification referring to those in various support roles within the Firm.

Benefits Eligible Employee – An employee who works at least 25 hours per week, 50 weeks of the year, is eligible for benefits unless otherwise specified.

Employee – A reference to anyone employed by the Firm.

Exempt Employee – An Employee who is exempt from overtime regulations (and minimum wage laws) based on the Federal Fair Labor Standards Act (FLSA).

Firm – A term interchangeable with Brown Edwards and Brown, Edwards & Company, L.L.P.

Firm Employee – An Employee that is part of the Firm-wide Administration team which consists of but is not necessarily limited to Operations, Information Technology, Human Resources, Training and Quality Enhancement, Marketing/Business Development and Finance.

Full-time – An Employee who works in a year-round position with the expectation of working at least 1950 hours. Additional hours may be required for different levels as defined in job descriptions, level guidelines or other agreed upon work arrangements.

Non-Exempt Employee – An Employee who is paid on a per hour basis and eligible for overtime pay based on the Federal Fair Labor Standards Act (FLSA).

Part-time – An Employee who works less than 25 hours per week for 50 weeks of the year.

EMPLOYMENT RELATIONSHIP

BACKGROUND CHECKS

All offers of employment are contingent upon satisfactory results of a background check. Background checks will be conducted for all final candidates. All background checks and decisions based on reports received will be made and conducted in a manner consistent with federal, state, and local law.

An authorization form must be completed prior to a background check being conducted. Failure to complete the requested authorization form in a timely manner will result in rejection of the application.

Former Employees returning to the Firm must undergo an updated background check if they have been inactive for one year or longer. Current Employees may be required to undergo an updated background check prior to working with a specific client or project.

Background checks may include:

- **Social Security Number Trace** – confirms if the social security number is valid and includes past and present addresses, aliases, or maiden names.
- **Prior Employment Verification** – confirms the individual's employment with the listed Employers, including dates of employment, position held and additional information pertaining to reason for departure. Verification is performed for the past three (3) most recent employers.
- **Educational Verification** – confirms the individual's enrollment in higher educational institutions, including the years attended and the degree(s) awarded.
- **Credit checks** – confirms the individual does not have a history of bad debt, including but not limited to unpaid collections and judgements, bankruptcy, balances more than 60 days past due, bad debt that exceeds 10% of salary for the position being filled, or student loans currently in default.
- **Criminal History** – review of criminal convictions and probation. The following factors will be considered for individuals with a criminal history:
 1. The nature of the crime and its relationship to the position.
 2. The time period since the conviction.
 3. The number (if more than one) of convictions.
 4. Whether hiring, transferring, or promoting the individual would pose an unreasonable risk to the Firm, its Employees, or its clients.

Reasonable steps will be taken to obtain accurate information. If the information obtained by the background check does not align with the information provided by the individual, the individual will be given an opportunity to explain any discrepancies. Applicants unable to provide a satisfactory explanation will not be considered for hire. If, after employment, an Employee is discovered to have lied or omitted information regarding their background check, the Employee may be subject to immediate termination.

IMMIGRATION COMPLIANCE

The Firm is committed to employing United States citizens and aliens who are legally authorized to work in the United States. The Firm does not unlawfully discriminate on the basis of citizenship or national origin.

As a condition of employment, each new Employee, including United States citizens, must complete the Employment Eligibility Verification Form I-9 and present applicable original documentation establishing identity and employment eligibility in the United States.

The Firm has elected to participate in E-verify and will provide the Social Security Administration (“SSA”) and, if necessary, the Department of Homeland Security (“DHS”), with the information from each employee’s Form I-9 to confirm work authorization. Please review the [E-Verify Participation Notice](#) and [Right to Work Notice](#) for additional information.

EQUAL EMPLOYMENT OPPORTUNITY AND AFFIRMATIVE ACTION

(“EEO/AA”)

It is policy to provide equal employment opportunities without regard to race, color, religion, sex (including pregnancy, gender identity, and sexual orientation), national origin, age, disability, genetic information, marital status, veteran status, citizenship or any other protected class under applicable law. This policy relates to all phases of employment including, but not limited to, recruiting, employment, placement, promotion, transfer, demotion, reduction of workforce and termination, rates of pay or other forms of compensation, selection for training, the use of all facilities, and participation in Firm-sponsored activities. Provisions as established by applicable laws providing for bona fide occupational qualifications, business necessity, or age limitations will be adhered to by the Firm as required by law.

As part of the Firm’s equal employment opportunity policy, affirmative action will be taken as established by applicable laws and Executive Orders to ensure that minority group individuals, females, disabled veterans, recently separated veterans, other protected veterans, Armed Forces service medal veterans, and qualified disabled persons are introduced into our workforce and considered for promotional opportunities.

The above-mentioned policies will be periodically brought to the attention of Partners, Directors, and other managers, and will be appropriately administered to avoid discrimination in employment. All Employees are expected to recognize these policies and cooperate with their implementation. Violation of these policies is a disciplinary offense.

Each Employee has the responsibility to report unlawful discrimination, whether the source of the discrimination is a Partner or Employee of the Firm, the employees of a client, or the employees of a vendor. Further, Employees have a responsibility to report unlawful discrimination whether they are the person unlawfully discriminated against or merely observe the unlawful discriminatory behavior. If an Employee believes they have been unlawfully discriminated against or observes unlawful discrimination, they should immediately contact their AC. If the Employee believes the AC is the source of the unlawful discrimination, or if the activity continues, they should contact HR or the COO. All Employees can be assured that their complaints will be investigated.

After a complaint of unlawful discrimination has been reported, regardless of the source, the Firm has the responsibility to take appropriate action. Employees also have a responsibility to cooperate in any investigation of unlawful discrimination. An Employee who fails to fulfill their responsibilities in this regard is subject to discipline.

Employees and applicants will not be subjected to harassment, intimidation, or any type of retaliation because they have (1) filed a complaint; (2) assisted or participated in an investigation, compliance review, hearing, or any other activity related to the administration of any federal, state, or local law requiring equal employment opportunity; (3) opposed any act or practice made unlawful by any federal, state, or local law requiring equal opportunity; or (4) exercised any other legal right protected by federal, state, or local law requiring equal opportunity.

AT-WILL EMPLOYMENT

The Firm hopes that everyone has a rewarding employment experience, but also recognizes that circumstances change with time. Some Employees may seek job opportunities elsewhere or choose to leave the Firm for other reasons. In the event that an Employee does not fulfill the operational needs of the Firm, or circumstances change, employment opportunities may be reduced and result in involuntary termination. The Firm hopes that none of these situations occur, but realistically acknowledges that they will.

The Firm is an “at-will” employer. This means that employment with the Firm is not guaranteed for any fixed or specific period of time. Therefore, the employment relationship may be terminated by either party at any time for any reason.

EMPLOYMENT OFFER LETTERS

All offers of employment should be coordinated through the HR department. Employment offer letters must be signed and approved in advance by the CEO, with the exception of Interns. Intern employment offer letters are signed and approved by the CHRO. Offer letters are not considered valid unless signed by both parties, the proper representative of the Firm and the candidate. Offer letters are also not considered valid unless accompanied by a signed Employment Agreement.

INTRODUCTORY PERIOD

All newly hired Employees, including rehires, will be subject to a 90-day introductory period. The introductory period provides an opportunity for you to demonstrate your skills, knowledge, performance and compatibility with the Firm. During this period, you will receive support, resources and training relevant to your position with the Firm. Feedback will be provided throughout the introductory period with a final assessment of your performance rendered at the end of the 90-day period.

It is important that every newly hired Employee understands the consequences of sub-standard performance during their first 90 days of employment. Performance will be closely monitored to evaluate continued employment with the Firm. In the event the Employee’s performance is determined to be below Firm standards, the employment relationship may be terminated.

Under no circumstances should the completion of the introductory period of employment be considered to mean that you are guaranteed permanent employment. The employment relationship remains “at will” during the entire course of employment. This means that you or the Firm may terminate the relationship at any time, before or after the 90-day introductory period, with or without cause.

EMERGENCY INFORMATION

Upon hire, Employees are asked to provide emergency contact information during the onboarding process. If you have not done so, please return to the [ADP portal](#) to complete this step. This information is confidential, with access to the information on a need-to-know basis and only used in the event of an emergency situation involving the Employee. Employees should update their information when they feel it is appropriate.

PRIVACY

As allowed by law, personnel files include job-related and necessary personal information about each Employee such as current address, telephone number, emergency information, compensation, benefit changes, performance evaluations, training, disciplinary actions, etc. Employee financial and medical information is maintained separately from the personnel information.

Employee files are maintained and protected by the HR department, with the CHRO serving as the official privacy officer for the Firm.

INDEPENDENCE & INDEPENDENCE REPRESENTATION

All Employees are required to adhere to the independence rules, regulations, interpretations, and rulings of the American Institute of Certified Public Accountants (“AICPA”), the applicable State Board(s) of Accountancy, and the State Certified Public Accounting (“CPA”) Society. The AICPA defines independence as the state of mind that permits a member to perform an attest service without being affected by influences that might compromise professional judgment, thereby allowing an individual to act with integrity and exercise objectivity and professional skepticism.

On an annual basis, the Firm’s current client list will be made available to all Employees for review. Employees should review the list to ensure that the Firm’s independence policies and procedures apply to those entities. Employees should read through PPC’s [GQC-PA-3.2 Independence Questionnaire](#) for further understanding of professional independence requirements. Also, throughout the year, information will be distributed regarding changes to the client list. All Employees should confirm the following:

1. They are familiar with the Firm’s independence policies and procedures,
2. Prohibited investments are not held and were not held during the period,
3. Prohibited relationships do not exist,
4. Transactions prohibited by the Firm have not occurred, and
5. They have reviewed the Firm’s current client list.

The following list describes a few situations that may impair an Employee’s independence:

1. Direct or indirect financial relationships – loans to or from clients; stock ownership in a client firm or joint ownership with a client in another firm; or a family member who has a financial interest in the client.
2. Family relationships – a family member works for a client.

3. Participation in management – a Firm member serves as a Director of the client firm or assumes the role of associate or management.

The AICPA Professional Standards Service should be consulted for a thorough understanding of the rules on independence. Interpretations and rulings are contained in the [AICPA Professional Standards](#) and should be consulted when issues of independence arise. Employees understand and affirm that a condition of employment with the Firm includes consent to cooperate in and comply with any request for testimony or the production of documents made by the Public Company Accounting Oversight Board in furtherance of its authority under the Sarbanes-Oxley Act of 2002.

POSITIONS OF EMPLOYMENT

The Firm has defined positions of employment by title and exempt or non-exempt status, as defined by the Fair Labor Standards Act (“FLSA”). The FLSA defines “exempt” positions as those that are not eligible for overtime pay. Positions which are considered “non-exempt” are eligible to receive overtime pay as defined by law.

Job Descriptions

Job descriptions have been developed for positions of employment. Job descriptions are working guidelines that define expectations as well as the specific duties and responsibilities assigned to an Employee working in the position. The job description serves as the basis by which the Employees performance will be evaluated.

Page 1 of the job description includes the title of the position, exempt or non-exempt status, and employment status as Full-time or Part-time. The subsequent pages of the job description outline the specific duties and responsibilities of the position, requirements, core competencies and productivity guidelines.

Employees may download a copy of their [Job Descriptions](#).

Internal Job Postings

From time-to-time, there may be new opportunities for Employees within the Firm. Opportunities are posted on the Careers – Open Positions page, on the Firm website: www.becpas.com. An Employee interested in being considered for an open position should discuss the situation with their AC or contact HR. An Employee applying for a new position at the Firm will be considered based on qualifications and applicable job requirements.

Transfers

Employee transfers from one office to another will be considered on a case-by-case basis. Employees wishing to transfer to another office should discuss the transfer with their AC. A variety of logistical details will be considered to determine if a transfer is viable and reasonable.

Work Assignments

Work assignments are made based on the availability of work and scheduling. Major changes in work assignments are considered when it becomes apparent that another arrangement would be more efficient and suitable.

RESIGNATION PROCEDURE

Although we hope that an Employee's employment with the Firm will be long-lasting, an Employee may resign at any time with or without cause, just as the Firm can terminate employment with or without cause.

Advance notification is requested for all resignations. Written resignation letters should be provided to the AC (COO for Firm Employees) and HR, following the timelines below or as defined in the employee agreement:

- Administrative to Senior Associate levels: two weeks advance written notification of the Employee's resignation is required
- Manager to Director levels: 30 days advance written notification of the Employee's resignation is required

Upon notice of resignation, PTO may not be taken even if previously approved, nor will any additional PTO be banked.

Prior to an Employee's departure, a member of HR will conduct an exit interview with the departing Employee. The exit interview provides an opportunity to ask questions, discuss reasons for separation, as well as provide feedback, suggestions, and complaints.

The departing Employee will also participate in a discussion with HR that covers:

- The effect of separation on the Employee's benefits
- Conversion privileges
- The Employment Agreement
- 401(k) Plan information and distribution forms
- Repayment of outstanding debts to the Firm
- The return and proper accounting of Firm property: HR will arrange for the return of all Firm property on or before the Employee's last day of work, or at another time, upon request by management.
- The return of all work-in-process, files and other Firm documents: Employees are responsible for returning all written and electronic information issued to them, or in their possession or control.
- Final pay through the last day actually worked will be issued no later than the next regularly scheduled payday.
- PTO payout will be included in the next regularly scheduled payday. PTO payouts will be considered forfeited by the Employee if written resignation is not provided, as required above, or if the notice is not worked in full. PTO payout is determined by and is at the sole discretion of the Firm.

RIGHTS AND RESPONSIBILITIES

Americans with Disabilities Act

The Firm complies with the Americans with Disabilities Act (“ADA”), as amended by the Americans with Disabilities Amendments Act of 2008 (“ADAAA”), and all applicable state and local laws. The Firm is committed to providing equal employment opportunities to qualified individuals with disabilities.

Consistent with this commitment, reasonable accommodation will be provided to disabled applicants and Employees if such an accommodation will allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship on the operation of the employer's business.

If an Employee believes that they need an accommodation because of a disability, they are responsible for requesting a reasonable accommodation they believe would allow them to perform their job. A written request is preferred, but not required. The Employee shall provide the following information to their AC and HR:

- A description of the accommodation being requested
- The reason why an accommodation is needed
- How the accommodation will help the Employee perform the essential functions of their job

After receiving a request for an accommodation, there will be an interactive dialogue with the Employee to determine the precise limitations of their disability and explore potential accommodations that could overcome those limitations. If an Employee's disability or need for an accommodation is not obvious, HR may ask the Employee to provide supporting documents showing that they have a disability within the meaning of applicable laws, and that their disability necessitates a reasonable accommodation. If the information provided in response to this request is insufficient, the Employee may be required to see a healthcare professional of the Firm's choosing at the Firm's expense. In those cases, if the Employee fails to provide the requested information or see the designated healthcare professional, their request for a reasonable accommodation may be denied.

The Firm is not required to provide the specific accommodation requested and may provide an alternate accommodation. Determinations regarding reasonable accommodations are made on a case-by-case basis. Any medical information will be held confidential that is obtained in connection with an Employee's request for a reasonable accommodation.

Employees will not be retaliated against for requesting an accommodation in good faith. Any form of discipline, reprisal, intimidation or retaliation is prohibited against any individual who in good faith requests an accommodation.

Harassment and Discrimination

The Firm is committed to fostering a work environment in which all Employees are treated with respect and dignity. All relationships among persons in the workplace are expected to be respectful and courteous, and free of unlawful harassment or discrimination. Employees have the right to a

workplace free of racial or ethnic slurs, unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when submission to or rejection of this conduct affects an individual's employment, unreasonably interferes with an individual's work performance, or creates an intimidating, hostile, or offensive work environment.

The Firm is committed to ensuring equal employment opportunity and prohibiting unlawful harassment and discrimination based on race, color, religion, sex (including pregnancy, gender identity, and sexual orientation), national origin, age, disability, genetic information, veteran status, citizenship, or any other status or condition protected by applicable federal, state, or local law, or any other class protected by law.

Conduct prohibited by these policies is unacceptable in the workplace and in any work-related setting outside the workplace, such as during business trips, business meetings, and business-related social events. Harassing conduct will not be tolerated that affects an Employee's work environment; interferes unreasonably with an individual's work performance; or creates an intimidating, hostile, or offensive work environment.

These policies should not, and may not, be used as a basis for excluding or separating Employees of a particular gender, or any other protected characteristic, from participating in business or work-related social activities or discussions in order to avoid allegations of harassment. The law and the policies of prohibit disparate treatment on the basis of sex or any other protected characteristic, with regard to terms, conditions, privileges, and prerequisites of employment. The prohibitions against harassment, discrimination, and retaliation are intended to complement and further these policies, not to form the basis of an exception to them.

These policies apply to all applicants and Employees, and prohibit unlawful harassment, discrimination and retaliation whether engaged in by fellow Employees, by a Partner or Director, or by someone not directly connected with the Firm (e.g., an outside vendor, consultant, prospective or existing client).

Definitions of Harassment

Harassment on the basis of any protected characteristic is strictly prohibited. Under this policy, harassment is verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of their race, color, religion, national origin, age, disability, or any other characteristic protected by law and (i) has the purpose or effect of creating an intimidating, hostile, or offensive work environment; (ii) has the purpose or effect of unreasonably interfering with an individual's work performance; or (iii) otherwise adversely affects an individual's employment opportunities.

Harassing Conduct includes, but is not limited to, epithets, slurs, or negative stereotyping; threatening, intimidating, or hostile acts; denigrating jokes; displays or circulation in the workplace of written or graphic material that denigrates or shows hostility or aversion toward an individual or group (including through e-mail).

Sexual Harassment constitutes discrimination and is illegal under federal, state, and local laws. Sexual harassment is defined by the Equal Employment Opportunity Commission ("EEOC") guidelines as:

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when, for example: (i) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; (ii) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (iii) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

Sexual harassment may include a range of subtle and more obvious behaviors, and may involve individuals of the same or different gender. Depending on the circumstances, these behaviors may include, but are not limited to, unwanted sexual advances or requests for sexual favors; sexual jokes and innuendos; verbal abuse of a sexual nature; commentary about an individual's body, sexual prowess, or sexual deficiencies; leering, catcalls, or touching; insulting or obscene comments or gestures; display or circulation in the workplace of sexually suggestive objects or pictures (including through text or e-mail); and other physical, verbal, or visual conduct of a sexual nature.

Sex-based Harassment, that is harassment not involving sexual activity or language (e.g., male manager yells only at female Employees and not males), may also constitute discrimination if it is severe or pervasive and directed at Employees because of their sex.

The Employee's Responsibility

Employees who have experienced conduct they believe is contrary to this policy have an obligation to take advantage of the complaint procedure, outlined below. An Employee's failure to fulfill this obligation could affect their rights when pursuing legal action. Please note that federal, state, and local discrimination laws establish specific timeframes for initiating a legal proceeding pursuant to those laws.

Early reporting and intervention have proven to be the most effective methods of resolving actual or perceived incidents of harassment. Employees should not assume that the Firm is aware of a situation. Prompt reporting to HR of complaints and concerns is strongly encouraged so that rapid and constructive action can be taken. Every effort will be made to stop alleged harassment before it becomes severe or pervasive, but can only do so with the cooperation of Employees.

The availability of this complaint procedure does not preclude Employees who believe they are being subjected to harassing conduct from promptly advising the offender that their behavior is unwelcome and requesting that it is discontinued.

Investigations

Upon notice of a complaint, reported allegations of unlawful harassment, discrimination, or retaliation will be investigated promptly, thoroughly, and impartially by HR. The investigation may include individual interviews with the parties involved and, where necessary, with individuals who may have observed the alleged conduct or may have other relevant knowledge. Confidentiality will be maintained throughout the investigatory process to the extent consistent with a complete investigation and appropriate corrective action.

Responsive Action

Misconduct constituting harassment, discrimination, or retaliation will be dealt with promptly and appropriately. Responsive action may include, for example, training, referral to counseling, monitoring of the offender and/or disciplinary action such as a verbal warning, written reprimand, withholding of a promotion or pay increase, reduction in wages, demotion, reassignment, temporary suspension without pay, or termination of employment, as the Firm believes appropriate under the circumstances. If an Employee making a complaint does not agree with the resolution, the Employee may appeal to the CEO.

Retaliation is Prohibited

Retaliation is prohibited against any Employee who reports discrimination or harassment, or participates in an investigation of such reports. Such retaliation is a serious violation of this policy and, like harassment or discrimination itself, will be subject to disciplinary action.

Whistleblower Protection

The whistleblower law protects Employees from all forms of retaliation if they have suspected illegal activity (internally or externally) or have engaged in other forms of protected activity. The law prohibits employers from discharging, disciplining, threatening, discriminating against, or penalizing an Employee or from taking other retaliatory action with respect to the Employee's compensation, terms, conditions, location or privileges of employment because the Employee was:

- Reporting in good faith a violation of any federal or state law or regulation to a supervisor or to any governmental body or law enforcement official;
- Participating in an investigation, hearing, or inquiry as requested by a governmental body or law enforcement official;
- Refusing to engage in a criminal act that would subject the employee to criminal liability;
- Refusing an employer's order to perform an action that violates any federal or state law or regulation when the employee informs the employer that the order is being refused for that reason; or
- Providing information to or testifying before any governmental body or law enforcement official conducting an investigation, hearing, or inquiry into any alleged violation by the employer of federal or state law or regulation.

The whistleblower law does not:

- Authorize an Employee to make a disclosure of data otherwise protected by law or any legal privilege
- Permit an Employee to make statements or disclosures that may be false or are in reckless disregard of the truth
- Permit disclosures that would violate federal or state law, diminish, or impair the right of any person to the continued protection of confidentiality of communications provided by common law.

Any whistleblower who believes he/she is being retaliated against should contact HR immediately to report the matter using the Complaint Procedure outlined in this Handbook.

Pregnancy Accommodations

Reasonable accommodations will be provided for Employees who are pregnant, or have related medical conditions including lactation, unless the accommodation would impose an undue hardship. When an Employee requests an accommodation, the Firm will engage in a timely, good faith interactive process with the Employee to determine if the requested accommodation is reasonable, and, if not, discuss alternative reasonable accommodations that may be provided. In response to the Employee's request for a pregnancy accommodation, adverse actions will not be taken against the Employee; deny employment or promotions; or require the Employee to take leave if another reasonable accommodation can be provided.

Religious Accommodations

The Firm is committed to respecting the sincerely held religious beliefs of its Employees. If an Employee desires an accommodation for a religious belief, the Employee shall provide a description of the requested accommodation and the reason for the request to HR. A written request is preferred, but not required.

The Firm makes determinations concerning religious accommodations on a case-by-case basis and will provide reasonable accommodations to facilitate the observance of a religious practice or belief, provided the accommodation will not create an undue hardship. For example, an accommodation may include, but is not limited to, schedule changes or a leave for religious observance.

The Firm is not required to provide the specific accommodation requested, and may provide an alternate accommodation that may be more appropriate under the circumstances.

Complaint Procedure

The following procedure applies to any harassment, discrimination, or retaliation complaint:

1. If an Employee feels that they have been unlawfully discriminated against or harassed because of gender, race, or for any other improper reason, the Employee should report the matter immediately to the CHRO.
2. If an Employee believes they have been unlawfully harassed or discriminated against, or if they are aware of the unlawful harassment or discrimination of others, the Employee should provide in as much detail as possible a written or verbal complaint, including the names of the individual(s) involved, the name(s) of any witness(es), direct quotations where language is relevant, and any documentary evidence (notes, pictures, e-mail, cartoons, etc.) to the AC or HR.
3. Employees may inform either their AC or HR of the complaint. For example, if an Employee prefers not to report a complaint to the AC, they should report it to HR.
4. Employees should not assume that the Firm knows about the situation. Employees should inform the Firm of the situation so that it may be addressed before it becomes severe or pervasive.

WORKPLACE CONDUCT

CODE OF ETHICS AND BUSINESS CONDUCT

The Firm believes that ethical conduct requires more than compliance with the laws, rules, and regulations that govern our business. We are a Firm deeply committed to excellence and the pursuit of superior performance in every activity. The personal integrity of each Employee and the expectation of the highest standards of personal and professional conduct constitute the ethical foundation. We pride ourselves on “doing things right” and “doing the right thing” to maintain our personal and institutional integrity.

Due to the nature of Firm business, Employees may come into close contact with clients and their personnel. All Employees are responsible for adhering to the American Institute of Certified Public Accountants (“AICPA”) guidelines of professional conduct and the rules outlined by the applicable State Board of Accountancy.

Although it is not practical to prescribe specific standards applicable to every business transaction, the following may be used as general guidelines:

- It is imperative that Firm plans, data, product strategies and designs, client information, and other information is treated as strictly confidential.
- Employees who perform work on government contracts must comply with the Anti-Kickback Act of 1986, which prohibits any person from providing, attempting to provide, offering to provide, soliciting, accepting, or attempting to accept any “kickback” as defined in the Act.
- The Firm will not directly or indirectly contribute to political candidates or parties in exchange for favored business treatment, even if permissible under the law.
- Compensation paid to outside individuals or organizations will be commensurate with the service rendered and tested against applicable ethical and commercial standards.

Employees are prohibited from directly or indirectly offering to, or accepting from, any person, group, or corporation, any gifts, monies, rebates, discounts, or gratuity of any significant monetary value. Limited exceptions to this policy include receipt of customary holiday gifts including food baskets, flowers, mugs, sporting or event tickets, and other promotional items of nominal value. Employees are prohibited from purchasing items or recommending business policies that benefit their own personal interests or those of their immediate families in any way, unless such interests are first declared in writing and approved by the CEO.

CONDUCT

All Employees are required to conduct themselves in an appropriate manner to ensure productive, ethical, legal, safe, and efficient operations. The code of conduct calls for an environment that allows Employees to focus on goals in an honest, open, and courteous environment, where everyone accepts responsibility, credit, and constructive criticism for their own work.

It is not possible to list all types of inappropriate conduct, but the list below serves as a guideline for types of conduct that could result in disciplinary action:

- Violation of EEO/AA policy or Non-Discrimination and Anti-Harassment policy.
- Falsification of corporate records, including employment application and time entry.
- Threats or acts of violence against Employees, Partners, clients, vendors, or individuals outside the Firm.
- Damage, destruction, or misappropriation of property of Employees, Partners, clients, or vendors due to careless or willful acts.
- Theft of property or information from Employees, Partners, clients, or vendors.
- Impermissible disclosure of confidential business information, product plans, or trade secrets.
- Negligent or willful misconduct on Firm premises or while performing any Firm business.
- Violation of Firm policy, procedures, or management instructions.
- Violation of the Employee Employment Agreement or improper use of Firm assets.
- Engaging in a conflict of interest.
- Unauthorized overtime work by a Non-Exempt Employee.
- Improper dress or appearance in the workplace, such as clothing which may be offensive or distracting to other Employees or clients.
- Frequent, repeated, or excessive conduct of personal affairs in the workplace.

CONFIDENTIALITY

Due to the competitive nature of our business and the sensitivity of discussions that take place at our facilities, confidentiality is critical. Privacy and trust are essential in the accounting business. To help ensure the protection of certain confidential and sensitive information, all Employees should review, understand and fully comply with the provisions of this policy.

Confidential Information

“Confidential information” is information that is not generally available to the public by lawful means, as well as information that has been entrusted to the Firm with an expectation or a requirement that the information be treated as confidential.

Confidential information includes: proprietary information regarding the Firm’s services; client lists; reports provided by third parties regarding the Firm’s operations; the Firm’s marketing plans; information regarding ideas, strategies or plans for business development; information about the Firm’s profitability; information about the Firm’s financial condition, financial statement, profit and loss statements, financial or accounting reports, budgets or internal accounting analyses; information regarding the Firm’s computer system, database or programs used by the Firm; and the Firm’s trade secrets.

Trade Secrets

“Trade secrets” refers to information that is not available to the public through lawful means that has value to the Company in not being known regarding the Firm’s internal systems, methods of operation, processes, know-how, technology and/or compiled information about its clients or processes. Note that all client proprietary information is confidential and must be protected.

Personal Identifiable Information

The underlying threat in the information we possess and are privy to is what is considered Personal Identifiable Information (PII) and Protected Health Information (PHI), as defined in the Acceptable Use Policy. PII and PHI shall not include information that is lawfully obtained from publicly available information, or from federal, state or local government records lawfully made available to the general public. The release of PII and/or PHI to an improper party or entity could be detrimental to the individual whose information is released and may violate governing law.

To that end, no PII and/or PHI stored in physical files or in electronic documents shall be released to any person, party or entity without the written consent of the person whose information is to be released. Written consent requires a date, the reason for releasing and the signature of the individual whose information will be released. When responding to discovery requests on behalf of a client, the Firm shall comply fully with federal law and all court rules governing the release, disclosure, and redaction of records.

The Firm is committed to maintaining client privacy and protecting confidential and sensitive information received, regarding both clients and non-clients. The care and protection of work papers, electronic files, and all other related files are custodial responsibilities of vital importance. Employees are expected to take all reasonable steps to protect confidential business information and avoid inadvertent or unauthorized disclosure.

- Confidential information should be shared only on a need-to-know basis.
- Any disclosure, copying or removal of confidential information for any purpose other than a lawful one, as required in the performance of duties in furtherance of the Firm's business, is prohibited.
- Original or copied documentation relating to any Firm business should not be removed from the premises for any reason without advance approval from the applicable Partner, Director, or AC.
- At the end of each work day, or when an Employee is away from their work area for an extended period of time, all work-related documents should be placed in a secure container and/or location. This practice should be followed when working in Firm locations and client offices. At night and on weekends, information should be locked in a client's safe or other protected location.
- Should it become necessary to suspend work on an engagement, all papers must be returned to the office and under no circumstances should work papers be left at a client's office.
- Client employees should not be permitted to access Firm paperwork or computers except with the specific approval of the Engagement Partner, Director, or AC.
- Upon request, or upon separation from employment, all documents containing confidential information, and any copies thereof in whatever form, must be returned to the Firm immediately.
- During and after employment, confidential business information should not be shared with anyone who is a non-Employee of the Firm.

Violation of this policy may be grounds for disciplinary action including immediate termination of employment. The Firm also reserves the right to take appropriate legal action against individuals who violate this policy.

Notwithstanding any other provision of this policy, nothing herein requires any Employee to engage in any illegal action, nor does it prevent an Employee from engaging in actions protected by law, such as reporting

to appropriate regulatory and enforcement agencies acts or omissions that are genuinely believed to be unlawful or for non-supervisory personnel to discuss the terms and conditions of their employment.

Under the Defend Trade Secrets Act of 2016, an Employee will not be held criminally or civilly liable under any federal or state trade secret law for disclosure of a trade secret if the disclosure is made (i) in confidence to a federal, state, or local government official or to an attorney for the sole purpose of reporting or investigating a suspected violation of the law; or (ii) in a complaint or other document that is filed under seal in a lawsuit or other proceeding; or (iii) in connection with a lawsuit filed by an Employee for retaliation in response to reporting a suspected violation of law. An Employee may disclose trade secrets to the Employee's attorney and use the trade secret information in the court proceeding as long as the Employee files the documents containing the trade secret under seal and does not disclose the trade secret except pursuant to court order.

DIFFERENCES OF OPINION

It is policy to promote harmonious relationships among all Employees. In the event that a difference of opinion or problem should arise among Employees, the parties involved should discuss the problems or differences and determine alternatives for resolution. A second or alternative step is for an Employee to discuss the problem and possible solutions with the AC or HR.

DISCIPLINARY ACTION

Disregarding or failing to comply with guidelines or policies, inappropriate behavior and/or poor performance may result in disciplinary action, up to and including termination of employment. HR will be consulted to determine the appropriate disciplinary action, which may include a performance improvement plan, a verbal warning, a written warning, immediate suspension or termination of employment. The Firm reserves the right to take whatever action it deems appropriate under the circumstances. Any disciplinary actions taken by the Firm will be discussed with the involved Employee by the appropriate AC, Engagement Partner or Director and HR. Disciplinary actions taken will be documented for the Employee's personnel files.

PUBLICITY AND MATTERS OF OPINION

For the purpose of this manual, publicity includes inquiries and requests regarding formal opinions, interviews, or any other written or verbal correspondence that expresses opinion concerning the Firm's business. All Firm opinions, written or verbal, should be approved in advance by a Partner.

Only a Partner or Director is authorized to sign letters on Firm letterhead. Partners and Directors may grant others specific signing authorization as applicable.

The following guidelines apply:

- For each engagement, the Engagement Partner or Director should be copied on all external e-mails related to issues or matters of significance.
- Partners and Directors (or their designee, Manager level or above) may sign tax returns as the preparer.

- All audit or other significant (defined as any engagement with fees in excess of \$25,000) engagement letters should be cosigned by a Partner. Refer to [BESOP 17-01](#) for more details.
- Any correspondence sent on Firm letterhead must be read and approved by a Partner or Director in advance.

SAFETY AND SECURITY

Alcohol and Drug-Free Workplace

The Firm is committed to a safe and healthy work environment for all Employees. The Firm has an obligation to its clients and the general public to conduct our operations safely and efficiently. To that end, Employees are expected to report to work in suitable mental and physical condition in order to perform their jobs to the best of their abilities.

For purposes of this policy, “alcohol and drugs” include any substance with the potential to produce the effects of intoxication and/or behavioral changes that could adversely affect an Employee’s ability to safely and efficiently perform their job. Employees are prohibited from working under the influence of illegal drugs or alcohol, as well as legally prescribed or over-the-counter medications that may cause impairment and endanger the safety of others.

The following states the Firm’s position regarding drug and alcohol abuse:

1. While on Firm premises, traveling on Firm business or on-the-job, Employees are prohibited from the usage, possession, distribution, solicitation or being under the influence of or having a detectable presence in one’s system of, marijuana, alcohol, or illegal drugs.

Employees may possess and consume alcohol at Firm sponsored events or certain authorized work-related functions. At all such times, however, Employees are expected to act responsibly and to drink moderately (not to the point they are under the influence).

Intoxication, driving under the influence and other acts that are a result of alcohol abuse while at any Firm related event or work-related function are strictly prohibited and can lead to discipline, including termination.

2. The legal use of prescribed or over-the-counter medications is permitted while conducting job-related duties only if it does not impair an Employee’s ability to perform his or her job duties effectively and in a safe manner. The Firm intends to comply fully with the Americans with Disabilities Act (ADA) as it relates to disclosure of a medical condition and/or any qualifying disability, and will provide reasonable accommodations when requested. However, the Firm has a vital interest in providing a safe and productive workplace for all Employees. Accordingly, Employees have a duty to check with their physician in order to determine if the use of prescribed or over-the-counter drugs/medication will affect their ability to safely perform their job. If the use of prescribed or over-the-counter drugs/medication poses a safety risk to the Employee or to others, it is the Employee’s responsibility to notify their supervisor and HR concerning the risk so that appropriate action can be taken. All information regarding the use of medication and/or the underlying

condition shall be considered confidential health information and only provided to employees and supervisors on a need to know basis.

3. To further promote safe and healthy working conditions, the Firm reserves the right to request an Employee participate in drug or alcohol testing on a random basis, post-accident, where there is cause or reasonable suspicion, upon the request of a client, or whenever state or federal law requires testing. Employees are required to cooperate with the testing process, and the Employee must consent to the testing and disclosure of results to the Firm. Refusal to take the test, sign the necessary consent and release forms to be tested, providing an adulterated or a tampered with specimen, or otherwise not cooperating with the testing process or procedures is a violation of this policy and will be grounds for disciplinary action, up to and including termination. Any Employee who is charged with illegal drug-related activity or DUI/DWI must notify HR within five days of the charge.

All drug and alcohol testing results will be kept private to the extent practicable. Consistent with this commitment, individual test results will not be shared beyond the Employee who was tested and necessary Firm representatives without prior authorization from the tested Employee. The Firm reserves the right to disclosure or use the test result as otherwise allowed or provided by law such as in administrative or legal proceedings.

Employees who violate the Alcohol and Drug-Free Workplace Policy, including testing positive for drugs or alcohol, will be subject to disciplinary action up to and including termination in accordance with applicable law. Employee cooperation with the enforcement of this policy will assist in providing Employees a healthy and safe work environment.

Solicitation

Out of respect for the private lives of our Employees and in order to promote the safe and efficient operation of our Firm, solicitation and distribution of literature on the Firm's premises will be limited as follows:

1. Persons who are not Employees are prohibited from being on the premises at any time to solicit Employees for any cause or to distribute materials of any kind for any purpose.
2. Employees may not engage in solicitation or distribution of literature during working time or in working areas, nor may Employees engage in solicitation of other Employees while they are working.
3. Employees may not engage in the distribution of literature for any purposes during working time or at any time in working areas.
4. Solicitations are not permitted through internal chat software. Even if approval has been obtained for outside employment or other outside activities, it is not appropriate to promote, sell or solicit business, donations or contributions for those activities in the workplace.

"Working time" is that time during which Employees are supposed to be engaged in their work tasks, but does not include breaks, mealtimes or any other appropriate time during which an Employee is not performing their work. Violations of this policy may lead to disciplinary action, up to and including immediate termination of employment. Such violations may also have legal consequences.

Tobacco and Nicotine-Containing Products

Research proves that smoking and secondhand smoke are dangerous to the health of the smoker and to those who are exposed to smoke. In order to protect our Employees, the Firm prohibits smoking and use of other tobacco or nicotine-containing products such as e-cigarettes (“vaping”) in Firm offices or while performing job duties.

E-Cigarette Safety

The liquid nicotine in an e-cigarette is a known dangerous poison and should not be ingested or come into contact with skin. Therefore, no nicotine refill bottles or other nicotine containers are allowed in the workplace. Do not dispose of nicotine in Firm trash receptacles.

Violence in the Workplace

The Firm is opposed to acts of aggression or violence in the workplace. This includes, but is not limited to, intimidating, threatening or hostile behaviors, physical abuse, vandalism, arson, sabotage, use of weapons, or bringing weapons of any kind onto Firm property or to the workplace. In addition, jokes or offensive comments pertaining to violent acts will not be tolerated and may result in disciplinary action.

The purpose of this policy is to minimize the risk of personal injury to Employees and others at work, and the risk of damage to Firm property. Employees are not expected to become experts in psychology or to physically subdue a threatening or violent individual. In fact, we discourage Employees from engaging in a physical confrontation with a potentially violent individual.

Employees are asked to exercise reasonable judgment in identifying potentially dangerous situations. Before any physical acts of violence occur, there often are behaviors exhibited by individuals engaging in such acts which may include:

- Displays of overt resentment, anger, and hostility;
- Ominous threats, like “bad things are going to happen to” a particular person or a catastrophic event might occur;
- Sudden and/or significant deterioration in work performance;
- Behavior that seems irresponsible, irrational, or inappropriate; or
- Brandishing weapons in the workplace.

Prohibited Conduct

Threats, threatening language or any other acts of aggression or violence made toward or by any Employee will not be tolerated. Threats may include any attempt(s) to intimidate or instill fear in others, menacing gestures, flashing of concealed weapons, stalking, verbal or physical abuse, or other hostile, aggressive, injurious, and destructive actions undertaken for the purpose of domination or intimidation, where one may fear bodily injury. Specifically prohibited actions are:

1. Injuring another person physically;

2. Engaging in behavior that creates a reasonable fear of injury for another person;
3. Engaging in behavior that subjects another individual to extreme emotional distress;
4. Possessing, brandishing, or using a weapon while on Firm premises or while engaged in Firm business. Weapons include firearms, knives, explosive materials, and any other object(s) that could be used to harass, intimidate, or injure another individual;
5. Damaging property intentionally;
6. Threatening to injure an individual or damage property; or
7. Committing injurious acts motivated by, or related to, domestic violence or sexual harassment.

All Employees are prohibited from possessing a weapon while in the course and scope of performing their job, or in attendance at a Firm-sponsored function. Employees may not carry a weapon while performing any task on the Firm's behalf, nor have firearms in a personal vehicle on Firm property at any time. This applies regardless of whether or not they are on Firm property at the time or are licensed to carry a handgun. The only exception to this policy will be given by written consent from the Firm to carry a weapon while performing specific tasks on the Firm's behalf.

Prohibited weapons include any form of weapon or explosive restricted under local, state, or federal regulation. This includes all firearms, illegal knives, or other weapons covered by the law. (Legal chemical dispensing devices such as pepper sprays that are sold commercially for personal protection are not covered by this policy.)

Threat Reporting Procedures

1. All potentially dangerous situations including threats should be reported to an AC, the COO and HR.
 - a. Employees who feel they have been subjected to any of the behaviors listed above should immediately report the incident to an AC or HR.
 - b. Employees who observe or have knowledge of any violation of this policy should immediately report it to the applicable AC or HR.
2. Complaints will be treated seriously and reported violence, harassment, or threats committed on the Firms' premises, thoroughly investigated.
3. Based upon findings, disciplinary action may be taken against the offender. Employees who commit violent acts or violate this policy are subject to corrective action or discipline, which may include termination of employment. Employees who engage in violence on Firm premises or against Employees while they are engaged in Firm business may be reported to law enforcement.
4. Employees are empowered to contact the proper law enforcement authorities without first advising the Firm, or simultaneously while informing the Firm, if they believe an immediate safety threat exists.

Visitors in the Workplace

To provide for the safety and security of Employees and the offices of the Firm, only authorized visitors having business with the Firm are allowed in the workplace. Restricting unauthorized visitors helps maintain safety standards, protects against theft, ensures security of equipment, protects

confidential information, safeguards employee welfare and avoids potential distractions and disturbances in the workplace.

All visitors should enter through the main entrances. Authorized visitors will receive directions or be escorted to their destinations. Employees are responsible for the conduct and safety of their visitors. If an unauthorized individual is observed on premise, Employees should immediately notify the AC or, if necessary, direct the individual to the main entrance.

Workplace Safety

Maintaining a safe work environment requires the continuous cooperation of all Employees. Employees are strongly encouraged to communicate with fellow Employees regarding safety issues. Employees should contact HR, the AC, and/or call 911 in the event of an accident or emergency.

If an Employee is injured on the job, coverage and protection is provided in accordance with the workers' compensation law. When an injury is sustained at work, it must be reported immediately to HR and AC. Failure to report an accident is a serious matter as it may preclude an Employee's coverage under workers' compensation insurance.

COMPANY POLICIES AND PROCEDURES

DRESS CODE AND APPEARANCE

As a leading professional services Firm, our image is an important part of who we are and how we are perceived by our clients, community, and business associates. The way an Employee dresses is the way they set standards by which the Firm is measured. Each Employee is expected to maintain a neat and well-groomed appearance, presenting a professional image at all times by considering the nature of our business and the type of work we perform.

A policy of Dress for Your Day is observed, which is based on choosing the appropriate apparel for the occasion and the business environment. The intention is to allow Employees the flexibility to dress in a way that is appropriate for their schedule; to dress more casually when they do not have meetings with clients, vendors, or business associates. Because unexpected meeting requests and invitations do arise on occasion, Employees should consider having a "back up" change of clothing available to avoid missed opportunities. A sports jacket or blazer in the office will come in handy for those surprise client visits or unexpected networking events. For specific events or high traffic periods, AC's may request Employees to wear business casual attire.

Appropriate Attire:

Attire may vary from formal business to an appropriate level of dress for your day, depending on the circumstances. When visiting a client's office, Employees are expected to dress to the standard that the client's management team observes, with business casual as a minimum standard. Understanding and adhering to the client dress code guidelines while at client sites is important to maintaining the image of the Firm. The key to dressing appropriately is exercising good judgment. When in doubt, dress up!

Appropriate Dress Options:

- Slacks: neatly pressed, no fraying
- Jeans (subject to certain restrictions, please see Jeans section below)
- Sport coats and blazers (optional)
- Ties (optional)
- Button down shirts, dress shirts (tucked in)
- Blouses
- Collared golf shirts
- Sweaters
- Skirts and dresses of moderate length: front splits should be at or below the knee; length should allow the wearer to sit comfortably in public
- Leather footwear, including: loafers, dress boots, dress sandals, deck shoes and flats

Unacceptable Attire:

- Cargo pants, baggy pants, ultra-low rise pants
- Shorts, sundresses, skorts, short skirts: modest length; does not excessively “ride up” upon sitting
- T-shirts (exceptions may be made for special Firm activities such as service days or other celebrations)
- Any clothing that has words, terms or pictures that may be offensive to other Employees
- Clothing that does not fit correctly: too tight or too loose
- Clothing that is faded, stained, discolored, torn, ripped, frayed, or wrinkled
- Revealing Clothing that reveals too much cleavage, back, chest or stomach including: cutoffs, halter tops, tube tops, spaghetti straps, off-the-shoulder tops, crop tops, muscle shirts, bare shoulders
- Clothing that works well for the beach, yardwork, dance clubs, exercise sessions, and sports
- Gym, athletic, or sweat clothes including: yoga pants, leggings, and hoodies
- Athletic shoes, sneakers, flip flops, Birkenstock style sandals, crocs, UGGs, rain boots, floppy sandals, slippers, hunting boots, and work boots

Jeans are acceptable on days when the staff member will be working in the office, with no scheduled client meetings or attendance at outside events. Denim should be a darker wash, and conservative in style and fit. Jeans that are not appropriate for the work place: appear to be excessively worn; or have holes, tears, frayed hems, rhinestones or appliqués. Employees working at client offices may wear jeans only if management-level client personnel also wear jeans, either on a daily basis or on Fridays, and if approved by the Engagement Partner or Director.

Visible Piercings: No body piercings other than traditional ear piercings should be visible. Gauge piercings are not acceptable.

Visible Tattoos: Tattoos must be covered when an Employee has client or business contact, whether in the office or outside of the office.

Personal Hygiene & Grooming: Perfume, cologne, and hairspray should be applied sparingly as excessive use could be offensive, especially to those with allergies. Hair and facial hair should be well-groomed and a traditionally natural color.

If attire or personal hygiene is not appropriate, the Firm reserves the right to send the employee home. Multiple violations could warrant corrective action. Employees with individual needs associated with religious observance or disability should consult with HR to discuss accommodations.

INFORMATION SYSTEMS

Information systems are available to Employees for the convenience of passing information quickly to other Employees, clients, and vendors. Guidelines are in place to ensure information security and the privacy expectations of our clients. The use of electronic communications necessitates further guidelines and policies regarding information access and its handling.

Employees should refer to the [Acceptable Use Policy](#) (AUP), which establishes general guidelines to ensure the confidentiality, integrity and availability of Firm data and resources.

MEDIA POLICIES

Bulletin Boards

Bulletin boards are maintained at all locations. The bulletin boards are primarily used for postings required by government agencies.

Bulletin boards may also be used for posting informal notices and information. Use of these boards is available to all Employees for personal, non-commercial use. Employees are asked to use discretion when posting information.

Publications

Articles written for publication (e.g., magazines, trade journals, or LinkedIn) and/or presentations made to professional, business, and civic groups are subject to a quality control review by the Quality Control Partner in advance of the publication or presentation. Technical pieces written for various marketing uses are also subject to the same quality control review.

Accordingly, all such communications should be submitted to the AC who will assign an appropriate Partner or Director to review the material prior to distribution outside the Firm. Communications created by an AC should be submitted to a Firm practice leader who will assign an appropriate Partner or Director to review the material prior to distribution outside the Firm.

Social Media

Social media facilitates the Firm in increasing our virtual footprint in areas such as recruiting, marketing, business development and public relations. The Firm believes that the use of social media can also support individual marketing and professional efforts and help to reinforce our brand. We are aware of, and are sensitive to, how social media can affect relationships with clients, colleagues, media and other audiences. We also understand that social media often is used personally and not exclusively for business.

The Firm provides realistic guidelines and policies for Employees to follow when using social media for personal or business usage.

Use of Social Media

This Policy neither encourages nor discourages Employees from utilizing social media. It is not the intention to unnecessarily restrict ability to have a personal online presence or mandate what can and cannot be said. Certain communications, however, are not appropriate and should be avoided. For this reason, and because social media activities of Employees and Partners may impact operations, the following policy and guidelines have been established to assist in acting responsibly in connection with personal use of social media. All Employees and Partners are subject to these guidelines regardless of where the conduct occurs or what equipment and technology are used. If participating in social media please follow these guidelines:

Compliance with policies, ethical and legal obligations is required:

As an Employee, use of social media must be consistent with the conduct required within the Code of Ethics and Business Conduct, and any other applicable policy, including but not limited to those set forth in the Employee Handbook. All applicable local, state, federal, and international laws and regulations including, without limitation, financial disclosure laws, all intellectual property (e.g., trademark, copyright, and patent) and fair use laws, employment laws, the IRS Code, and AICPA regulations must be followed.

- Do not post non-public financial, confidential or proprietary information about the Firm, or the clients or prospects of the Firm, including, but not limited to financial statements, earnings reports, sales reports, sales and marketing information and techniques, business plans, financial data, pricing lists, supplier lists, trademarks, copyrighted information and other confidential supplier data, client lists, concepts, ideas, policies and/or other confidential client data.
- Do not post comments or other material about the Firm or our clients that would be in violation of the Internal Revenue Code, the Codes of Ethics of the AICPA and the various State Boards of accountancy any other rule, regulation or statute that governs the profession of accountancy.
- Do not engage in any online activity or post comments or other material about coworkers, supervisors, Partners, clients or others connected to the Firm that are obscene, threatening, intimidating, harassing, defamatory, knowingly false, or otherwise in violation of the Firm's policies concerning discrimination, harassment or violence.
- When utilizing social media, adhere to the Code of Ethics and Business Conduct and all other legal, professional and ethical obligations that apply when making endorsements or adding comments.
- Confine external social media posts to matters unrelated to the Firm's business if necessary to ensure compliance with federal, state and local laws and regulations.
- Nothing in this policy is intended to prohibit Employees from discussing terms and conditions of employment.

Account Settings and Imagery:

- Personal social media accounts should be created using a personal, non-Firm email address.
- Firm email address, domain and/or assets should only be used for professional networking activity as it relates to Firm business. The Employee is personally responsible for any online activity conducted using a Firm email address, and/or which can be traced back to the Firm domain, and/or which uses company assets.
- Use of the Firm's logo, trademarks and branding imagery on social media is not permitted.
- Do not post the Firm's non-public promotional content designed to endorse, sell, advertise, or otherwise support the Firm and its products and services to personal social media accounts. This includes, but is not limited to, materials designed for sales appointments, inserts, statements of qualifications (SOQs) and proposals.
- Do not post content from internal Firm communication sources to external social media.
- Firm content that is publicly available on the Firm website or official Social Media channels (for example, newsletters, studies, reports, alerts, press releases, live events, webinars, videos, and blog posts) is acceptable to share on personal social media accounts through social sharing applications.
- Photographs or other electronic depictions of Firm personnel, clients or potential clients taken at the Firm, on Firm business, or any Firm-sponsored events (whether taken inside or outside the Firm's workplaces), including, but not limited to any images posted internally, should not be posted on personal social media without the express written permission of all individuals depicted.

Use Disclaimers When Discussing/Identifying Self with the Firm:

- It is often difficult to distinguish between personal and professional activity in social media; therefore, if posting information or comments about the Firm or the work performed by the Firm on personal social media, in order to not state a position, view or opinion of the Firm use the following disclaimer:
 - "The opinions expressed on this site are my own and do not necessarily represent the views of Brown Edwards"
- If identifying yourself as an Employee of the Firm in a profile, bio or bio URL, include therein the phrase "Views are my own" to avoid confusion. For example:
 - Director, Brown Edwards. Views are my own.
 - Tax Associate at Brown Edwards; passionate about all things tax and corporate law; believer in exceptional service. Views are my own.
 - Intern at Brown Edwards. Loves numbers and travel. Views are my own.

OUTSIDE EMPLOYMENT

Some Employees may need or want to hold additional jobs outside their employment. Employees are permitted to engage in outside work or hold other jobs, subject to certain restrictions based on reasonable business concerns.

All outside employment must be approved by HR and the AC upon employment with the Firm or in advance of starting an outside position. In evaluating the effect that outside work may have on an Employee's job performance and job-related responsibilities, HR and the AC will consider whether the proposed employment:

- May reduce the Employee's efficiency.
- Involves working for an organization that does a significant amount of business with the Firm, such as major clients or vendors.
- May adversely affect the Firm's image.

The following rules for outside employment apply to all Employees notifying HR and their AC's of their intent to engage in outside employment:

1. Work-related activities and conduct must not compete with, conflict with, or compromise the Firm's interests or adversely affect job performance and the ability to fulfill all responsibilities to the Firm. Employees must carefully consider the demands that additional work activity will create before accepting outside employment. Outside employment will not be considered an excuse for poor job performance, absenteeism, tardiness, leaving early, refusal to travel, or refusal to work overtime or different hours. If outside work activity causes or contributes to job-related problems, the Employee will be asked to discontinue the outside employment, and the Employee may be subject to the normal disciplinary procedures for dealing with the resulting job-related problem(s).
2. Employees are prohibited from performing any services for Firm clients that are normally performed by the Firm.
3. Employees may not solicit or conduct any outside business during work time for the Firm.
4. Employees who have accepted outside employment may not use Firm PTO to perform work for the outside job unless approved by the AC. Fraudulent use of PTO or an Employee's refusal to discontinue outside employment after being requested to do so by HR or their AC will result in disciplinary action up to and including termination of employment.

The Firm applies this policy consistently and without discrimination to all Employees, and in compliance with all applicable employment and labor laws and regulations.

PERSONAL RELATIONSHIPS AND NEPOTISM

The Firm believes that a work environment where Employees maintain clear boundaries between personal and business interaction is the most effective way to conduct business. However, personal relationships between Employees may exist or develop. A personal relationship is defined as a relationship between individuals who are relatives (parent, spouse, child, sibling, grandparent, grandchild, aunt, uncle, cousin, in-law, or step relative), or any person with whom the Employee has a close personal relationship such as a domestic partner, romantic partner, or co-habitant.

Although the Firm has no prohibition against hiring individuals who have a personal relationship with existing Employees, we are committed to monitoring situations in which such individuals work or may work in the

same department/niche, or where the hiring or placement of an individual with a personal relationship with an Employee would cause a conflict of interest.

Employees who are involved in a personal relationship are required to work in different departments/niches, not have supervisory responsibilities that have any impact on one or both of the parties, or fill any other role in which they may influence the other Employee's compensation, evaluation of performance, schedule, etc.

Although this policy does not prohibit the development of personal relationships between Employees, clear guidelines have been established with regard to personal relationships in the workplace:

1. Managers should avoid developing a personal or romantic relationship with a subordinate Employee or with an employee of a client that might interfere with the exercise of impartial judgment in decisions affecting the Firm or any Employees of the Firm.
2. Employees involved in a personal relationship are required to disclose the existence of the relationship to the applicable AC and HR immediately. Such disclosure will enable the Firm to determine if a conflict of interest exists with regard to the Employees' work assignments/schedules and make applicable adjustments as needed.
3. Employee "off-duty" conduct is generally regarded as private, as long as such conduct does not create problems within the workplace.
4. During work time and while on Firm or Client premises, Employees are expected to keep personal exchanges limited so that others are not distracted and productivity is maintained.
5. Employees are strictly prohibited from engaging in physical contact during work time, or any time when professionally representing the Firm.
6. During non-working time (lunch, breaks, before/after work, etc.), Employees are not precluded from having personal conversations in non-work areas as long as conversations and behaviors could in no way be perceived as offensive or create an uncomfortable environment.
7. If a personal relationship between Employees results in problems or potential risks are identified, the Firm will work with the parties involved to determine options for resolving the conflict. If, in the opinion of the Firm, there is no suitable resolution, the Firm reserves the right to transfer, request the resignation, or terminate employment of one or both of the Employees.
8. If another Employee has encouraged, participated in, or permitted a violation of this policy, the Employee will be subject to appropriate disciplinary action, up to and including termination.
9. Any Employee who feels he/she has been disadvantaged as a result of this policy or believes this policy is being violated should contact HR or the AC.

REFERENCE AND VERIFICATION REQUESTS

Reference Requests

When making hiring decisions, potential employers often call applicants' references for additional information. To avoid improper disclosure of job-related or personal information, all requests (whether by telephone, electronic or written format) for former or current Employees should be directed to HR. In response to external inquiries, the policy is to provide dates of employment and position(s) held.

With the exception of the aforementioned two items of information or as required by law, any employment-related or medical information regarding any Employee, current or former, will not be released without written consent or as required by law. Discussion of any other information including compensation, reason

for dismissal, job performance, etc. is prohibited as a matter of Firm policy without the express permission of the CEO or HR.

Verification Requests

Prospective employers, financial institutions, and residential property managers routinely contact employers for information regarding a former or current Employee's work history and compensation. All verifications requests should be directed to HR.

Responses to written requests for verification of employment will be provided only when the request is accompanied by a former or current Employee's signed authorization to release such information. A written verification of employment form that has been completed by HR will be returned directly to the requesting party. Telephone requests for verification of employment by prospective employers, financial institutions, and residential property managers will be limited to dates of employment and position(s) held.

TAX RETURNS

The policy regarding tax returns is intended to offer Employees a diplomatic explanation to decline requests to donate their professional time for free. Employees are discouraged from preparing individual income tax returns gratis. Requests from family, neighbors, friends, and others can become very time-consuming during what may be the Employee's most hectic and difficult period of the year.

The following guidelines have been established for Employees to follow during tax season:

- Each Employee may prepare up to three returns (including one personal return) utilizing the Firm software during the Employee's personal time.
- The involvement of other Firm members should be kept to a minimum.
- The processing charges for any return that is to be computer processed, at a minimum, should be paid by the taxpayer.
- Manually-prepared tax returns should be mathematically checked, processed, and signed by a Partner or Director.
- For each return prepared, the Employee must complete a [Return Preparation Waiver](#). The form should be signed by the Employee and the recipient of the prepared tax return.

Employees with tax return preparation requests that differ from the aforementioned, should seek guidance from the Firm Tax Leaders.

TIME AND ATTENDANCE

Assignments

Scheduling work assignments is the responsibility of the scheduling coordinator at each office. Wherever possible, advance notice of new assignments will be given, especially when out-of-town travel is involved. Once an engagement begins, Employees are directly responsible to the Engagement Partner or Director in charge of that engagement for all matters pertaining to its completion.

The person in charge of the engagement's fieldwork is responsible for notifying the scheduling coordinator of the expected completion date of that engagement. This should be done as soon as possible so further assignments can be scheduled immediately.

Employees are responsible for notifying the scheduling coordinator when they have availability. In the absence of a specific assignment, Employees are advised to spend time training, reading, studying, or being otherwise engaged in professional development.

Attendance and Scheduling

Consistent and reliable attendance is an essential requirement of every Employee's job. Each Employee is responsible for maintaining a good attendance record, and is expected to use good judgment in managing and communicating absences from work. The occasional need to be absent due to illness, medical appointments, family emergencies, etc. is understood. However, excessive or habitual attendance problems can lead to the Employee's inability to meet work goals and the inability of the Firm to meet client obligations, and is therefore unacceptable. Excessive absenteeism may be grounds for disciplinary action up to and including termination of employment.

Firm offices operate on a regular work week of 37½ hours and, unless other specific arrangements have been made, regular office hours are from 8:30 a.m. to 5:00 p.m. Occasionally, working hours outside of the regular office hours are required to service clients.

All Full-time Employees are expected to key a minimum of 1,950 hours of time each year. Additional hours are based on the Employee's position and may be necessary during busy seasons, as required to best service our clients. Each employee's productivity expectations are defined in the job description.

If illness or other unavoidable circumstances result in an Employee's absence, they should advise the appropriate personnel as early as possible so that steps may be taken to facilitate the completion of assignments.

An Employee who does not call to report an absence from work for two consecutive work days, and is not under an approved Flexible Work Arrangement, will be considered to have voluntarily resigned as an Employee. An absence, even if approved, may be unpaid unless Paid Time Off ("PTO") is available to the Employee.

When out of the office on Firm business, Employees should provide their contact information to the Office Administrator or designated Administrative Associate, and other staff as appropriate.

Snow and Inclement Weather

The Firm intends to be open at all scheduled times, regardless of the weather. Employees should make a reasonable effort to get to work while taking appropriate care and safety in their travels. In the event the office is closed due to inclement weather or foreseeable circumstances, Employees are expected to plan ahead and work remotely. If it is not possible to work remotely, time missed due to weather or an unexpected office closure will be treated as PTO.

Expense Reimbursement

Expense reports should be submitted with accompanying receipts to the appropriate administrative associate on the 1st and 16th of each month. Receipts must be attached for all travel (except nominal parking and tolls), miscellaneous expenses, and meals over \$25. Expenses will be reimbursed via direct deposit the following pay period.

An administrative associate in each office is designated to receive expense reports. Expenses will not be reimbursed in the next pay period for any expense reports not turned in by the 2nd business day after the 16th or 1st of each month.

A short instructional video on to *“How to Print an Expense Report”* can be found on the intranet under [Training](#). Please note the password to access training tutorials at the top of the Training page.

For additional information regarding submitting expenses for reimbursement, please review [Expense Reporting](#).

Time Reporting Policy

Every Employee in the firm is required to keep an accurate record of daily time.

Time and expenses are required to be entered and released daily by 10:00 am. The Firm generates bills continuously, if a project is billed before posting time, the time posted late on that project may become uncollectible by the Firm. The absence of a time entry could delay the completion of time and billing records and potentially result in incorrect client bills and reporting. Time not entered and released daily is tracked by the Assistant Controller and reported to HR for the annual evaluation cycle.

Firm policy is to record all time spent on behalf of a client regardless of when it is incurred. Furthermore, all time spent on a job should be recorded even if you think you worked too slowly or were otherwise inefficient. Discuss the situation with the engagement partner or director and use the memo field to leave notes. At the point of billing, a decision can be made as to whether any time should be written off. An employee’s evaluation of his/her own work is often overly critical; therefore, the final decision as to whether time worked should be billed to the client rests with the engagement biller.

For additional information on time reporting, please review the [Time Reporting Policy](#).

TRAVEL

The Firm business model has evolved to the point that out of town and overnight travel is often the norm and may be part of an Employee’s job requirements. Efforts are made to distribute the burden among all Employees. Sometimes there may be some pressing personal reason why an Employee cannot travel; in that case, it should be brought to the attention of the AC and the scheduling coordinator promptly.

Arrangements

In most cases, Employees are responsible for making their own travel arrangements. In the event a Partner or staff needs assistance, there is a designated Administrative Associate in each office to assist with arrangements. Sometimes plans change when an Employee is in the field, in which case, an Employee must make the necessary travel arrangements on their own and notify the office of their expenses when they return. Airline travel should be coach class unless there are no other seats available.

Travel Compensation and Bonus Policy

Travel time will be paid in accordance with applicable federal, state, and local laws.

In an effort to compensate Employees who travel routinely, a [Travel Bonus Policy](#) has been adopted. The travel bonus policy follows our fiscal year, June 1st to May 31st. With the exception of overnight travel for CPE, Employees who spend the night out of town on Firm business more than 10 days per fiscal year will be paid at the rate of \$60 per night. Payments will be made through payroll by the end of June for the period of December – May, and by the end of December for the June – November period if the first 10 days of travel have been completed.

Only Employees who are employed by the Firm on May 31st and November 30th are eligible to submit and receive applicable payments. Requests for payment should be made using the [Travel Compensation Form](#) and submitted to HR no later than May 31st. Late submissions will not be processed, and payment will not be disbursed.

Overnight Travel Expenses

Employees will be reimbursed for the actual cost of travel and lodging on out-of-town assignments in accordance with applicable policies.

Meals and other out-of-pocket expenses will be reimbursed on the basis of reasonable actual costs for the period involved. Out-of-pocket expenses include items such as tips, fees, tolls, parking, etc. Toiletries, laundry, and other personal items are not included. Employees should consult with the Engagement Partner or Director for reimbursement of any unexpected incidental expenses they may incur during travel.

Employees attending meetings where it is customary to take their spouses or significant others are responsible for the travel and entertainment expense of the spouse/significant other, unless prior approval is obtained from the applicable AC.

While at conventions or meetings where meals are provided, no reimbursement will be made to those Employees who choose to go elsewhere for their meals.

When Employees are given an out-of-town assignment, an audit for a client, meetings, or seminars, a decision will have to be made as to whether or not it is in the best interest of the Employee(s) and the Firm to have the Employee(s) drive their car or use public transportation. All the pertinent facts

such as distance, airline schedules, layovers, etc. should be submitted to the Engagement Partner or Director responsible for making the final decision.

Personal Automobiles

Employees who use their own automobiles on Firm business must carry adequate public liability and property damage insurance. In no case should this be less than \$100,000 to \$300,000 bodily injury and \$25,000 property damage coverage, or if higher, the statutory requirement of the applicable state. Should an Employee be involved in an accident while on Firm business, they should notify their insurance company and the applicable Partner, Director, or AC giving full details.

If an Employee uses their own automobile, they will be paid the Internal Revenue Service (“IRS”) approved mileage allowance plus any tolls and parking fees incurred. Employees will be reimbursed for actual mileage as follows:

- For those Employees that work remotely and do not have a local office, travel from home to the client’s office or a Firm office will be reimbursed for actual miles.
- For those Employees assigned to a local Firm office, travel from home to a local Firm office is considered the responsibility of the Employee and is not reimbursed. Other local or out-of-town travel is reimbursed at the regular mileage rate. Tolls, parking charges, etc. incurred in the course of client business will be reimbursed on the basis of cost.
- If an Employee is working on an assignment at a client’s office and goes directly from their home to the client’s office, they will be reimbursed for the excess mileage. **For example**, if it is 10 miles from the Employee’s home to the client’s office and seven miles from the Employee’s home to the Firm office, they will be reimbursed for the difference or 3 miles each direction. The number of miles is actual, not estimated. The Firm reserves the right to set standard mileage distances for certain recurring trips. Travel time in excess of normal commute time is chargeable to the client.
- When two or more Employees are going to the same assignment, they should travel together whenever possible. Under normal circumstances, no more than two Partners/Directors or four Employees, including a maximum of two Partners/Directors, will travel in the same automobile, airplane, etc.
- When planning to work at a client’s office, Employees should consider that may be more efficient to travel directly to the client’s office, in lieu of traveling to the Firm office beforehand.
- Any fines imposed in connection with the operation of an automobile while on Firm business are the responsibility of the driver.

Travel reimbursements should be submitted following the [Expense Reimbursement Policy](#).

Rental Cars

Employees obtaining rental cars while traveling on Firm business should request reimbursement for the actual expense of the rental car and fuel, and should not submit reimbursement for mileage.

COMPENSATION AND BENEFITS

COMPENSATION

All Employees are paid on a semi-monthly basis, on the 15th and the last day of the month. If a pay date falls on a Saturday, Sunday, Firm or Federal holiday, the pay date is advanced to the Friday before or the business day prior to the Firm or Federal holiday.

For Exempt Employees, the pay date on the 15th of the month is for the period beginning the 1st of the month through the 15th of the month. The pay date at the end of the month is for the period beginning on the 16th of the month through the end of the month.

For Non-Exempt Employees, pay is calculated on a weekly basis using the time entered into our time management system. For payroll purposes, the work week begins on Sunday and ends on Saturday. Overtime pay is calculated at 1.5 times the regular hourly rate for hours that are worked over 40 hours in one work week unless otherwise determined in accordance with applicable law. Holidays and PTO are not considered hours worked, and are not used in determining overtime. The pay periods for Non-Exempt Employees generally include two work weeks and will occasionally include three work weeks depending on the timing of submitting payroll.

Direct deposit is provided for all Employees. Check stubs are posted to the [ADP portal](#) each pay date.

Employees are discouraged from discussing their compensation with other employees. Such information is confidential and should not be discussed in the workplace.

DEDUCTIONS FROM PAY

Non-Exempt Employees: Non-Exempt Employees will be paid only for actual hours worked, unless they receive benefits under PTO, EPTO, disability, or other leave policies that may apply.

Exempt Employees: Exempt Employees are paid on a salary basis, and in general, must be paid their full salary for any week in which they perform work. An Exempt Employee's pay may be reduced only in the following circumstances:

1. Employees who take leave under the Family Medical Leave Act ("FMLA") will not be paid for that time unless they have benefits under the PTO, EPTO, PPL, disability or other leave policies.
2. Employees may be suspended without pay for other types of workplace misconduct, but only in full-day increments. Their pay will be reduced in an amount that is proportionate to the number of days suspended.

3. Employees who work less than 37.5 hours during their first or last week of employment will be paid a proportionate part of their full salary for the time actually worked.

Improper Deductions from Pay: Any Employee whose pay is reduced in violation of this policy will be reimbursed. If an Employee feels their pay has been improperly deducted or if they have any concerns regarding their pay, they must notify HR immediately.

Employees are expected to report any pay discrepancies or concerns within five (5) business days of receipt of any check or payment. All questions regarding deductions from pay will be investigated and any necessary corrections will be made on the next pay period. No Employee will be retaliated against for raising pay deduction questions in good faith.

INSURANCE AND RETIREMENT

A variety of benefit programs have been established for Benefits Eligible Employees and their eligible dependents to meet the financial burdens that can result from illness or disability, and to help Employees plan for retirement. Benefits generally have a specific waiting period or eligibility requirements described in the official plan documents.

This handbook is not intended to and does not provide all of the details of these benefits, nor does it change or otherwise interpret the terms of the official plan documents. To the extent that any of the information contained in this handbook is inconsistent with the official plan documents, the provisions of the official documents will govern in all cases. The Firm reserves the right to change or terminate any of the benefits offered at its sole discretion.

Employee rights may be determined only by referring to the full text of the official plan documents. For information regarding any of our benefits programs, please refer to the applicable summary of benefits or summary plan description(s) ("SPD"), which are published on the Human Resources Intranet page in the [Benefits](#) section.

The following are benefits offered:

Medical

Health, dental and vision coverage are offered through a commercial insurance company to Benefit Eligible Employees, their spouse and dependents, subject to the terms and conditions of the policy. Medical coverage is effective the first day of the month following the date of hire or eligibility date. Please reference the following summaries for more information: [UHC Traditional Plan Summary](#), [UHC HSA 3,000 Plan Summary](#), [UHC HSA 5,000 Plan Summary](#), [UHC Vision Benefit Summary](#)

Health Reimbursement Arrangement

In an effort to help offset medical insurance deductibles, the Firm offers a Deductible Reimbursement Plan for those enrolled in the Firm's health insurance program. Please reference the following SPD for more information: [Deductible Reimbursement Plan SPD](#)

Flexible Benefits Plan

Under Section 125 of the federal government Internal Revenue Code (“IRC”), Benefits Eligible Employees are permitted to take advantage of certain non-taxable “qualified” benefits through their employer.

The Section 125 Plan, or Cafeteria Plan, offers the following options:

1. *Premium Conversion Plan:* Health, dental and vision insurance premiums, accidental injury, and critical illness premiums are deducted from payroll on a pre-tax basis.
2. *Medical Flexible Spending Account:* Pre-tax payroll deductions may be elected to reimburse for qualifying medical expenses.
3. *Dependent Care Assistance Election:* Pre-tax payroll deductions may be elected to reimburse for qualifying dependent care expenses.
4. *Health Savings Account Elections:* Pre-tax payroll deductions may be elected for Health Savings Account contributions.

Other than those required or as permitted by law, the deductions will not be made to wages without a confirmed election or prior notification. For additional information, please reference the following SPD: [Flex Plan Summary Plan Description](#)

Disability: Short-Term and Long-Term

The Firm currently provides disability insurance coverage at no cost to Benefit Eligible Employees after the completion of one full year of employment.

Disability benefits are based on annual gross wages. Short-term disability (“STD”) is a self-administered plan provided by the Firm. It may be used to cover absences that create temporary disability, including absences from work due to medical reasons that last less than 90 days. These may include absences for maternity or surgery.

The STD plan includes a 30 day (calendar day) waiting period. During the waiting period, PTO, EPTO or other leave should be used if available. When PTO, EPTO or other paid leave is not available, any time off during the first 30 days would be provided without pay. Short term disability benefits are available from calendar days 31 – 89, subject to the dates for the period of incapacity specified by the physician. The firm pays short term disability benefits at 60% of gross wages. Should the duration of leave per the physician be longer than 90 days, then long term disability benefits may be available. For additional information, please reference the following SPD: [Short-Term Summary Plan Description](#)

The long-term disability (“LTD”) coverage is through a commercial insurance carrier which is subject to the terms and conditions of the policy and approval of the insurance carrier. LTD benefits require a minimum of 30 hours of work per week for eligibility purposes. For additional information, please reference the following Summary of Benefits: [Brown Edwards LTD Summary](#)

Before disability benefits are paid, applicable forms must be completed by the provider, the covered employee, and HR. Upon approval by the carrier, long-term disability provides monthly benefits

equal to 60% of monthly earnings to a maximum of \$10,000 per month, after 90 days of continuous absence due to an injury or illness.

Group Life

The Firm offers group life insurance, effective the first day of the month following date of hire or eligibility date. The amount of coverage is three times annual salary to a maximum of \$1,000,000. When enrollment is complete and the insurance carrier has approved the application, premiums are paid in full by the Firm.

The group life insurance provided by the Firm for an Employee includes coverage for spouses and dependents. Spousal coverage is one-fourth (¼) of the Employee's coverage amount up to a maximum of \$25,000; dependents are covered at \$10,000.

The plan also has an accidental death and dismemberment rider equal to the base insurance. Additional information is provided to each participating Employee in the following SPD: [AICPA Life Insurance SPD](#)

Employee Assistance Program ("EAP")

The Firm provides an Employee Assistance Program ("EAP") through our Long Term Disability Insurance to Benefits Eligible Employees and/or members of their immediate family who need support, guidance, and professional help. Services include assistance with parenting and childcare, eldercare, finances, relationships, mental health, work and career.

For additional information, please see the [Employee Assistance Program Brochure](#).

Retirement and Profit Sharing Plan

The Firm provides eligible Employees with the opportunity to save for retirement on a tax-advantaged basis through the Brown, Edwards & Company, L.L.P. 401(k) Profit Sharing Plan.

Employees who are at least 21 years old are eligible to participate in the Plan. Interns are excluded from participation, unless eligibility requirements are met as defined in the SPD.

Upon employment, Alerus mails account access information to the eligible Employee's home address that is on file with HR. Once an account has been established with Alerus, deferral and investment elections must be made through the Alerus website. Deferral elections begin the first pay period following the date of election or as soon as administratively possible.

Employees can set aside as much as 100% of their eligible compensation up to the maximum allowed by the IRS in a Traditional 401(k) deferral account or a Roth 401(k) deferral account. Employee elective deferrals are 100% vested.

The Plan allows for discretionary matching and profit sharing contributions. Matching and Profit Sharing contributions are subject to a 6-year vesting schedule.

The current match is $\frac{1}{2}$ of the Employee's elective deferral. Only deferrals up to 9% will be matched, as such, the maximum match will be 3% of eligible compensation.

Profit Sharing is determined after May 31st, the plan year-end. Employees are eligible for the profit sharing contribution if they have completed one year of service as of the plan year-end. According to the plan provisions, a year of service is twelve (12) months of employment and 1,000 hours worked. Profit sharing contributions are allocated by multiplying the Employee's eligible plan compensation by a percentage that the Firm approves.

The following service providers have been selected for our Plan:

- Buckingham – Investment Advisor
- Alerus Retirement & Benefits – Record-keeper
- Charles Schwab – Custodian/Trustee

Employees should refer to [401\(k\) Summary Plan Description](#) for specific details about the Plan.

Workers' Compensation

In accordance with state workers' compensation acts, the Firm maintains an insurance policy which provides for physical injury and loss of work time to Employees who sustain an injury on the job. Workers' compensation laws vary from state-to-state, but most provide for limited weekly compensation when disabled, hospital and doctors' costs, and payments for specific injuries, as well as certain death benefits. Payments are coordinated with short-term and long-term disability benefits. Workers' compensation laws regulate benefit eligibility and claim procedures. An Employee who is injured on the job should notify HR immediately.

For injuries that occur in Virginia, workers' compensation claims will not be honored unless medical needs are handled through physicians on the Firm's approved physician's panel. Virginia law allows the Firm to designate a list of physicians from which the Employee must select for an examination to verify the extent of injury or illness. If an Employee chooses to be treated by a physician other than one of the Firm's panel physicians, the Employee will be responsible for medical expenses related to that treatment. Employees should contact HR if they need to obtain the Firm's panel of physicians.

For injuries that occur outside of Virginia, Employees are expected to receive treatment from a physician on the Firm's approved physician panel if it is practicable under the circumstances. The Firm will comply with all applicable state and local laws. The Firm reserves the right to change or terminate any of the benefits offered at its sole discretion.

Consolidated Omnibus Budget Reconciliation Act

As required by the Consolidated Omnibus Budget Reconciliation Act (COBRA) the continuation of group health insurance coverage for Employees no longer employed by the Firm and their enrolled dependents is provided.

HR will notify Employees and their enrolled dependents of their COBRA rights when an Employee becomes eligible to participate, based on a change in status:

- An Employee changes from Full-time status to Part-time status
- A dependent child reaches the age of 26 and is no longer eligible for Firm coverage
- An Employee separates from employment with the Firm

Please use the following link to view [COBRA Initial Notice](#).

Health Insurance Portability and Accountability Act

Under the Health Insurance Portability and Accountability Act (HIPAA), the annual enrollment date is January 1st and the weeks bridging the months of November/December are the open enrollment period. Annually, during the open enrollment period, Benefits Eligible Employees are asked to review current benefit elections and make applicable elections/changes in coverage at that time. Benefits Eligible Employees who were not previously participating in the group benefits may enroll at that time.

Under federal law, once an Employee makes elections/changes during the open enrollment period, the elections/changes cannot be revised unless a qualifying event occurs. Qualifying events include the following:

1. Adoption of a child
2. Birth of a child
3. Marriage
4. Divorce
5. Death of a family member
6. Spouse's change in employment

If a qualifying event occurs, an Employee may elect to change their existing election. An Employee has 30 days from the date of the qualifying event to notify HR and provide appropriate documentation to change their benefits.

PROFESSIONAL DEVELOPMENT

Certified Public Accountant ("CPA") Examinations

The Firm strongly encourages Employees to complete their CPA certification as soon as possible.

Study Materials, Review Courses, and Boot Camp Classes

CPA Exam Preparation Materials and CPA Exam Review courses, as well as organized boot camp classes, are eligible for reimbursement with a receipt for Benefits Eligible Employees up to a maximum of \$2,000 (this does not include registration fees associated with taking the exam). Funds are not advanced and are considered a taxable fringe benefit. Reimbursement for materials or courses purchased after accepting employment – by signing a written offer letter – can be submitted upon the official Full-time start date with appropriate receipts. Employees are free to choose the study materials of their choice for reimbursement.

The Firm also participates in the Becker Direct Bill Program. As a member of the BDO Alliance, Becker will offer a discount to Employees who register for the four-part enrollment. For Benefits Eligible Employees, the Firm will pay up to \$2,000 plus taxes (which is considered a taxable fringe benefit). Employees are responsible for any additional add-ons or additional materials purchased through Becker. The invoice from Becker is sent directly to the Firm. Upon receipt, HR will notify the employee of the charges and any upcoming taxable fringe benefits and/or and additional deductions processed through payroll. For additional information on enrolling in the Becker CPA Exam Review please click the following link: [Becker Professional Education Enrollment Information](#).

Should an Employee leave employment with the Firm voluntarily or involuntarily within the first year of employment, or within 12 months of payment or reimbursement, 100% of the funds paid or reimbursed for study materials, review courses, or organized boot camp classes will be deducted from the Employee's final paycheck or payable to the Firm by other acceptable means (e.g. check, credit card).

Exam Preparation

PTO for examination preparation will be determined by each AC. Exam preparation time will only be approved if no other work assignments are available.

Registration Fees

The Firm will reimburse Benefits Eligible Employees for the registration fee for each part of the CPA examination, for up to two sittings. In addition, if taken Monday–Friday, the Firm permits Employees time off with pay to take the examination, limited to two times for each part. Reimbursement for registration fees are to be submitted through the time and expense system with appropriate receipts. Employees are responsible for keying these expenses into the Firm's time management system.

CPA Salary Adjustment

Benefits Eligible Employees who successfully complete the CPA Exam during their employment, or after signing a written offer letter with the Firm, will receive a \$3,000 increase to their annual salary. In order to receive the salary adjustment, Benefits Eligible Employees should complete the [CPA Examination Assistance Request Form](#). Submit completed forms to HR.

CPA Bonus

In addition to the one-time salary increase, Benefits Eligible Employees who successfully pass the exam (all four parts except ethics) will receive a one-time bonus, structured as follows:

1. \$2,500 bonus for those who pass within one year of Full-time employment
2. \$1,500 bonus for those who pass after one year of Full-time employment
3. \$3,000 bonus for those who pass between accepting a Full-time offer, by signing a written offer letter, and starting Full-time employment.

In order to receive the bonus, Employees should complete the [CPA Examination Assistance Request Form](#). Submit completed forms to HR.

Civic Organizations

The Firm encourages Employees to actively participate in civic organizations. This is an excellent method of gaining recognition. With advance approval of a Partner or Director, dues to civic organizations may be paid by the Firm. The Firm reserves the right to limit the number of Employee memberships to any organization.

Continuing Professional Education (“CPE”)

The Firm values and promotes the professional development of our Employees. The Firm is dedicated to providing Employees with high quality training programs through a variety of providers and formats to meet ongoing developmental needs. CPE is provided by the Firm through in-house learning events and external vendor-provided training/resources offered in a variety of learning formats. CPE needs are assessed for Employees primarily through the annual evaluation process and also through a continued analysis of opportunities for professional development recognized throughout the year.

Employees are required to comply with all applicable CPE requirements of regulator entities governing the type of professional services being provided by the Employee or firm CPE requirements. Employees subject to the AICPA requirement to obtain 120 hours of CPE over 3 years should take a minimum of 40 hours of CPE in applicable fields of study each year. The Firm does not guarantee Part-time Employees 40 hours of CPE annually. CPE requirements will be evaluated and CPE hours required to fulfill job responsibilities and professional certifications directly related to the individual’s position will be provided. CPE tracking and monitoring is provided to assist Employees in meeting CPE compliance requirements.

The Firm reserves the right to pay for only those courses that it believes will provide Employees with the skills needed to perform their job. External CPE requires review by the Director of Learning & Quality Enhancement and approval by an AC.

The Firm believes CPE is essential to continued professional development, nevertheless, work must take precedence. Employees should consider client engagement responsibilities when scheduling CPE. Work assignments may be able to be adjusted so they will not interfere with CPE opportunities.

Tuition and travel costs will be paid for approved CPE courses. In addition, the Employee’s current wage will be paid while in class and for travel time in accordance with applicable federal, state, and local laws.

Employees in other areas of expertise (IT, HR, Finance, and Administrative Professionals) are encouraged to pursue designations and/or certifications, complete training courses, and CPE directly related to their role. External professional development courses requested by Firm Employees are reviewed and approved by the COO.

Should an Employee leave employment with the Firm voluntarily or involuntarily within the first year of employment, or within 12 months of reimbursement, 100% of the funds reimbursed for study

materials or review courses related to a specific designation will be deducted from the final paycheck or payable to the Firm by other acceptable means. The [External CPE Policy](#) provides further guidance regarding external CPE.

Evaluations

Employees are evaluated annually using a 360° performance review model. During the annual evaluation cycle, employees are asked to complete a self-evaluation and evaluations for co-workers at a higher and/or lower level. A meeting is scheduled individually with each Employee to discuss their evaluation and to set goals for the upcoming year. The CHRO oversees and manages the annual appraisal process.

In addition, non-administrative Employees may request an engagement evaluation at the conclusion of any engagement, as applicable.

Professional Affiliations

As a general rule, Employees should not act as Officers or Directors of other corporate or business enterprises, private or public. This does not apply to charity, church, club, professional, or civic activity for which no compensation is received, provided that the organization is not a client.

Employees may not, without consent of the Firm, serve as:

1. A trustee of a client;
2. An executor or administrator of the estate of any individual who, at the time of death, was a client, or an executive or shareholder of a client; or
3. A trustee of any trust during the lifetime of or by will of, any individual who, at the time of the creation of the trust or at the time of death, was a client, or an executive or shareholder of a client.

Notwithstanding the above general policy, Employees are authorized to become executors, administrators, or trustees in the administration of the affairs of the members of their immediate families, even though those members may be clients.

Where an Employee serves as an executor, administrator, or trustee, it will be presumed (except in cases of immediate family) that such appointment arose in connection with the relationship as an Employee of the Firm. Hence, any fees earned as a result of such service are payable to the Firm. Time spent on any such fiduciary activity should be reported (and will be paid for by the Firm) in the same manner as time spent on any other client activity.

CPA Affairs

Participation in CPA affairs is regarded as an integral part of being a professional. The cost of current AICPA dues, state and/or local CPA society dues, and CPA licensing fees for Benefits Eligible Employees will be paid by the Firm.

1. Time and expenses for AICPA and state society activities must be approved by the AC.

2. In order that we may all benefit from the employees participation, the Firm may request that they report on items of interest at a subsequent Firm meeting.

WORK LIFE BALANCE

Flexible Work Arrangements

The Firm is committed to helping Employees manage the competing demands of work, family, and life by offering a number of flexible work arrangements. The goal is to provide increased flexibility around work schedules and the place where work is performed, while simultaneously meeting the needs of our clients, Employees, and the goals and objectives of our Firm. Flexible work arrangements are generally applicable to everyone, unless labor laws prohibit them, or the arrangement is not feasible based on the duties of the position.

The Firm recognizes that Employees have obligations outside of the Firm and empowers them to adjust their schedules accordingly for small choices and changes needed due to non-recurring, inconsistent events. It acknowledges that outside commitments such as doctor appointments, children's activities, home and auto repairs are a part of everyday life. Communication is key when these type of events occur during normal business hours to ensure the obligations of the Firm continue to be met. As a courtesy to others on the team, please communicate plans in advance if there is a need to adjust your regular schedule.

Employees are trusted to make up any production lost due to missed work for personal appointments at night, on weekends, or whenever the Employee chooses. For Exempt Employees, adjusting your schedule for a small portion of the day does not require that the Employee get permission for this time off, nor are they required to use PTO. This acknowledges the "give and take" of a true professional – where they may work more hours in one week, but need a few hours off in another. If an Employee is unable to make up their time during the time period, then PTO should be used. Employees in a supervisory role should advise others on their team when client demands may take precedence so that Employees can plan time out of the office accordingly.

Employees should generally be available and accessible during **Core Working Hours from 10:00 am to 3:00 pm**, Monday through Friday, unless a non-recurring event is taking place during this time period. The purpose of these core hours is to enable Employees to connect or meet with colleagues during certain times of the day.

The following are additional programs that Employees may request to participate in that do not impact the production expectations of those participating, and therefore should not impact compensation, benefits, and work assignments. The programs listed below are available to Full-Time Employees.

Day-to-Day Work Anywhere Program

The Day-to-Day Work Anywhere Program recognizes that Employees have the ability to work from anywhere. This program allows Employees to choose whether they want to work in the office, remote or a combination of the two. Employees should communicate with the AC and scheduling coordinator when and where they are planning to work for scheduling purposes.

If working outside of your office location's geographical area for any duration, please discuss ahead of time with your AC to ensure it does not create any tax issues.

Early / Late Start Program

This program allows Employees to start and end their day at a time of their choosing. This may be a structured program where you work a set schedule such as 7am – 4pm, or 9am – 6pm. Or, it may be a more informal program that allows you to start your day when you choose, as long as expected production is achieved.

Work-From-Home Program

A work-from-home program allows an Employee to work virtually from their home for part or all of their entire work schedule. When a work-from-home program is approved, it is typically expected that childcare or other dependent care is arranged on the scheduled work-from-home days to minimize distractions and allow Employees to maximize their productivity. Additionally, Employees who participate in a work from home program should ensure their working area is free of hazards that could affect their safety.

Remote Employee Program

The Firm welcomes the opportunity to retain Employees who, for personal reasons, choose to live out of the Firm's geographic area. These work relationships require pre-approval but can allow an Employee to remain a productive part of our team while living outside the Firm's footprint and working remotely.

Employees may pursue a reduced work schedule that requires less hours than expected of a Full-time Employee by requesting a program listed below. Key considerations are compensation and benefits eligibility, work assignments, expected administrative time, and management responsibilities. Adjustments will be made annually if the individual is working above or below the agreed upon arrangement. Due to labor laws this arrangement is generally not available for non-exempt administrative support professionals.

Percent-of-Full-Time Program

This program is for those who desire to work less than a Full-time schedule, as established by a predetermined percentage of time to be worked, as well as an understanding of when the work will occur. It is common for this program to include significantly reduced hours at times, and at other times, significant overtime hours. This program will address which days or hours will be consistently worked and expectations regarding flexibility.

Part-Time Program

This program can be customized to fit the Firm's needs as well as the Employee's, and allows for reduced weekly schedules or working for part of the year.

Eligibility

Personal responsibility is imperative in making flexible work programs sustainable. Employees that demonstrate a high level of motivation, organization, and ability to meet certain requirements will be considered for flexible work programs. When determining eligibility for a program, coverage and

how to best service clients and staff will be considered. Please keep in mind that a flexible work program must be appropriate for your position. Employees should understand that not all requests can be granted and may even be disallowed for Non-Exempt Employees by labor laws.

Evaluation and Duration

Each flexible work program will be unique and specific to each individual's needs as well as those of the Firm; therefore, the duration of arrangements will vary. Arrangements will be evaluated as necessary to ensure that it is successful and accommodating. If an Employee's performance declines significantly while participating in a flexible work program, the Firm reserves the right to review the Employee's participation **and to modify or terminate the flexible work program at any time.**

Flexibility

Flexibility is a crucial component for a successful program. Although every attempt will be made to honor your schedule, it must be understood that client meetings, CPE, etc. may be scheduled at times outside of the agreed upon hours and you will be expected to participate in those events. Continuing education is an important part of our continued success, including those with a flexible work program. Likewise, there may be times when client service demands will alter flexible work programs.

Accessibility and Communication

Employees participating in flexible work programs are expected to regularly communicate their schedule and accessibility to those in a supervisory role and others as necessary, and to communicate the best methods for staying in contact. Employees should plan to respond on the same day to communications that occur during core hours, even if the response is simply a commitment to get back to the issue on a future specific day and time.

Compensation and Benefits

When a flexible work program involves reduced production, compensation and/or benefits will be adjusted to reflect changes in the Employee's production and contributions to the Firm.

Career Advancement

Career advancement may be different for those utilizing Flexible Work Arrangements. Advancement will be determined on a case-by-case basis after considering the Employee's experience and performance.

Technology and Work Space Considerations

Employees working outside of the office will be responsible for providing a dedicated and functional work environment including monitors and high speed internet access in order to be efficient and productive. Equipment and supplies for remote Employees will be provided as deemed necessary for their specific job duties. Personal home equipment will not be serviced.

Employees should safeguard all proprietary information, regardless of format, in accordance with confidentiality and security policies described in the AUP. IT support will be available during standard business hours between 8:30-5:00 EST and during on call hours during tax season. Otherwise, afterhours technology issues will be handled the next business day.

Requesting a Flexible Work Arrangement Program

If you are interested in requesting a flexible work program, please complete the [Flexible Work Arrangement Request Form](#) and forward to humanresources@becpas.com. An HR representative will discuss the arrangement requested with the AC.

Paid Time Off

Time off is valuable and we want you to take PTO and be able to enjoy your time, disconnect and refocus before returning back to work.

Paid Time Off (“PTO”) is based on the fiscal year calendar, June 1 – May 31.

PTO is provided on the first day of employment and again on the first day of each fiscal year based on the following schedule:

- | | |
|-------------------------------|---|
| • Less than 1 year of service | 1½ days/mo. (Pro-rated to maximum of 82½ hours) |
| • Year 1–End of Year 7 | 16 days/yr. (120 hours) |
| • Year 8–End of Year 15 | 21 days/yr. (157½ hours) |
| • Year 16–Retirement | 26 days/yr. (195 hours) |

Senior Managers are entitled to 21 days (157½ hours) of PTO per year. Directors are entitled to 26 days (195 hours) of PTO per year.

For new hires, PTO is pro-rated based on the number of months remaining in our fiscal year. If employment begins at any time between the 1st of the month and 15th of the month, that month is included in calculating PTO.

Benefits Eligible Employees, who work less than Full-time hours will receive PTO on a pro-rated, percentage basis. Part-time Employees are not eligible for PTO.

Scheduling PTO

Being a professional, and working at a Firm involves more than a contractual employment agreement with BE, it creates relationships and responsibilities to other team members to treat them as you would want to be treated. Taking time off requires proper preparation and approval. Employees must provide reasonable advance notice and receive prior approval from the AC to use PTO. Please take work assignments and deadlines into consideration prior to scheduling PTO.

Often you are part of a team project that continues to progress even in your absence. When you are planning on taking PTO, you should update your team members about your schedule in advance and do your best to anticipate what someone might need to ask or need to know from you beforehand. During your PTO, we are not asking you to work, but we are asking you to consider if a quick call or email response to your team is appropriate to ensure the project is not suffering or delayed.

To facilitate with scheduling, PTO should be scheduled Monday through Friday, rather than in incomplete weeks such as Tuesday through Tuesday. Employees may only take PTO one day at a time for an accumulation of one week, unless approved in advance by the applicable AC.

Pay for PTO will be at the Employee's regular rate of pay and will not be considered as time worked for the purpose of calculating overtime.

Employees are required to use all available PTO and any eligible EPTO prior to taking unpaid leave. Once PTO and eligible EPTO have been exhausted, any requests for unpaid leave need to be pre-approved by the AC and HR. Unpaid leave is calculated by using the Employee's regular rate of pay.

Unused PTO

Employees may "bank" and carry over any unused PTO as of May 31st. However, the maximum total PTO bank cannot exceed 20 days (150 hours) as of May 31st of any given year.

Upon resignation of employment, the Firm will exercise its discretion to determine if PTO will be compensated, based on the circumstances surrounding the Employee's resignation of employment. Compensation for earned, unused, and banked PTO will generally be determined based on the following:

- Less than 1 full year of employment = no PTO payout
- Over 1 full year of employment = remaining PTO balance up to a maximum of 75 hours of PTO payout, included in the Employee's last paycheck

PTO payout will be considered forfeit by the Employee if the proper resignation procedures are not followed, as described in the "RESIGNATION PROCEDURES" section in this handbook. Upon notice of resignation, PTO may not be taken even if previously approved, nor will the Employee continue to bank any additional PTO.

EMERGENCY PTO (EPTO) Bank

Employees exceeding 150 hours bank at the end of the fiscal year will have the opportunity to bank excess hours into an EPTO Bank for that Employee's personal use. The EPTO bank cannot exceed 10 days (75 hours).

An Employee does not have to use all of their PTO prior to using EPTO. To use EPTO, Employees must complete an [EPTO Application Form](#) and submit proper documentation to HR within 15 days of returning from EPTO. EPTO application should not be submitted until the amount of time needed is determined. Documentation could include photos, specific information from a medical provider or insurance adjuster. Any medical information provided for EPTO will remain confidential.

Examples of emergencies eligible for EPTO include:

- Emergency hospitalization or extended illness of self, child, spouse/partner or parent (within FMLA, STD and LTD regulations)
- Destruction of primary residence. Documentation of loss must be submitted with EPTO Application Form
- Bereavement for a personal relationship. Personal relationship is defined as a relationship with those who are direct relatives (parent, spouse, child, sibling, grandparent, grandchild, in-law, or step relative) or is a domestic partner, romantic partner, or co-habitant

- Significant injuries sustained (medical negligence, automobile accidents, other personal injury). Doctor's notes or other documentation requested by HR must be submitted with EPTO Application Form
- Other extraordinary circumstances as approved by HR

EPTO is designed to support Employees with true emergencies and the continuation of this program is dependent on it being used responsibly. The program can be discontinued at any time at the discretion of the Firm. There is no payout of EPTO for any reason.

Holidays

Unless client demands intervene, the Firm will be closed in observance of the following holidays:

- New Year's Day
- First Friday after April 15th (or as designated by the CEO)
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Friday after Thanksgiving Day
- Christmas Eve and Christmas Day

If the Firm holiday falls on a weekend, then the holiday will be observed on the preceding Friday or the following Monday, taking federal government observances into account. Generally, this means that if a holiday falls on a Saturday, then the Firm will observe the holiday on Friday and if the holiday falls on a Sunday, then the Firm will observe the holiday on Monday.

The Christmas holiday is observed according to the following schedule:

If Christmas:	It is observed on:
Sunday	preceding Friday and following Monday
Monday	Monday and Tuesday
Tuesday	Monday and Tuesday
Wednesday	Tuesday and Wednesday
Thursday	½ day Wednesday; Thursday and Friday
Friday	Thursday and Friday
Saturday	preceding Thursday and Friday

Benefits Eligible Employees are eligible to receive holiday pay on these observed holidays. Non-Exempt Employees are paid holiday pay based on their standard work schedule. If there is a specific religious holiday that an Employee observes that is not included, the Employee should contact HR to discuss a personal holiday schedule adjustment.

Jury Duty

Jury duty constitutes a civic responsibility. Full compensation will be paid while serving jury duty without deduction of juror compensation received.

Upon receiving notice of jury duty, an Employee should notify the AC immediately. During the period an Employee is “on-call” for jury duty, Employees are expected to arrive on time to work each day unless they have been called to serve. If, and when, an Employee is called to serve jury duty, they should contact the AC each day they will be absent from work.

Since jury duty service is often assigned at times that are inconvenient to the public accounting business, the Firm may use such means, as are legitimate and necessary, to obtain postponement of service to a more convenient time when applicable.

Leaves of Absence

On occasion, it may be necessary for Employees to be absent from work for an extended period of time due to personal, health, or family matters. Scheduled leaves of absence for limited periods may be granted or denied depending upon the circumstances that prompt the request and the Firm’s needs at the time.

When a situation arises that warrants an emergency leave of absence, the Employee should contact the AC as soon as possible regarding the situation. The AC will report the situation to the HR. All scheduled leaves of absence must be approved in advance by an AC.

When PTO, EPTO, disability or other leave policies are available, they must be used for the leave of absence. When PTO, EPTO, disability or other leave policies are not available or have been depleted, the leave of absence will not be compensated.

The employment status of an Employee who is out on scheduled or emergency leave is considered “Active” during the first 90 days of leave. Accordingly, applicable benefits for which the Employee is eligible will continue at the same rate for the first 90 days providing that arrangements have been made to cover the Employee portion(s) of the applicable premiums. Employees who are out on emergency leave or an approved scheduled leave of absence should make arrangements with HR for the continued payment of 401(k) loans, medical insurance premiums and any other payroll deductions.

The employment status of an Employee who is out on scheduled or emergency leave which extends beyond 90 days is considered “Inactive.” Employees who are inactive are not eligible for benefits other than those required by law, and will receive information regarding COBRA and their rights to continue medical benefits and convert life insurance.

An effort will be made to reinstate an Employee to the same position or a similar position as the one previously occupied, following a scheduled or emergency leave of absence. However, it is not guaranteed that the same or a similar position will be available when an Employee wishes to return.

Family Medical Leave Act (FMLA)

The Firm is committed to full compliance with the FMLA, and all applicable state and local laws. This policy is designed to provide Employees with written guidance regarding their FMLA rights and obligations. This policy is not designed to be exhaustive, but is intended to coordinate the provisions of the FMLA with other Firm policies that provide for leave and

paid time off. Outside employment during FMLA leave is prohibited and may result in disciplinary action up to and including termination.

Eligibility Requirements

To be eligible for FMLA leave, an Employee must meet each of the following conditions: (1) the Employee must have worked for the Firm for 12 months; and (2) the Employee must have worked at least 1,250 hours during the 12-month period immediately before the date when the leave is requested to commence.

Qualifying Reasons for FMLA Leave

To qualify as FMLA leave, the Employee must be taking leave for one of the six reasons listed below, unless otherwise specified by applicable state or local law:

1. The birth of a child and in order to care for a newborn child;
2. The placement of a child for adoption or foster care and to care for the newly placed child
3. To care for a spouse, child or parent with a serious health condition;
4. A “serious health condition” of the Employee that makes him or her unable to perform the functions of his or her position;
5. A covered family member’s active duty or call to active duty in the Armed Forces which involves a qualifying exigency; or
6. To care for a “covered service member” with a serious injury or illness.

Paid and Unpaid FMLA Leave

An Employee who is taking FMLA leave because of their own serious health condition, including workers’ compensation leave (to the extent that it qualifies), the serious health condition of a family member, the birth of a child, or the adoption or foster care of a child must use all accrued paid time off prior to being eligible for unpaid leave. The use of paid leave, including leave under the short-term or long-term disability policies to the extent that it qualifies for the FMLA, will count towards the Employee’s leave under FMLA.

Leave Calculations and Limitations

An eligible Employee can take up to 12 weeks (or 26 weeks of leave to care for an injured or ill covered service member) under this policy during any 12-month period, or as otherwise required under applicable state or local law. The Firm will measure the 12-month period as a rolling 12-month period measured backward from the date an Employee uses any leave under this policy, or as otherwise required by applicable state or local law. Each time an Employee takes leave, the Firm will compute the amount of leave the Employee has taken under this policy in the last 12 months and subtract it from the amount of available leave, with the balance remaining being the amount the Employee is entitled to take at that time, or as otherwise required under applicable state or local law.

An eligible Employee may be permitted to use FMLA on an intermittent or a reduced leave schedule basis when health or healthcare reasons demonstrate that the limited work schedule is medically necessary. To the extent possible, Employees are expected to make a reasonable effort to schedule required treatments at the beginning or end of the work day to minimize business disruption. If intermittent leave is approved, the employee may be reassigned during FMLA leave to a different position that better accommodates the limited work schedule.

Care for Birth or Placement of a Child and Parent Care

If a husband and wife both work for the Firm and each wishes to take leave for the birth of a child, adoption or placement of a child in foster care, or to care for a parent (but not a parent in-law) with a serious health condition, the husband and wife may only take a combined total of 12 weeks of leave, or as otherwise provided under applicable state or local law.

An Employee's right to use FMLA leave in connection with the birth or the placement of an adopted child expires 12 months after the birth or placement of the child. Consistent with the provisions of the FMLA, new parents cannot take intermittent FMLA leave or work a reduced schedule for the birth or placement of an adopted child, unless otherwise authorized by the Firm.

Care for a Service Member

Employees requesting FMLA leave to care for a covered service member must provide documentation of the service member's injury, recovery or need for care. This documentation may be a copy of the military medical information, orders for treatment, or other official Armed Forces communication pertaining to the service member's injury or illness incurred on active military duty that renders the service member medically unfit to perform his or her military duties.

For purposes of calculating leave to care for an injured or ill covered service member, the Firm will measure the 12-month period beginning on the first day the Employee takes any leave to care for a service member and end 12 months after that date, or as otherwise required under applicable state or local law. If a husband and wife both work for the Firm and each wishes to take leave to care for a covered injured or ill service member, the husband and wife may only take a combined total of 26 weeks of leave, or as otherwise provided under applicable state or local law.

Military Leave

Employees requesting FMLA leave relating to a qualifying exigency must provide proof of the qualifying family member's call-up or active military service. This documentation may be a copy of the military orders or other official Armed Forces communication.

Notice or Request for Leave

1. An Employee is expected to provide a minimum of 30 days advance notice to HR when the need for FMLA leave is foreseeable.
2. If 30 days advance notice is not practical, notice of the reasons and need for FMLA leave must be given as soon as practicable to HR.

The AC, Partner, or Manager is required to promptly advise HR as soon as they learn that an Employee is under a doctor's care and/or has missed three or more days from work due to illness or injury, or if an Employee makes an inquiry regarding the need for or the ability to take FMLA leave in the future.

Medical Certification

Employees may be required to provide medical certification from his or her healthcare provider to support a request for leave due to a health condition of an Employee or a qualified family member. When requested, the Employee must respond to such a request within 15 days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in denial of FMLA leave.

The Firm has the right to request and obtain, at its expense, a second opinion, as permitted by law, from a physician of its choosing before making a determination on eligibility or continuation of FMLA leave.

Employee may be required to provide a fitness-for-duty certification from his or her healthcare provider before permitting the Employee to return to work.

Job and Benefit Protection

An Employee who is able to return to work prior to or upon the expiration of his or her approved FMLA leave will be restored to his or her original or an equivalent position with equivalent pay and benefits in accordance with the FMLA and its regulations. However, an Employee on FMLA leave has no greater right to reinstatement, job protection or other benefits and conditions of employment than if the Employee had not taken FMLA leave.

Further, the right to reinstatement may be different for an Employee who is designated as a "key employee". A key employee is a salaried, FMLA eligible Employee who is among the highest paid 10 percent of all the Employees employed by the Firm within 75 miles of the Employee's worksite. Key employees are entitled to FMLA, however, reinstatement after leave may not be guaranteed if the substantial and grievous economic injury to the Firm will result in the Employee reinstatement.

An Employee who does not return to work on the day after the expiration of his or her approved FMLA leave will be treated as having voluntarily resigned from his or her employment, unless, prior to that day, the Employee has spoken with the AC or HR and provided documentation to support an extension of the leave of absence.

beyond the end of FMLA leave as a reasonable accommodation under the Americans With Disabilities Act, as amended.

Employees on FMLA leave will not lose eligibility/entitlement to any benefits accrued prior to the day the leave commenced. For the duration of FMLA leave, an Employee's medical insurance coverage will be maintained under the same conditions and coverage level which would have been provided if the Employee had not taken FMLA leave. Employees, and their participating dependents, may be eligible for COBRA continuation coverage when their FMLA leave expires.

Non-Interference

The Firm shall not interfere with the rights of its Employees to seek or enjoy FMLA leave, and shall not discriminate or retaliate against any Employee who exercises his/her rights under the FMLA or takes FMLA leave. Any Employee who believes his/her rights have been interfered with or that he or she has been discriminated or retaliated against shall promptly contact HR or the AC so that misunderstandings and/or problems can be addressed promptly and effectively.

Leave for Victims of Crime

Any Employee who is a victim of a crime will be allowed to leave work to be present at all criminal proceedings relating to the crime as long as the employee has provided the necessary form provided to the Employee by the law enforcement agency, as required by applicable law. Under this law, a "victim of a crime" includes more than the specific individual victimized and extends protection to (i) the spouse or child of such person; (ii) the parent or legal guardian of such person who is a minor; and (iii) the spouse, parent, sibling or legal guardian of a person who was the victim of a homicide, or is physically or mentally incapacitated.

The Firm reserves the right to limit the leave if the leave creates an undue hardship to its business. Such leave will be unpaid except as otherwise required by applicable law.

Military Duty

Rights and Protection

The Uniformed Services Employment and Reemployment Rights Act ("USERRA") protects the job rights of individuals who voluntarily or involuntarily leave employment positions to undertake military service or certain types of service in the National Disaster Medical System. USERRA prohibits employers from discriminating against past and present members of the uniformed services and applicants to the uniformed services. An Employee who is a past or present member of the uniformed service, has applied for membership to the uniformed service, or is obligated to serve in the uniformed service, will not be denied employment, reemployment, retention in employment, promotion, any benefit of employment, or be retaliated against for exercising USERRA rights.

Employees will also be granted time off for military training, which is normally 14 days plus travel time, and other related obligations such as for an examination to determine fitness to perform service. An Employee should advise their AC of their training schedule(s) and/or other related obligations as far in advance as possible.

Upon receipt of orders for active or reserve duty, an Employee should notify the AC as soon as possible and submit a copy of the military orders, unless they are unable to do so because of military necessity or it is otherwise impossible or unreasonable.

Medical Coverage

During a military leave of less than 31 days, an eligible Employee is entitled to continued medical coverage under the same conditions as if the Employee had continued to work. For military leaves of more than 30 days, an Employee may elect to continue their medical coverage for up to 24 months of uniformed service, and will be required to pay the premium for the continuation of coverage.

An Employee who does not elect to continue medical coverage during their military leave has the right to be reinstated in medical plans when they are reemployed, generally without a waiting period or exclusion, except in the case of service-connected illnesses or injuries.

Reinstatement of Employment

Employees who are eligible to be reemployed will be restored to the positions with benefits they would have attained if they had not been absent due to military service or, in some cases, a comparable position. An Employee has the right to be reemployed in their job if they leave their job to perform service in the uniformed service and:

- Gives the Firm advance written or verbal notice of their service,
- Has five (5) years or less of cumulative service in the uniformed service while working with the Firm,
- Returns to work or applies for reemployment in a timely manner after conclusion of service, and
- Has not been separated from services with a disqualifying discharge or under other than honorable conditions.
- An Employee whose military service continues for more than 30 days must provide documentation within two (2) weeks of their return, unless such documentation does not yet exist or is not readily available.

Paid Parental Leave ("PPL")

Eligible Employees will be granted PPL in accordance with this policy. To the extent an Employee uses PPL for a reason which is also covered by FMLA or any state or local family leave law, PPL will run concurrently with such FMLA/family leave, and any benefits payable to the Employee under any family leave law will be coordinated with the PPL. This policy does not supersede any provision of state or local law that provides greater family or medical leave rights than those provided by the FMLA or this policy. In no case will an

Employee receive more than 100% of their normal pay during a period in which the Employee is receiving pay pursuant to this policy.

Primary Caregiver: a birth or adoptive parent who will assume the principal responsibilities associated with the day-to-day nurturing, supervision, and physical health of a child.

The Firm will grant up to eight (8) work weeks (based on tenure) of PPL for the primary caregiver due to either: the birth of a child of the Employee; or the placement of a child for adoption who is less than 12 months of age.

Secondary Caregiver: a birth or adoptive parent who will provide assistance with, but does not assume the principal responsibilities for, the welfare and supervision of the child.

For the secondary caregiver, a maximum of two (2) weeks of PPL will be granted if tenure is greater than one year.

Eligibility and Utilization Guidelines

- An Employee qualifies for PPL if they have been employed with the Firm for twelve (12) months prior to, and works at least 25 hours/week for 50 weeks per year, preceding the date of the birth of a child or the placement of a child for adoption.
- An Employee is eligible to use PPL once per child and only once within a twelve (12) month period.
- PPL for both Primary and Secondary Caregivers will begin no later than six (6) weeks after the birth or the placement of a child regardless of whether the Employee is eligible for disability, including a state run disability benefit, enrolled in the Firm's short-term disability plan.
- If both parents are Employees of the Firm, only one at a time may utilize PPL.
- With the exception of intermittent leave provided by this policy (see below), an Employee will be required to take their PPL consecutively.
- If an Employee abandons their job, or leaves the Firm voluntarily within sixty (60) days of returning from PPL, they will be required to reimburse the Firm the total amount of PPL paid. Payment is due within thirty (30) days of the Employee's termination date.

The amount of PPL is based on tenure with the Firm:

- Less than one year will not be eligible to any PPL;
- 1 – 2 years of service will be eligible for up to 3 weeks of PPL;
- 2 – 5 years of service will be eligible for up to 6 weeks of PPL;
- 5+ years of service will be eligible for up to 8 weeks of PPL.

Notification of the need for PPL

When an Employee's need for PPL is foreseeable, they are required to provide the Firm with a minimum of **thirty (30) days' notice** prior to the commencement of the leave; however, if the need for PPL is not foreseeable, the Employee is required to provide HR as much notice as is possible.

Intermittent Leave or Reduced Leave Schedule

An Employee may be permitted to take PPL as intermittent leave or on a reduced leave schedule. Requests for intermittent leave or a reduced leave schedule must include a specific detailed plan regarding how the intermittent or reduced leave schedule will be taken, and must be approved by HR prior to the commencement of the leave.

Expiration of PPL

Once an Employee has exhausted all entitled PPL, they may use their accrued PTO to extend their paid time as stated in FMLA regulations. STD could begin (if an Employee is eligible) after all PPL and PTO is exhausted per medical directive.

Eligibility of PPL shall expire at the end of the twelve (12) month period beginning on the date of the birth or the placement of a child for adoption. The use of PPL must conclude prior to the expiration of the twelve (12) month eligibility period per birth(s) and placement.

Compensation and Benefits

An Employee on PPL will receive payroll payments in accordance with standard payroll processing cycles.

While on PPL, an Employee may be eligible for benefits as follows:

- **Benefit Premiums and Continued Coverage:** During PPL, an Employee remains responsible for payment of the Employee-paid portion of elected benefits. This includes, but is not limited to, premiums for medical, dental, vision, life, supplemental insurance premiums, HSA and flexible spending contributions. Payroll deductions will continue to be made for the Employee paid premiums from the standard payroll payments received by the Employee during the period of PPL. Nonpayment of benefit premiums may result in the termination of benefits. The Employee should refer to the plan summaries for benefits they are currently enrolled in for details specific to their situation and benefits eligibility.
- **Retirement Benefits:** During PPL, years of service will continue to accrue based on hours paid and all appropriate matches will be made to an Employee's retirement plan(s).
- **Holidays:** An Employee is eligible to receive holiday pay for any holiday(s) which fall during PPL. Payment for holidays does not extend a PPL benefit.

Training & CPE

In the event that mandatory training is administered while an Employee is on leave, the Employee is responsible for completing the assigned mandatory training(s) within thirty (30) days of returning to work or the due date of the course, whichever occurs later. If additional time is required to complete mandatory training(s), a deferral may be granted in certain circumstances from the Director of Training & Quality Enhancement.

While on PPL, the Employee is responsible for completing continuing professional education (CPE) requirements as necessary to maintain their professional license(s)/designation(s).

If an Employee is unable to meet the regulatory requirements while on leave, they may request an extension or other applicable relief from the CPE requirements by contacting the appropriate regulatory agency directly. If the request is approved, a copy of the approval must be submitted to the Director of Learning & Quality Enhancement to avoid appearing noncompliant in Brown Edward's records.

Job Abandonment

If an Employee is not granted additional time off pursuant to policy and the Employee fails to return to work at the end of their PPL, without an attempt to contact HR, Employee's employment will be considered terminated effective the last day of their PPL.

Circumstances which prevent an Employee from being able to notify the HR of their inability to return from PPL, such as natural disasters or other extenuating circumstances, will be considered.

EMPLOYEE BENEVOLENT FUND

The Employee Benevolent Fund (EBF) is available to Employees with expenses related to an unanticipated or unusual need. The Fund is supported through employee donations either by check or payroll deduction. Partners contribute to the EBF, but are ineligible for financial assistance.

Application Process

To request assistance, Employees should submit an [Employee Benevolent Fund Application](#) Form to HR. The application should include all documentation which will aid the Committee in evaluating the request. Examples include: medical and dental bills, physician reports, insurance claims, photos, etc. Applications remain confidential throughout the process, and names are shared with only those necessary individuals for purposes of payment.

The EBF Committee is comprised of seven members in various levels and locations within the Firm. After reviewing each application, the final decision is made by the EBF Committee by vote of a quorum (5 members). Applicant's names are not shared with the EBF Committee. HR will notify the

applicant within five to seven business days. If financial assistance is approved, funds will be available within three business days. Decisions are final and there is no appeal process.

Applications may be submitted at any time and an employee may receive funding a maximum of three times per employment tenure. The amount given also depends on the total available balance in the Fund and the awarded amount may not be the full amount requested. There is a \$1,500 limit to each award.

Eligibility

To be eligible for consideration, Applicants must be employed for more than one year and not in final warning disciplinary action status or on a Performance Improvement Plan. The request for financial assistance should be prompted by emergencies, unforeseen circumstances or fire, theft, or natural disaster, or other unusual or infrequent hardship event. Also considered would be the death of an immediate family member, accident, illness or disability. Ineligible circumstances would be poor financial planning, divorce, car repairs, dentistry, bail, garnishments, judgments, child care, debit consolidation, litigation or medical needs that insurance may cover.

Contributing to the EBF

Employees can elect to make a payroll deduction through [ADP](#). We ask that the donation minimum be \$1 and the amount can be adjusted or stopped at any time. Donations to the EBF are voluntary and will not affect the chances of receiving financial assistance.

REFERRALS

Employees are encouraged to refer professional accounting applicants for employment to the Firm. The Firm reserves the right to make final hiring decisions based on Firm needs at the time and the applicant's qualifications. In the event that a professional accounting applicant referred by an Employee is hired, the referring Employee is eligible for a bonus. Bonuses vary by years of job-related experience of the referred applicant as follows:

- Up to 2 years of experience: \$2,000
- 3–5 years of experience: \$4,000
- 6 or more years of experience: \$5,000

Bonuses are paid over a two-year to three-year period, depending on the applicant's job-related experience level. For applicants with two or less years of experience, the first bonus payment of \$1,000 is paid after the new Employee's 30th day of employment. The second bonus payment of \$1,000 is paid on the first pay period after the anniversary date of the new Employee's first year of employment.

For applicants with 3–5 years of applicable experience, the referring Employee will receive the first bonus payment of \$1,000 after the new Employee's 30th day of employment. The second bonus payment of \$1,500 will be paid on the first pay period after the anniversary date of the new Employee's first year of employment, and another \$1,500 after the second anniversary. This payment schedule is also used for applicants with six or more years of experience, in payment amounts of \$2,000, \$1,500, and then \$1,500.

If a referred applicant is hired on a Part-time basis, the bonus payments will be pro-rated based on the new Employee's scheduled hours. The recruiting bonus does not apply to Intern or Administrative Associate positions.

Please refer to [Recruiting Referral Bonus Policy](#) for complete information. The referring Employee should request the bonus payment by completing and submitting the [Recruiting Referral Bonus Request Form](#) to HR.

COMPUTER PURCHASE DISCOUNT PROGRAM

All Employees have the opportunity to purchase personal computers at a discount through Dell. Please contact the Director of IT for additional information. After the discount is determined, the Employee is responsible for the balance due.