

**I Squared R Element Company, Inc.**

# **Employee Handbook**



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# Core Policies

## 1.1 Welcome Policy

**Welcome !!!** We hope that your employment with I Squared R Element Company (I-Squared-R) will be rewarding and challenging. We take pride in our people as well as in the products and services we provide.

I-Squared-R complies with all federal and state employment laws, and this handbook generally reflects those laws. The Company also complies with any applicable local laws, although there may not be an expressly written policy regarding those laws contained in this handbook.

The employment policies and benefits summaries in this handbook are written for all employees.

Please take the time now to carefully read and review this handbook. Sign the acknowledgment at the end to show that you have read, understood, and agree to the contents of this handbook, which sets out the basic rules and guidelines concerning your employment. This handbook supersedes any previously issued handbooks or policy statements dealing with the subjects discussed herein. I-Squared-R reserves the right to interpret, modify, or supplement the provisions of this handbook at any time. Neither this handbook nor any other communication by a management representative or other person, whether oral or written, is intended in any way to create a contract of employment. Please understand that no employee handbook can address every situation in the work place.

If you have questions about your employment or any provisions in this handbook, please contact the Vice President of Operations or President.

We wish you success in your work here at I-Squared-R !!!

All the best,

*Curt Colopy*, President, I Squared R Element Company, Inc.

## 1.2 At-Will Employment

Your employment with I-Squared-R is "at-will". This means your employment may be terminated at any time, with or without notice, and with or without cause. Likewise, we respect your right to leave I-Squared-R at any time, with or without notice, and with or without cause.

Nothing in this handbook or any other I-Squared-R document should be understood as creating a contract, guaranteed or continued employment, a right to termination only "for cause," or any other guarantee of continued benefits or employment. Only the Company President has the authority to make promises or negotiate with regard to guaranteed or continued employment, and any such promises are only effective if placed in writing and signed by the President.

Nothing in this handbook will be interpreted, applied, or enforced to interfere with, restrain, or coerce employees in the exercise of their rights under Section 7 of the National Labor Relations Act.

## **2.0 Introductory Language and Policies**

### **2.1 About the Company**

'I Squared R Element Company' was founded in 1964 by Jack Davis and Stan Matys. Using their experiences in sales and research, they made moderate but steady growth to become the largest U.S. manufacturer of silicon carbide heating elements.

We manufacture silicon carbide heating elements, trade name Starbar®, and molybdenum disilicide heating elements, trade name Moly-D®. I-Squared-R is the only manufacturer of silicon carbide heating elements and high-quality molybdenum disilicide heating elements in the Western Hemisphere and known for high-quality products and a high level of customer satisfaction.

Our manufacturing facility has 122,000 square feet and we employ approximately 85 people.

### **2.2 Ethics Code**

I-Squared-R will conduct business honestly and ethically. We strive to improve the quality of our services, products, and operations and maintain a reputation for honesty, fairness, respect, responsibility, integrity, trust, and sound business judgment. Our managers and employees are expected to adhere to high standards of business and personal integrity as a representation of our business practices and remain consistent with their duty of loyalty to I-Squared-R. *Some employees are required to sign and adhere to a formal agreement prohibiting any activity that competes with I-Squared-R products and services.*

We expect that officers, directors, and employees will not knowingly misrepresent or speak on behalf of I-Squared-R unless specifically authorized. The confidentiality of trade secrets, proprietary information, and similar confidential commercially-sensitive information (i.e., financial or sales records/reports, marketing or business strategies/plans, product development, customer lists, patents, trademarks, etc.) about I-Squared-R operations, or that of our customers or partners, is to be treated with discretion and only disseminated on a need-to-know basis (see policies relating to privacy). *In addition, some customers of I-Squared-R require specific training and employee sign-off on a formal non-disclosure agreement to not divulge any information about the products or services that our Company provides to them.*

Violation of the Code of Ethics can result in discipline, up to and including termination of employment. The degree of discipline imposed may be influenced by the existence of voluntary disclosure of any ethical violation, and whether or not the violator cooperated in any subsequent investigation.

### **2.3 Organization**

We encourage you to contact your supervisor with questions about how our Company is organized and its departmental managers and supervisors. We have separate departments for Accessories, Moly-D, Spirals, U-Bars and Rod Production; also, Maintenance, Shipping and Sales / Administration.

### **2.4 Revisions to Handbook**

This handbook is meant to keep you informed of the terms and conditions of your employment, including I-Squared-R policies and procedures. This handbook is not a contract. I-Squared-R reserves the right to revise, add, or delete from this handbook as we determine to be in our best interest, except the policy concerning at-will employment. When changes are made to the policies and guidelines contained herein, we will make every

effort to communicate them in a timely fashion, typically in a written supplement to the handbook or in a posting on Company bulletin boards.

## **3.0 Hiring and Orientation Policies**

### **3.1 Conflicts of Interest**

I-Squared-R is concerned with conflicts of interest that create actual or potential job-related concerns, especially in the areas of confidentiality, customer relations, safety, security, and morale. If there is any actual or potential conflict of interest between you and one of the Company's competitors, suppliers, distributors, or contractors, you must disclose this information to the Vice President of Operations or President. If an actual or potential conflict of interest is determined to exist, the Company may take such steps as deemed necessary to reduce or eliminate this conflict.

### **3.2 Employment of Relatives and Friends**

It is company policy not to employ friends or relatives in circumstances where actual or potential conflicts may arise that could compromise supervision, safety, confidentiality, security, and morale at I-Squared-R. It is your obligation to inform the Company of any such potential conflict so that I-Squared-R can determine how best to respond to the particular situation.

### **3.3 New Hires and Introductory Period**

The first 90 days of your employment is considered an introductory period. During this period, you will become familiar with I-Squared-R and your job responsibilities. We will have the opportunity to monitor the quality and value of your performance and make any necessary adjustments to your job responsibilities. Your introductory period with the Company can be shortened or lengthened as deemed appropriate by management. Completion of this introductory period does not imply guaranteed or continued employment. Nothing that occurs during or after this period should be construed to change the nature of the at-will employment relationship.

### **3.4 Training Program**

In most cases, and for most departments, training is done on an individual basis by a Supervisor and fellow employees. As valuable as your previous experience is, we feel it is necessary for you to learn our specific procedures, as well as the responsibilities of your specific job. If you ever feel that you require additional training, we encourage you to consult your supervisor.

### **3.5 Sexual Harassment Policy (also see Section 3.7)**

#### Introduction

I Squared R Element Company is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. Sexual harassment is unlawful and subjects the Company to liability. The Company prohibits any form of sexual harassment and all employees are required to work in a manner that prevents sexual harassment in the workplace. This policy is one component of our commitment to a harassment-free and discrimination-free work environment.

You have the right to a workplace free from sexual harassment and can enforce this right by filing a complaint internally with the Company, with an administrative agency, or in a federal, state, or local court (if applicable).

#### Policy

- **Application.** This policy applies to all employees, applicants for employment, interns (paid or unpaid), and "non-employees," regardless of immigration status. A non-employee is someone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services pursuant to a contract with the Company. Protected non-employees include persons commonly referred to as independent contractors, "gig" workers, and temporary workers. Also included are persons providing equipment repair, cleaning services, or any other services pursuant to a contract with the employer.
- **Sexual Harassment Prohibited.** Sexual harassment is prohibited. Sexual harassment is a form of misconduct and will not be tolerated. All employees or other individuals covered under this policy who engage in sexual harassment will be subject to disciplinary action up to and including termination.
- **Retaliation Prohibited.** The Company will not take an adverse employment action against any person covered by this policy who in good faith reports an incident of sexual harassment, provides information about an incident of sexual harassment, or otherwise assists in an investigation of a sexual harassment complaint. The Company will not tolerate retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Anyone who retaliates against another individual involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, interns, or non-employees in the workplace who believe they have been subjected to such retaliation should inform their supervisor or the President of the Company. All employees, paid or unpaid interns, or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below.
- **Liability for Sexual Harassment.** Sexual harassment is offensive, is a violation of I-Squared-R policy, is unlawful, and subjects the Company *to liability to victims of sexual harassment*. Sexual harassers may also be individually subject to liability. Any individual, including management, who engages in sexual harassment or who allows such behavior to continue, will be penalized for such misconduct.
- **Investigation of Sexual Harassment Claims.** The Company will conduct a timely investigation when management receives a complaint about possible sexual harassment or otherwise knows of possible sexual harassment occurring. The Company will keep the investigation confidential to the extent possible. The Company will take corrective action when sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any investigation of sexual harassment.
- **Reporting Sexual Harassment.** All employees and any other individuals covered by this policy are encouraged to report any behavior or conduct that violates the I-Squared-R sexual harassment policy. A complaint form is included in as an appendix to this handbook.
- **Reporting for Managers and Supervisors.** Managers and supervisors are required to report any sexual harassment complaint that they receive and any sexual harassment that they observe to their supervisor or the President of the Company.

### Definition of Sexual Harassment

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity, and the status of being transgender.

Sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment need not be severe or pervasive to be unlawful and can be any harassing conduct that consists of more than petty slights or trivial inconveniences.

Sexual harassment includes unwelcome conduct that is either of a sexual nature or that is directed at an individual because of that individual's sex when:

- 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, even if the complaining individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.

A sexually harassing hostile work environment consists of words, signs, jokes, pranks, intimidation, or physical violence that are of a sexual nature. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements, or sexually discriminatory remarks made by someone that are offensive or objectionable to the recipient, that cause the recipient discomfort or humiliation, or that interfere with the recipient's job performance.

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer-sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises or not during work hours.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment, or any other terms, conditions, or privileges of employment. This is called "quid pro quo" harassment.

Sexual harassment can occur between any individuals, regardless of their sex or gender.

Although it is not possible to identify every act that constitutes sexual harassment, the following are some examples:

- Physical acts of a sexual nature, such as:
  - Touching, pinching, patting, grabbing, brushing against another employee's body or poking another employees' body; or
  - Rape, sexual battery, molestation, or attempts to commit these assaults.
- Unwanted sexual advances, requests, or propositions, such as:
  - Requests for dates after being informed that interest is unwelcome;
  - Offers of employment benefits such as promotions, favorable evaluations, favorable duties, or shifts in exchange for sexual favors;
  - Requests for sexual favors accompanied by implied or overt threats concerning the victim's job performance evaluation, a promotion, or other job benefits or detriments; or
  - Subtle or obvious pressure for unwelcome sexual activities.
- Sexually oriented gestures, noises, remarks, jokes, or comments about a person's sexuality, sexual experience, sexual behavior, or physical appearance, which create a hostile work environment.
- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should look or act.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as displaying emails, pictures, posters, calendars, graffiti, objects, promotional material, reading materials, or other materials that are sexually demeaning or pornographic (this includes sexual displays on workplace computers or cell phones and sharing these displays while in the workplace).
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, and the status of being transgender, such as:
  - Interfering with, destroying, or damaging a person's workstation, tools, or equipment, or otherwise interfering with the individual's ability to perform the job;
  - Sabotaging an individual's work; or
  - Bullying, yelling, or name-calling

### Retaliation

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (for example, threats of physical violence outside of work hours).

I-Squared-R prohibits retaliation against an employee who engages in "protected activity," which occurs when an employee has:



- Filed a formal complaint of sexual harassment either internally with the Company or externally with an administrative agency or a court of law;
- Testified or assisted in an administrative or court proceeding involving sexual harassment;
- Opposed sexual harassment by making a verbal or informal complaint to management or by informing a supervisor or manager of harassment;
- Complained that another employee has been sexually harassed; or
- Encouraged a fellow employee to report harassment.

I-Squared-R's anti-retaliation provision is not intended to protect persons making intentionally false charges of sexual harassment.

### Reporting Sexual Harassment

Preventing sexual harassment is everyone's responsibility. I-Squared-R cannot prevent or remedy sexual harassment unless we know about it. Reports of sexual harassment may be made verbally or in writing. If you believe you have been subjected to sexual harassment, or if you witness or become aware of potential instances of sexual harassment, complete a complaint form (at the end of this policy) and submit it to your supervisor. If you are reporting sexual harassment on behalf of another employee, use the complaint form included as an appendix to this handbook and note you are reporting on another's behalf.

### Supervisory Responsibilities

Supervisors and managers who receive a sexual harassment complaint or who observe sexual harassment are required to report that complaint or observation to the President and/or office administrator. Supervisors and managers who knowingly allow sexual harassment to occur and fail to report the sexual harassment will be subject to disciplinary action up to and including termination.

Supervisors and managers will also be subject to discipline for engaging in retaliation against anyone who reports sexual harassment.

### Investigation of Sexual Harassment Complaints

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner and will be confidential to the extent possible.

An investigation of any complaint, information, or knowledge of suspected sexual harassment will be prompt and thorough, will commence immediately, and will be completed as quickly as possible. All persons involved, including complainants, witnesses, and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any individual may be required to cooperate as needed in an investigation of suspected sexual harassment. The Company will not tolerate retaliation against employees who file complaints, support another's complaint, or participate in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations will generally include the following steps:

- Upon receipt of complaint, the President and/or office administrator will conduct an immediate review of the allegations and take any interim actions (such as instructing the respondent to refrain from communications with the complainant), as appropriate. If the complaint is verbal, you will be encouraged to complete the Complaint Form in writing. If you refuse, the Company may prepare a Complaint Form based on the verbal reporting.
- If documents, emails, or phone records are relevant to the investigation, the Company will take steps to obtain and preserve them.
- The Company will request and review all relevant documents, including all electronic communications.

- The Company will interview all parties involved, including any relevant witnesses.
- The Company will create a written documentation of the investigation (such as a letter, memo, or email) containing the following:
  - A list of all documents reviewed, along with a detailed summary of relevant documents;
  - A list of names of those interviewed, along with a detailed summary of their statements;
  - A timeline of events;
  - A summary of prior relevant incidents, reported or unreported; and
  - The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- The Company will keep the written documentation and associated documents in a secure and confidential location.
- The Company will promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- The Company will inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

### Legal Protections and External Remedies

Sexual harassment is not only prohibited by the Company but also by federal, state, and local law. In addition to our internal process, employees may choose to pursue legal remedies with the administrative agencies listed next.

### Equal Employment Opportunity Commission (EEOC)

The EEOC enforces federal antidiscrimination laws. Complaints can be filed with the EEOC within 300 days of the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint and determine whether there is reasonable cause to believe that discrimination has occurred and will issue a "right to sue" letter permitting you to file a complaint in federal court. Federal courts may award you remedies if discrimination is found to have occurred, including back pay, front pay, and compensatory and punitive damages. The EEOC does not award relief but may take other action including pursuing cases in federal court on behalf of complaining parties.

If you believe you have been discriminated against, file a "charge of discrimination" with the EEOC. The EEOC has an office at 33 Whitehall Street, 5th Floor, New York, NY 10004. You can also contact the EEOC by phone (1-800-669-4000) or email ([info@eeoc.gov](mailto:info@eeoc.gov)). The EEOC's website is [www.eeoc.gov](http://www.eeoc.gov).

### New York State Division of Human Rights (NYSDHR)

The New York State Human Rights Law (NYSHRL) prohibits sexual harassment against employees, interns (paid or unpaid), and "non-employees," a category that includes contractors, subcontractors, vendors, consultants, and any other person who provides services under a contract. You can file a sexual harassment complaint under the NYSHRL with the NYSDHR or in New York State court.

Complaints with the NYSDHR may be filed within three (3) years of the sexual harassment. If you did not file at the NYSDHR, you can sue directly in state court under the NYSHRL within three years of the alleged harassment.

You may not file with the NYSDHR if you have already filed a NYSHRL complaint in state court. If you filed an administrative complaint with the NYSDHR, the NYSDHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

Complaining internally to the Company does not extend your time to file with the NYSDHR or in state court. The three years' is counted from the date of the most recent sexual harassment incident.

You do not need an attorney to file a complaint with the NYSDHR and there is no cost to file a complaint.

The NYSDHR will investigate your complaint and determine whether there is probable cause to believe that discrimination has occurred. Probable cause cases are sent to a public hearing before an administrative law judge. If discrimination is found after a hearing, the NYSDHR has the power to award relief. Under the NYSHRL, courts may award back pay, front pay, compensatory damages, a civil monetary penalty, and attorney's fees.

The NYSDHR's main office is at One Fordham Plaza, Fourth Floor, Bronx, NY 10458. You can also contact the NYSDHR by phone (1-888-392-3644) or email ([info@dhr.ny.gov](mailto:info@dhr.ny.gov)). The NYSDHR's website is [dhr.ny.gov/complaint](http://dhr.ny.gov/complaint). The website has a complaint form that can be downloaded, filled out, notarized, and mailed to the NYSDHR. The website also contains contact information for the NYSDHR's regional offices.

### Other Localities

Other localities may have their own laws protecting individuals from sexual harassment. Contact the county, city, or town in which you live to find out if such a law exists. If the harassment involves unwanted physical touching, coerced physical confinement, or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

## **3.6 Disability Accommodation**

I-Squared-R complies with the Americans with Disabilities Act (ADA), the Pregnancy Discrimination Act, and all applicable state and local fair employment practices laws, and is committed to providing equal employment opportunities to qualified individuals with disabilities, including disabilities related to pregnancy, childbirth, and related conditions. Consistent with this commitment, I-Squared-R will provide reasonable accommodation to otherwise qualified individuals where appropriate to allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship on the business.

If you require an accommodation because of your disability, we ask that you notify your supervisor. You may be asked to include relevant information such as:

- A description of the proposed accommodation.
- The reason you need an accommodation.
- How the accommodation will help you perform the essential functions of your job.

After receiving your request, I-Squared-R will engage in an interactive dialogue with you to determine the precise limitations of your disability and explore potential reasonable accommodations that could overcome those limitations. Where appropriate, we may need your permission to obtain additional information from your medical provider. All medical information received by I-Squared-R in connection with a request for accommodation will be treated as confidential.

I-Squared-R encourages you to suggest specific reasonable accommodations that you believe would allow you to perform your job. However, I-Squared-R is not required to make the specific accommodation requested by you and may provide an alternative accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on the Company.

If leave is provided as a reasonable accommodation, such leave may run concurrently with leave under the federal Family and Medical Leave Act and/or any other leave where permitted by state and federal law.

I-Squared-R will not discriminate or retaliate against employees for requesting an accommodation.

### **3.7 EEO Statement and Non-Harassment Policy**

#### **Equal Employment Opportunity Policy**

I Squared R Element Company is committed to complying with all federal, state, and local equal employment laws. To that end, the Company is dedicated to maintaining a work environment that is free from harassment and discrimination on the basis of age, race, creed, color, national origin (including ancestry), religion, gender or sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), alienage or citizenship status (unless required by law), disability, reproductive health decision making (including, but not limited to, the decision to use or access a particular drug, device, or medical service), marital status, partnership status, caregiver status, domestic violence victim status, familial status, military status, unemployment status, genetic information (including genetic characteristics), or any other protected status under federal, state, or local laws. The Company is dedicated to the fulfillment of this policy with respect to all aspects of employment, including, but not limited to, recruiting, hiring, placement, transfer, training, promotion, compensation, termination, and all other terms, conditions, and privileges of employment.

I-Squared-R will conduct a prompt and thorough investigation of all allegations of discrimination, harassment, or retaliation, or any violation of the Equal Employment Opportunity Policy in a confidential manner. The Company will take appropriate corrective action, if and where warranted. The Company prohibits retaliation against employees who provide information about, complain about, or assist in the investigation of any complaint of discrimination or violation of the Equal Employment Opportunity Policy.

We are all responsible for upholding this policy. You may discuss questions regarding equal employment opportunity with your supervisor or any other designated member of management.

More specifically, I Squared R Element Company acts in accordance with the requirements of NYS Labor Law Section 203-e prohibiting discrimination based on an employee's or dependent's reproductive health decision-making, and will not access such information without the employee's prior permission and written consent. I-Squared-R will not require employees to sign a waiver or other document to deny the right to make his or her own reproductive health care decisions. Reproductive health care decisions include, but are not limited to, the decision to use or access a particular drug, device, or medical services. I-Squared-R will not retaliate because of the reproductive health care decisions of an employee or their dependents, or for making or threatening to make a related complaint.

#### **Policy Against Workplace Harassment**

I Squared R Element Company has a strict policy against all types of workplace harassment, including sexual harassment and other forms of workplace harassment based upon an individual's age, race, creed, color, national origin (including ancestry), religion, gender or sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), alienage or citizenship status (unless required by law), disability, reproductive health decision making (including, but not limited to, the decision to use or access a particular drug, device, or medical service), marital status, partnership status, caregiver status, domestic violence victim status, familial status, military status, unemployment status, genetic information (including genetic characteristics), or any other protected status under federal, state, or local laws. All forms of harassment of, or by, employees, vendors, visitors, customers, and clients are strictly prohibited and will not be tolerated.

#### **Sexual Harassment**

The Company is committed to maintaining a workplace free from sexual harassment, which is unlawful and subjects the Company to liability. I-Squared-R prohibits any form of sexual harassment and all employees are required to work in a manner that prevents sexual harassment.

For additional information on sexual harassment, including how to file a claim, see the Sexual Harassment Policy.

### Other Harassment

Other workplace harassment is verbal or physical conduct that insults or shows hostility or aversion toward an individual because of the individual's age, race, creed, color, national origin (including ancestry), religion, gender or sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), alienage or citizenship status (unless required by law), disability, reproductive health decision making (including, but not limited to, the decision to use or access a particular drug, device, or medical service), marital status, partnership status, caregiver status, domestic violence victim status, familial status, military status, unemployment status, genetic information (including genetic characteristics), or any other protected status under federal, state, or local laws.

Again, while it is not possible to list all the circumstances that may constitute other forms of workplace harassment, the following are some examples of conduct that may constitute workplace harassment:

- The use of disparaging or abusive words or phrases, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to the above protected categories;
- Written or graphic material that insults, stereotypes, or shows aversion or hostility toward an individual or group because of one of the above protected categories and that is placed on walls, bulletin boards, email, voicemail, or elsewhere on our premises, or circulated in the workplace; and
- A display of symbols, slogans, or items that are associated with hate or intolerance toward any select group.

### Reporting Discrimination and Harassment

If you feel that you have witnessed or have been subjected to any form of discrimination or harassment, immediately notify the President or any member of management.

The Company prohibits retaliation against employees who provide information about, complain, or assist in the investigation of any complaint of harassment or discrimination.

We will promptly and thoroughly investigate any claim and take appropriate action where we find a claim has merit. To the extent possible, we will retain the confidentiality of those who report suspected or alleged violations of the harassment policy.

Discipline for violation of this policy may include, but is not limited to, reprimand, suspension, demotion, transfer, and discharge. If the Company determines that harassment or discrimination occurred, corrective action will be taken to effectively end the harassment. As necessary, the Company may monitor any incident of harassment or discrimination to assure the inappropriate behavior has stopped.

### Alternative Reporting and Remedies

I-Squared-R encourages employees to report incidents of discrimination and harassment internally. However, employees that believe they have been subjected to discrimination or harassment in the workplace, consistent with N.Y. Lab. Law § 203-e, also may seek relief by either:

- Filing a complaint alleging violation of the New York State Human Rights law with the Division of Human Rights, or in the New York State Supreme Court; or
- Filing a "charge of discrimination" with the Equal Employment Opportunity Commission (EEOC) for violation of federal antidiscrimination laws, including Title VII of the Civil Rights Act of 1964 (Title VII).

To file a complaint, contact the appropriate agency below.

## Contact Information

### **New York Division of Human Rights**

One Fordham Plaza, Fourth Floor  
Bronx, New York, NY 10458  
718-741-8400  
[www.dhr.ny.gov](http://www.dhr.ny.gov)

### **Equal Employment Opportunity Commission (EEOC)**

800-669-4000  
TTY: 800-669-6820  
info@eeoc.gov  
[www.eeoc.gov](http://www.eeoc.gov)

Local jurisdictions may have additional protections against discrimination and harassment. For example, workers in New York City may file complaints of discrimination or harassment with the New York City Commission on Human Rights at:

### **Law Enforcement Bureau**

Commission on Human Rights  
40 Rector Street, 10th Floor  
New York, NY 10006  
212-306-7450  
[www.nyc.gov/html/cchr/html/hom...](http://www.nyc.gov/html/cchr/html/hom...)

If the discrimination or harassment involves criminal activity, contact local police.

In any civil action alleging a violation of the laws prohibiting sexual harassment and discrimination, a court may order or award:

- Damages including but not limited to back pay, benefits, and reasonable attorneys' fees and costs;
- Injunctive relief;
- Reinstatement; and/or
- Liquidated damages equal to 100 percent of the award for damages.

## **3.8 Religious Accommodation**

I Squared R Element Company is dedicated to treating its employees equally, with respect and recognizes the diversity of their religious beliefs. All employees may request an accommodation when their religious beliefs cause a deviation from the Company dress code or the individual's schedule, basic job duties, or other aspects of employment. The Company will consider the request, but reserves the right to offer its own accommodation to the extent permitted by law. Some, but not all, of the factors that will be considered are cost, the effect that an accommodation will have on current established policies, and the burden on operations — including other employees — when determining a reasonable accommodation. At no time will the Company question the validity of a person's belief.

The Company will provide unpaid time off to employees who, for religious reasons, must be away from the office on days of normal operation. This leave must be requested through your supervisor two (2) weeks prior to the event. If you require a religious accommodation, please speak with your supervisor.

## **3.9 Employment Authorization Verification**

New hires will be required to complete Section 1 of the federal Form I-9 on their first day of paid employment. Acceptable documents, authorized by the USCIS proving identity and employment authorization, must be

presented no later than the third business day following the start of employment with I-Squared-R. If you are currently employed and have not complied with this requirement or if your status has changed, inform the Vice President of Operations or President.

If you are authorized to work in this country for a limited period of time, you will be required to submit proof of renewed employment eligibility prior to expiration of that period to remain employed by the Company.

## **4.0 Wage and Hour Policies**

### **4.1 Attendance Policy**

If you know ahead of time that you will be absent or late, provide reasonable advance notice to your supervisor. You may be required to provide documentation of any medical or other excuse for being absent or late where permitted by applicable law. Specifically, if you miss three (3) or more consecutive days of work because of sickness you must provide a doctor's note to return to work..

If you fail to show up for work or fail to call in with an acceptable reason for an absence of two consecutive days or more, you will be considered to have abandoned your job and voluntarily resigned from I-Squared-R.

I-Squared-R reserves the right to apply unused vacation or other paid time off to unauthorized absences where permitted by applicable law. Absences resulting from approved leave, vacation, or legal requirements are exceptions to the policy.

### **4.2 Business Expenses Policy**

The purpose of this policy is to define approved nontravel business expenses and the authority for incurring and approving such expenses at I-Squared-R.

Approved business expenses are the reasonable and necessary expenses incurred by an employee to achieve legitimate business purposes that are not covered by normal I-Squared-R procurement processes.

#### **Business Meetings** (Employer-Sponsored Events and Meetings)

The Company pays expenses necessary to achieve a valid business purpose when meetings are held with customers, vendors, or other I-Squared-R personnel. The most senior individual present is to pay for and report all expenses.

#### **Entertainment**

The Company pays for entertainment expenses only when they clearly benefit I-Squared-R, include customers and are promotional in nature. The most senior individual present is to pay for and report all expenses.

#### **Technical and Training Seminars**

The Company pays for expenses associated with attendance at classes and seminars that enhance job-related skills. Prior approval must be obtained by a senior manager.

#### **Gifts**

You may present gifts only under exceptional circumstances and with prior approval of a Company officer.

#### **Other Expenses**

The Company will pay for postage and telephone expenses that are for business purposes.

## **Reporting**

Report approved expenses on an expense report form and include a description of the expense, its business purpose, date, place, and the participants.

### **4.3 Direct Deposit**

I-Squared-R encourages all employees to enroll in direct deposit. If you would like to take advantage of direct deposit, ask at the office for an application form. Typically, the bank will begin the direct deposit of your payroll within 2 weeks days after you submit your completed application. If you have selected the direct deposit payroll service, a written explanation of your deductions will be provided on your pay stub and/or it may be viewed on your ADP smartphone app.

### **4.4 Paycheck Deductions**

I-Squared-R is required by law to make certain deductions from your paycheck each pay period, including deductions for federal income tax, Social Security and Medicare (FICA) taxes, state income tax & state disability insurance and any other deductions required under law or by court order for wage garnishments. The amount of your tax deductions will depend on your earnings and the information you list on your federal Form W-4 and applicable state withholding form. You may also authorize voluntary deductions from your paycheck, including contributions for insurance premiums, retirement plans, spending accounts, court-ordered child support or other services. Your deductions will be reflected in your wage statement.

I-Squared-R will not make deductions to your pay that are prohibited by federal, state, or local law. If you have any questions about deductions from your pay, contact the Vice President of Operations or the office administrator. You will be reimbursed in full for any isolated, inadvertent, or improper deductions, as defined by law. If an error is found, you will receive an immediate adjustment, which will be paid on your next regular payday.

### **4.5 Posting of Work Schedules**

You will be notified of your work schedule by your supervisor. Please note that work schedules are subject to change depending on business conditions and the need to fulfill customer order commitments.

### **4.6 Meal Periods**

I-Squared-R strives to provide a safe and healthy work environment and complies with all federal and state regulations regarding meal periods. Under New York law:

- Workers employed in, or in connection with, a factory are entitled to a 30-minute unpaid meal period between 11 a.m. and 2 p.m., and a 30-minute unpaid meal period midway between the beginning and end of any shift that starts between 1 p.m. and 6 a.m. and lasts more than six hours.
- Non-factory workers are entitled to a 30-minute unpaid meal period between 11 a.m. and 2 p.m. for shifts six hours or longer that extend over that period, and a 45-minute unpaid meal period midway between the beginning and end of a shift that starts between 1 p.m. and 6 a.m. and lasts more than six hours.
- All workers are entitled to an additional 20-minute unpaid meal period between 5 p.m. and 7 p.m. for workdays that extend from before 11 a.m. to after 7 p.m.

Applicable law also provides that the Company may limit meal periods to a minimum of 30 minutes as long as there is no indication of hardship to the employees.



You will not be required to work during your meal period unless otherwise permitted under applicable law.

Check with your supervisor regarding procedures and schedules for meal periods.

I-Squared-R requires that employees accurately observe and record meal periods. If you know in advance that you may not be able to take your scheduled meal period or are not fully relieved of all duties, let your supervisor know; in addition, notify your supervisor as soon as possible if you were unable to take or were prohibited from taking a meal period.

#### **4.7 Overtime**

All overtime must be specifically approved in advance by your supervisor.

At certain times I Squared R Element Company may require you to work overtime. We will attempt to give as much notice as possible in this instance. However, advance notice may not always be possible. Failure to work overtime when requested or working unauthorized overtime may result in discipline, up to and including discharge.

Unless otherwise required or exempted by law, overtime pay of one and one-half times your regular rate of pay is paid for any hours worked in excess of 40 hours in a workweek. Holidays, vacation days, and sick leave days do not count as time worked for computing overtime.

#### **4.8 Recording Time**

I-Squared-R is required by applicable federal, state, and local laws to keep accurate records of hours worked by all employees. To ensure that the Company has complete and accurate time records and that employees are paid for all hours worked, Company employees are required to record all working time using the Company timeclocks. The Vice President of Operations will give you a timecard badge with specific instructions.

You must accurately record all of your time to ensure that you are paid for all hours worked, and must follow established Company procedures for recording your hours worked. Time must be recorded using the timeclocks as follows:

- Immediately before starting your shift.
- Immediately after finishing work, and before your meal period.
- Immediately before resuming work, and after your meal period.
- Immediately after finishing work.
- Immediately before and after any other time away from work.

You should clock-in no more than 30 minutes ahead of your scheduled start time, and clock-out no later than five (5) minutes after your quitting time.

Please Note: It is required that you clock-in and clock-out for meal periods.

Notify the Vice President of Operations or the office administrator of any pay discrepancies, unrecorded or mis-recorded work hours, **or any involuntarily missed meal periods.**

Falsifying time entries is strictly prohibited. Falsifying time entries includes working "off the clock". If you falsify your own time records, or the time records of co-workers, or if you work off the clock, you will be subject to discipline up to and including termination. Immediately report any employee, supervisor, or manager who falsifies your time entries or encourages or requires you to falsify your time entries or work off the clock. If someone else clocks you in or out, this is considered wage theft and will be punished up to and including termination.

## 4.9 Reporting Time Pay

I Squared R Element Company provides Call-In pay to employees in accordance with applicable law. If you report to work at the request or permission of the Company and you are not needed to work, you will be paid the basic minimum hourly wage for the lesser of:

- Four hours.
- The number of hours in your regular shift.

Speak with your supervisor for more information regarding reporting time pay.

## 4.10 Pay Day

At I-Squared-R, the standard pay day is Thursday of each week for all employees. If a pay day falls on a holiday you will receive your paycheck the preceding workday, however, it is not negotiable until the actual date on the paycheck. ADP charges a \$50 fee for paychecks which are cashed early.

Review your paycheck for accuracy. If you find an issue, report it to your supervisor immediately.

## 4.11 Accommodations for Nursing Mothers

I-Squared-R will provide nursing mothers at least 20 minutes unpaid break time once every three hours to express milk for their infant child(ren) for up to three years following the child's birth.

If you are nursing, I-Squared-R will make reasonable efforts to provide you with a private room, other than a restroom, to express milk. The room will be clearly designated, in close proximity to your work area, contain a chair and small table or other flat surface, and either have a lock or a sign on the door to indicate when the room is in use.

Expressed milk can be stored in Company refrigerators and please sufficiently mark or label your milk to avoid confusion for other employees who may share the refrigerator.

You are encouraged to discuss the length and frequency of these breaks with your supervisor.

## 4.12 Travel Expenses

The purpose of this policy is to define approved business travel expenses and the authority for incurring and approving such expenses at I-Squared-R.

Travel expenses are the reasonable and necessary expenses incurred by employees when traveling on approved I-Squared-R business trips. Travel is limited to business activities for which other means of communication is inadequate and/or for which prior approval from your supervisor has been received.

### Advances

I-Squared-R does not generally provide cash travel advances. Normally, you will be expected to use a Company credit card and/or your own cash and submit approved expenses for approval and reimbursement.

### Travel Expenses

I-Squared-R pays the actual amounts incurred for appropriate expenses when you are on travel assignments. Examples of typical expenses include the following:

- Airline tickets.

- Meals and lodging.
- Car rental, bus, taxi, parking.
- Telephone and fax.
- Laundry and dry cleaning (on trips exceeding one week only, unless emergency).
- Business supplies and services.
- Associated gratuities.
- Other expenses necessary to achieve the business purposes.

### Family Members

I-Squared-R will pay the travel expenses of spouses or other family members only when their presence is necessary to the business purpose of the trip, and when approved in advance in writing by the President.

### Air Travel

Use economy or tourist class airfares when traveling on I-Squared-R business. In addition, private, noncommercial aircraft or chartered aircraft is not to be used, and no more than two Company officers should travel together on the same flight.

Airfares are to be charged to Company credit cards.

### Hotels

Neither in-room movies nor refreshment bars are approved I-Squared-R expenses.

### Insurance

I-Squared-R does not pay for personal travel insurance for employees.

### Rental Cars

Where feasible you are to use rental firms having existing relationships with I-Squared-R and have negotiated discount rates. Available reasonable transportation is to be used.

### Personal Vehicles

When using your own vehicle for business purposes, you must maintain insurance coverage as required by law and may not have more than two (2) points on your driving record. Travel between your home and primary office is not considered to be business travel. You may not use your personal vehicle for business travel without authorization. Every attempt should be made to use courier and delivery services in order to avoid hazard of liability and the time away from work. You will be reimbursed for vehicle use at the standard IRS mileage rate. The President must authorize any deviation from this policy.

### Reporting

Upon return, promptly report approved expenses and include a description of the expense, its business purpose, date, place, and the participants.

## **4.13 Travel Time Pay**

Some positions within I-Squared-R require travel. The Company pays employees for travel time in accordance with federal and state law.

#### 4.14 Use of Employer Credit Cards

All employees in the possession of a credit card issued by I-Squared-R will adhere to the strictest guidelines of responsibility for the protection and proper use of the card. Credit card purchases for vehicle use over \$500 and any other business purchases over \$100 must receive prior approval from your manager.

Promptly submit all sales receipts generated by use of the I-Squared-R credit card to the accounting department. Your I-Squared-R credit card may not be used for personal purposes. Use of Company credit cards is restricted to approved business-related expenses.

Any unauthorized purchases made with a credit card issued by the I-Squared-R will be the cardholder's responsibility. You must reimburse any such purchase to the Company within 10 days.

Immediately report lost or stolen Company credit cards to the accounting department. Failure to follow this policy may result in disciplinary action up to and including discharge.

### 5.0 Performance, Discipline, Layoff, and Termination

#### 5.1 Absenteeism & Disciplinary Policy

##### Attendance Policy

**Demerits will be given for the following offenses:**

<u>Offenses</u>	<u>Demerits</u>
Arrive Late (Less than 30 min):	¼ Demerit
Arrive Late (Greater than 30 min):	½ Demerit
Leave Early without supervisor approval:	½ Demerit
Unscheduled Day:	1 Demerit
No Call / No Show:	2½ Demerits and 3 day suspension
Unscheduled Days off with the use of sick leave:	0 Demerits

**The following actions will be taken based on the # of demerits accumulated:**

<u>Demerits</u>	<u>Discipline</u>	<u>Action</u>
1 Demerit	Verbal Warning	No Action
2 Demerits	1 <sup>st</sup> Written Warning	Recorded on Performance Review
2½ Demerits	2 <sup>nd</sup> Written Warning	Ineligible for Yearly Increase
3 Demerits	3 <sup>rd</sup> Written Warning	Ineligible for Yearly Increase, 1 Day Suspension
4 Demerits	4 <sup>th</sup> Written Warning	Ineligible for Yearly Increase, 3 Day Suspension
5 Demerits	Dismissal	

#### **Additional Attendance Notes**

Calling in sick will automatically trigger 8 hours of PSL to be used.

If out sick for more than one day, the time after the first day off can be taken using PSL, Vacation time or Unpaid. The first day will always be taken as PSL.

Demerits will not be given when time is missed and PSL is used.

Demerits will be forgiven after 12 calendar months.

### **Disciplinary Escalation Policy**

Verbal warning - Verbal will be verbal only and documented by the supervisor. Employee will be notified it was a recorded verbal warning.

1<sup>st</sup> Written Warning - Written warning given on disciplinary action form. Will occur with supervisor and department head.

2<sup>nd</sup> Written Warning - Written warning given on disciplinary action form. Will occur with supervisor and department head. Ineligible for yearly review-based wage increase.

Final Warning - Final warning will be given on disciplinary action form with supervisor, department head & plant manager present. Ineligible for yearly review-based wage increase.

### **Termination**

This escalation policy is to be used for behavioral issues that may occur with an employee. This policy is completely separate from the attendance policy.

## **5.2 Criminal Activity/Arrests**

I-Squared-R will report all criminal activity in accordance with applicable law. Involvement in criminal activity while employed by the Company, whether on or off Company property, may result in disciplinary action including suspension or termination of employment.

You are expected to be on the job, ready to work, as scheduled. Inability to report to work as scheduled may lead to disciplinary action, up to and including termination of employment, for violation of an attendance policy or job abandonment.

## **5.3 Exit Interview**

You may be asked to participate in an exit interview when you leave I-Squared-R. The purpose of the exit interview is to provide management with greater insight into your decision to leave employment; identify any trends requiring attention, recognize opportunities for improvement; and to assist the Company in developing effective recruitment and retention strategies. Your cooperation in the exit interview process is appreciated.

## **5.4 Open Door/Conflict Resolution Policy**

I-Squared-R strives to provide a comfortable, productive, legal, and ethical work environment. We encourage all employees to bring any problems, concerns, or grievances they may have about the work place to the attention of their supervisor and, if necessary, to senior management. To help manage conflict resolution, we

have instituted the following problem-solving procedure:

If you believe there is inappropriate conduct or activity on the part of the Company, management, its employees, vendors, customers, or any other persons or entities related to the Company, bring your concerns to the attention of your immediate supervisor at a time and place that will allow them to properly listen to your concern/s. Most problems can be resolved informally through dialogue between you and your immediate supervisor. If you have already brought this matter to the attention of your supervisor and do not believe you have received a sufficient response, or you believe that person is the source of the problem, present your concerns to the Vice President of Operations or President. Describe the problem, those persons involved in the problem, efforts you have made to resolve the problem, and any ideas for resolution that you may have.

## **5.5 Outside Employment**

Outside employment that creates a conflict of interest or that affects the quality or value of your work performance or availability at I-Squared-R is prohibited. The Company recognizes that you may seek additional employment during off-hours, and in all cases expects that any outside employment will not affect your attendance, job performance, productivity, work hours, scheduling, or would otherwise adversely affect your ability to effectively perform your duties or in any way create a conflict of interest. Any outside employment that will conflict with your duties and obligations to I-Squared-R should be reported to the Vice President of Operations or the President. Failure to adhere to this policy may result in discipline up to and including termination.

## **5.6 Pay Raises**

Depending on I-Squared-R's financial performance and other factors, efforts will be made to give annual pay raises (as the company's profitability allows). Raises may also be based on individual job performance or a change of job responsibility.

## **5.7 Performance Improvement**

I-Squared-R will periodically review your work performance. The performance improvement process will take place annually, or as business conditions dictate. You may specifically request that your supervisor or manager assist you in developing a performance improvement plan at any time.

The performance improvement process is a means for increasing the quality and value of your work performance. Your initiative, effort, attitude, job knowledge, and other factors will be addressed.

## **5.8 Post-Employment References**

It is I-Squared-R's policy to only confirm dates of employment and job title. The Company will only confirm compensation with your written authorization. Forward any requests for employment verification to the office.

## **5.9 Promotions**

To match you with the job for which you are best suited and to meet the business needs of I-Squared-R, you may be transferred from your current job to another work area. It is our policy to promote from within whenever a well-qualified candidate is available. Promotions are made on an equal opportunity basis according to the necessary skills, education, experience, and other qualifications that are required for the job.

## **5.10 Resignation Policy**

I-Squared-R hopes that your employment with the Company will be a mutually rewarding experience. We understand that varying circumstances may cause you to resign your employment. I-Squared-R intends to handle any resignation in a professional manner with minimal disruption to the workplace.

### Notice

I-Squared-R requests that you provide a minimum of two weeks' notice of your intent to resign. If you are a supervisor or manager, you are requested to provide a minimum of four weeks' notice. Provide a written resignation letter to your immediate supervisor. If you provide less notice than requested, I-Squared-R may deem you ineligible for rehire, depending on the circumstances of the notice given.

I-Squared-R will pay separated employees in accordance with applicable laws and other sections of this handbook.

Immediately notify the Company if your address changes within the calendar year in which resignation occurs to ensure your tax information is sent to the correct address.

### Return of Property

Return all Company property at the time of separation, including uniforms, cellphones, keys, tools, laptops, credit cards, and identification cards. Failure to return some items may result in deductions from your final paycheck where state law allows.

## **5.11 Standards of Conduct**

I-Squared-R wishes to create a work environment that promotes job satisfaction, respect, responsibility, integrity, and value for all of our employees, clients, customers, and other stakeholders. We all share in the responsibility of improving the quality of our work environment. By joining the team at I-Squared-R, you agree to follow our rules.

While it is impossible to list everything that could be considered misconduct in the workplace, what we have outlined is a list of common-sense infractions that could result in discipline, up to and including immediate termination of employment. These rules are common sense and are only listed so that there is no confusion on the part of any employee as to the requirements for continued employment with the company.

The following will result in immediate discharge:

- Theft
- Willfully damaging or defacing company property
- Falsification of a timecard
- Possession of or reporting to work under the influence of alcohol, cannabis or any illegal drug.
  - Entering the organization's property constitutes consent to searches and inspections. If an individual is suspected of violating the drug-free workplace policy, he or she may be asked to submit to a search or inspection at any time. Searches can be conducted of pockets, clothing, lockers, wallets, purses, briefcases, lunchboxes, desks & work stations and equipment. Searches can be done visually or with the help of Law Enforcement. We also reserve the right to administer drug/alcohol tests when there is reasonable suspicion. A positive breath analysis for alcohol while on company property will result in immediate termination of employment. All test results will remain confidential. Refusal to submit to a test will result in immediate termination.

Examples of inappropriate conduct include:

- Violation of the policies and procedures set forth in this handbook.
- Possessing, using, distributing, selling, or negotiating the sale of alcohol, cannabis products, illegal drugs or other controlled substances.
- Being under the influence of alcohol, cannabis or other intoxicants during working hours, on Company property or on Company business.
- Inaccurate reporting of the hours worked by you or any other employee(s).
- Knowingly providing inaccurate, incomplete, or misleading information when speaking on behalf of I-Squared-R or in the preparation of any employment-related documents including, but not limited to, job applications, personnel files, employment review documents, intra-Company communications, or expense records.
- Taking or destroying Company property.
- Possession of potentially hazardous or dangerous property such as firearms, weapons, fireworks, chemicals, etc., is prohibited on I-Squared-R premises without prior authorization. This prohibition includes licensed handguns, (including pistols with permits), firearms and taser-type stun guns.
- Fighting with, or harassment of (as defined in our EEO policy), any fellow employee, vendor, or customer.
- Disclosure of I-Squared-R trade secrets and proprietary and confidential commercially-sensitive information (i.e., financial or sales records/reports, marketing or business strategies/plans, product development information, customer lists, patents, trademarks, etc.) of the Company or its customers, contractors, suppliers, or vendors.
- Refusal or failure to follow directions or perform a requested or required job task.
- Refusal or failure to follow safety rules and procedures.
- Excessive tardiness or absences.
- Smoking or vaping inside enclosed Company building areas.
- Working unauthorized overtime.
- Solicitation of fellow employees on Company premises during working hours.
- Failure to dress according to Company policy.
- Use of obscene or harassing (as defined by our EEO policy) language in the workplace.
- Engaging in outside employment that interferes with your ability to perform your job at I-Squared-R.
- Gambling on Company premises.
- Lending keys or keycards for accessing Company property to unauthorized persons.

Nothing in this policy is intended to limit your rights under the National Labor Relations Act, or to modify the at-will employment status.

## **5.12 Transfers**

I-Squared-R may transfer your employment from one position within the Company to another, with or without notice, as required by production or service needs, or upon request by you with management approval. Transfers in excess of 90 days may be considered final and your paycheck may be increased or decreased consistent with the pay scale for your new position.

## **5.13 Workforce Reductions (Layoffs)**

At times, based upon business needs, I-Squared-R management may decide to implement a reduction in its workforce. We acknowledge that this can be a trying experience for all involved, and the Company will make its best effort to make sound business decisions while acknowledging the needs of its employees.



## **6.0 General Policies**

### **6.1 Authorization for Use of Personal Vehicle**

All employees required to operate a motor vehicle as part of their employment duties must maintain a valid driver's license, acceptable driving record, and appropriate insurance coverage.

If you use your personal vehicle in the course and scope of employment, you may not operate such vehicle while:

1. Under the influence of drugs, alcohol, or any other substance that might impair your judgment or ability to drive; or
2. Texting, emailing, or otherwise using a cellphone or other handheld device without utilizing a hands-free device.

### **6.2 Bulletin Boards**

I-Squared-R maintains official bulletin boards located near our five (5) timeclocks to provide employees with official Company notices, including wage and hour laws, changes in policies, and other employment-related notices. At times the Company may also post information of general interest to employees on the bulletin boards. We ask that you periodically review the bulletin boards so that you have the most current Company and work-related information. Only authorized personnel may add and remove notices from the bulletin boards.

### **6.3 Computer Security and Copying of Software**

Software programs purchased and provided by I-Squared-R are to be used only for creating, researching, and processing materials for Company use. By using Company hardware, software, and networking systems you assume personal responsibility for their use and agree to comply with this policy and other applicable Company policies, as well as city, state, and federal laws and regulations.

All software acquired for or on behalf of the Company, or developed by Company employees or contract personnel on behalf of the Company, is and will be deemed I-Squared-R property. It is the policy of the Company to respect all computer software rights and to adhere to the terms of all software licenses to which the Company is a party.

You may not illegally duplicate any licensed software or related documentation. Unauthorized duplication of software may subject you and/or the Company to both civil and criminal penalties under the United States Copyright Act.

You may not duplicate, copy, or give software to any outsiders including clients, contractors, customers, and others. You may use software on local area networks or on multiple machines only in accordance with applicable license agreements entered into by the Company.

### **6.4 Employer Sponsored Social Events**

I-Squared-R may hold social events for employees and your attendance at these events is voluntary and does not constitute part of your work-related duties. Any exceptions to this policy must be in writing and signed by a senior manager prior to the event.

Alcoholic beverages may be available at these events. If you choose to drink alcoholic beverages, you must do so in a responsible manner. Do not drink and drive. Instead, please call an Uber, Lyft, taxi or appoint a designated driver.

## **6.5 Emergencies - Medical Response Activation & Facility Evacuation**

I-Squared-R has a formal Emergency Medical Response Activation "CODE RED" Plan which is included as an appendix to this handbook. This plan includes the names of employees who are Designated Emergency Medical Responders having received formal training in the use of CPR & AED. Please read and familiarize yourself with these "CODE RED" procedures.

Emergency exit maps are located near primary man-door exits throughout our facilities. Please familiarize yourself with evacuation routes leading to our designated assembly area in the middle of the front parking lot. It is the responsibility of supervisors to count and make sure all employees have safely evacuated the buildings. Do not leave I-Squared-R premises without your supervisor's permission to ensure firefighters are not put in further danger by attempting an unnecessary rescue of a non-missing person.

### **Volunteer Emergency Responder Leave**

An employee who is a volunteer firefighter or a member of a volunteer ambulance service will normally be granted unpaid leave if required to respond to a related emergency call. Notify your supervisor or manager of your departure when possible, or call the main company phone number. If an extended leave will cause an undue hardship on the conduct of business, the leave request may be denied.

## **6.6 Non-Solicitation / Non-Distribution Policy**

To avoid disruption of business operations or disturbance of employees, visitors, and others, I-Squared-R has implemented a Non-Solicitation / Non-Distribution Policy. For purposes of this policy, "solicitation" includes, but is not limited to, selling items or services, requesting contributions, and soliciting or seeking to obtain membership in or support for any organization. Solicitation performed through verbal, written, or electronic means is covered by the Non-Solicitation / Non-Distribution Policy.

You are prohibited from soliciting other employees during your assigned working time. For this purpose, working time means time during which either you or the employee(s) who are the object of the solicitation are expected to be actively engaged with assigned work. You may conduct solicitations during your lunch period, coffee breaks, or other authorized non-working time, as long as you do so when the other employees are also on non-working time.

To avoid inappropriate litter, clutter, and safety risks, you may not distribute literature or other items that are non-work-related in working areas at any time. Working areas do not include break/rest areas, lunch rooms, or parking lots. Electronic distribution of materials is prohibited during work time. Literature that violates the Company's equal employment opportunity (EEO) and non-harassment policies (including threats of violence), or is knowingly and recklessly false, is never permitted. Non-employees are not permitted to distribute materials on Company premises at any time.

Political signage may not be posted on Company property or inside Company buildings. Distribution of political literature is prohibited during worktime and may not be left in working areas.

This policy is not intended to restrict the statutory rights of employees, including the right to discuss terms and conditions of employment.

Violations of this policy should be reported to the Vice President of Operations or President.

## **6.7 Off-Duty Use of Employer Property or Premises**

You may not use I-Squared-R property for personal use during working time. You are responsible for returning Company property in good condition and repairing or replacing any property damaged as the result of personal use or as the result of negligence. This includes use of copy machines, computers, Company products, or office supplies for personal use without prior authorization.

It is I-Squared-R's policy to control off-duty and non-working hour use of Company facilities either for business or personal reasons. You are prohibited from using Company facilities during off-duty or non-working hours without the written consent of a senior manager.

## **6.8 Personal Appearance**

Your personal appearance reflects the reputation, integrity, and public image of I-Squared-R. All employees are required to report to work neatly groomed and dressed. You are expected to maintain personal hygiene habits that are generally accepted in the community, including clean clothing, good grooming and personal hygiene, and appropriate attire for the workplace and the work being performed. This may include wearing uniforms or protective safety clothing and equipment, depending upon the job. Use common sense and good judgment in determining what to wear to work.

I-Squared-R provides uniforms exchanged and laundered weekly for factory employees. If desired, a \$100 payment in-lieu-of uniform service may be paid annually (if you do not want a company uniform).

Fragrant products, including but not limited to perfumes, colognes, and scented body lotions or hair products, should be used in moderation out of concern for others with sensitivities or allergies.

The Company, in accordance with applicable law, will reasonably accommodate employees with disabilities or religious beliefs that make it difficult for them to comply fully with the personal appearance policy unless doing so would impose an undue hardship on the Company. Contact the Vice President of Operations or President to request a reasonable accommodation.

Failure to comply with the personal appearance standards may result in being sent home to groom or change clothes. Frequent violations may result in disciplinary action, up to and including termination of employment.

## **6.9 Personal Cell Phone/Mobile Device Use**

While I-Squared-R permits employees to bring personal cell phones and other mobile devices (i.e., smart phones, tablets, laptops) into the workplace, you must not allow the use of such devices to interfere with your job duties or impact workplace safety and health.

Use of personal cell phones and mobile devices at work can be distracting and disruptive and cause a loss of productivity. Thus, you should primarily use such personal devices during non-working time, such as breaks and meal periods. During this time, use devices in a manner that is courteous to those around you. Outside of non-working time, use of such devices should be minimal and limited to emergency use only. If you have a device that has a camera and/or audio/video recording capability, you are restricted from using those functions on Company property unless authorized in advance by management.

You are expected to comply with Company policies regarding the protection of confidential and proprietary information when using personal devices.

While operating a vehicle on work time, the Company requires that the driver's personal cell phone/mobile device be turned off. If you need to make or receive a phone call while driving, pull off the road to a safe location unless you have the correct hands-free equipment for the device that is in compliance with applicable state laws.

You may not connect your personal device to the I-Squared-R Company network or equipment (computers, printers, etc.).

Nothing in this policy is intended to prevent employees from engaging in protected concerted activity under the NLRA.

You will be subject to disciplinary action up to and including termination of employment for violation of this policy.

## **6.10 Personal Data Changes**

It is your obligation to provide I-Squared-R with your current contact information, including current mailing address and telephone number.

Please keep the Company informed of any changes to your marital or tax withholding status. Failure to do so may result in loss of benefits or delayed receipt of IRS Form W-2 and other mailings.

To make changes to this information, contact the office or your supervisor.

## **6.11 Security**

All employees are responsible for helping to make I-Squared-R a secure work environment. Upon leaving work, lock all desks, lockers, and doors protecting valuable or sensitive material in your work area and report any lost or stolen keys, passes, or similar devices to your supervisor immediately. Refrain from discussing specifics regarding I-Squared-R security systems, alarms, passwords, etc. with persons outside of the Company.

Immediately advise your supervisor of any known or potential security risks and/or suspicious conduct of employees, customers, or guests of the Company. Safety and security are the responsibility of all employees and we rely on you to help keep our premises secure.

## **6.12 Social Media Policy**

I-Squared-R recognizes the Internet provides unique opportunities to participate in interactive discussions and share information using a wide variety of social media. However, use of social media also presents certain risks and carries with it certain responsibilities. To minimize risks to the Company, you are expected to follow our guidelines for appropriate use of social media.

This policy applies to all employees who work for the Company.

### **Guidelines**

For purposes of this policy, "social media" includes all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else's web log or blog, journal or diary, personal website, social networking or affinity website, web bulletin board or a chat room, whether associated or affiliated with the Company, as well as any other form of electronic communication.

Company principles, guidelines, and policies apply to online activities just as they apply to other areas of work. Ultimately, you are solely responsible for what you communicate in social media. You may be personally responsible for any litigation that may arise should you make unlawful defamatory, slanderous, or libelous statements against any customer, manager, owner, or employee(s) of the Company.

## **Know and Follow the Rules**

Ensure your postings are consistent with these guidelines. Postings that include unlawful discriminatory remarks, harassment, and threats of violence or other unlawful conduct will not be tolerated and may subject you to disciplinary action up to and including termination.

## **Be Respectful**

I-Squared-R cannot force or mandate respectful and courteous activity by employees on social media during non-working time. If you decide to post complaints or criticism, avoid using statements, photographs, video, or audio that reasonably could be viewed as unlawful, slanderous, threatening, or that might constitute unlawful harassment. Examples of such conduct might include defamatory or slanderous posts meant to harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, sex, disability, age, national origin, religion, veteran status, or any other status or class protected by law or Company policy. Your personal posts and social media activity should not reflect upon or refer to the Company.

## **Maintain Accuracy and Confidentiality**

When posting information:

- Maintain the confidentiality of trade secrets, intellectual property, and confidential commercially-sensitive information (i.e., financial or sales records/reports, marketing or business strategies/plans, product development, customer lists, patents, trademarks, etc.) related to the Company.
- Do not create a link from your personal blog, website, or other social networking site to an I-Squared-R website that identifies you as speaking on behalf of the Company.
- Never represent yourself as a spokesperson for I-Squared-R. If the Company is a subject of the content you are creating, do not represent yourself as speaking on behalf of the Company. Make it clear in your social media activity that you are speaking on your own behalf.
- Respect copyright, trademark, third-party rights, and similar laws and use such protected information in compliance with applicable legal standards.

## **Using Social Media at Work**

Do not use social media while working, unless it is work-related as authorized by your manager or consistent with policies that cover equipment owned by the Company.

## **Media Contacts**

If you are not authorized to speak on behalf of I-Squared-R, do not speak to the media on behalf of the Company. Direct all media inquiries for official Company responses to the President.

## **6.13 Suggestion Policy**

I-Squared-R welcomes suggestions for continued improvement and your ideas for better ways to do your job, produce or sell the products or services of our Company, or meet customer and client needs. Discuss your ideas with your supervisor or another member of the management team.

We also encourage you to offer any suggestions derived from seminars, magazines, or other outside sources of information you believe would add value to the Company.

Understand that any suggestions, innovations, inventions, or other matter created by you on work time or with Company tools or property are considered to be the property of I-Squared-R.

## **6.14 Telephone Use**

I-Squared-R phones are principally for work-related communications. Unless there is an emergency, limit long telephone calls to business purposes only. Limit personal use of Company telephones to brief communications during rest periods where possible. Casual conversation with friends and relatives during working hours is strongly discouraged.

## **6.15 Third Party Disclosures**

It may be possible that I-Squared-R becomes involved in a news story or potential or actual legal proceedings of various kinds. When that happens, lawyers, former employees, newspapers, law enforcement agencies, and other outside persons may contact our employees to obtain information about the incident or the actual or potential lawsuit.

If you receive such a contact, you should not speak on behalf of I-Squared-R and should refer any call requesting the position of the Company to the President. If you have any questions about this policy or are not certain what to do when such a contact is made, contact your supervisor.

## **6.16 Use of Company Technology**

This policy is intended to provide I-Squared-R employees with guidelines associated with the use of the doctorCompany information technology (IT) resources and communications systems.

This policy governs the use of all IT resources and communications systems owned by or available at the Company, and all use of such resources and systems when accessed using your own devices, including but not limited to:

- Email systems and accounts.
- Internet and intranet access.
- Telephones and voicemail systems, including wired and mobile phones, smartphones, and pagers.
- Printers, photocopiers, and scanners.
- Fax machines, e-fax systems, and modems.
- All other associated computer, network, and communications systems, hardware, peripherals, and software, including network key-fobs and other devices.
- Closed-circuit television (CCTV) and all other physical security systems and devices, including access key-cards and fobs.

## **General Provisions**

I-Squared-R IT resources and communications systems are to be used for business purposes only.

All content maintained in Company IT resources and communications systems are the property of I-Squared-R. Therefore, employees should have no expectation of privacy in any message, file, data, document, facsimile, telephone conversation, social media post, conversation, or any other kind or form of information or communication transmitted to, received, or printed from, or stored or recorded on Company electronic information and communications systems.

The Company reserves the right to monitor, intercept, and/or review all data transmitted, received, or downloaded over Company IT resources and communications systems in accordance with applicable law. Any individual who is given access to the system is hereby given notice that the Company will exercise this right periodically, without prior notice and without prior consent.

The interests of the Company in monitoring and intercepting data include, but are not limited to: protection of Company trade secrets, proprietary information, and similar confidential commercially-sensitive information

(i.e. financial or sales records/reports, marketing or business strategies/plans, product development, customer lists, patents, trademarks, etc.); managing the use of the computer system; and/or assisting employees in the management of electronic data during periods of absence.

You should not interpret the use of password protection as creating a right or expectation of privacy, nor should you have a right or expectation of privacy regarding the receipt, transmission, or storage of data on Company IT resources and communications systems.

Do not use I-Squared-R IT resources and communications systems for any matter that you would like to be kept private or confidential.

## **Violations**

If you violate this policy, you may be subject to corrective action, up to and including termination of employment. If necessary, the Company will also advise law enforcement officials of any illegal conduct.

### **6.17 Use of Employer Vehicles**

Company vehicles are to be used for I-Squared-R business only. Unless the use of the vehicle has been approved for personal use, personal or outside business use is strictly prohibited.

If you drive a Company vehicle, all infractions or violations while driving the vehicle and all restrictions, suspensions, or revocations against your driver's license must be immediately reported to the Vice President of Operations or President.

When a Company vehicle cannot be operated, is unsafe for use, or has been damaged, notify your supervisor immediately.

As the driver of a Company vehicle, you are responsible for the vehicle while in your charge and must not permit unauthorized persons to drive it. You are also responsible for the daily housekeeping of the vehicle; it is to remain clean and uncluttered.

You may not operate a motor vehicle while under the influence of alcohol, cannabis products or a chemical or other substance that can impair judgment. You may not operate a motor vehicle while texting, emailing, or otherwise using a cell phone or other handheld device without utilizing a hands-free device.

### **6.18 Workplace Privacy and Right to Inspect**

I-Squared-R property, including but not limited to lockers, phones, computers, tablets, desks, work place areas, vehicles, or machinery, remains under the control of the Company and is subject to inspection at any time, without notice to any employee(s), and without their presence.

You should have no expectation of privacy in any of these areas. We assume no responsibility for the loss of, or damage to, your property maintained on Company premises including what is kept in lockers and desks.

### **6.19 Access to Personnel and Medical Records Files**

I-Squared-R maintains separate medical records and personnel files for all employees. Personal medical records are stored separately and apart from business-related files in a safe, locked, inaccessible location. The medical record is the repository for sensitive and confidential information related to an individual's health, health benefits, health-related leave and/or accommodations, and benefits selections and coverage. Medical records are kept confidential in compliance with applicable laws and access is on a "need-to-know" basis only.

Supervisors and others in management may have access to your personnel file for possible employment-related decisions. If you wish to review your personnel or medical records file, you must give the Company reasonable notice. Inspection must occur in the presence of an I-Squared-R representative.

All requests by an outside party for information contained in your personnel file will be directed to the President, who is the only person authorized to give out such information.

## 7.0 Benefits

7.1 *This section left blank for future use.*

### 7.2 Paid Sick & Safe Leave

In accordance with New York State Paid Sick & Safe Leave, I Squared R Element Company provides eligible employees sick leave as follows:

#### Eligibility

All employees are eligible for sick leave.

#### Reasons for Leave

Sick leave may be used for the following purposes:

- For your own or a family member's mental or physical illness, injury, or health condition regardless of whether such illness, injury, or health condition has been diagnosed or requires medical care at the time that you request leave;
- For the diagnosis, care, or treatment of your own or a family member's mental or physical illness, injury, or health condition or need for medical diagnosis or preventive care; or
- For your absence from work when you, or your family member, has been the victim of domestic violence, a family offense, sexual offense, stalking, or human trafficking and you need to:
  - Obtain services from a domestic violence shelter, rape crisis center, or other services program;
  - Participate in safety planning, temporarily or permanently relocate, or take other actions to increase your safety or the safety of your family members;
  - Meet with an attorney or other social services provider to obtain information and advice on, and prepare for or participate in any criminal or civil proceeding;
  - File a complaint or domestic incident report with law enforcement;
  - Meet with a district attorney's office;
  - Enroll children in a new school; or
  - Take any other actions necessary to ensure your or a family member's health or safety or to protect those who associate or work with you.

If you are responsible for the domestic violence, family offense, sexual offense, stalking, or human trafficking, you are not eligible for leave under this policy.

**Family member** means:

- Your child, spouse, domestic partner, parent, sibling, grandchild, or grandparent; or
- The child or parent of your spouse or domestic partner.

**Parent** means:



- Your biological, foster, step- or adoptive parent; or
- A person who acted as your legal guardian or a person who stood in loco parentis when you were a minor child.

**Child** means:

- Your biological, adopted, or foster child;
- A legal ward; or
- A child for which you stand in loco parentis.

### Amount of Leave and Usage

Employees will be provided 40 hours of sick leave at the beginning of each calendar year.

The minimum increment of leave that you may take at one time is four hours. Unused sick leave will carry over to the following leave year and may be used as needed.

### Compensation

You will be paid at your regular rate of pay or the applicable minimum wage, whichever is greater. If the need for leave is foreseeable, you must provide reasonable notice of your need for leave. If unforeseeable, provide notice as soon as practical. If known, notice should include the expected length of the absence.

### Confidentiality

Details surrounding your request for leave will be kept confidential, except as required by federal or state law or as necessary to protect your safety in the workplace. You will not be required to disclose the nature of any medical condition or of any domestic violence/sexual offense matter necessitating the need for leave.

### Recordkeeping

You may request (verbally or in writing) a summary of the amounts of sick leave you have earned and used in the current calendar year and/or any previous calendar year. This information will be provided within three business days. Your sick leave balance is also shown on your ADP Mobile app and weekly pay stub, Sick leave time may not be used in excess of what is granted, and may not be taken in advance.

### Payment Upon Termination

You will not be paid for any unused sick leave when your employment ends, regardless of whether it is voluntary or involuntary..

### Retaliation

I-Squared-R will not retaliate against employees who request or take leave in accordance with this policy.

Our **Sick Pay** policy is posted in more simplified form as follows:

Each January 1<sup>st</sup> I-Squared-R Element Company provides all employees with a 40-hour allocation of Paid Sick & Safe Leave at the beginning of each calendar year. Notify your Supervisor as far in advance as possible if you are going to take sick time off. There may be occasions, such as sudden illness, when you cannot notify

your Supervisor in advance. In these situations, please provide notification of your circumstances on the same day, or as soon as possible thereafter. You may be requested to provide a medical certificate of illness to your Supervisor for absences of three (3) days or more.

Sick Leave must be taken in increments of no less than four (4) hours.

Sick Leave is paid at your regular wage rate.

Sick Leave may not be used to provide pay for prior worktime missed.

Sick Leave may not be combined with holidays or scheduled vacation.

Unused Sick Leave may be carried over from year-to-year and used when needed.

Sick Leave may not be paid concurrently with any other benefit payment (*except Paid Family Leave*).

Unused Sick Leave may not be converted to a cash payment.

Calling in will automatically trigger 8 hours of PSL to be used.

Demerits will not be given when time is missed and PSL is used. When out of PSL, refer to the attendance policy.

You may use Sick Leave for dental or doctor visits or to care for immediate family members who are sick. For other state-mandated uses of Sick & Safe Leave please see the accompanying NYS Paid Sick and Safe Leave factsheet: [https://www.ny.gov/sites/ny.gov/files/atoms/files/PSL\\_SafeLeave\\_factsheet.pdf](https://www.ny.gov/sites/ny.gov/files/atoms/files/PSL_SafeLeave_factsheet.pdf)

### **7.3 Accommodations for Victims of Domestic Violence**

I Squared R Element Company will provide reasonable accommodations to employees who are victims of domestic violence and must be absent from work for a reasonable time, unless such accommodation would cause an undue hardship on the Company.

Accommodations include reasonable time off to:

- Seek medical attention for injuries caused by domestic violence, including for a child who is the victim of domestic violence;
- Obtain services from a domestic violence shelter, program, or rape crisis center as a result of domestic violence;
- Obtain psychological counseling related to an incident or incidents of domestic violence, including for a child who is the victim of domestic violence;
- Participate in safety planning or other action taken to increase safety from future incidents of domestic violence (e.g., temporary or permanent relocation); or
- Obtain legal services, assist in the prosecution of an offense, or appear in court related to an incident of domestic violence.

A victim of domestic violence is any person who is older than 16, married, or is a parent accompanied by a minor child in a situation where the individual or minor child is the victim of an act committed by a family or household member in violation of New York penal law. The act must have resulted in actual physical or emotional injury or created a substantial risk of physical or emotional harm to the person or their child.

#### **Notice**

We ask that you provide reasonable advance notice of your intention to take time off for the above reasons unless advanced notice is not feasible. If an unscheduled absence occurs, you must provide the following documentation within a reasonable amount of time after your absence:

- A police report indicating that you or your child was a victim of domestic violence;
- A court order protecting or separating you or your child from the perpetrator of the domestic violence;
- Other evidence from the court or prosecuting attorney that you appeared in court; or
- Documentation from a medical professional, domestic violence advocate, health care provider, or counselor that you or your child underwent counseling or treatment for physical or mental injuries or abuse resulting from the domestic violence.

### Confidentiality

The Company will maintain the confidentiality of any information regarding your status as a victim of domestic violence, except as required by federal or state law or as necessary to protect your safety in the workplace.

### Compensation

The time off may be charged against any paid time off to which you are entitled. If you have no available paid time off, the time off may be treated as unpaid time.

### Retaliation

I-Squared-R will not retaliate against a victim of domestic violence for requesting or obtaining reasonable accommodation in accordance with this policy.

## **7.4 Blood and Bone Marrow Donation Leave Policy**

I Squared R Element Company provides those employees who work an average of 20 or more hours per week:

- Up to three hours of unpaid leave in any calendar year to donate blood. You must give reasonable notice of at least three working days of your intent to take leave to give blood. Provide documentation to your supervisor immediately after such leave is taken.
- Unpaid time off, as determined by your physician and not to exceed 24 hours without Company approval, to undergo a medical procedure to donate bone marrow. If you seek leave to donate bone marrow, you must provide verification from a physician setting forth the purpose and length of each leave required.

I-Squared-R will not retaliate against employees who request or take leave in accordance with this policy.

## **7.5 Short-Term Disability Benefits**

If you are unable to work for more than seven consecutive days due to a non-work-related illness or injury, or pregnancy-related disability, you may be eligible for short-term disability benefits. Disability benefits provide up to 26 weeks of partial wage replacement benefits during any 52-consecutive-week period. Benefits are payable beginning on the eighth consecutive day of disability. The maximum payment is \$170 per week.

The cost of your short-term disability insurance coverage is shared between you and the Company through payroll deductions.

If you have been disabled for more than seven days, the Company will provide you with a Form DB-**271S**, *Statement of Rights*, within five days of learning that you are disabled. The *Statement of Rights* provides information on how to file a claim for benefits. You must file a claim within the first 30 days of your disability or all or part of your claim may be rejected. You must be under the care of a physician, chiropractor, podiatrist,

psychologist, dentist, or certified nurse midwife to qualify for disability benefits.

Short-term disability benefits are a wage replacement benefit, not a protected leave benefit. If you are temporarily disabled, you may be eligible for job-protected leave under the federal Family and Medical Leave Act or other state or local law.

If your Short-Term Disability claim is approved, your health, Life and Long-Term Disability insurance coverages will be maintained by I-Squared-R during this leave for no more than six (6) months on the same basis as if you were still working. However, you must continue to make timely payments of your share of the premiums for these coverages. Failure to pay premiums within 30 days of when they are due may result in a lapse of coverage. You will be notified 15 days before the date coverages lapse; these coverages will terminate unless payments are promptly made. Coverage that lapses due to non-payment of premiums may be reinstated immediately upon return to work without a waiting period.

To learn more about the New York Disability Benefits law, including eligibility requirements and benefits, or to obtain a claim form (Form DB-450), contact the New York State Workers' Compensation Board [www.wcb.ny.gov](http://www.wcb.ny.gov).

## **7.6 Paid Family Leave**

New York's Paid Family Leave (PFL) program provides eligible employees with job-protected, paid time off to:

- Bond with a newly born, adopted, or fostered child.
- Care for a close relative with a serious health condition.
- Assist with family situations when a family member is deployed abroad on active military service.

### Eligibility

Eligible employees may take PFL leave as follows:

- If you work full-time (a regular schedule of 20 or more hours per week), you are eligible after 26 consecutive weeks of employment.
- If you work part-time (a regular schedule of less than 20 hours per week), you are eligible after working 175 days, which do not need to be consecutive.

### Amount of Benefit

You are eligible for up to 12 weeks of leave at 67% of your average weekly pay (capped at 67 percent of statewide average pay).

You may use Vacation or Paid Sick Leave to receive up to full pay while on Paid Family Leave.

### Funding

PFL is funded through employee payroll contributions that are set each year to match the cost of coverage. The rate of employee contributions is reviewed annually and is subject to change by the New York State Department of Financial Services.

If you are not eligible for PFL, you will be provided a waiver to sign and PFL contributions will not be deducted from your wages.

### Qualifying Events

If you are eligible, you may use family leave benefits for the following types of leaves:

- **New child:** You may take PFL during the first 12 months following the birth, adoption, or fostering of a child. Expectant mothers cannot take PFL for their own pregnancy. PFL for the birth of a child begins after the child's birth and is not available for prenatal conditions.
- **Serious health condition:** You may take PFL to care for a close relative with a serious health condition. The relative may live outside of New York State and even outside the country. You cannot take PFL for your own health condition.
- **Military active service deployment:** You may take PFL to assist with family situations arising when your spouse, domestic partner, child, or parent is deployed abroad on active military service or has been notified of an impending military deployment abroad. You cannot use PFL for your own qualifying military event.

As used in this policy:

- **Close relative** includes a spouse, domestic partner, child and stepchild, parent and stepparent, parent-in-law, grandparent, grandchild and sibling.
- **Serious health condition** is an illness, injury, impairment, or physical or mental condition, including transplantation preparation and recovery from surgery related to organ or tissue donation, that involves inpatient care in a hospital, hospice, or residential medical facility; or continuing medical treatment or continuing supervision by a healthcare provider.

### Health Insurance

Your health insurance will continue while you are on leave; however, if you contribute to the cost of your health, Life and Long-Term Disability insurances, you must continue to pay your portion of the premiums while on leave.

### Interaction with Other Laws

PFL may be taken by employees who are eligible for time off under the federal Family and Medical Leave Act. PFL will run concurrently with designated FMLA leave when the reason for leave qualifies under both PFL and FMLA. Eligible employees must then apply for both PFL and FMLA.

You may not receive short-term disability and PFL benefits at the same time. You may not take more than 26 combined weeks of short-term disability and PFL in a 52-week period. If you are unable to work and qualify for workers' compensation benefits, you may not use PFL benefits at the same time as you are receiving workers' compensation benefits. If you are receiving reduced earnings, you may be eligible for PFL.

### Notice and Required Documentation

Notify the office administrator if you would like to apply for PFL. If your family leave is foreseeable, please give 30 days' advance notice so the Company can plan for your absence. If the event is not foreseeable, notify the office administrator as quickly as possible. If you fail to give notice without unusual circumstances justifying the failure, PFL may be delayed or partially denied.

### Returning to Work

Upon return from PFL, you will be reinstated to your original position, or if no longer available, an equivalent position with equivalent terms and conditions of employment, including pay and employment benefits.

Use of PFL will not result in the loss of any employment benefit that accrued before the start of your family leave and that was not used during your family leave.

### Retaliation

I-Squared-R will not retaliate against employees who request or take leave in accordance with this policy.

## Additional Information

If you have additional questions regarding PFL, contact the office administrator or visit <https://paidfamilyleave.ny.gov/https://paidfamilyleave.ny.gov/>.

### **7.7 Military Spouse Leave Policy**

I Squared R Element Company provides up to 10 days of unpaid leave to employees who are the spouse of a military member who is home on leave during a period of military deployment.

To be eligible for military spouse leave you must:

- Work an average of 20 or more hours per week; and
- Be the spouse of a member of the U.S. Armed Forces, National Guard, or Reserves who has been deployed during a period of military conflict to a combat theater or combat zone of operations.

A **period of military conflict** means a period of war declared by the U.S. Congress or a period during which a member of the Reserves is ordered to active duty under federal authority.

If you need to take military spouse leave, notify your supervisor as soon as reasonably possible. The Company reserves the right to ask for documents supporting the need for leave.

You may elect to use any available paid time off for which you are eligible under I-Squared-R policy for the purpose of taking military spouse leave, and such paid time off will run concurrently with the leave afforded under this policy.

I-Squared-R will not discriminate or retaliate against employees who request or take leave in accordance with this policy.

### **7.8 Jury Duty Leave**

I Squared R Element Company encourages employees to fulfill their civic duties related to jury duty. If you are summoned for jury duty, notify your supervisor as soon as possible to make scheduling arrangements.

You will be paid \$40 per day for the first three days of juror service or any part thereof. For any additional days, time spent on jury duty will be unpaid. You may opt to use vacation time in place of unpaid leave.

The Company reserves the right to require employees to provide proof of jury duty service to the extent authorized by law.

I-Squared-R will not retaliate against employees who request or take leave in accordance with this policy.

### **7.9 Crime Victim and Witness Leave**

I Squared R element Company will provide eligible employees with time off from work, without pay, for any of the following reasons:

- To comply with a subpoena to testify in a criminal proceeding (including time off to consult with the district attorney);
- To give a victim impact statement at a pre-sentencing proceeding;
- To give a statement at a sentencing proceeding; or
- To give a statement at a parole board hearing.

You are eligible for time off under this policy if you are:

- The victim of the crime at issue in the proceedings;
- The victim's next of kin;
- The victim's representative if the victim is deceased as a result of the offense;
- A "Good Samaritan"; or
- Pursuing an application or the enforcement of an order of protection as provided under relevant law.

For purpose of this policy:

- **Good Samaritan** means someone who acts in good faith to apprehend a person who has committed a crime in his or her presence, to prevent a crime or an attempted crime from occurring, or to aid a law enforcement officer in effecting an arrest.
- **Victim's representative** means a person who represents or stands in the place of another person, including but not limited to, an agent, attorney, guardian, conservator, executor, heir, or parent of a minor.

If you are required to attend a criminal proceeding either as a witness or as a crime victim (or a close family member of a crime victim), you must notify your supervisor as soon as possible and at least one day before taking leave to make scheduling arrangements. The Company reserves the right to require employees to provide proof of the need to attend the criminal proceedings to the extent authorized by law.

I-Squared-R will not retaliate against employees who request or take leave in accordance with this policy.

## 7.10 Voting Leave

I Squared R Element Company encourages all employees to fulfill their civic responsibility and to vote in public elections. Most work schedules provide sufficient time to vote either before or after working hours. If the polls are open for at least four consecutive hours before or after the work shift, you will be deemed to have sufficient time outside of work hours to vote.

If you do not have sufficient time before or after work to vote, you may take enough time off at the beginning or end of your work shift to vote. Up to two hours' time off for this purpose will be provided without loss of pay.

You must request time off to vote from your supervisor at least two working days prior to Election Day so that the necessary time off can be scheduled at the beginning or end of the work shift, whichever provides the least disruption to the Company's normal business operations.

I-Squared-R will not retaliate or tolerate retaliation against employees who request or take leave under this policy. If you believe that you are being retaliated against because you requested or took leave under this policy, immediately report it to your supervisor or a Company manager.

## 7.11 Profit-Sharing Pension & 401(k) Plan

The 401(k) Plan provides you with the opportunity to save for retirement on a tax-advantaged basis. You are eligible to start contributing to your 401(k) Plan on the first day of the following month after your hire date. You may elect to reduce your weekly compensation by a specific percentage or dollar amount and contribute it to the Plan as a pre-tax deferral. Your total deferrals in any taxable year may not exceed a dollar limit which is set annually by federal law. You are 100% vested in the 401(k) portion of your Plan account that is attributable to your compensation deferrals. The Company does NOT match 401(k) contributions.

After working a full calendar year and completing 1000 hours, you become a participant in the Profit-Sharing Plan. Depending on profitability I-Squared-R may make an annual discretionary Profit-Sharing contribution to your account. This is in addition to any 401(k) deferrals that you elect to make. The Company's annual Profit-

Sharing contribution is allocated among eligible participants employed as of December 31<sup>st</sup> of the prior year. Your vested percentage for the contributions provided by I-Squared-R is based on Years of Service as follows:

Less than 2 Years	Not Vested
After 2 Years of Service,	you are 20% Vested
After 3 Years of Service,	40% Vested
After 4 Years of Service,	60% Vested
After 5 Years of Service,	80% Vested
After 6 Years of Service,	100% Vested

When you become eligible to join the Plan, you will receive a welcome letter.

You may personally direct the investment of your entire account in the Plan.

Normal retirement date for the purposes of the Plan is when you reach age 65.

Your account status in the Profit-Sharing Pension & 401(k) Plan is shown on your ADP Mobile app. Complete account details can be accessed by logging into the <https://mykplan.adp.com/public/login.aspx> website using your User ID & Password.

This benefit may be canceled or changed at the discretion of the Company, unless otherwise required by law.

## 7.12 Bereavement Leave

I-Squared-R recognizes the importance of taking leave when there is a death in the family. All regular full-time employees who have completed sixty (60) days of service are eligible for paid bereavement leave for the death of an immediate family member.

For purposes of this policy, "immediate family member" includes the following and applies both to the family of the employee and the employee's spouse: child (including foster child and step-child), sister, brother, parents (including foster parents and step-parents) and grandparents.

Paid bereavement is up to 40 hours taken off in the case of the death of a spouse or child, and 24 hours for other immediate family members.

If additional time off is needed you may take unused vacation; unpaid time off may be granted at the discretion of the Company on a case-by-case basis.

We ask that you provide notice of your need for bereavement leave as far in advance as possible. The Company may require documentation supporting your need for bereavement leave.

## 7.13 Employer-Sponsored Disability Benefits

**Short-Term Disability Insurance** is provided by the Company as required by New York State (see Section 7.5).

I-Squared-R offers employees access to **Long-Term Disability Insurance** at group rates on a voluntary basis. This disability insurance benefit applies if an employee is unable to work due to non-work-related disabilities. The benefit replaces a portion of your income, thus helping to meet your financial commitment in a time of



need. It is offered to all regular full-time employees upon hire. The full premium is paid by the employee and deducted from your first paycheck each month.

You must continue to make Long-Term Disability Insurance payments if you are on Short-Term Disability, Personal Family Leave, Personal Leave, FMLA and Workers Compensation.

Refer to the Summary Plan Description (SPD) for details about benefit payments and duration.

## **7.14 Health Insurance Policy**

I Squared R Element Company offers group health insurance benefits to all eligible regular full-time employees and their eligible dependents. Health insurance benefits are not effective until the first day of the month following eligibility. Health plan benefits are described in detail in the annual offering document which may be obtained from the office administrator. You must enroll in the Company health insurance program immediately. Otherwise, your coverage may be delayed to the next open enrollment period which occurs once annually in May.

Most of your group health insurance benefits are paid by the Company. The remainder of the costs are contributed by you through payroll deduction.

You must continue to make timely payments of your share of health insurance premiums if you are on Short-Term Disability, Personal Family Leave, Personal Leave, FMLA and Workers Compensation. Failure to pay premiums within 30 days of when they are due may result in a lapse of coverage. You will be notified 15 days before the date coverages lapse; these coverages will terminate unless payments are promptly made. Coverage that lapses due to non-payment of premiums may be reinstated immediately upon return to work without a waiting period.

If you or a dependent become ineligible for benefits due to a change in work hours or through a life event, or you leave employment with us, you may have the right to continue your health benefits under federal or state law. In such event, the Company will provide you with information about your rights to continue your benefits coverage.

Since all regular full-time employees are eligible to participate in I-Squared-R's qualified group health insurance plan, our employees may NOT enroll in a plan subsidized by New York State (for example: The Essential Plan, Healthy New York or Medicaid plans). These subsidized plans are only for individuals and families that are NOT offered qualified coverage by their employer.

Active employees proving they are covered under another qualified plan (typically by a spouse or parent) may receive a payment in-lieu-of the health insurance offered by I-Squared-R. The \$92.31 weekly payment is made with each paycheck. This payment cannot be made while you are actively on Disability, Paid Family Leave or Workers' Compensation and is paid only while you are actively employed.

Benefits may be canceled or changed at the discretion of the Company, unless otherwise prohibited by law.

## **7.15 Holidays**

I-Squared-R offers seven (7) paid holidays each year for regular full-time employees as follows:

New Year's Day (January 1st)  
Memorial Day (Monday)  
July Fourth  
Labor Day  
Thanksgiving (Thursday)

Christmas Day  
and one floating holiday.

When a holiday falls on a Saturday, it will be observed on the preceding Friday. Holidays falling on a Sunday will be observed on the following Monday.

You must work the scheduled day before, and the scheduled day after, a holiday to receive holiday pay. Vacation time scheduled in advance may be combined with holiday(s) and still qualify for holiday pay. Holiday pay may not be combined with Sick Leave.

You will be compensated for unworked holidays at your regular hourly wage rate in accordance with federal and state law. If a holiday falls on your regular day off, ask your supervisor how it affects you. If you work on a holiday, you will be paid your regular wages in addition to eight (8) hours holiday pay.

## **7.16 Life Insurance**

I-Squared-R offers employees access to life insurance at group rates on a voluntary basis. This is offered to all regular full-time employees upon hiring. The full premium is paid by the employee and deducted from your first paycheck each month.

You must continue to make Life Insurance payments if you are on Disability, Personal Family Leave, Personal Leave, FMLA and Workers Compensation.

Refer to the annual offering document for details about this benefit.

## **7.17 Non-Exempt Classification**

If you are classified as non-exempt at the time of hire, you will be eligible for minimum wage and overtime pay in accordance with federal, state, and local laws. If you have a question regarding whether you are non-exempt, contact the office administrator for clarification.

## **7.18 Personal Leave of Absence**

I Squared R Element Company recognizes that you may need time off from work in special circumstances that other leave policies may not address. In such cases, you may request an unpaid personal leave of absence.

### Eligibility

All regular full-time employees may apply for an unpaid personal leave of absence after two (2) years of service.

### Requesting Leave

Requests for unpaid personal leave must be submitted to your supervisor in writing at least two weeks in advance where practicable. In emergency situations, written notice must be provided as soon as possible. The request should include the reason for the leave as well as the dates you expect to begin and end the leave.

Job performance, absenteeism, and departmental requirements will be taken into consideration before a request is approved. Requests for unpaid personal leave may be denied or granted for any reason and are within the sole discretion of the Company.

Holidays that occur during an unpaid personal leave of absence will not be paid.

If you are granted a personal leave of absence, reinstatement to your position or any position is not guaranteed.

If your unpaid personal leave is approved, your health, Life and Long-Term Disability insurance coverages will be maintained by I-Squared-R during this leave for no more than two (2) months on the same basis as if you were still working. However, you must continue to make timely payments of your share of the premiums for these coverages. Failure to pay premiums within 30 days of when they are due may result in a lapse of coverage. You will be notified 15 days before the date coverages lapse; these coverages will terminate unless payments are promptly made. Coverage that lapses due to non-payment of premiums may be reinstated immediately upon return to work without a waiting period.

If your personal leave of absence exceeds two (2) months as shown in the benefit plan document, or you fail to pay your health insurance premium in a timely manner, the Company will provide you with information about your rights under COBRA and/or applicable state continuation coverage policies.

### Extension of Leave

It is expected that you will return from unpaid personal leave on the originally scheduled return date. If you are unable to return, you must request an extension of the leave in writing at least two (2) weeks in advance of the return date. Leave extensions will be considered on a case-by-case basis. If the Company denies the extension request, you must return to work on the originally scheduled return date or be considered to have voluntarily resigned from your employment.

### Return to Work

In advance of your scheduled return date, your supervisor or manager will arrange for you to resume your previous position, if available. However, the Company's need to fill a position may override the ability to hold a position open until your return. Therefore, we cannot assure our ability to reinstate you to any position after your leave. The Company retains the discretion to determine the similarity of any available positions and your qualifications. If we are unable to reinstate you or you refuse the offer of reinstatement to a different position, your leave status will be changed to a voluntary termination.

### Failure to Return from Leave

If you fail to return to work after an unpaid leave of absence, you will be considered to have resigned your employment.

### Alternative Employment

While on an unpaid leave of absence, you may not work or be gainfully employed either for yourself or others unless express, written permission to perform such outside work has been granted by the Company. If you are on a leave of absence and are found to be working elsewhere without permission, you will be subject to disciplinary action up to and including termination.

## **7.19 Regular Full-Time Personnel**

Regular full-time employees are those who have completed their introductory period and are regularly scheduled to work more than 35 hours per week. Unless stated otherwise or specifically permitted by law, all the benefits provided to employees at I-Squared-R are for regular full-time employees only. This includes vacation, holiday pay, health insurance, and other benefit coverage.

If a regular full time employee falls below 35 hours per week due to sickness or non-work related injury and still works in a part time capacity (minimum 20 hours per week), continuation of benefit coverage will continue for a period of six months. At the end of six months you must re-establish your full time status or lose your benefits.

## **7.20 Regular Part-Time Personnel**

All employees who work fewer than 35 hours per week are considered part-time. Part-time employees are not eligible for I-Squared-R benefits unless specified otherwise in this handbook, in the benefit plan summaries, or specifically permitted by law.

## **7.21 Unemployment Compensation Insurance Policy**

Unemployment compensation insurance is paid jointly by I-Squared-R and employees; it provides temporary income for employees who have been laid-off or lost their job under certain circumstances. Your eligibility for unemployment compensation will, in part, be determined by the reasons for your separation from the Company.

## **7.22 Vacation Policy**

I Squared R Element Company provides regular full-time employees with paid vacation time-off as follows:

After six (6) months of service, 40 hours  
After one (1) year of service, 80 hours  
After five (5) years of service, 120 hours  
After twelve (12) years of service, 160 hours

We ask that you request paid vacation time from your supervisor as far in advance as possible, but not less than two (2) weeks in advance. The Company will attempt to grant requests for vacation when possible, taking business needs into consideration.

Vacation time is granted annually as a lump sum on your employment anniversary date.

40 hours worth of paid vacation may be converted to cash annually. See the plant manager for more information.

No more than 40 hours vacation can be taken in any given pay period; vacation cannot be paid concurrently with other paid leave, excepting Paid Family Leave (per Section 7.6).

Your vacation time balance is shown on your ADP Mobile app and weekly pay stub.

Paid vacation time may not be used in excess of what is granted, and may not be taken in advance.

Upon separation of employment for any reason, you will be paid for earned but unused vacation time

## **7.23 Workers' Compensation Insurance Policy**

Workers' compensation is a no-fault system designed to provide benefits to all I-Squared-R employees for work-related injuries. Workers' compensation insurance coverage is paid for by employers and governed by state law. The workers' compensation system provides for coverage of medical treatment and expenses, occupational disability leave, and rehabilitation services, as well as payment for lost wages due to work related injuries. If you are injured on the job while working at I-Squared-R, no matter how slightly, you are to report the incident immediately to your supervisor. Consistent with applicable state law, failure to report an injury within a reasonable period of time could jeopardize your claim for benefits.

To receive Workers' Compensation benefits, notify your supervisor immediately of your claim. If your injury is the result of an on-the-job accident, an accident report form must be filled out as soon as possible after the  
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injury occurs. The accident report is required to process a Workers' Compensation claim. A copy of the report form is included in the appendix at the end of this handbook.

You will be required to submit a medical release before you can return to work.

If your Workers' Compensation claim is approved, your health, Life and Long-Term Disability insurance coverages will be maintained by I-Squared-R during this leave for no more than six (6) months on the same basis as if you were still working. The Company will also pay your share of your current health insurance coverage only during this time period. However, you must continue to make timely payments of your Life and Long-Term Disability insurance premiums for these coverages. Failure to pay premiums within 30 days of when they are due may result in a lapse of coverage. You will be notified 15 days before the date coverages lapse; these coverages will terminate unless payments are promptly made. Coverage that lapses due to non-payment of premiums may be reinstated immediately upon return to work without a waiting period.

## **7.24 COBRA**

The Consolidated Omnibus Budget Reconciliation Act (COBRA) provides the opportunity for eligible I-Squared-R employees and their beneficiaries to continue health insurance coverage under the I-Squared-R health plan when a "qualifying event" could result in the loss of eligibility. Qualifying events include resignation, termination of employment, death of an employee, reduction in hours, a leave of absence, divorce or legal separation, entitlement to Medicare, or where a dependent child no longer meets eligibility requirements. Cobra paperwork to be supplied by health insurance provider.

## **7.25 Family and Medical Leave (FMLA) Policy**

In accordance with the Family and Medical Leave Act of 1993 (FMLA), I-Squared-R provides up to 12 or 26 weeks of unpaid, job-protected leave in a 12-month period to covered employees in certain circumstances.

### Eligibility

To qualify for FMLA leave, you must:

1. Have worked for I-Squared-R for at least 12 months, although it need not be consecutive;
2. Worked at least 1,250 hours in the last 12 months; and
3. Be employed at a worksite that has 50 or more employees within 75 miles.

### Leave Entitlement

You may take up to 12 weeks of unpaid FMLA leave in a 12-month period for any of the following reasons:

- The birth of a child and in order to care for that child (leave must be completed within one year of the child's birth);
- The placement of a child with you for adoption or foster care and in order to care for the newly placed child (leave must be completed within one year of the child's placement);
- To care for a spouse, child, or parent with a serious health condition;
- To care for your own serious health condition, which makes you unable to perform any of the essential functions of your position; or
- A qualifying exigency of a spouse, child, or parent who is a military member on covered active duty or called to covered active-duty status (or has been notified of an impending call or order to covered active duty).

The 12-month period is the previous 12 months.

You may take up to 26 weeks of unpaid FMLA leave in a single 12-month period, beginning on the first day that you take FMLA leave to care for a spouse, child, or next of kin who is a covered service member and who

has a serious injury or illness related to active-duty service.

As used in the policy:

- **Spouse** means a husband or wife as recognized under state law for the purposes of marriage in the state or other territory or country where the marriage took place.
- **Child** means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis, who is either under age 18, or age 18 or older and incapable of self-care because of a mental or physical disability at the time FMLA leave is to commence. A child for the purposes of military exigency or military care leave can be of any age.
- **Parent** means a biological, adoptive, step, or foster parent or any other individual who stood in loco parentis to you when you were a child.
- **Next of kin** for the purposes of military care leave is a blood relative other than a spouse, parent, or child in the following order: brothers and sisters, grandparents, aunts and uncles, and first cousins. If a military service member designates in writing another blood relative as his or her caregiver, that individual will be the only next of kin. In appropriate circumstances, you may be required to provide documentation of next of kin status.
- **Serious health condition** means an illness, injury, impairment, or physical or mental condition that involves either in-patient care or continuing treatment by a health care provider. Ordinarily, unless complications arise, cosmetic treatments and minor conditions such as the cold, flu, ear aches, upset stomach, minor ulcers, headaches (other than migraines), and routine dental problems are examples of conditions that are not serious health conditions under this policy. If you have any questions about the types of conditions that may qualify, contact the office administrator.
- **Health care provider** means a medical doctor or doctor of osteopathy, physician assistant, podiatrist, dentist, clinical psychologist, optometrist, nurse practitioner, nurse-midwife, clinical social worker, or Christian Science practitioner licensed by the First Church of Christ. Under limited circumstances, a chiropractor or other provider recognized by our group health plan for the purposes of certifying a claim for benefits may also be considered a health care provider.
- **Qualifying exigencies** for military exigency leave include:
  - Short-notice call-ups/deployments of seven days or less (**Note:** Leave for this exigency is available for up to seven days beginning the date of call-up notice);
  - Attending official ceremonies, programs, or military events;
  - Special child care needs created by a military call-up including making alternative child care arrangements, handling urgent and non-routine child care situations, arranging for school transfers, or attending school or daycare meetings;
  - Making financial and legal arrangements;
  - Attending counseling sessions for yourself, the military service member, or the military service members' son or daughter who is under 18 years of age, or is 18 or older and incapable of self-care because of a mental or physical disability;
  - Rest and recuperation (**Note:** Fifteen days of leave is available for this exigency per event);
  - Post-deployment activities such as arrival ceremonies, re-integration briefings, and other official ceremonies sponsored by the military (**Note:** Leave for these events are available for 90 days following the termination of active-duty status). This type of leave may also be taken to address circumstances arising from the death of a covered military member while on active duty;
  - Parental care when the military family member is needed to care for a parent who is incapable of self-care (such as arranging for alternative care or transfer to a care facility); and
  - Other exigencies that arise that are agreed to by both the Company and you.
- A **serious injury/illness** incurred by a service member in the line of active duty or that is exacerbated by active duty is any injury or illness that renders the service member unfit to perform the duties of his or her office, grade, rank, or rating.

### Notice and Leave Request Process

If the need for leave is foreseeable because of an expected birth/adoption or planned medical treatment, you must give at least 30 days' notice. If 30 days' notice is not possible, give notice as soon as practicable (within

one or two business days of learning of your need for leave). Failure to provide appropriate notice may result in the delay or denial of leave.

In addition, if you are seeking intermittent or reduced schedule leave that is foreseeable due to planned medical treatment or a series of treatments for yourself, a family member, or covered service member, you must consult with I-Squared-R first regarding the dates of this treatment to work out a schedule that best suits your needs or the needs of the covered military member, if applicable, and I-Squared-R.

If the need for leave is unforeseeable, provide notice as soon as possible. Normal call-in procedures apply to all absences from work, including those for which leave under this policy may be requested. Failure to provide appropriate notice may result in the delay or denial of leave.

Forms may be obtained from the office administrator.

### Certification of Need for Leave

If you are requesting leave because of your own or a covered relative's serious health condition, you and the relevant health care provider must supply appropriate medical certification. You may obtain Medical Certification forms from the office. When you request leave, I-Squared-R will notify you of the requirement for medical certification and when it is due (at least 15 days after you request leave). If you provide at least 30 days' notice of medical leave, you should also provide the medical certification before leave begins. Failure to provide requested medical certification in a timely manner may result in denial of FMLA-covered leave until it is provided.

At our expense, the Company may require an examination by a second health care provider designated by us. If the second health care provider's opinion conflicts with the original medical certification, we, at our expense, may require a third, mutually agreeable, health care provider to conduct an examination and provide a final and binding opinion. Subsequent medical recertification may also be required. Failure to provide requested certification within 15 days, when practicable, may result in delay of further leave until it is provided.

The Company also reserves the right to require certification from a covered military member's health care provider if you are requesting military caregiver leave and certification in connection with military exigency leave.

### Call-In Procedures

In all instances of absence, the call-in procedures and standards established for giving notice of absence from work must be followed.

### Leave Increments

#### Intermittent Leave

If medically necessary, FMLA leave for a serious health condition may be taken intermittently (in separate blocks of time due to a serious health condition) or on a reduced leave schedule (reducing the usual number of hours you work per workweek or workday). FMLA leave may also be taken intermittently or on a reduced leave schedule for a qualifying exigency relating to covered military service.

As FMLA leave is unpaid, I-Squared-R will base your pay on the amount of time actually worked. In addition, while you are on an intermittent or reduced schedule leave that is foreseeable due to planned medical treatments, I-Squared-R may temporarily transfer you to an available alternative position that better accommodates your leave schedule and has equivalent pay and benefits.

#### Parental Leave

Leave for the birth or placement of a child must be taken in a single block and cannot be taken on an intermittent or reduced schedule basis. Parental leave must be completed within 12 months of the birth or placement of the child; however, you may use parental leave before the placement of an adopted or foster child to consult with attorneys, appear in court, attend counseling sessions, etc.

#### Family Care, Personal Medical, Military Exigency, and Military Care Leave

Leave taken for these reasons may be taken in a block or blocks of time. In addition, if a health care provider deems it necessary or if the nature of a qualifying exigency requires, leave for these reasons can be taken on an intermittent or reduced-schedule basis.

#### Paid Leave Utilization During FMLA Leave

FMLA leave is unpaid. If you are taking parental, family care, military exigency, and/or military care leave, you must utilize available vacation and/or sick leave during FMLA leave. If you are taking personal medical leave, you must utilize available sick and vacation days during this leave. If you are receiving short- or long-term disability or workers' compensation benefits during a personal medical leave, you will not be required to utilize available sick and vacation days. However, you may elect to utilize available sick and vacation days to supplement these benefits.

#### Fitness for Duty Requirements

If you take leave because of your own serious health condition (except if you are taking intermittent leave), you are required, as are all employees returning from other types of medical leave, to provide medical certification that you are fit to resume work. You will not be permitted to resume work until it is provided.

#### Insurance

Your health, Life and Long-Term Disability insurance coverages will be maintained by I-Squared-R during FMLA leave on the same basis as if you were still working. However, you must continue to make timely payments of your share of the premiums for these coverages. Failure to pay premiums within 30 days of when they are due may result in a lapse of coverage. You will be notified 15 days before the date coverages lapse; these coverages will terminate unless payments are promptly made. Coverage that lapses due to non-payment of premiums may be reinstated immediately upon return to work without a waiting period.

#### Reinstatement

Upon returning to work at the end of leave, you will generally be placed in your original job or an equivalent job with equivalent pay and benefits. You will not lose any benefits that accrued before leave was taken.

#### Spouse Aggregation

If you and your spouse are both employed by I-Squared-R, the total number of weeks to which you are both entitled in the aggregate because of the birth or placement of a child or to care for a parent with a serious health condition will be limited to 12 weeks per leave year. Similarly, spouses employed by I-Squared-R will be limited to a combined total of 26 weeks of leave to care for a military service member. This 26-week leave period will be reduced, however, by the amount of leave taken for other qualifying FMLA events. This type of leave aggregation does not apply to leave needed for your own serious health condition, to care for a spouse or child with a serious health condition, or because of a qualifying exigency.

#### Failure to Return

If you fail to return to work or fail to make a request for an extension of leave prior to the expiration of the leave, you will be deemed to have voluntarily terminated your employment. I-Squared-R is not required to grant requests for open-ended leaves with no reasonable return date under these policies or as disability accommodations.



### Alternative Employment

While on leave of absence, you may not work or be gainfully employed either for yourself or others unless express, written permission to perform such outside work has been granted by I-Squared-R. If you are on a leave of absence and are found to be working elsewhere without permission, you will be subject to disciplinary action up to and including termination.

### Interaction with State and Local Laws

Where state or local family and medical leave laws offer more protections or benefits to employees, the protections or benefits that are more favorable to the employee, as provided by these laws, will apply.

### Abuse of Leave

If you are found to have provided a false reason for a leave, you will be subject to disciplinary action up to and including termination.

### Designation of Leave

If the Company becomes aware of any qualifying reason for FMLA leave, the Company will designate it as such. An employee may not refuse FMLA designation under this policy.

### Retaliation

I-Squared-R will not retaliate against employees who request or take leave in accordance with this policy.

## **7.26 Military Leave (USERRA)**

I Squared R complies with applicable federal and state law regarding military leave and re-employment rights. Unpaid military leave of absence will be granted to members of the uniformed services in accordance with the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA; with amendments) and all applicable state law. We ask that you submit documentation of the need for leave to your supervisor. When returning from military leave of absence, you will be reinstated to your previous position or a similar position, in accordance with state and federal law. You must notify your supervisor of your intent to return to employment based on requirements of the law. For more information regarding status, compensation, benefits, and reinstatement upon return from military leave, contact the Vice President of Operations or President.

## **8.0 Safety and Loss Prevention**

### **8.1 Business Closure and Emergencies**

I-Squared-R recognizes that inclement weather and other emergencies may affect your ability to get to work. In such situations, your safety is paramount.

#### Company Closure

Examples of emergencies when the Company may close include, but are not limited to power outages, blizzard conditions, etc.

#### Notification

In an emergency, I-Squared-R will make every effort to notify you of the closing by use of the Plant Closing Call List. These notification efforts assume that you have access to electricity and internet and/or phone service.

When I-Squared-R is unable to notify you of the closure, use common sense to assess the safety and practicality of the situation. Call ahead to make sure the Company is open. In a regional power outage, for example, the plant may not have power. If there is reported flash flooding in your area, report to work only if you can make it safely.

### Partial-Day Closure

If an emergency event such as inclement weather or a power outage occurs, I-Squared-R may decide to close mid-day. If the Company closes mid-day, you will be instructed to leave immediately so that driving conditions do not deteriorate further and affect your ability to travel safely.

### Notified of Closure Prior to Reporting to Work

If you are notified of a closure prior to reporting to work, you will not be paid during the closure, unless state law dictates otherwise.

## **8.2 Drug and Alcohol Policy**

I-Squared-R is committed to providing a safe, healthy, and productive work environment. Consistent with this commitment, it is the intent of I-Squared-R to maintain a drug and alcohol-free workplace. Being under the influence of alcohol, cannabis products, illegal drugs (as classified under federal, state, or local laws), or other impairing substances while on the job may pose a serious health and safety risk to others, and will not be tolerated.

### Prohibited Conduct

I-Squared-R expressly prohibits employees from engaging in the following activities when they are on duty or conducting I-Squared-R business or on Company premises, whether or not they are working:

- The use, abuse, or being under the influence of alcohol, cannabis products, illegal drugs, or other impairing substances.
- The possession, sale, purchase, transfer, or transit of any illegal or unauthorized drug, including prescription medication that is not prescribed to the individual, or drug-related paraphernalia.
- The illegal use or abuse of prescription drugs.

While the use of marijuana may be legalized under some New York State laws for medicinal and/or recreational uses, it remains an illegal drug under federal law. I-Squared-R does not discriminate against employees solely on the basis of their lawful off-duty use of marijuana or other cannabis products. However, you may not consume or be under the influence of marijuana while on duty or at work. If you have a valid prescription for medical marijuana, refer to I-Squared-R's Disability Accommodation policy for additional information.

Nothing in this policy is meant to prohibit your appropriate use of over-the-counter medication or other medication that can legally be prescribed under both federal and state law, if it does not impair your job performance or safety or the safety of others. If you take over-the-counter medication or other medication that can legally be prescribed under both federal and state law to treat a disability, inform your supervisor if you believe the medication may impair your job performance, personal safety, or the safety of others, or if you believe you need a reasonable accommodation before reporting to work while under the influence of that medication.

From time to time, the Company may sponsor social or business-related events where alcohol may be served. This policy does not prohibit the use or consumption of alcohol at these events. However, if you choose to consume alcohol at such events, you must do so responsibly and maintain your obligation to conduct yourself properly and professionally at all times. Do Not Drink and Drive.

## Violations

Violation of this policy may result in disciplinary action, up to and including termination of employment.

### **8.3 General Safety Policy**

It is the responsibility of all I-Squared-R employees to maintain a healthy and safe work environment. Report all safety hazards and occupational illnesses or injuries to your supervisor as soon as reasonably possible and complete an occupational illness / injury form as needed. Failure to follow I-Squared-R's health and safety rules may result in disciplinary action, up to and including termination of employment.

I-Squared-R provides Personal Protective Equipment such as safety shoes, gloves, eyewear and masks for various uses in the factory. Please request these from your supervisor.

I-Squared-R will reimburse employees up to \$100 annually for prescription safety glasses specifically meeting the ANSI Z87.1 standard.

All employees must wear safety shoes & safety glasses upon entering any factory area. These shoes must comply with the ANSI Z41 having a protective safety toe.

Protective footwear is only obtained from a designated supplier who invoices the Company directly. The Company will purchase one pair of safety shoes per year paying up to \$130. The employee may choose approved footwear exceeding this allowance, however, she or he is responsible for the difference in cost. The employee is responsible for reasonable care and maintenance of her or his protective footwear.

The employee is responsible for wearing safety shoes & safety glasses during working hours. Factory employees may not punch-in for work without wearing protective foot and eyewear.

### **8.4 Policy Against Workplace Violence**

As the safety and security of our employees, vendors, contractors, and the general public is in the best interests of I-Squared-R, we are committed to working with our employees to provide a work environment free from violence, intimidation, and other disruptive behavior.

#### Zero-Tolerance Policy

I-Squared-R has a zero-tolerance policy regarding workplace violence and will not tolerate acts or threats of violence, harassment, intimidation, and other disruptive behavior, either physical or verbal, that occurs in the workplace or other areas. This applies to management, co-workers, employees and non-employees such as contractors, customers, and visitors.

Workplace violence can include oral or written statements, gestures, or expressions that communicate a direct or indirect threat of physical harm, damage to property, or any intentional behavior that may cause a person to feel threatened.

#### Prohibited Conduct

Prohibited conduct includes, but is not limited to:

- Physically injuring another person.
- Threatening to injure a person or damage property by any means, including verbal, written, direct, indirect, or electronic means.

- Taking any action to place a person in reasonable fear of imminent harm or offensive contact.
- Possessing, brandishing, or using a firearm on I-Squared-R property, or while performing Company business except as permitted by state law.
- Violating a restraining order, order of protection, injunction against harassment, or other court order.

### Reporting Incidents of Violence

Report to your supervisor, in accordance with this policy, any behavior that compromises our ability to maintain a safe work environment. All reports will be investigated immediately and kept confidential, except where there is a legitimate need to know. You are expected to cooperate in any investigation of workplace violence.

### Violations

Violating this policy may subject you to criminal charges as well as discipline up to and including immediate termination of employment.

### Retaliation

Victims and witnesses of workplace violence will not be retaliated against in any manner. In addition, you will not be subject to discipline for, based on a reasonable belief, reporting a threat or for cooperating in an investigation.

If you initiate, participate, are involved in retaliation, or obstruct an investigation into conduct prohibited by this policy, you will be subject to discipline up to and including termination.

If you believe you have been wrongfully retaliated against, immediately report the matter to your supervisor.

## **8.5 Non-Smoking Policy**

I-Squared-R is concerned about the effect that smoking and secondhand smoke inhalation may have on its employees and customers. In accordance with New York State law, smoking and vaping is prohibited inside all Company buildings. Anyone caught smoking or vaping in a non-smoking area will be sent home and/or written up.

## **8.6 NY HERO ACT Plan**

The purpose of this plan is to protect I Squared R Element Company employees against exposure and disease during an airborne infectious disease outbreak. This plan goes into effect when an airborne infectious disease is designated by the New York State Commissioner of Health as a highly contagious communicable disease that presents a serious risk of harm to the public health. The Plan is located at the end of this document.

## **9.0 Trade Secrets and Inventions**

### **9.1 Confidentiality and Nondisclosure of Trade Secrets**

As a condition of employment, I-Squared-R employees are required to protect the confidentiality of I-Squared-R trade secrets, proprietary information, and confidential commercially-sensitive information (i.e. financial or sales records/reports, marketing or business strategies/plans, product development, customer lists, patents, trademarks, etc.) related to I-Squared-R. Access to this information should be limited to a "need to know" basis and should not be used for personal benefit, disclosed, or released without prior authorization from management.

If you have information that leads you to suspect that employees are sharing such information in violation of this policy and/or competitors are obtaining such information, you are required to inform your supervisor.

Violation of this policy may result in disciplinary action up to and including termination, and may subject the violator to civil liability.

## 9.2 Inventions

Any invention created, in whole or in part, during your work hours, or from the use of equipment or facilities belonging to I Squared R Element Company, is a "work for hire" and is the property of the Company.

If you intend to develop and maintain property rights to any invention that relates in any way to products or services of the Company, you must obtain a written waiver of this policy, signed by both you and the Company President.

## 10.0 Anti-Bribery Policy

I Squared R Element Company hereby adopts the following Anti-Bribery Policy with respect to all commercial transactions, whether local or international:

**LOCAL AND FOREIGN LAWS:** Neither I Squared R Element Company, nor anyone acting on behalf of I Squared R Element Company, may, directly or indirectly, break or seek to evade the laws or regulations of any country in, through, or with which I Squared R Element Company seeks to do business. That an illegal act is a "customary business practice" in any country is not sufficient justification for violation of this provision.

**BRIBERY AND FACILITATING PAYMENTS:** Neither I Squared R Element Company, nor anyone acting on behalf of I Squared R Element Company, may, directly or indirectly, offer or provide a bribe, and all demands for bribes must be expressly rejected.

Bribery includes any offer, promise, or gift of any pecuniary or other advantage, whether directly or through intermediaries, to a public official, political party, political candidate or party official or any private sector employee, in order that the official or employee act or refrain from acting in relation to the performance of their duties, in order to obtain or retain business or other business advantage.

Neither I Squared R Element Company, nor anyone acting on behalf of I Squared R Element Company, shall offer or make facilitating payments to government officials in order to encourage them to expedite a routine governmental task that they are otherwise required to undertake. I Squared R Element Company, or anyone acting on behalf of I Squared R Element Company, shall have discretion to deviate from this prohibition if he/she believes that there is an immediate threat to his/her or another's health or safety. The circumstances of such payment must be reported as soon as possible after the event and the payment properly recorded. I Squared R Element Company recognizes that extortion is widespread and that participation by the business community increases demand for facilitating payments.

**KICK-BACKS:** Neither I Squared R Element Company, nor anyone acting on behalf of I Squared R Element Company, may offer or accept a "kick-back" of any portion of a contract payment to employees of other parties to a contract or use other vehicles such as subcontracts, purchase orders or consulting agreements to channel payments to government officials, political candidates, employees of other parties to a contract, their relatives or business associates.

A "kickback" is a particular form of bribe which takes place when a person entrusted by an employer or public function has some responsibility for the granting of a benefit and does so in a way that secures a return (kickback) of some of the value of that transaction or benefit for that person without the knowledge or authorization of the employer or public body to which the person is accountable.

**CONFLICTS OF INTEREST:** I Squared R Element Company, and anyone acting on behalf of I Squared R Element Company, shall avoid any relationship or activity that might impair, or appear to impair, the ability to render objective and appropriate business decisions in the performance of our jobs.

**POLITICAL CONTRIBUTIONS:** Neither I Squared R Element Company, nor anyone acting on behalf of I Squared R Element Company, may make a political contribution in order to obtain an unlawful business advantage. I Squared R Element Company shall comply with all public disclosure requirements.

**PHILANTHROPIC CONTRIBUTIONS:** I Squared R Element Company, and anyone acting on behalf of I Squared R Element Company, may make contributions only for bona fide charitable purposes and only where permitted by the laws of the country in which the contribution is made. Contributions made in order to obtain an unlawful business advantage are prohibited.

**EXTORTION:** I Squared R Element Company, and anyone acting on behalf of I Squared R Element Company, shall reject any direct or indirect request by a public official, political party, party official, or private sector employee for undue pecuniary or other advantage, to act or refrain from acting in relation to his or her duties.

**GIFTS, HOSPITALITY AND ENTERTAINMENT:** I Squared R Element Company, and anyone acting on behalf of I Squared R Element Company, shall avoid the offer or receipt of gifts, meals, entertainment, hospitality or payment of expenses whenever these could materially affect the outcome of business transactions, are not reasonable and bona fide expenditures, or are in violation of the laws of the country of the recipient.

**REPORTING REQUIREMENT:** All officers and employees of I Squared R Element Company and anyone acting on behalf of I Squared R Element Company shall promptly report any actual or potential violation of this Code of Conduct, including any instance in which he/she is subjected to any form of extortion or is asked to participate in any way in a bribery scheme, to I Squared R Element Company senior corporate management, without fear that his/her business relationship or employment will be adversely affected. Reports shall be treated confidentially to the extent possible, consistent with the need to conduct a thorough investigation.

**COMPANY RESPONSE:** No employee will suffer demotion, penalty or other adverse consequences for not paying bribes even when I Squared R Element Company may lose business as a result of the employee's refusal to do so. Employees are required to report alleged violations of this Code of Conduct to senior management and no employee will suffer demotion, penalty or adverse consequences for reporting.

I Squared R Element Company shall, where appropriate, sanction employees, suppliers or other business partners for violations of this Code of Conduct.

**ACCOUNTS:** I Squared R Element Company shall maintain complete and accurate financial records, ensuring that all transactions are properly, accurately and fairly recorded in a single set of books.

The person whose signature appears below is duly authorized to adopt this Anti-Bribery Policy on behalf of I Squared R Element Company and, if signing on behalf of a company, agrees that this policy shall apply to all officers, employees and representatives of I Squared R Element Company.

## Closing Statement

Thank you for reading our handbook. We hope that it has provided you with an understanding of I-Squared-R's history and structure as well as our current policies and guidelines. We look forward to working with you to create a successful Company and a safe, productive, and pleasant workplace.

*Curt Colopy*, President  
I Squared R Element Company, Inc.

**Complaint Form for Reporting Sexual Harassment - I Squared R Element Company (1 of 2)**

New York State Labor Law requires all employers to adopt a sexual harassment prevention policy that includes a complaint form for employees to report alleged incidents of sexual harassment.

If you believe that you have been subjected to sexual harassment, you are encouraged to complete this form and submit it to the President and/or office administrator. You will not be retaliated against for filing a complaint.

If you are more comfortable reporting verbally or in another manner, your employer should complete this form, provide you with a copy, and follow its sexual harassment prevention policy by investigating the claims as outlined at the end of this form.

**Complainant Information**

Name:

Work Address:

Work Phone:

Job Title:

Email:

Select Preferred Communication Method: (Email, Phone, In person)

**Supervisor Information**

Immediate Supervisor's Name:

Title:

Work Phone:

Work Address:

Please continue on the next page (2 of 2).

**Complaint Form for Reporting Sexual Harassment - I Squared R Element Company (2 of 2)**

**Complaint Information**

4. Your complaint of sexual harassment is made against:

Name:

Title:

Work Address:

Work Phone:

Relationship to you: (Supervisor; subordinate; co-worker; other)

5. Please describe the conduct or incident(s) that is the basis of this complaint and your reasons for concluding that the conduct is sexual harassment. Please use additional sheets of paper if necessary and attach any relevant documents or evidence.

6. Date(s) sexual harassment occurred:

Is the sexual harassment continuing? (Yes/No)

7. Please list the name and contact information of any witnesses or individuals that may have information related to your complaint:

*The last question is optional, but may help facilitate the investigation.*

8. Have you previously complained or provided information (verbal or written) about sexual harassment at I Squared R Element Company? If yes, when and to whom did you complain or provide information?

If you have retained legal counsel and would like us to work with them, please provide their contact information.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



**ACCIDENT / INJURY REPORT** (Form #11)

***Please Fill Out this Report Immediately Following the Incident***

Name of Injured Person : \_\_\_\_\_

Date of Accident : \_\_\_\_\_ Time: \_\_\_\_\_ (AM) (PM)

What is the Injury ? : \_\_\_\_\_

What Part of the Body is Affected ? : \_\_\_\_\_

How Did the Accident Happen ? : \_\_\_\_\_

What Was the Person Doing ? : \_\_\_\_\_

Name of Witness(es) : \_\_\_\_\_

First Aid Care Provided : \_\_\_\_\_

Injured Persons Sent for Further Medical Care to : \_\_\_\_\_

I2R Department : \_\_\_\_\_ Job Title : \_\_\_\_\_

Signature : \_\_\_\_\_

Print Name : \_\_\_\_\_ Date: \_\_\_\_\_

Plant Manager Signature : \_\_\_\_\_

# EMERGENCY MEDICAL RESPONSE ACTIVATION = “CODE RED” 4/06/21

**Internal Notification:** In the event of a medical emergency, the following actions should take place:

- 1) If the injury or medical condition is critical, immediately call “911” using any outside line ( 542-55xx ).
- 2) Using the nearest I2R phone, press the “INTERCOM” & “PAGE” buttons, and then announce “CODE RED” over the intercom. State where the emergency is located so our designated employees may respond promptly.
- 3) The nearest CPR-qualified person on site should proceed to the location of the emergency. Our Certified EMT employees (Chris Carier or Mike Johnson) should also proceed to assist the injured person.
- 4) In the Main Manufacturing Building the Production Supervisor / personnel should get the First Aid and AED bags, and then proceed to the location of the emergency.
- 5) In the Front Office Building someone from the office should get the First Aid and AED bags, and then proceed to the location of the emergency.
- 6) Someone from the Spirals Dept. must go outside and wait for the EMS personnel and/or ambulance to arrive and direct them to the location of the emergency.

**“911” Notification:** The caller should give the “911” operator the following information:

- A. Type of emergency
- B. Address of facility = 12600 Clarence Center Rd, Akron NY 14001
- C. Location of emergency
- D. Phone number they are calling from
- E. Further information requested from “911” operator.

**DESIGNATED EMERGENCY MEDICAL RESPONDERS:** The following employees are trained in the use of CPR/AED as of 3/29/22. It is the goal to have at least one trained responder available during work hours.

Name	Position / Department	Name	Position / Department
Rajko Milakovic	Production Supervisor		
Mark Stonebraker	Shipping		
Nate Hutchinson	Production		
Mike Johnson	Production		
Jason Baer	Quality		
Josh Carier	Spirals		
Len Wronski	Maintenance		
Patty Johnson	Office		

WE ARE YOUR DOL



Department  
of Labor

## NY HERO ACT

### Airborne Infectious Disease Exposure Prevention Plan

#### **I Squared R Element Company**

**August 5<sup>th</sup>, 2021**

**12600 Clarence Center Road**

**Akron, New York 14001**

The purpose of this plan is to protect I Squared R Element Company employees against exposure and disease during an airborne infectious disease outbreak. This plan goes into effect when an airborne infectious disease is designated by the New York State Commissioner of Health as a highly contagious communicable disease that presents a serious risk of harm to the public health. This plan is subject to any additional or greater requirements arising from a declaration of a state of emergency due to an airborne infectious disease, as well as any applicable federal standards. Employees should report any questions or concerns with the implementation this plan to Curt Colopy, the designated contact.

This plan applies to all “employees” as defined by the New York State HERO Act, which means any person providing labor or services for remuneration for a private entity or business within the state, without regard to an individual’s immigration status, and shall include part-time workers, independent contractors, domestic workers, home care and personal care workers, day laborers, farmworkers, and other temporary and seasonal workers. The term also includes individuals working for digital applications or platforms, staffing agencies, contractors, or subcontractors on behalf of the employer at any individual work site, as well as any individual delivering goods or transporting people at, to or from the work site on behalf of the employer, regardless of whether delivery or transport is conducted by an individual or entity that would otherwise be deemed an employer under this chapter. The term does not include employees or independent contractors of the state, any political subdivision of the state, a public authority, or any other governmental agency or instrumentality.

As of the date of the publication of this document, while the State continues to deal with COVID-19 and a risk still exists, no designation is in effect at this time. Please check the websites of Departments of Health and Labor for up-to-date

information on whether a designation has been put into effect, as any such designation will be prominently displayed. No employer is required to put a plan into effect absent such a designation by the Commissioner of Health.

## I. Responsibilities

This plan applies to all employees of I Squared R Element Company and the following work site:

12600 Clarence Center Road; Akron NY 14001  
716-542-5511

This plan requires commitment to ensure compliance with all plan elements aimed at preventing the spread of infectious disease. The following supervisory employee(s) are designated to enforce compliance with the plan. Additionally, these supervisory employees will act as the designated contacts unless otherwise noted in this plan:

Name	Title	Location	Phone
Curt Colopy	President	Akron, NY	716-542-5511
Matt Dwyer	VP, Manufacturing	Akron, NY	716-542-5511

# EXPOSURE CONTROLS DURING A DESIGNATED OUTBREAK

## Minimum Controls During an Outbreak

During an airborne infectious disease outbreak, the following minimum controls will be used in all areas of the worksite:

- 1. General Awareness:** Individuals may not be aware that they have the infectious disease and can spread it to others. Employees should remember to:
  - Maintain physical distancing.
  - Exercise coughing/sneezing etiquette.
  - Wear face coverings, gloves, and personal protective equipment (PPE), as appropriate.
  - Individuals limit what they touch.
  - Stop social etiquette behaviors such as hugging and hand shaking, and
  - Wash hands properly and often.
- 2. “Stay at Home Policy”:** If an employee develops symptoms of the infectious disease, the employee should not be in the workplace. The employee should inform the designated contact and follow New York State Department of Health (NYSDOH) and Centers for Disease Control and Prevention (CDC) guidance regarding obtaining medical care and isolating.
- 3. Health Screening:** Employees will be screened for symptoms of the infectious disease at the beginning of their shift. Employees are to self-monitor throughout their shift and report any new or emerging signs or symptoms of the infectious disease to the designated contact. An employee showing signs or symptoms of the infectious disease should be removed from the workplace and should contact a healthcare professional for instructions. The health screening elements will follow guidance from NYSDOH and CDC guidance, if available.
- 4. Face Coverings:** To protect your coworkers, employees will wear face coverings throughout the workday to the greatest extent possible. Face coverings and physical distancing should be used together whenever possible. The face covering must cover the nose and mouth, and fit snugly, but comfortably, against the face. The face covering itself must not create a hazard, for example features that could get caught in machinery or cause severe fogging of eyewear. The face coverings must be kept clean and sanitary and changed when soiled, contaminated, or damaged.
- 5. Physical Distancing:** Physical distancing will be followed as much as feasible. Avoid unnecessary gatherings and maintain a distance of at least six (6) feet (or as recommended by the NYSDOH/CDC for the infectious agent) from each

other. Use a face covering when physical distance cannot be maintained.

*In situations where prolonged close contact with other individuals is likely, we may use some of the following control methods:* restricting or limiting customer or visitor entry.

- limiting occupancy.
- allowing only one (1) person at a time inside small, enclosed spaces with poor ventilation.
- reconfiguring workspaces.
- physical barriers.
- signage.
- floor markings.
- ~~telecommuting.~~
- remote meetings.
- preventing gatherings.
- restricting travel.
- creating new work shifts and/or staggering work hours.
- adjusting break times and lunch periods.
- ~~delivering services remotely or through curb-side pickup.~~
- restricting facility access to visitors

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6. **Hand Hygiene:** To prevent the spread of infection, employees should wash hands with soap & water for at least twenty (20) seconds or use a hand sanitizer with at least 60% alcohol to clean hands **BEFORE** and **AFTER**:

- Touching your eyes, nose, or mouth.
- Touching your mask.
- Entering and leaving a public place; and
- Touching an item or surface that may be frequently touched by other people, such as door handles, tables, gas pumps, shopping carts, or electronic cashier registers/screens.

Because hand sanitizers are less effective on soiled hands, wash hands rather

than using hand sanitizer when your hands are soiled.

7. **Cleaning and Disinfection:** See Section V of this plan.
8. **“Respiratory Etiquette”:** Because infectious diseases can be spread by droplets expelled from the mouth and nose, employees should exercise appropriate respiratory etiquette by covering nose and mouth when sneezing, coughing, or yawning.
9. **Special Accommodations for Individuals with Added Risk Factors:** Some employees, due to age, underlying health condition, or other factors, may be at increased risk of severe illness if infected. Please inform Matt Dwyer or Curt Colopy if you fall within this group and need an accommodation.

#### Advanced Controls During an Outbreak

For activities where the Minimum Controls alone will not provide sufficient protection for employees, additional controls from the following hierarchy may be necessary. We will consider which of the following are necessary:

10. **Elimination:** Employers should consider the temporary suspension or elimination of risky activities where adequate controls could not provide sufficient protection for employees.
11. **Engineering Controls:** Employers should consider appropriate controls to contain and/or remove the infectious agent, prevent the agent from being spread, or isolate the worker from the infectious agent. Examples of engineering controls include:
  - i. **Mechanical Ventilation** such as local exhaust ventilation, for example:
    - Local hood and
    - Local duct.
  - ii. **General Ventilation**, for example:
    - Increasing the percentage of fresh air introduced into air handling systems.
    - Avoiding air recirculation.
    - Utilize air filters with rating of Minimum Efficiency Reporting Value (MERV) 13 or higher, if compatible with the HVAC system(s). If MERV–13 or higher filters are not compatible with the HVAC system(s), use filters with the highest compatible filtering efficiency for the HVAC system(s).
    - If fans are used in the facility, arrange them so that air does not blow directly from one worker to another. Remove personal fans as necessary but keep heat hazards in mind and address in other methods if appropriate.
    - Air purifiers.

iii. Natural Ventilation, for example:

- Opening outside windows and doors.
- Opening windows on one side of the room to let fresh air in and installing window exhaust fans on the opposite side of the room so that they exhaust air outdoors.
- Automatic disinfection systems such as ultraviolet light disinfection systems.
- Install cleanable barriers such as partitions and clear plastic sneeze/cough guards.
- Install additional timeclocks to avoid overcrowding. Consider touch free options.
- Modify the alignment of workstations, including along assembly lines, so that workers are at separated in all directions (e.g., side-to-side and when facing one another). Use markings and signs to remind workers to remain at their designated stations; and
- Install hand washing or sanitizing stations throughout facility.

Subject to changes based on operations and circumstances surrounding the infectious disease, engineering controls that are anticipated to be used are listed in the following table:

<b>Engineering Controls Utilized/Location:</b>
Recirculatory air filtration with UVC purification in the Front Office.
Recirculatory air filtration with UVC purification in the Front Conference Room / Offices.
Recirculatory air filtration with UVC purification in the Factory Engineering Offices.
Recirculatory air filtration with UVC purification in the Main Factory Lunch Break Room.

*Note to Employer: One of the best ways to reduce exposure to infectious agents is to improve ventilation. The aim is to deliver more “clean air” into an occupied area and exhaust the contaminated air to a safe location. In some cases, the air may have to be filtered before it enters the work area and/or before it is exhausted. Direct the contaminated air away from other individuals and from the building’s fresh air intake ports. Consult your ventilation system’s manufacturer or*



*service company to determine if improvements are possible for your system.*

12. “Administrative Controls” are policies and work rules used to prevent exposure. Examples include:
- Increasing the space between workers.
  - Slowing production speed to accommodate fewer workers at a time.
  - Disinfecting procedures for specific operations.
  - Not shaking out soiled laundry.
  - Employee training.
  - Identify and prioritize job functions that are essential for continuous operations.
  - Cross-train employees to ensure critical operations can continue during worker absence.
  - Limit the use of shared workstations.
  - Post signs reminding employees of respiratory etiquette, masks, handwashing.
  - Rearrange traffic flow to allow for one-way walking paths.
  - Provide clearly designated entrance and exits.
  - Provide additional short breaks for handwashing and cleaning.
  - Establishing pods or cohorts working on same shift.

Subject to changes based on operations and circumstances surrounding the infectious disease, the following specific administrative controls are anticipated to be used:

**Administrative Controls Utilized/Location:**

We will consider each of the above controls as appropriate.

13. Personal Protective Equipment (PPE) are devices like eye protection, face shields, respirators, and gloves that protect the wearer from infection. PPE will be provided, used, and maintained in a sanitary and reliable condition at no cost to the employee. The PPE provided to an employee will be based on a hazard assessment for the workplace.

PPE Required - Activity Involved/Location:
Special PPE can be procured as new needs are identified, in addition to the many types of eye protection, face shields, respirators, and gloves we normally stock and use in the normal course of business.
Surgical masks will now also be stocked for use during an airborne infectious disease outbreak.

*<sup>1</sup> The use of respiratory protection, e.g., an N95 filtering facepiece respirator, requires compliance with the OSHA Respiratory Protection Standard 29 CFR 1910.134 or temporary respiratory protection requirements OSHA allows for during the infectious disease outbreak.*

*<sup>2</sup> Respirators with exhalation valves will release exhaled droplets from the respirators. Respirators are designed to protect the wearer. Surgical masks and face coverings, which are not respirators, are designed to protect others, not the wearer.*

Exposure Control Readiness, Maintenance and Storage:

The controls we have selected will be obtained, properly stored, and maintained so that they are ready for immediate use in the event of an infectious disease outbreak and any applicable expiration dates will be properly considered.

## II. Housekeeping During a Designated Outbreak

### B. Disinfection Methods and Schedules

Objects that are touched repeatedly by multiple individuals, such as door handles, light switches, control buttons/levers, dials, levers, water faucet handles, computers, phones, or handrails must be cleaned frequently with an appropriate

disinfectant. Surfaces that are handled less often, or by fewer individuals, may require less frequent disinfection. The disinfection methods and schedules selected are based on specific workplace conditions.

The New York State Department of Environmental Conservation (NYSDEC) and the Environmental Protection Agency (EPA) have compiled lists of approved disinfectants that are effective against many infectious agents (see [dec.ny.gov](https://dec.ny.gov) and [epa.gov/pesticide-registration/selected-epa-registered-disinfectants](https://epa.gov/pesticide-registration/selected-epa-registered-disinfectants)). Select disinfectants based on NYSDOH and CDC guidance and follow manufacturer guidance for methods, dilution, use, and contact time.

### C. Adjustments to Normal Housekeeping Procedures

Normal housekeeping duties and schedules should continue to be followed during an infectious disease outbreak, to the extent practicable and appropriate consistent with NYSDOH and/or CDC guidance in effect at the time. However, routine procedures may need to be adjusted and additional cleaning and disinfecting may be required.

Housekeeping staff may be at increased risk because they may be cleaning many potentially contaminated surfaces. Some housekeeping activities, like dry sweeping, vacuuming, and dusting, can resuspend into the air particles that are contaminated with the infectious agent. For that reason, alternative methods and/or increased levels of protection may be needed.

Rather than dusting, for example, the CDC recommends cleaning surfaces with soap and water before disinfecting them. Conducting housekeeping during “off” hours may also reduce other workers’ exposures to the infectious agent. Best practice dictates that housekeepers should wear respiratory protection. See [cdc.gov](https://cdc.gov) for more guidance.

D. If an employee develops symptoms of the infectious disease at work, it is ideal to isolate the area in accordance with guidance issued by NYSDOH or the CDC, before cleaning and disinfecting the sick employee’s work area. This delay will allow contaminated droplets to settle out of the air and the space to be ventilated.

E. As feasible, liners should be used in trash containers. Empty the containers often enough to prevent overfilling. Do not forcefully squeeze the air out of the trash bags before tying them closed. Trash containers may contain soiled tissue or face coverings.

## III. Infection Response During a Designated Outbreak

If an actual, or suspected, infectious disease case occurs at work, take the

following actions:

- Instruct the sick individual to wear a face covering and leave the worksite and follow NYSDOH/CDC guidance.
- Follow local and state authority guidance to inform impacted individuals.

## IV. Training and Information During a Designated Outbreak

F. I Squared R Element Company will verbally inform all employees of the existence and location of this Plan, the circumstances it can be activated, the infectious disease standard, employer policies, and employee rights under the HERO Act. (Note: training need not be provided to the following individuals: any individuals working for staffing agencies, contractors, or subcontractors on behalf of the employer at any individual work site, as well as any individual delivering goods or transporting people at, to or from the work site on behalf of the employer, where delivery or transport is conducted by an individual or entity that would otherwise be deemed an employer under this chapter).

G. When this plan is activated, all personnel will receive training which will cover all elements of this plan and the following topics:

1. The infectious agent and the disease(s) it can cause.
2. The signs and symptoms of the disease.
3. How the disease can be spread.
4. An explanation of this Exposure Prevention Plan.
5. The activities and locations at our worksite that may involve exposure to the infectious agent.
6. The use and limitations of exposure controls
7. A review of the standard, including employee rights provided under Labor Law, Section 218-B.

H. The training will be

1. Provided at no cost to employees and take place during working hours. If training during normal work hours is not possible, employees will be compensated for the training time (with pay or time off).
2. Appropriate in content and vocabulary to your educational level, literacy, and preferred language; and
3. Verbally provided in person or through telephonic, electronic, or other means.

## V. Plan Evaluations During a Designated Outbreak

The employer will review and revise the plan periodically, upon activation of the plan, and as often as needed to keep up-to-date with current requirements. Document the plan revisions below:

<b>Plan Revision History</b>			
<b>D a t e</b>	<b>Partic ipants</b>	<b>Major Change s</b>	<b>Approved By</b>
8/5/2021	Curt Colopy	Initial publication of company plan	Curt Colopy

## VI. Retaliation Protections and Reporting of Any Violations

No employer, or his or her agent, or person, , acting as or on behalf of a hiring entity, or the officer or agent of any entity, business, corporation, partnership, or limited liability company, shall discriminate, threaten, retaliate against, or take adverse action against any employee for exercising their rights under this plan, including reporting conduct the employee reasonably believes in good faith violates the plan or airborne infectious disease concerns to their employer, government agencies or officials or for refusing to work where an employee reasonably believes in good faith that such work exposes him or her, other workers, or the public to an unreasonable risk of exposure, provided

the employee, another employee, or representative has notified the employer verbally or in writing, including electronic communication, of the inconsistent working conditions and the employer's failure to cure or if the employer knew or should have known of the consistent working conditions.

Notification of a violation by an employee may be made verbally or in writing, and without limitation to format including electronic communications. To the extent that communications between the employer and employee regarding a potential risk of exposure are in writing, they shall be maintained by the employer for two years after the conclusion of the designation of a high-risk disease from the Commissioner of Health, or two years after the conclusion of the Governor's emergency declaration of a high-risk disease. Employer should include contact information to report violations of this plan and retaliation during regular business hours and for weekends/other non-regular business hours when employees may be working.

I acknowledge that I have received a copy of the HERO Act Policy for I Squared R Element and that I have read and will comply with this policy.

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Print Employee Name

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Employee Signature

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Date Signed

## **Rev 1 Changes**

- 4.1 - No call, no show termination changed from 3 days to 2 days.
- 5.1 - Attendance Policy added.
- 5.11 - Cannabis added to the third bullet point.
- 7.2 - Added additional context regarding PSL usage.
- 7.6 - Updated PFL qualifying events
- 7.14 - Removed 60 day waiting period.
- 7.19 - Added additional context to benefit coverage if falling under 35 hours per week.
- 7.22 - Added new vacation policy.
- 7.24 - Added additional context regarding Cobra paperwork.

## **Rev 2 Changes**

- 5.1 - Updates to attendance policy.
- 7.11 – Updated 401 K eligibility.
- 8.3 - Added safety glasses.
- 8.5 - Added additional context to No Smoking policy.
- 10.0 - Added anti-bribery policy.

## Acknowledgment of Receipt and Review

By signing below, I acknowledge that I have received a copy of I-Squared-R Employee Handbook (handbook) and that I have read it, understand it, and agree to comply with it. I understand that I-Squared-R has the maximum discretion permitted by law to interpret, administer, change, modify, or delete the rules, regulations, procedures, and benefits contained in the handbook at any time with or without notice. No statement or representation by a supervisor, manager, or any other employee, whether oral or written, can supplement or modify this handbook. Changes can only be made if approved in writing by the President of I-Squared-R. I also understand that any delay or failure by I-Squared-R to enforce any rule, regulation, or procedure contained in the handbook does not constitute a waiver on behalf of I-Squared-R or affect the right of I-Squared-R to enforce such rule, regulation, or procedure in the future.

I understand that neither this handbook nor any other communication by a management representative or other, whether oral or written, is intended in any way to create a contract of employment. I further understand that, unless I have a written employment agreement signed by an authorized Company representative, I am employed "at-will" (to the extent permitted by law) and this handbook does not modify my "at-will" employment status.

If I am covered by a written employment agreement (signed by an authorized Company representative) or a collective-bargaining agreement that conflicts with the terms of this handbook, I understand that the terms of the employment agreement or collective-bargaining agreement will control.

This handbook is not intended to preclude or dissuade employees from engaging in legally protected activities under the National Labor Relations Act (NLRA).

This handbook supersedes any previous handbook or policy statements, whether written or oral, issued by I-Squared-R.

If I have any questions about the content or interpretation of this handbook, I will contact my supervisor.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name