



Mastech Digital

Salaried Office

Associate Handbook

This handbook is a general guide to Human Resources policies and procedures for all associates in the Information Technology Services group of Mastech Digital.

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Section 1 – Introduction

1.01 – Introduction to the Handbook

PURPOSE OF THE HANDBOOK

This handbook is a general guide to Human Resources policies and procedures for all associates in the Information Technology Services group of Mastech Digital. It is not comprehensive, does not address all employment issues or policy exceptions and is not intended to provide specific details in all areas. Many issues (such as benefits) are addressed in detail in other official, controlled documents. Each associate should read and become familiar with Mastech Digital's policies and procedures. Failure to comply with these policies or procedures may result in discipline, up to and including termination.

We operate in multiple states, for the purpose of brevity; we cannot list every situation where applicable state or local laws may differ from those listed in this handbook. If there is a discrepancy between this handbook and applicable state or local laws, then the applicable state or local law will govern. In some instances, Mastech Digital may issue additional policies and procedures that apply only to associates who work in a particular state.

No policy or procedure contained in this handbook is intended to prohibit associates from engaging in any legally protected activity under applicable law, including, but not limited to, the National Labor Relations Act.

POLICIES ARE NOT CONTRACTS OR GUARANTEED RIGHTS

These policies and procedures are not contractual employment commitments made by Mastech Digital and may be changed or revoked at any time by Mastech Digital, in its sole and absolute discretion, with or without notice. No policy or procedure is intended as a guarantee of terms or conditions of employment or of benefits or rights. These guidelines replace and supersede any previous oral or written policies, procedures and practices regarding matters covered in this handbook. The only exceptions to these policies and procedures are those that are modified in writing by the President.

If you have questions or need help in understanding the policies in this handbook, please ask a member of Human Resources.

1.02 – About Mastech Digital

Mastech Digital, Inc. (NYSE American: MHH) is a leading provider of Digital Transformation IT services to business leaders in segments ranging from finance and banking to telecommunications and healthcare. Leveraging the power of over thirty years of IT experience, Mastech Digital provides services in disciplines that drive today's business operations, including Data Management and Analytics services; digital transformation services around Salesforce.com, SAP HANA, and Digital Learning; and IT staffing services.

Mastech Digital is distinguished by its powerful, integrated, North America and India-based delivery team, structured to support today's high-volume, high-efficiency, portal-based environments. Headquartered in Pittsburgh, PA, with offices across the U.S., Canada, and India, Mastech Digital employs over 1,000 associates and is ever mindful that people are at the center of every transaction.

Mastech Digital is a certified minority owned supplier with the National Minority Supplier Development Council.

THE MASTECH DIGITAL PHILOSOPHY

We define success by client referrals. Mastech Digital takes its responsibility to both customers and associates very seriously. This philosophy is reflected in our overall mission that guides us each and every day.

OUR MISSION

Mastech Digital services provide clients with high quality IT professionals working on the development, maintenance, and implementation of custom and packaged software applications. This is achieved at competitive prices, using the most efficient global delivery model in the industry.

In doing so, we will provide superior value to our clients, industry leading profitability to our shareholders, and continued opportunity for our associates.

OUR OPERATING PHILOSOPHY

- We exist to serve our customers by delivering on our promises;
- We recruit, nurture, and retain our associates by providing them with a challenging, rewarding, and enjoyable work environment;
- Integrity, trust, and respect - towards associates and customers;
- We promote continuous improvement;
- We deliver on our commitments.



Section 2 – General Principles of Operations

2.01 – Equal Employment Opportunity (EEO)

EEO COMMITMENT

Equal Employment Opportunity has been and will continue to be a basic principle at Mastech Digital. Mastech Digital strictly prohibits and does not tolerate discrimination against associates, applicants, or any other covered persons because of race, color, religion, creed, national origin, ancestry, ethnicity, sex, sexual orientation, gender (including gender nonconformity and status as a transgender individual), age, physical or mental disability, citizenship, marital status, veteran status, genetic information or any other characteristic protected under applicable federal, state or local law. This policy applies to all terms and conditions of employment, including, but not limited to, hiring, training, promotion, discipline, compensation, benefits and termination of employment.

NO RETALIATION

You will not be subject to, and Mastech Digital prohibits, any form of discipline, reprisal, intimidation or retaliation for making a good faith report or complaint of perceived discrimination, for pursuing a good faith discrimination claim or for participating in any investigation of alleged discrimination.

CORRECTIVE ACTION

Appropriate corrective action, up to and including termination, will be taken against any Mastech Digital associate found to have violated this policy.

REPORTING PROCEDURES

If you are subjected to any conduct that you believe violates this policy, you must promptly speak to or write your Manager, Human Resources, or a member of Mastech Digital's

executive management team. Mastech Digital will promptly and thoroughly investigate the facts and circumstances of all claims of perceived discrimination and will take prompt corrective action, if appropriate. If you have not received a satisfactory response within five (5) business days, you must immediately email Jenna Ford Lacey at jennifer.lacey@mastechdigital.com.

Additionally, any manager or supervisor who observes discriminatory conduct must report the conduct to his or her direct supervisor, Human Resources, or a member of Mastech Digital's senior management team so that a prompt investigation can be conducted and corrective action taken, if appropriate.

If associates do not report perceived discriminatory conduct, Mastech Digital may not become aware of a possible violation of this policy and may not be able to take appropriate corrective action.

2.02 – Harassment

HARASSMENT-FREE ENVIRONMENT

All Mastech Digital associates have the right to work in an organization free from harassment, whether verbal or physical, that is based on race, color, religion, creed, national origin, ancestry, ethnicity, sex, sexual orientation, gender (including gender nonconformity and status as a transgender individual), age, physical or mental disability, citizenship, marital status, veteran status, genetic information or any other characteristic protected under applicable federal, state or local laws.

Please refer to full policy found at <http://www.mastechdigital.com/harassment-full-policy>.

2.03 – Americans with Disabilities Act (ADA)

As part of our Equal Employment Opportunity commitment, we adhere to all applicable provisions of the Americans with Disabilities Act (ADA) and applicable state and local laws prohibiting discrimination in employment against qualified individuals with disabilities. We do not discriminate against any qualified applicant or associate with a known physical or mental disability in any employment practice including, but not limited to, hiring, promotion, job assignment, compensation, discipline, training, and termination. Ability, not disability, is the basis of all of our employment decisions.

Please refer to full policy found at <http://www.mastechdigital.com/ada-full-policy>.



Section 3 – Employment

3.01 – Employment-At-Will

Mastech Digital employs all individuals solely on an at-will basis unless they are subject to a written agreement signed by an authorized company official that expressly modifies the at-will relationship. Employment on an at-will basis means that either the associate or Mastech Digital may end the employment relationship at any time for any reason, with or without cause or notice. This at-will policy may not be modified by any statements, handbooks, employment applications, recruiting materials, policies or memoranda or other materials that may be provided to associates or candidates for employment. None of these documents, either individually or in combination with others, create an express or implied contract concerning any term or condition of employment. This handbook is not a contract for employment and should not be interpreted as a promise or guarantee of on-going employment or any of the terms or conditions of employment.

3.02 – Employment Classifications

Mastech Digital associates are classified into several categories. Because associates are employed at-will for an unspecified duration, established classifications do not guarantee employment.

The classifications are important in determining salary, eligibility for various benefits and eligibility for overtime as well as for clarifying employment status.

Each associate's position is designated as either exempt or nonexempt from the overtime provisions in accordance with the Fair Labor Standards Act (FLSA) and applicable state and local laws:

- Nonexempt associates receive overtime pay for work in excess of 40 hours in a workweek. Overtime pay is based on one and a half times the regular rate of actual

weekly hours worked.

- Exempt associates hold positions that meet specific tests established by the FLSA and applicable state and local laws. Exempt associates are not eligible for overtime pay.

If you have any questions regarding your employment classification or exemption status, or believe you are incorrectly classified, please contact Human Resources.

3.03 – Hiring of Relatives

Qualified applicants or associates who have relatives or household members currently associated with Mastech Digital may be hired, transferred or promoted provided the employment would not establish a direct or indirect supervisory relationship, real or apparent conflict of interest or potential conflict of interest.

For the purpose of this policy, “relative” is defined to include spouse, parent, stepparent, foster parent, sibling, stepsibling, grandparent, grandchild, child (whether by blood, marriage, adoption, or foster), mother-in-law, father-in-law, sister-in-law, brother-in-law, son-in-law or daughter-in-law. Individuals who reside with an associate are considered household members.

If associates become relatives or household members, and one associate is in a supervisory position, that associate is required to inform his or her manager and Human Resources of the relationship.

3.04 – Reference Checks/Verifications of Employment

DIRECT ALL REQUESTS TO HUMAN RESOURCES

All requests for references and inquiries regarding current or former associates must be directed to Human Resources. No associate may provide a letter of reference for any current or former associate without Human Resources’ written permission.

RELEASE OF INFORMATION

Under no circumstances may any information regarding current or past associates be provided over the phone. Human Resources will respond in writing only to reference requests that are submitted in writing. It is Mastech Digital’s policy to provide only limited information, such as name, dates of employment, and job title.

When your signed authorization is received, we will forward the request to the Payroll Department to provide the appropriate information requested by a legitimate credit, mortgage, legal or insurance source.

3.05 – E-Verify Employer

Mastech Digital will provide the Social Security Administration (SSA) and, if necessary, the Department of Homeland Security (DHS), with information from each new associate’s Form I-9 to confirm work authorization.

IMPORTANT: If the Government cannot confirm that you are authorized to work, Mastech Digital is required to give you written instructions and an opportunity to contact DHS and/or the SSA before taking adverse action against you, including terminating your employment.

Employers may not use E-Verify to pre-screen job applicants and may not limit or influence the choice of documents you present for use on the Form I-9. To determine whether Form I-9 documentation is valid, Mastech Digital uses E-Verify's photo matching tool to match the photograph appearing on some permanent resident cards, employment authorization cards and U.S. passports with the official U.S. government photograph. E-Verify also checks data from driver's licenses and identification cards issued by some states

If you believe that Mastech Digital has violated its responsibilities under this program or has discriminated against you during the employment eligibility verification process based upon your national origin or citizenship status, please call the Office of Special Counsel at 800-255-7688, 800-237-2515 (TDD) or at www.justice.gov/crt/osc.

3.06 – Termination of Employment

As previously stated, at-will employment may be ended at any time, by either party, with or without prior notice. Associates may be separated from employment voluntarily for any reason, including voluntary resignation or job abandonment; or involuntarily through termination, layoff, reduction in force or position elimination.

VOLUNTARY TERMINATION (RESIGNATION)

All associates are requested to provide advance written notice (per the terms and conditions of their employment agreement, if such exists) of their intention to leave Mastech Digital. Paid time off may generally not be included in the notice period. Associates who fail to give proper notice will be ineligible for reemployment. On termination of employment, associates will be paid for any accrued but unused PTO at the associate's final rate of pay, provided the associate gives notice of termination as required in their employment agreement. Mastech Digital reserves the right to accept the resignation date as offered or may, depending on the situation, end the relationship immediately.

COMPANY PROPERTY

Associates are required to immediately return to Mastech Digital all property (including laptops, keys, credit cards, etc.) in their possession belonging to Mastech Digital or any of its customers. Computer hardware and software must be in good working condition.

EXIT INTERVIEWS

Human Resources may conduct an exit interview with a departing associate to determine the associate's reasons for leaving and opinions regarding the workplace. The interview is also used to arrange for the return of company property and to answer associate questions regarding benefits and other Human Resources issues. Such interviews are generally conducted during the last week of employment.

PAYCHECKS

Terminated associates and those who resign will be paid as required by applicable state law.

BENEFITS

Generally, benefits (including medical, life insurance and PTO accrual) end on the last day of employment. Associates, unless terminated for gross misconduct, may choose to continue their medical benefits under Consolidated Omnibus Budget Reconciliation Act (COBRA). A letter describing your COBRA options will be



mailed to your last known address within thirty days of your last day of employment.

Section 4 – Workplace Expectations

4.01 – Confidentiality

Maintaining confidentiality is a condition of employment at Mastech Digital. In the course of performing their duties, associates may have access to or gain knowledge of confidential information concerning Mastech Digital, its customers/clients and other associates. “Confidential information” is defined as confidential and proprietary business information to which the public does not have general access, including, but not limited to, trade secrets, development of systems, processes, products, know-how, technology, internal reports, policies, procedures or any other internal business-related information. This policy governs the use or further disclosure of confidential information.

Confidential information must be safeguarded. An appropriate manager will grant the necessary access if an associate needs such information to perform his or her job duties. No other access is permitted. Any release, duplication, distribution, transmittal, disclosure or discussion of such information that is not permitted or required by law or by the duties of the associates involved is strictly prohibited.

When an associate leaves Mastech Digital, the associate must return to Mastech Digital all of its confidential information and property that the associate has in his or her possession, including without limitation, documents, files, records, manuals, information stored on a personal computer or on a computer disc, supplies, and equipment or other office supplies.

Any unauthorized access to, unauthorized use of, or unauthorized release of, confidential information violates this policy. Associates found to be violating this policy may be subject to discipline, up to and including termination and

may also be subject to civil and/or criminal penalties in accordance with applicable laws.

Nothing in this policy or handbook is intended to prohibit associates from discussing their wages, hours, or other terms, conditions or privileges of employment with each other or with third parties or from engaging in any legally protected conduct under the National Labor Relations Act or any other applicable law

4.02 – Conflicts of Interest

Associates may not participate in activities that conflict with or appear to conflict with the business interests of Mastech Digital and/or our clients' or that hurt the associate's job performance. Examples of conflicts of interest include, but are not limited to:

- Accepting gifts, cash, discounts, entertainment or other improper personal benefits from business contacts that could be interpreted as given to influence an associate's actions [associates may accept nominal gifts (those under \$50) such as pens, calendars and meals]
- Working for an organization or having outside business interests that compete with Mastech Digital and/or our clients or engaging in work that interferes with job performance at Mastech Digital
- Improperly using company and/or our client facilities, equipment, supplies or company name
- Developing a relationship with a customer or other business contact that may jeopardize an associate's independent judgment

If an associate becomes aware of a potential conflict of interest or ethical concern regarding his or her employment or another associate at Mastech Digital, he or she must report it immediately to his or her manager or Human Resources. Mastech Digital will not tolerate any retaliation against anyone who has made a report under this policy. If any associate believes that he or she has been retaliated against under this policy, the associate must report the retaliation promptly using Mastech Digital's reporting procedure. Associates who violate Mastech Digital's conflict of interest policies will be subject to corrective action, up to and including termination.

4.03 – Outside Employment (Moonlighting) and Activities

Associates may hold outside jobs or be involved in outside business, educational, community, political and charitable activities as long as such activity receives their supervisor's written approval, they continue to meet established performance standards in their positions at Mastech Digital and such activities do not impact Mastech Digital business interests, consume company resources (including, but not limited to, facilities, equipment, supplies and IT systems) or create conflicts of interest. Unless acting as a company representative, an associate should make clear at all times that he or she is acting on a private, personal basis and not as part of the Mastech Digital organization. Associates may not engage in any outside employment for an employer that competes with Mastech Digital.

Associates must comply with all Mastech Digital policies and procedures, including but not limited to, policies on confidentiality, conflicts of interest and the terms and conditions of any applicable confidentiality, non-competition and non-solicitation agreements.

An associate's position at Mastech Digital is considered to be of primary importance over any outside employment. Furthermore, associates are expected to devote their full attention and energy to the organization while on the job.

Management approval must be sought if any doubt exists regarding the appropriateness of an associate's involvement in outside activities.

4.04 – Attendance and Dependability

COMPANY EXPECTATIONS

Absenteeism and tardiness burden co-workers, disrupt business operations, and reduce the quality of customer service. Therefore, good attendance, punctuality, and dependability are required of all associates. Attendance and tardiness problems reduce an associate's opportunity for advancement and will result in corrective action, up to and including termination.

Associates are expected to be at work and to return from breaks as scheduled. Associates are also expected to be at their workstations, performing assigned work during all work hours, to work any assigned overtime and are not permitted to leave before their scheduled quitting time unless approved by their manager.

NOTIFICATION OF ABSENCE/TARDINESS

Associates are expected to give their manager and Human Resources department as much advance notice as possible of anticipated tardiness, absence, or of the need to leave early. Associates must explain the reason for the absence or tardiness and when they will return to work.

An associate's manager and Human Resources department must be personally notified on a daily basis unless a set day for a return to work (or an alternate arrangement) has been established. Associates must also maintain regular contact with their manager or Human Resources department during any extended absences.

4.05 – Appearance and Grooming

Service and professionalism are what separate Mastech Digital from its competition. The nature of our business demands that an associate's appearance reflect an appropriate professional image and be consistent with an associate's particular duties and the customer's dress code. Dress, grooming and hygiene should be appropriate to the nature of work, degree of customer contact, expected business standards and the need to maintain job safety.

Improperly groomed or dressed associates will be subject to disciplinary/corrective action, up to and including termination.

4.06 – Communication and Information Systems

USE OF COMPANY SYSTEMS

The communication systems (including telephone, fax, photocopy machine, voice mail, e-mail, computer files and Internet systems) are provided for business purposes and are Mastech Digital property. An associate's use of company systems constitutes consent to monitoring. Consequently, Mastech Digital may intercept, monitor, review, and disclose any communication or files as business needs require. Messages or files created, sent, or received are not an associate's private property. Associates should have

no ownership or privacy expectations regarding communications or data sent over Mastech Digital's information systems.

All communications, both inside and outside Mastech Digital, should be professional, businesslike, and courteous. Communications that are discriminatory, sexually explicit, non-job related, malicious, obscene, harassing, threatening, intimidating, or used to solicit commercial, religious, political, charitable, union, or other non-business causes are strictly prohibited. Improper use of communication systems and equipment may subject an associate to corrective action, up to and including termination.

Please refer to full policy found at

<http://www.mastechdigital.com/communication-and-information-systems-policy>.

4.07 – Solicitation and Distribution

In order to minimize work interruptions and to maintain productive business operations, associate solicitation and distribution of literature is restricted on company premises. Solicitation and distribution of literature by associates is prohibited on company property during working time. Working time includes the working time of the associate doing the soliciting or distributing and the associate to whom the soliciting or distributing is being directed, but does not include time during meals and breaks and before or after work. Even during non-working times, distribution of literature is prohibited in working areas. Solicitation and distribution of literature by non-associates is prohibited on company property at any time.

Associates are prohibited at all times from using Company equipment, supplies or space (i.e. bulletin boards) in order to produce or distribute materials or messages for solicitation. At no time are materials or literature containing hateful, obscene or discriminatory content, as deemed by Mastech Digital, permitted on Company premises. All posted or distributed information requires the prior authorization of Human Resources.

4.08 – Personnel Files and Records

UPDATING INFORMATION

Records and information regarding each applicant, associate and former associate are kept to ensure compliance with government requirements and to support benefit programs and employment actions. It is important that records are accurate and current; therefore, associates are asked to notify Human Resources of any changes in:

- Name and/or marital status
- Address and/or telephone number
- Number of dependents (IRS W-4)
- Emergency contact person
- Immigration status (INS form I-9 may need to be amended)
- Military status
- Insurance beneficiaries



ACCESS TO FILES

All files maintained by Human Resources are Mastech Digital property; therefore, access to them is restricted. Generally, only authorized managers have access to the files. Associates may review their own records by making a written request for an appointment with Human Resources. A member of management must be present during any associate review of records. Contact Human Resources with any questions or concerns.

Section 5 – Compensation

5.01 – Wage and Payroll Procedures

SALARY WAGE DETERMINATION

We seek to provide fair, competitive wages that recognize each individual's unique contribution to the overall goals of the organization. Wage increases, when granted, are based on, including, but not limited to, job performance, position and role expectations, prevailing market conditions, and Mastech Digital's financial health. Wage policies and procedures are made at Mastech Digital's sole discretion and may be unilaterally modified or revoked at any time.

Associates who have questions or concerns regarding any compensation programs or policies are encouraged to contact their manager or Human Resources.

PAY PROCEDURES

We seek to provide timely and accurate payment to associates in compliance with all applicable federal, state and local laws. Associates are paid biweekly unless otherwise required by federal, state or local laws.

Associates have the option to have all or a portion of their pay sent directly to a bank account if they provide written authorization to Human Resources. Also, advance written notice should be given when an account with payroll direct deposit is closed. The itemized summary of all deductions and advances will be printed on all pay stubs.

If a payday happens to fall on a scheduled day off (such as a holiday), checks will normally be distributed (but are not required to be distributed) on the last working day before the scheduled pay date.

LOST CHECKS

Payroll must be notified in writing as soon as possible if a paycheck is lost so that a replacement check can be issued. However, Mastech Digital is not responsible for a lost check if payment cannot be stopped. Stop payment processing fees are the responsibility of the associate.

5.02 – Overtime

WHEN OVERTIME OCCURS

Associates may occasionally be required to work overtime hours to meet business needs. Failure to work overtime or working overtime without written authorization may result in corrective action, up to and including termination.

Nonexempt associates are eligible for overtime pay for work performed beyond 40 hours per week or in accordance with applicable state law. For nonexempt associates, work beyond 40 hours per week will be paid at one and a half times the associate's regular hourly rate or in accordance with applicable state law. Advance written approval from the supervising manager is required before any nonexempt associate may work overtime. Overtime is calculated based on a single workweek beginning at 12:00 a.m. on Sunday and ending at 11:59 p.m. on the following Saturday.

As required by law, overtime pay is based on actual hours worked. Time off for lunch breaks, sick leave, vacation, holidays, funeral leave, jury leave, leave of absence or time off for any other reason is not considered as "hours worked" for calculating overtime.

5.03 – Working Hours

Here at Mastech Digital, we recognize the maturity and professionalism of our associates and encourage and support the occasional associate who wants or needs to establish a flexible work schedule. We believe this flexibility is an important part of retaining the bright, creative professionals whom we employ.

There are, of course, certain departments or projects that may require an associate to work standard hours. While attempts will be made to establish steady and predictable hours, there are no guarantees of minimum or maximum hours and lack of notice is not an acceptable reason for refusing to work. In summary, your manager must approve any variance from our standard work hours and is responsible for ensuring the continuity of operations.

Mastech Digital has the discretion to alter and/or terminate your working hour arrangement as determined by Mastech Digital business needs.

5.04 – Time Records

In most circumstances, associates will not be required to enter regular hours worked in to a time entry system. Associates are automatically paid for a set number of hours each week. Full time associates are automatically paid forty (40) hours per week, part time associates are automatically paid in accordance with the hours set forth in their employment agreement.

However, you may be required to enter overtime hours and will always be required to enter Paid Time Off (PTO) or Vacation hours.

- All associates are automatically paid for a set number of regular hours each week unless PTO time is taken and entered. If you have PTO time available to you, you are required to enter all PTO time taken in a timely fashion.
- Salaried non-exempt and all hourly associates are required to enter all hours worked over forty (40) in a work week. Under no circumstance are you to enter your regular hours worked.
- If you are considered a salaried exempt associate, you are paid a set number of hours each week, not to exceed forty (40) hours in a work week.

Accurately recording PTO taken and hours worked in excess of regular hours worked is the responsibility of each associate. To ensure that associates are accurately paid and that we are in compliance with applicable federal and state laws, complete records of associate hours worked must be kept. It is the responsibility of all associates to complete their time records and to certify the accuracy of all time recorded. Tampering, altering or falsifying time records or recording time on another associate's time record may result in disciplinary action, including termination. For non-exempt associates, all overtime hours require advance written approval from management.

Associates are encouraged to contact Human Resources regarding any questions on time entry procedures.

5.05 – Per Diem Allowance

In addition to reimbursement of travel costs and lodging expenses, full-time associates working on short-term assignments in a city that is different from their permanent place of residence may be entitled to a per diem allowance.

Please refer to full policy found at <http://www.mastechdigital.com/per-diem-allowance-policy>.

5.06 – Improper Deductions Policy

The Fair Labor Standards Act (FLSA) is a federal law that requires that most associates be paid at least the federal minimum wage for all hours worked and overtime pay at time and one-half the regular rate of pay for all hours worked over 40 hours in a workweek.

However, Section 13(a)(1) of the FLSA provides an exemption from both minimum wage and overtime pay for associates employed as bona fide executive, administrative, professional and outside sales associates. Section 13(a)(1) and Section 13(a)(17) also exempt certain computer associates. To qualify for exemption, associates generally must meet certain tests regarding their job duties and be paid on a salary basis at not

less than \$455 per week. Job titles do not determine exempt status. In order for an exemption to apply, an associate's specific job duties and salary must meet all the requirements of the Department of Labor's regulations.

Being paid on a "salary basis" means an associate regularly receives a predetermined amount of compensation each pay period on a weekly, or less frequent, basis. Subject to certain exceptions, including, but not limited to, paid time off, family medical leave, and disability, an exempt associate must receive the full salary for any workweek in which the associate performs any work, regardless of the number of days or hours worked. Exempt associates do not need to be paid for any workweek in which they perform no work. If the exempt associate is ready, willing, and able to work, deductions may not be made for time when work is not available.

It is Mastech Digital's policy to comply with the salary basis requirements of the FLSA. Therefore, Mastech Digital prohibits any improper deductions from the salaries of exempt associates. Mastech Digital wants associates to be aware of this policy and that Mastech Digital does not allow deductions that violate the FLSA.

If an exempt associate believes that an improper deduction has been made to his or her salary, the associate must immediately report this information to his or her Manager or Human Resources. Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, the associate will be promptly reimbursed for any improper deduction.

5.07 – Relocation Policy

Mastech Digital's relocation policy is applicable to full-time, salaried associates only and is intended to provide assistance to the associate when they must move from one location or Mastech Digital office to another for business reasons. The policy is applicable to associates who have negotiated relocation assistance with their Recruiter/Manager, for moves that are more than 50 miles from their current location.

Associates are responsible for coordinating their own relocation. Associates will be paid a flat relocation amount. Please check with Human Resources for payment schedule.

This amount is expected to cover the cost of moving household goods, driving expenses/airfare for self and family, and settling expenses (including car rental, hotel stay, etc.) at the new location. **The flat relocation amount will be taxable as per IRS regulations.** Associates may submit moving related receipts that may potentially lower the tax burden. Please discuss with Human Resources for further details.

Mastech Digital also reserves the right to modify this policy or decline relocation assistance based on business conditions.



Section 6 – Time Off/Leaves of Absence

6.01 – Paid Time Off (PTO)

Mastech Digital provides salaried corporate associates with paid time off (PTO) from work. PTO may be taken for any reason, including vacation, sick days or other personal time away from work.

Please refer to full policy found at <http://www.mastechdigital.com/paid-time-off-policy-corporate>.

6.02 – Sick Time

If you work in a city/state where paid sick leave is mandated, Mastech Digital will adhere to the city/state requirements.

6.03 – Holidays

If you work in a city/state where paid sick leave is mandated over and above PTO, Mastech Digital will adhere to the city/state requirements.

ELIGIBILITY

Salaried associates are eligible for holiday pay. To be eligible for holiday pay an associate must work (or be on approved PTO) the last scheduled day immediately before the holiday and the first scheduled day immediately after it. Holiday pay will not be approved when the associate is scheduled to work and is absent without excuse.

OBSERVED HOLIDAYS

- New Year's Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Day After Thanksgiving
- Christmas Day

HOLIDAYS ON WEEKENDS AND DURING SCHEDULED PAIDTIME OFF

If a holiday falls on a weekend, it may be observed, at Management's discretion, either the Friday before or the Monday after the holiday. If a company-observed holiday occurs during an associate's scheduled paid time off, it will not be counted against the associates paid time off balance.

6.04 – Leaves of Absence

JURY AND WITNESS DUTY

Associates are encouraged to fulfill their civic responsibilities by serving jury or witness duty as required. As such, all associates are eligible for court-ordered witness or jury leave. The guidelines to follow when serving jury or witness duty include:

- Paid Leave – Salaried associates will be paid at their regular base rates for up to ten workdays of jury or witness duty in any calendar year. In addition to the ten days, nonexempt associates are paid for any hours during weeks they actually perform work.
- Procedure – Associates must immediately provide Human Resources with copies of court notices. Jury or witness pay and leave will not be authorized without receiving the appropriate documentation and should be requested by the associate at least 7 days prior to jury duty day to minimize disruption of operations. Associates are expected to check in daily with their manager and provide updates of their availability to work.
- Breaks in Duty – Associates must report to work on any business day that the court schedule permits or if released early from the court.

If any provision of this policy conflicts with applicable state or local laws, then the applicable state or local law will govern. Any associate aware of such a conflict should notify Human Resources.

TIME OFF TO VOTE

Associates are encouraged to fulfill their civic responsibility of voting in public elections. Associates must schedule voting time at the beginning or end of the regular workday or vote prior to beginning or after completing their regularly scheduled workday.

Associates whose work schedules do not allow them the opportunity to vote in elections will be allowed to take time off to vote, however, they are expected to make up the lost time by working the additional hours as soon as possible.

Additionally, time off for voting may require authorization from your Manager and/or Human Resources if the time needed to vote should hinder the associate's ability to work a regular work schedule. If management authorization is necessary, time off to vote should be requested at least three days prior to Election Day to minimize the disruption of operations.

If any provision of this policy conflicts with applicable state or local laws, then the applicable state or local law will govern. Any associate aware of such a conflict should notify Human Resources.

FAMILY AND MEDICAL LEAVE

Family and medical leaves of absence will be granted in accordance with the Family and Medical Leave Act

(FMLA) and applicable state or laws. This policy highlights some of the key provisions of the FMLA. To the extent that this policy conflicts with the FMLA or does not address all of Mastech Digital's or associates' rights under the FMLA, the terms of the FMLA will govern. In addition, where state or local laws offer more protections or benefits to associates, the protections or benefits that are more favorable to the associate will govern. If an associate has any questions about his or her eligibility for FMLA leave, he or she is encouraged to contact Human Resources.

Please refer to full policy found at <http://www.mastechdigital.com/family-and-medical-leave-policy>.

MATERNITY/PATERNITY/DOMESTIC PARTNER LEAVE

Any associate who has successfully completed the six (6) month orientation period, may take up to five (5) business days paid Maternity/Paternity/Domestic Partner Leave for the birth or adoption of a child. The paid leave period must be taken within three (3) months of the birth or adoption of a child and may be used in one day increments.

Days off for Maternity/Paternity/Domestic Partner Leave are required to be recorded in the time tracking system.

MILITARY LEAVE

A military leave of absence will be granted to full or part-time associates upon request. An associate will be granted a military leave of absence for the period of military service, in accordance with applicable federal, state, or local laws. Associates returning from military service will be provided reinstatement, seniority, compensation, benefits and other rights in accordance with applicable federal, state or local laws. Human Resources should be contacted for details and further information.

USE OF PAID LEAVE

If desired, associates on approved military leaves may utilize accrued and unused PTO. Unless otherwise required by federal, state or local laws, leave is unpaid.

BENEFITS

Service benefits (vacation time and holidays) do not accrue during military leave. Unless otherwise required by federal, state or local laws, Mastech Digital will not continue insurance benefits during a military leave.

PERSONAL LEAVES OF ABSENCE

Mastech Digital may grant a leave of absence to eligible associates who require time off from work to fulfill personal obligations. Such leaves of absence may be granted for personal reasons, educational purposes, for community service or religious purposes. Personal leaves are generally unpaid. Management's approval of personal leave will be based upon the associate's work record, the reason for the request and business needs.

Please refer to full policy found at <http://www.mastechdigital.com/personal-leaves-of-absence-policy>.

6.05 – Communication with Mastech Digital During Leave

An associate on a leave of absence must maintain regular communication with Mastech Digital and provide Mastech Digital with a current address, telephone number and e-mail address. The associate must also provide notice of any changes in plans or intention to return to work.



Section 7 – Benefits

7.01 – Insurance and Retirement Benefits

Eligible associates are provided a wide range of benefits in addition to those required by law (such as Social Security, workers' compensation and unemployment insurance). Mastech Digital current benefit offerings include:

- Contributory Health Care Plans: Medical, Dental, Vision, and Prescription
- Flexible Spending Accounts
- Life Insurance: basic life, supplemental life, dependent life
- AD&D Insurance (accidental death and dismemberment)
- Disability Insurance: long-term disability and optional short-term disability
- 401(k) Retirement Plan

The operation of any benefit plan, including events making associates eligible or ineligible for benefits, the amount of benefits to which associates (or their beneficiaries) may be entitled and actions associates (or their beneficiaries) must take to request and support a claim for benefits will be governed solely by the terms of the official plan documents, which are maintained by Human Resources and are provided to participating associates periodically and as required by law. To the extent that any of the information contained in this handbook, a summary plan description ("SPD"), or any information associates received orally is inconsistent with the official plan documents, the provisions set forth in the plan documents will govern in all cases. Associates should feel free to contact Human Resources.

Benefit plans involving current, past or retired associates may be changed or eliminated at any time at Mastech Digital's sole discretion.

7.02 – Insurance Continuation – Consolidated Omnibus Budget Reconciliation Act (COBRA)

In some instances, associates and their dependents that lose or become ineligible for coverage under their group health insurance plans may pay for a temporary extension of coverage through COBRA. COBRA coverage is not automatic. Upon separation from Mastech Digital, any associate enrolled in medical, prescription, dental, vision or healthcare flexible spending benefits will receive COBRA enrollment information directly from Mastech Digital's COBRA Administrator. Associates wishing to extend coverage must complete and submit all required enrollment paperwork within the required time limits. The following are examples of qualifying events and beneficiaries under COBRA:

- Coverage may continue for up to eighteen months upon an associate's retirement, termination (voluntary or involuntary), reduction of hours, layoff or leave of absence. Associates fired for gross misconduct are not eligible for coverage.
- Coverage for dependents may continue for up to thirty six months because of divorce/legal separation, ineligibility of a dependent child, a covered associate/retiree becoming entitled to Medicare or because of the death of the covered associate/retiree.

Contact Human Resources for complete information on monthly rates and assistance for COBRA coverage.

7.03 – Training and Education

COMPANY COMMITMENT TO SKILL GROWTH

Mastech Digital supports the professional growth of its full-time salaried associates and encourages them to participate in educational opportunities provided by various colleges and/or universities to buy books/software and attend seminars and training programs. This benefit also reinforces Mastech Digital belief of fostering a learning environment to help associates enhance their existing skills or acquire new expertise in a different "hot skill" area.

To take advantage of these opportunities, associates must receive advance written approval from their managers and Human Resources before incurring any such expenditure. Courses and educational material submitted for approval must help improve the associate's current job function and provide the associate with additional knowledge to assist in career advancement within Mastech Digital. For more details, please contact Human Resources.

WHEN TRAINING OCCURS

The corporate Human Resources can help facilitate training through internal and external resources. All training is tailored to specifically meet the needs of the requesting department and/or associate.

PARTICIPATION IN PROFESSIONAL AND OTHER ORGANIZATIONS

Membership and participation in professional organizations can be important in promoting associate development and Mastech Digital business interests. Professional memberships and related expenses may be reimbursed with the advance written approval of management and Human Resources. Associates should contact Human Resources for reimbursement guidelines and procedures.

7.04 – Referral Program

Referral of Candidate Leads and Business Leads has always helped Mastech Digital in growing its business by allowing us to convert these referrals into new associates and new clients. We are always on the lookout for such referrals to increase our billable associate base and client market share. To encourage this flow of referrals from our associates, Mastech Digital offers a referral bonus to associates who provide such opportunities (referral information for new candidates “and/or” new clients) for us to increase our business.



Section 8 – Employment-Related Policies

8.01 – Associate Conduct and Work Rules

Rules and standards regarding associate behavior are necessary for the efficient operation of Mastech Digital and for the benefit and safety of all associates. All associates are expected to meet established performance and conduct requirements. While it would be impossible to compile complete lists of expected behavior and/or unacceptable conduct subject to corrective action, the following guidelines provide a general outline of expectations. If you engage in any of the following activities, it may result in corrective action, up to and including termination.

PERFORMANCE

Associates are expected to perform their jobs efficiently, effectively, and in accordance with established policies and procedures. Examples of unacceptable performance include, but are not limited to:

- Failure to meet quality standards and deadlines
- Refusal to work overtime or failing to accept work assignments
- Insubordination or failing to follow management's directions
- Unprofessional conduct or rudeness to customers and co-workers
- Violation of safety rules

ATTENDANCE

Associates are expected to arrive at work as scheduled and to return from breaks promptly. Examples of attendance misconduct include:

- Unexcused or excessive tardiness (excluding legally protected tardiness)
- Unexcused or excessive absences (excluding legally protected absences)
- Leaving work early without notifying your manager

- Leaving Mastech Digital premises or client sites while on duty (except as required by one's job) without notifying your manager

HONESTY AND INTEGRITY

Associates are expected to demonstrate honesty and professionalism while conducting all business activities, including observing the spirit as well as the letter of the law. Additionally, associates are responsible for reporting any illegal or unethical actions of associates and non-associates to Human Resources. Examples of unacceptable actions include:

- Willful or negligent damage, theft or misuse of Mastech Digital, or another associate's property
- Falsification of company records or documents (including employment applications, time records, absence reports, expense accounts and other business records)
- Failure to report injury or unsafe conditions or refusal to cooperate in company investigations related to such conditions
- Failure to maintain the confidentiality of company or client trade secrets (including information regarding the development of systems, processes, products, know-how, and technology) and/or other confidential company information (including internal reports, policies, procedures, or other internal business-related confidential communications) or violation of Mastech Digital's confidentiality policy
- Failure to adhere to client confidentiality agreements
- Use of company time or equipment for unauthorized or personal purposes

BEHAVIOR

Associates are expected to conduct themselves professionally and to meet established standards of behavior. Examples of unacceptable associate behavior include:

- Violation of dress and grooming standards
- Working under the influence of illegal drugs and/or alcohol
- Possession, use or sale of alcohol or illegal drugs at work
- Using malicious, obscene, harassing, threatening, or intimidating language or gestures
- Possession of guns, explosives, or other weapons on company property unless otherwise permitted by federal, state or local laws
- Fighting with or attempting to inflict bodily injury on a customer or associate, or otherwise exhibiting violent, harassing, or threatening behavior
- Discrimination, harassment, or retaliation
- Any intentional or negligent act that endangers the safety, health, or well-being of another person
- Any act that disrupts work or discredits the organization

The expected conduct and work rules outlined above are merely examples of the types of behavior that may subject an associate to corrective action. Mastech Digital, as an at-will employer, maintains complete discretion over corrective action and termination policies and practices. If an associate's performance, work habits, overall attitude, or conduct become unsatisfactory in the judgment of Mastech Digital, based on either violations of any of the above, or any other Mastech Digital policies, procedures, rules, or regulations, the associate may be subject to corrective action, up to and including termination.

This policy is not intended to prohibit associates from discussing their wages, hours, or other terms, conditions, or privileges of employment with each other or with third parties, or from engaging in any legally protected conduct under applicable law, including, but not limited to, the National Labor Relations Act.

8.02 – Associate Inventions

Some associates may develop or invent new products, software, processes, or other intellectual property during their employment or arising out of our employment relationship. As a condition of employment, Mastech Digital retains exclusive ownership of such inventions, improvements, software and other work created during employment or which arises out of our business.

Associates must promptly inform their managers of each invention, software development, improvement, discovery, related documentation or other work creation. They are also obligated to assist Mastech Digital, without further compensation, in obtaining patent, copyright or other legal protection. However, such inventions remain Mastech Digital property whether or not they are otherwise legally protected.

8.03 – Personal Property, Searches, and Inspections

PROTECTING PERSONAL PROPERTY

Mastech Digital does not assume responsibility for the theft, damage, or disappearance of personal property. Consequently, associates should not keep valuable property or large amounts of cash at work. Good judgment should also be used when displaying personal items in one's designated workspace. Associates must ensure that personal items displayed in their designated workspaces are professional and tasteful and do not hamper company functions or sales efforts.

SEARCHES AND INSPECTIONS

Mastech Digital reserves the right to conduct searches of associate areas on Company premises when, in its judgment and if permitted by applicable law, reasonable suspicion exists that the safety and/or security of associates and/or Mastech Digital may be compromised for any reason, theft or the associate has engaged in misconduct or other violation of Company policy.

"Associate areas" may include production equipment, lockers, office furniture and work stations. All furniture, file and storage areas, including lockers, are the property of Mastech Digital and are primarily issued for business use. However, Mastech Digital has the right to access, read, retrieve and retain any data on a Mastech Digital computer resource at any time.

As a general rule, no associate should bring to or store at work anything he/she would not be prepared to show and possibly turn over to Mastech Digital and/or law enforcement authorities.

Associates who refuse to submit to a search and/or interfere with a search in any manner may be subject to disciplinary action, up to and including termination of employment.

ASSOCIATE RESPONSIBILITIES

All associates are responsible for assisting with the security of company property as well as any related investigations. Associates must immediately notify management and Human Resources of any unfamiliar or suspicious persons in their work areas and offer assistance or escort such persons off company property.

8.04 – Public Relations and Customer Service

Mastech Digital's goal is to provide unequalled customer and business services that reflect our standards of honesty, integrity and fairness. As such, associates are expected to be professional and ethical in all manners of internal and external business affairs and to interact politely and patiently with all customers and business contacts. Furthermore, Associates should always attempt to satisfy customers' needs or questions and build goodwill.

Public relations problems should be reported to managers who may assist and provide suggestions for resolving problems. Mastech Digital always welcomes associate input or suggestions regarding customer service, public relations and improvement of total quality.

8.05 – Safety

Safety is the responsibility of each associate. Observance of safety rules and use of safety devices are conditions of continued employment. Such safety rules include, but are not limited to:

- Reporting any work-related injuries and illnesses, no matter how minor, to a manager or Human Resources
- Reporting unsafe environmental conditions or practices to a manager or Human Resources
- Reporting all suspicious persons, potentially violent situations or persons possessing guns or other weapons to a manager or Human Resources
- Using only tools and equipment that the associate is fully qualified and authorized to use
- Wearing seat belts in company vehicles at all times or while on company business
- Following all other written or verbal safety rules
- Observing all federal, state and local laws at all times, including all applicable OSHA standards

If you need additional equipment or instructions to get the job done safely, ask your manager. Associates who violate Mastech Digital safety policies may be subject to corrective action, up to and including termination.

8.06 – Smoking

Mastech Digital is committed to providing a work environment that supports associate health and safety and company productivity. For the protection of all associates and to ensure compliance with federal and state law, smoking is not allowed in company buildings, including any work areas, break rooms, and hallways. Associates who do smoke must do so outside in authorized areas during approved breaks and lunch periods. Associates who use their rest breaks to smoke must ensure that the smoking area remains clean after use and that the scheduled break time is not exceeded. Visitors should also be asked to smoke outside. Any smoking-related controversy that cannot be satisfactorily resolved by the individuals involved and/or their manager should be referred to Human Resources.

8.07 – Use and Possession of Weapons

Associate and customer safety and security are important to us. Therefore, no associate (except authorized security personnel) may possess any deadly weapon on company premises, including in any vehicle in the parking lot, unless otherwise permitted by federal, state or local laws. This weapons ban includes associates legally licensed to carry weapons. Associates who violate this policy will be subject to immediate corrective action, up to and including termination.

8.08 – Workplace Threats or Violence

TYPES OF WORKPLACE THREATS OR VIOLENCE

Mastech Digital prohibits and will not tolerate any form of workplace threat or violence by an associate or third party at the workplace or at employer-sponsored events. Examples of workplace threats or violence include, but are not limited to, the following:

- All threats or acts of violence occurring on Mastech Digital and/or client property regardless of the relationship between Mastech Digital and the parties involved
- All threats or acts of violence occurring off Mastech Digital property involving someone who is acting in the capacity of a representative of Mastech Digital
- Making harassing or threatening remarks (written or verbal)
- Making harassing or threatening phone calls
- Sending harassing or threatening e-mails and/or letters
- Threatening an individual or his/her family, friends, associates or property with harm
- Intentional destruction of or threatening to destroy Mastech Digital property and/or client property
- Hitting or shoving an individual or assault
- Bullying, intimidating or harassing another person
- Harassing surveillance or stalking (following or watching someone)
- Unauthorized possession or inappropriate use of firearms or weapons

MANAGEMENT RESPONSIBILITIES

The safety and security of all Mastech Digital associates are very important. That is why we hold a “zero tolerance” standard against threats, threatening behavior or acts of violence against associates, visitors, guests or other individuals by anyone on company property.

ASSOCIATE RESPONSIBILITIES

Our standard against threats and acts of violence applies to everyone involved in Mastech Digital’s operation, including full-time associates, contract and temporary workers and anyone else on company property.

In order for the policy to work, we all need to understand that workplace violence can occur as well as increase our awareness of the possible signals and warning signs. Most importantly, we must report incidents of threats or acts of physical violence of which we become aware. Any report must be made to your manager or Human Resources.

Violations of this standard by any individual on company property will lead to corrective action, up to and including termination and/or legal action as appropriate.

8.09 – Cell Phone Use While Driving

Use of cell phones while driving has been banned in a number of cities in the United States and abroad. In the U.S., the use of cell phones while driving also has been banned in several states. Many countries abroad also have banned cell phone use while driving. Mastech Digital advocates safe and responsible driving habits. This includes not only adherence to traffic laws, speed limits, and use of seat belts, but also to limiting distractions while operating a motor vehicle through the use of cell phones and other hand-held electronic devices. For purposes of this policy, "hand-held electronic devices" includes but is not limited to, wireless phones, computers, on line email, pagers, PDA's, Smart Phones and any other communication device. The use of cell phones and other hand-held electronic devices is generally discouraged while operating a motor vehicle, and should only be utilized as set forth herein.

In order to further foster a safe driving environment and to protect the welfare not only of our associates, but other persons whose safety could be jeopardized by distracted driving, the following policy has been adopted.

- Associates are prohibited from using text messaging, email or any similar form of electronic communication while operating a motor vehicle on company business or operating any company owned vehicle at any time
- Associates are prohibited from using a cell phone while operating a motor vehicle on company business or operating any company owned vehicle at any time unless such use is through a hands-free device
- The only exception to the above prohibitions is an emergency call placed to 911 for situations such as a fire, traffic accident, road hazard or medical emergency. In such cases, the communication should be as short as reasonably necessary to communicate the nature of the emergency, location, etc.
- Associates are generally encouraged to adhere to the following behaviors and safety precautions while operating a motor vehicle:
 - Attempt to make all calls or other communications before departing on a trip or after arriving at your destination.
 - Pull off the road to a safe location before making or returning cell phone calls or any form of electronic communication.
 - Avoid the use of cell phones in hazardous conditions due to weather, road conditions or otherwise.

8.10 – Drugs and Alcohol

Mastech Digital has a strong commitment to maintaining a drug-free, healthy, and safe workplace. Consequently, the following are examples of acts that are strictly prohibited while on company property, while conducting company business off-site or while operating any vehicle while on company business:

- Possession, purchase, sale, distribution, or being under the influence of alcohol or any illegal drug
- Possession, purchase, sale, or distribution of any legal prescription or over-the-counter drug in a manner inconsistent with the law
- Being under the influence of any legal prescription or over-the-counter drug that impairs judgment, job performance, behavior, or threatens associate safety

Nothing in this policy is meant to prohibit the appropriate use of over-the-counter medication or other medication that can legally be prescribed under both federal and state law, to the extent that it does not impair an associate's job performance or safety or the safety of others. Associates who take over-the-counter medication or other medication that can legally be prescribed under both federal and state law to treat a disability must inform Human Resources if they believe the medication will impair their job performance, safety, or the safety of others or if they believe they need a reasonable accommodation before reporting to work while under the influence of that medication.

Appropriate corrective action, up to and including termination, will be taken against any Mastech Digital associate found to have violated this policy.

8.11 – Nursing Mothers

Mastech Digital will provide eligible associates with a reasonable amount of unpaid break time to accommodate the associate's need to express breast milk for the associate's nursing child. Eligible associates must notify Human Resources of the frequency, timing and duration of lactation breaks they need to take. Please contact Human Resources for information about the designated location for lactation breaks. Mastech Digital will not tolerate any retaliation against anyone who has made a request under this policy. If any associate believes she has been retaliated against under this policy, the associate must report the retaliation promptly using Mastech Digital's reporting procedure.

8.12 – Open Communications

No organization, especially one as dynamic as Mastech Digital, can be free of problems. The best we can do is to try to work through them and reach resolutions that are sensitive to your needs yet consistent with Mastech Digital practices and business needs. To do this, we have an open communications practice and encourage its use. Associates can raise concerns and make reports without fear of reprisal or retaliation. No manager or any other associate should discourage, discriminate against or in any way compromise an associate who uses these open communications practices.

If you have work-related problems or concerns, you should follow this process:

- Discuss the problem with your Manager; your Manager will attempt to find a solution that meets your needs and the needs of the organization.
- If your Manager cannot resolve the problem or if the problem is especially sensitive, you should meet with the next level of management. As a part of the process you may be asked to submit a written summary of the problem or concern and include what action, if any, resulted from the informal meeting with your Manager. The next level of management will work to find a solution, which will be presented to you as quickly as possible.
- If the problem has not been resolved, or if you find the recommended solution not acceptable, you may contact the President and CEO of Mastech Digital. A decision on how to resolve the conflict at this level will be final.

We encourage you to follow this practice to resolve any work-related problems or concerns. No associate will be disciplined or otherwise penalized for raising a concern in good faith. Associates are also encouraged to consult Human Resources at any stage in the problem-solving process. Effort will be made to resolve the problem as quickly and as confidentially as possible.

8.13 – Corrective Action

All associates are expected to comply with Mastech Digital standards of behavior and performance (as detailed in Section 4 – Workplace Expectations of this handbook). Any noncompliance with these standards must be remedied and is subject to corrective action.

Examples of corrective action include, but are not limited to, oral warning, written reprimand, suspension, probation, demotion and termination. However, nothing in this policy alters the at-will relationship between Mastech Digital and its associates; this corrective action policy serves as a guideline only.

8.14 – Environmental Policy

Mastech Digital recognizes that it has a responsibility to the environment beyond legal and regulatory requirements. We are committed to reducing our environmental impact and continually improving our environmental performance. Our day-to-day behavior encourages customers, suppliers, and other stakeholders to do the same.

Please refer to full policy found at <http://www.mastechdigital.com/environmental-policy>.



Section 9 – Internet and Software Policy

9.01 – Software Access Procedure

Software needed, in addition to the Microsoft Office suite of products, must be authorized by your supervisor. If you need access to software, not currently on the Company network, talk with your supervisor. Associate must get approval from their manager before downloading any software be it Open source, Free-ware, Shareware or Commercial on their company's laptops and computers.

9.02 – Internet Usage

Internet use, on Company time, is authorized to conduct Company business only. Internet use brings the possibility of breaches to the security of confidential Company information. Internet use also creates the possibility of contamination to our system via viruses or spyware. Spyware allows unauthorized people, outside the Company, potential access to Company passwords and other confidential information.

Removing such programs from the Company network requires staff to invest time and attention that is better devoted to progress. For this reason, and to assure the use of work time appropriately for work, we ask associates to limit Internet use for work purposes only.

Additionally, under no circumstances may Company computers or other electronic equipment be used to obtain, view, or reach any pornographic, or otherwise immoral, unethical, or non-business-related Internet sites. Doing so can lead to disciplinary action up to and including termination of employment.

9.03 – Email

Email is also to be used for Company business only. Company confidential information must not be shared outside of the Company, without authorization, at any time. You are also not to

conduct personal business using the Company computer or email.

Viewing pornography, or sending pornographic jokes or stories via email, is considered sexual harassment and will be addressed according to our sexual harassment policy.

EMAILS THAT DISCRIMINATE

Any emails that discriminate against associates by virtue of any protected classification including race, gender, nationality, religion, and so forth, will be dealt with according to the harassment policy.

These emails are prohibited at the Company. Sending or forwarding non-business emails will result in disciplinary action that may lead to employment termination.

COMPANY OWNS ASSOCIATE EMAIL

Keep in mind that the Company owns any communication sent via email or that is stored on company equipment. Management and other authorized staff have the right to access any material in your email or on your computer at any time. Please do not consider your electronic communication, storage, or access to be private if it is created or stored at work.

9.04 – Company Assets

The Associate is responsible for the physical security of their office laptop. It is the Associate's responsibility to secure the computer, and ensure password protection, as well as screen locks are used at times when the laptop is unattended to avoid any unintended leak of computer information.



Section 10 – Immigration

10.01 – Immigration Law

Mastech Digital is committed to employing only those who are authorized to work in the United States in compliance with the Immigration Reform and Control Act of 1986 (IRCA). As a condition of employment, associates must properly complete their employment eligibility verification form I-9 and provide the necessary documentation as required by IRCA. Associates are also responsible for keeping the Human Resources informed of any changes in their immigration status. Failure to comply with the provisions of IRCA may result in termination.

All managers are required to obtain clearance from the Human Resources before relocating associates who are not U.S. citizens or permanent residents. This is to ensure that all legal requirements are satisfied before relocating the associate from one location to the other.

10.02 – Work Permit Visa Expenses

Mastech Digital will reimburse visa stamping fees incurred in extending or revalidating the work visa (not EAD or Advance Parole) for the associate and family (spouse and dependent children). All travel expenses incurred to obtain the Visa stamping would be the associate's responsibility.

Associates are responsible for notifying the Legal Department four months prior to the expiration date of their I-94 card (Arrival and Departure Card) for initiating extension procedures.

10.03 – Permanent Residency Immigration

Mastech Digital will sponsor U.S. permanent residency (green card) of foreign nationals subject to an associate meeting the eligibility criteria as outlined by governmental regulations and company guidelines.

Over time, we have found that our legal expenses (with specific reference to

processing of permanent residence applications/green cards) have gone up considerably. This has necessitated amending our policy as follows:

- All permanent residence applicants will pay \$1,000 as part of the processing costs, and Mastech Digital will pay the remainder. Associates will pay the amount of \$1,000 in two installments during the application process:
 - 1st installment of \$500.00 after filing the I-140 petition
 - 2nd installment of \$500.00 at the time of I-485 filing

This processing fee is in addition to the filing fees paid by the associate for Form I-485, Advance Parole (Form I-765), fingerprinting, photographs, and medical exams for himself/herself and his/her family.

- At the time of separation, if the I-140 has been approved, a copy of the I-140 approval notice will be handed over to the associate to enable him/her to maintain his/her priority date at the company's discretion.



Section 11 – Business Travel and Expense Reimbursement

11.01 – Business Travel

All associates are responsible for limiting expenditures to necessary expenses that are normal and appropriate under the circumstances of traveling for business. Improper use of funds will subject associates to disciplinary action, up to and including termination of employment. In the event business travel is necessary, all associates must adhere to the guidelines set forth in Mastech Digital's Business Travel Policy.

11.02 – Control of Business-Related Expenses and Reimbursement

Associates should play a strong role in controlling expenses of products and services used in business related activities. All expenses must be pre-approved by your Manager, you are required to submit itemized receipts or evidence of expenditures with all reimbursement requests within 30 days of the date the expense was incurred. Associates should contact Human Resources for detailed information and procedures for receiving reimbursement.

All expenses should be submitted for reimbursement within thirty days from the day the expenses were incurred. Failure to submit within 30 days could result in Mastech Digital denying payment of expenses. Mastech Digital reserves the right to refuse any expense reimbursement request that is inaccurate, does not include the appropriate substantiating documentation, is submitted late or otherwise fails to comply with Mastech Digital's policy, as determined by Mastech Digital in its sole discretion. Mastech Digital reserves the right to refuse reimbursing eligible expenses that are not submitted within the time limits.

ABUSE OF EXPENSE POLICY

Associates who abuse the expense policy including falsifying or exaggerating expenses

and incurring unnecessary and excessive expenses will be subject to corrective action up to and including termination. Unnecessary, unauthorized and/or unreasonable expenses will not be reimbursed and will be the personal responsibility of the associate.

BUSINESS ENTERTAINMENT AND GIFTS

Providing nominal business entertainment, meals and gifts to customers or potential customers may be useful to establish or enhance working relationships. However, prior written authorization must be obtained and spending and reimbursement guidelines met before reimbursement will be made. Associates should contact their Manager for authorization and further information.



Mastech Digital (NYSE American: MHH) is a leading provider of Digital Transformation IT Services. The Company offers Data Management and Analytics services; other digital transformation services that include Salesforce.com, SAP HANA, and Digital Learning services; and IT staffing services. A minority-owned enterprise, Mastech Digital is headquartered in Pittsburgh, PA with offices across the U.S., Canada, and India.

CORPORATE HEADQUARTERS

1305 Cherrington Parkway
Building 210, Suite 400
Moon Township, PA 15108

LET'S GET INTO TOUCH

Toll-free		1.800.627.8323
Phone		1.412.787.2100
Fax:		1.412.494.9272

EMAIL

experience@mastechdigital.com