

**EMPLOYEE HANDBOOK**

**January 2020**

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# HOLTZMAN PARTNERS, LLP

Welcome!!

As a new member of the Holtzman Partners team, you’ve joined a firm that’s worked hard to establish an outstanding reputation for providing top-quality services to our clients and creating a friendly, engaging work environment for our employees.

Our team members are Holtzman Partners’ most valuable asset and we demonstrate our appreciation by ensuring that we walk the talk of our mission statement, which is to empower our team to provide exceptional service to clients in every phase of their growth. To that end, one of our goals is to make Holtzman Partners the best place to work. We operate in a highly competitive, fast-growing market, which gives you an opportunity to collaborate with highly skilled colleagues while gaining valuable experience through exposure to innovative companies.

Although we work hard, we believe it’s important for our team members to have a healthy work/life balance. That’s why we offer a wellness program, a robust women’s initiative, a community volunteer program and a generous benefits package. We’ve even created an alumni network so we can stay in touch with former colleagues, near and far.

Our team members come from different backgrounds and cultures, but we have many things in common. All of us bring a unique point of view and distinctive business skills to the table. We’re all driven. We think and work analytically, communicate clearly and demonstrate leadership. But, most of all, our collective focus behind every effort—whether it supports a team member, a client or a community event—is to help others succeed.

In addition to being mindful about creating a welcoming environment for our team members, we’re also focused on delivering on our business philosophy of being devoted to our team, our clients, and our community. We believe that when we provide the right tools, education and support, we’ll help others succeed.

For example, we help companies achieve their financial objectives by providing independent audit and assurance services, such as financial statement audits and reviews and employee benefit plan audits. We also assist clients with existing and potential accounting and financial reporting challenges. Our strategic advisory services include technical accounting, SEC filing preparation & IPO readiness, and mergers & acquisitions. And we pride ourselves on safeguarding clients’ assets by ensuring financial reporting and operations comply with the applicable laws and regulations through services, such as internal audit and SOX and regulatory compliance.

In addition to the top-quality services we provide businesses, we support our community in other ways and that starts by making participation a priority. We all work to give back and support selected charitable organizations. We have a lot to offer, and so do you! We’re excited about the contributions you’ll make to help businesses succeed AND our community thrive, and we look forward to contributing to your success. Welcome!

# INTRODUCTION

Holtzman Partners, LLP (the “Firm”) has adopted certain employment policies and procedures, which are contained in this handbook. This handbook supersedes all previous handbooks.

The policies in this handbook are a source of information for employees who have questions about the Firm’s personnel practices. These policies are not contractual in nature, and the Firm may unilaterally revise, remove or add to these policies from time to time.

Additionally, although management generally will follow the policies contained in this handbook, the Firm may, in its sole discretion, authorize deviations from or exceptions to these policies in specific situations if such a deviation or exception is warranted under the circumstances. Notwithstanding any exception the Firm may make in a specific situation, the provisions of this handbook control over any statements, representations or assurances made by any supervisory or management personnel.

# GENERAL POLICIES

## Office Hours

The Firm’s office is open Monday through Friday from 8:30 a.m. to 5:30 p.m. In addition, the office is accessible at other times to employees who have been granted access to the buildings.

**Client Service Hours:** Employees will be expected to observe client working hours when working at a client’s location. In addition, employees are expected to gauge their progress and work the hours necessary to complete assignments and meet client reporting deadlines.

## Open Door

It has been and will continue to be the policy of the Firm to treat all employees fairly and to provide a competitive wage and benefits package. If you have any questions regarding your job, pay, benefits or any of the Firm’s policies or practices, you are encouraged to discuss the matter with your supervisor directly, who will attempt to reach a quick and fair solution. If you are not satisfied with your supervisor’s response, you should raise the matter with Human Resources. Human Resources, and if needed, a Partner, will provide a final resolution to the matter. Being able to deal directly with your supervisor on individual issues affecting you and your employment is one of the many advantages you enjoy by working for the Firm.

## Equal Employment Opportunity

The Firm is committed to the principles of equal employment opportunity. All employment decisions, including, without limitation, decisions regarding recruitment, selection, hiring, compensation, benefits, training, advancement, corrective action, discipline, discharge and other terms, conditions and privileges of employment, are based on individual qualifications and/or other legitimate business factors, without regard to race, color, religion, national origin, sex (including pregnancy), age (40 and over), disability, genetic information, sexual orientation, gender identity, military or veteran status or any other status protected by law.

In addition, the Firm will make reasonable accommodations, including modification of the Firm policies and procedures in appropriate cases, for qualified individuals with known disabilities and for sincerely held religious beliefs, if it can do so without undue hardship.

**Reasonable Accommodation Process**

It is your responsibility to notify Human Resources if you need an accommodation for a medical or religious reason. When necessary to determine the need for accommodation and/or the appropriate reasonable accommodation, you may be asked to obtain, or to allow the Firm to obtain, additional information from your physician or medical professional. All medical information will be kept confidential as required by law. The Firm does not tolerate discrimination or retaliation against any individual who requests accommodation for a disability or religious belief.

## Policy Against Discrimination, Harassment, and Inappropriate Conduct

The Firm prohibits all forms of discrimination and harassment on the basis of race, color, religion, national origin, sex (including pregnancy), age (40 and over), disability, genetic information, sexual orientation, gender identity, military or veteran status or any other status protected by law.

### The Firm Prohibits All Inappropriate Behavior

The Firm specifically prohibits all inappropriate behavior, including all sexual comments and conduct, and all comments and conduct that are offensive or discriminatory on the basis of race, color, religion, national origin, sex (including pregnancy), age (40 and over), disability, genetic information, sexual orientation, gender identity, military or veteran status, or any other status protected by law.

It is important to understand that the Firm’s prohibition of inappropriate behavior is not limited to behavior that is actually severe and pervasive enough to constitute illegal discrimination or harassment. Rather, the Firm prohibits all behavior which is motivated by, pertains to or is offensive on the basis of the protected characteristics and statuses described above, regardless of whether the behavior meets the legal definition of unlawful discrimination or harassment.

This policy also prohibits inappropriate behavior regardless of whether the inappropriate behavior is unwelcome, regardless of whether anyone has complained about the inappropriate behavior and regardless of whether the person engaging in the inappropriate behavior intended for it to be offensive. Accordingly, this policy prohibits inappropriate behavior which was intended only as a joke or was not supposed to be seen or overheard by others.

Examples of conduct that can violate this policy and result in disciplinary action, up to and including termination of employment:

* Sexually suggestive comments or jokes that are unwelcome or offensive
* Jokes that target someone’s race, color, religion, national origin, sex, pregnancy, age, disability, genetic information, sexual orientation, gender identity, military or veteran status, or any other status protected by law
* Unwelcome or offensive sexual flirtations, propositions, advances or requests
* Display of any words, objects, pictures, images, calendars, cartoons, articles, email messages, web sites or the like, that are unwelcome and/or offensive sexually or on the basis of any other legally protected characteristic as described above
* Physical contact that is unwelcome and/or offensive

In other words, this policy prohibits *all* e-mails, jokes, letters, posters, screen savers, pictures, objects, propositions, conduct, comments, graphic displays, suggestions, advances, and physical touching, etc. which are sexual in nature or are offensive or discriminatory on the basis of race, color, religion, national origin, sex (including pregnancy), age (40 and over), disability, genetic information, sexual orientation, gender identity, military or veteran status, or any other status protected by law.

### The Firm Prohibits Illegal Discrimination and Harassment

The Firm’s prohibition of inappropriate behavior includes a prohibition on illegal discrimination and harassment. Illegal discrimination and harassment includes discriminatory verbal or physical conduct that is unwelcome and is made a term or condition of a person’s employment.

Illegal sexual harassment, for example, is defined as any unwelcome sexual advance, request for sexual favors or other sexual conduct of a verbal or physical nature when:

* Submission to such conduct is made either explicitly or implicitly a term or condition of a person’s employment;
* Submission to or rejection of such conduct by an individual is used as the basis for an employment decision affecting that person; or
* Such conduct has the purpose or effect of unreasonably interfering with an individual’s work performance or creating an intimidating, hostile or offensive working environment as those terms are defined under law.

No supervisor or other employee shall state, suggest, or insinuate that another employee’s or applicant’s refusal to submit to sexual advances will adversely affect any aspect of that person’s employment. No supervisor or employee shall promise, imply, or grant any preferential treatment to another employee or applicant in exchange for engaging in sexual conduct. No supervisor or other employee shall engage in any inappropriate behavior which has the purpose or effect of unreasonably interfering with an employee’s work performance or creating an intimidating, hostile or offensive working environment.

### Employees Have Rights and Responsibilities

**Speak Up.** Any employee who feels that he or she has been subjected to any form of discrimination, harassment or other inappropriate behavior should immediately tell the individual engaging in the behavior that it is offensive and ask that it stop. Letting others know what you find offensive is the first step in preventing unlawful discrimination and harassment. If you are not comfortable asking the individual to stop behavior you find offensive, you may instead report the matter to your Coach, Partner, Human Resources or via- the anonymous website (https://ansr.me/HoltzmanPartners) or

**Report All Inappropriate Behavior.** Any employee who feels that he or she has been a victim of any form of discrimination, harassment or other inappropriate behavior by a co-worker, client, supplier or any other person, should immediately contact his or her supervisor or Human Resources. Likewise, an employee who observes possible discrimination, harassment or other inappropriate behavior directed at or committed by any other employee should immediately report the matter to his or her supervisor or a Partner.

**Report Inappropriate Behavior by Supervisors.** Any employee who feels that he or she has been subjected to any form of discrimination, harassment or other inappropriate behavior by a supervisor or other management official with immediate (or successively higher) authority over him or her should immediately report the matter to Human Resources. While the Firm does not tolerate any form of discrimination, harassment or other inappropriate behavior by any person connected with the Firm, the Firm requires the utmost professionalism from its supervisors and managers.

**Be Prompt.** Prompt reports help the Firm prevent discrimination, harassment and other inappropriate behavior and facilitate prompt and thorough investigations. For this reason, an employee should always make a report as soon as possible, usually within 24 hours of the first instance of perceived discrimination, harassment or other inappropriate behavior. Employees should not wait for a situation to become worse or unbearable before making a report. For example, if a supervisor makes inappropriate sexual comments, the employee should not wait until the comments interfere with his or her ability to do the job. Instead, the employee, if comfortable, should promptly tell the supervisor that his or her comments are unwelcome and offensive and report to Human Resources. If the employee doesn’t want to talk to the supervisor about the comments, promptly go to Human Resources. Even if an employee does not report the discrimination, harassment or inappropriate behavior within 24 hours, the Firm still wants the employee to report the matter, and the Firm will still deal with the matter promptly.

### Supervisors and Managers Have a Responsibility to Enforce the Policy

All supervisors and managers are responsible for understanding and enforcing this policy.

### The Firm Prohibits Retaliation

Under no circumstances will an employee who in good faith reports alleged incidents of discrimination, harassment or other inappropriate behavior, or who cooperates in an investigation of any such report, be subjected to any form of reprisal or retaliation on account of his or her report or cooperation in such an investigation. Any employee who feels that he or she has been threatened with, or subjected to, any such reprisal or retaliation should immediately report the matter to Human Resources.

### Investigations and Consequences

All allegations of discrimination, harassment, other inappropriate behavior, and retaliation will be taken seriously and will be investigated promptly. Confidentiality will be maintained throughout the investigatory process to the extent consistent with adequate investigation and appropriate corrective action. Appropriate corrective action will be taken, if warranted. Any employee who, after an investigation, is determined to have engaged in any form of discrimination, harassment, other inappropriate behavior or retaliation will be subject to appropriate corrective action, up to and including termination of employment.

While the Firm is committed to preventing and correcting unlawful discrimination, harassment, other inappropriate behavior and retaliation, it also recognizes that false accusations may harm the innocent party who is falsely accused. Accordingly, any employee who, after an investigation, is found to have *knowingly* made a false accusation of discrimination, harassment, other inappropriate conduct or retaliation may be subject to appropriate corrective action. However, if an employee makes a report of what he or she in good faith believes to be discrimination, harassment, other inappropriate behavior or retaliation, the employee will not be subjected to corrective action, even if the employee turns out to have been mistaken.

### Harassment by Clients

The Firm will not tolerate illegal harassment from any source including clients or other third parties with whom employees come in to contact at work. The above-described reporting and investigation procedures will be followed in cases of alleged harassment by clients, suppliers or any other third party. If investigation substantiates the allegation, the Partners will take prompt and effective remedial action.

## Employment Status

Employment with the Firm is at will, meaning that the employment relationship can be terminated by either the employee or the Firm at any time, with or without notice, and with or without cause. Likewise, the Firm can change terms and conditions of employment at any time, with or without notice, and with or without cause. Any express or implied agreements or assurances made by any supervisor, management official, or other person concerning the terms, conditions or duration of an individual’s employment with the Firm that are inconsistent with at will employment are unauthorized and are not binding upon the Firm.

## Background Check Policy

Every new employee hired by the Firm is subject to a criminal background check. The Firm reserves the right to rescind an offer of employment based upon Firm leadership’s discretion.

The Firm reserves the right to run additional background checks based on reasonable cause at any time during employment.

## Immigration Law Compliance

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

Each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 no later than the first day of employment and must present documentation establishing identity and employment eligibility within three business days of the first day of employment. A former employee who is rehired must complete a new Form I-9, unless a Form I-9 was previously completed for the employee, the employee signed the previous Form I-9 no more than three years before the employee’s rehire date, the Firm still has the previous Form I-9 and the previous Form I-9 is still valid.

If an employee’s authorization to work in the United States is set to expire on a certain date, the employee must present a document(s) to Human Resources no later than the date the employee’s work authorization is to expire, showing continuing employment eligibility.

## Use of Information and Communication Technology

When used properly, information and communication technology, including but not limited to computers, networks, servers, software, the Internet, email, fax machines, telephones, voicemail, mobile and smart phones, portable storage devices and related peripherals (collectively, “Information and Communication Technology” or “ICT”), enhance employee productivity and knowledge. Improper or unauthorized use of ICT, or other violation of this policy, may result in corrective action up to and including termination of employment.

Internet and email users should take the necessary anti-virus precautions before downloading or copying any file from the Internet or email. All downloaded files should be checked for viruses; all compressed files are to be checked before and after decompression. Do not run any executable program sent via email unless expected for business use and virus checked.

Employees may not obtain, install or use any unauthorized method of remote access to either a client or Firm system. All remote access systems must be disconnected and logged out when not in use and must not be left unattended.

Employees may not reveal their user ID, passwords or access number to anyone except the Firm’s IT service provider.

Employees may not install any computer software onto the Firm’s Information and Communication Technology systems unless instructed to do so by the Firm’s IT Partner. The installation of any computer software onto the Firm’s ICT systems is prohibited unless such installation is licensed and such license is available for review.

Employees should note that this policy and its prohibitions apply regardless of whether the Firms’ Information and Communication Technology is being used in or outside the workplace or during working or non-working hours. This policy and its prohibitions also apply where an employee uses a combination of personal and Firm resources.

### Business Use and Access

All Information and Communication Technology owned, leased or paid for by the Firm is to be used to conduct the Firm’s business in a responsible, respectful, effective and lawful manner.

Only employees authorized by appropriate personnel may use or have access to ICT owned, leased or paid for by the Firm. If authorized, employees may access the Firm’s documents, libraries, files, data or programs that are related to their work duties.

Incidental and occasional personal use of certain Information and Communication Technology such as telephones, the Internet or email is permitted, during break and lunch periods, so long as such use does not detract in any way from the conduct of employee responsibilities and the Firm’s business. Personal use of ICT should be kept to a minimum, and must not violate any other policy.

The Firm reserves the right, without prior specific notification to the employee, to access, intercept, monitor, copy, review, disclose, download, delete and in any other way handle or manipulate any communications, data or files viewed, created, stored on, maintained on, received by, downloaded by or onto or otherwise involving ICT owned, leased or paid for by the Firm. By using the Firm’s Information and Communication Technology, employees consent to such actions by the Firm. Employees have no expectation of privacy with regards to use of any of the Firm’s Information and Communication Technology, including but not limited to telephone calls, electronic data, Internet usage, and the email accounts and voicemail boxes assigned to them.

### Prohibited Uses

Employees may use the Firm’s Information and Communication Technology only in a manner that complies with Firm polices. For example, employees are prohibited from any use of Firm ICT that:

* Violates the Firm’s policies relating to inappropriate behavior, harassment, discrimination, retaliation, illegal conduct, unethical conduct and violence;
* Is unsafe. All employees who drive on the Firm business are expected to refrain from using ICT in any manner that would be distracting while driving.
* Discloses any confidential, trade secret and/or other privileged information to any unauthorized person;
* Violates any license or copyright;
* Interferes with employee job performance;
* Creates a conflict of interest; or
* Adversely affects the interests of the Firm.

In the event charges are associated with excessive personal use of the Firm’s Information and Communication Technology, these charges will be the responsibility of the employee who incurred those charges.

The following precautions should be observed by all employees while on the Firm’s network or utilizing a Firm laptop:

* All links on social networking sites (i.e. Facebook, Instagram, Twitter, Snapchat etc.) should be avoided.
* All tiny URL’s (short abbreviated links) should be avoided.
* Attachments in personal emails should not be opened.
* Accessing Peer to Peer (P2P) or file sharing sites is forbidden.

## Client Data Security Policy

This policy is intended to provide reasonable assurance that client data is appropriately secured and only available to authorized Firm employees. The Firm IT Partner is responsible for administering this policy.

### Controlled Access to Office Space

* Firm office space is secured via lock and key at all entrances.
* The primary entrance is open during office hours and locked at all other times.
* Secondary entrances should remain locked throughout the day, whenever possible, for added security.
* Employees of the Firm who may have a need to access the office outside of office hours will be issued one office key which may not be copied. Employees must promptly report lost or stolen keys to the Office Manager for cancellation and replacement.

### Controlled Access to Firm Information and Communication Technology

* The Firm’s IT service provider will periodically review the ‘firewall’ to confirm it functions reasonably to permit only authorized access.

### Hard Copy of Client Data

* Paper with client data should be shredded as soon as it is no longer needed to support an engagement. If ‘shred-boxes’ are maintained at work stations they must be emptied daily into the large secured shred bin in the building.
* Employees are encouraged to move paper with client data to a locked container for overnight storage.
* Employees are encouraged to use the ‘print to mailbox’ function when printing client data.
* Each workday morning all printouts left on or around printers and copiers will be shredded.

### Soft Copy of Client Data

* Each computer will be assigned to a user. That user is responsible for logging off from that computer at the end of each work day.
* Employees should use Suralink for file transfer whenever possible.
* Passwords for desktop operating systems must be used. Passwords will be reset each calendar quarter.
* Employees will not use personal or client provided USB drives for the transfer of data/files between another computer and a Firm computer. Employees must use an encrypted and password protected Firm provided USB drive for transfer of data/files or the Firm provided workpaper sharing portal.
* All laptop computers must be secured when left unattended while traveling. This may include storage inside a safe or locked to a secure object using a Firm provided cable lock.
* All laptop computers, smart phones and tablets which client data resides must be password protected and employ the use of data encryption software.
* Employees must delete or mask any unnecessary sensitive data received from clients. This includes, but is not limited to: Social Security numbers, credit card or account numbers, passwords or pin codes and health records/information.
* Employees will not suggest the use of any third-party file transfer sites (i.e. Dropbox, Box.net, etc.) for the exchange of client data. Such sites may be utilized only if they are setup and suggested by the client.

### Laptop and Tablet Computers

Employees to whom laptop or tablet computers are assigned by the Firm or a client must:

* Keep their laptop/tablet with them at all times they are not at home.
* Treat their laptop /tablet as they would a purse or wallet. While in public places, always ensure that laptop /tablet is secure.
* Regularly purge unneeded data files.
* Apply all released security patches within 60 days of release.
* Ensure that anti-virus software installed by the Firm is operational (i.e. not disabled) and up to date on virus definitions.
* Immediately report any potential viruses, malware or suspicious laptop behavior to the IT Partner or the Firm’s IT consultant.

### Workpaper Management

Upon the issuance of a final report to a client, all Firm personnel should immediately dispose of all pre-final (either electronic or hard copy) versions of any workpapers related to that client. This includes all draft versions of reports, workpapers, schedules prepared by client and not used, and any other client related documents that are not in final form and used to support our audit opinion. Employees should properly account for and dispose of versions in Outlook folders, My Documents, Firm Share Drive and portable storage devices (*e.g.*, CDs or zip drives). Hardcopy versions should be disposed of in the secure shred bins and disposal of electronic version should include removal from the “Recycle bin” of each computer containing the pre-final version.

### Monitoring

The Firm IT Partner will perform periodic audits of compliance with this policy. Failure to comply with this policy will result in corrective action up to and including termination of employment.

## Social Media

Social media includes blogs, wikis, microblogs, message boards, chat rooms, electronic newsletters, social networking sites, and other online sites and services that permit users to share information with others. As of the most recent revision date of this policy, Facebook, Instagram, LinkedIn, Twitter, YouTube, Snapchat, and G-chat are all examples of online social media.

### Social Media Use on Behalf of the Firm

The goal of authorized social networking and blogging is to become a part of industry conversation, promote web-based sharing of ideas and exchange of information and provide an additional method to connect with our clients. Authorized social networking and blogging is used to convey information about Firm products and services, promote and raise awareness of the Firm brand, communicate with employees and clients to brainstorm, issue or respond to breaking news or negative publicity, and discuss corporate, business-unit and department-specific activities and events.

Only authorized employees can prepare and modify social networking content for the Firm. When using social networking sites, blogging or using other forms of web-based forums, the Firm must ensure that use of these communications maintain our brand identity, integrity and reputation while minimizing actual or potential legal risks, whether used inside or outside the workplace.

### Personal Use of Social Media

The Firm respects the rights of its employees, and what employees do on their own time is not usually of any concern to the Firm. That said, employees should consider whether their online conduct would cause others to see them in a different light if it became known at work or in the larger business community. Employees should be particularly mindful of any after-hours online activity that would violate a Firm policy if engaged in at work.

If you choose to identify yourself as a Firm employee, please understand that some readers may view you as a spokesperson for the Firm. Because of this possibility, we ask that you state that your views expressed in your blog or social networking area are your own and not those of the Firm, nor of any person or organization affiliated with or doing business with the Firm.

Employees may not post confidential information pertaining to the Firm or its clients or third parties provided to the Firm under obligations of confidentiality, including copyrighted information or Firm-issued documents. Additionally, employees may not link from a personal blog or social networking site to the Firm’s internal or external web site; an exception being when an employee becomes a “fan” of the Firm on Facebook.

Subject to applicable law, the Firm may consider any online conduct of which it becomes aware, even if that conduct was engaged in after hours, in deciding whether to discipline, terminate or take any action against an employee.

Managers and employees should think carefully before becoming “friends” online. Employees should consider whether they want to invite their managers to be aware of all the information visible to their online “friends.” Managers and employees should also consider whether the other will view a friend request as intrusive or something he or she “must” agree to. To be clear, an employee is not required to be online “friends” with his or her manager, and a manager is not required to be online “friends” with employees who report to the manager.

## Media Contacts

Employees should not speak to the media on the Firm’s behalf without contacting a Partner or the Marketing Manager. All media inquiries should be directed to the Marketing Manager or a Partner.

## Tobacco-Free Environment

Smoking, use of tobacco products and e-cigarettes are prohibited in Firm offices. Employees must abide by client’s smoke/tobacco policies while at a client’s office and should attempt to minimize any lingering effects of smoking prior to arriving at a client’s location or the Firm offices.

## Facilities

Restrooms and showers are available for all Firm employees. Everyone is expected to clean up after themselves and have common courtesy for other users.

# CHARGING TIME PHILOSOPHIES and SCHEDULING

The guidelines below are presented in an attempt to bring consistency to the reporting of time and should not in any way change the focus of our business, which is to respond to client needs in the most efficient manner. We do not intend to manage coding of hours. That is each employee’s responsibility. Also, it is each employee’s responsibility to serve clients efficiently and to ensure that non-billable time is productively spent and aligned with the Firm’s strategic directives.

The approach you should take is to consider the total number of hours you spent working in a day and work to maximize billable time. Time should be recorded in our time and expense software throughout the day rather than at day, week or period end. The “memo” field in the time and expense software should be used for all client entries where necessary and for the great majority of non-chargeable time entries.

**Time and expenses for the preceding week (Sunday through Saturday) should be submitted by 1:00 p.m. every Monday.** Please be respectful of these deadlines as delays in billing due to late time and expense reporting directly affects the timing of our collections.

### Clients

All time incurred for the benefit of a client should be charged, including time spent for the benefit of a client at home or in a car, hotel room, airport or airplane. This also includes time spent preparing engagement letters, planning engagements, making phone calls, taking client tours, creating workpapers and scanning perm-files, billing, time reporting related to a client, using the scheduling tool related to a client, and cleaning up workpapers and client files on the network.

Employees should charge time in no less than 15 minute increments. However, this should not result in your charging more time than was actually worked in a day.

All time should be recorded in order to allow the Firm to evaluate the profitability of the engagement and determine whether additional time should be billed.

### Administrative

All work time spent on administrative tasks and tasks not directly related to a client should be reported. All time should be spent productively by improving processes, engaging in professional development, etc*.*

While not all inclusive, the following examples illustrate what is and is not considered administrative time:

* Time spent at the office on personal matters should not be recorded as administrative time or otherwise.
* Preparing expense reports, cleaning up not related to a client, participating in fire drills and other building evacuations, processing email not related to clients or meetings and analysis of time and expense records not related to clients should be recorded as administrative time.
* Attending classes for professional training should be recorded as CPE and Training time and is limited to 40 hours per calendar year, unless preapproved by a Partner. Preparing for training should be coded to Instructor Administrative.
* Business lunches and time spent investigating new business opportunities for the Firm should be recorded as Practice Development/Networking time.
* Time spent with your coach/coachee, mentor/mentee and time spent setting goals and completing performance reviews in Trakstar, the performance tracking tool, should be recorded as Coaching-Mentor Feedback.
* Time spent taking the CPA Exam and driving to and from the CPA exam may be charged to CPA exam.
* Professional reading, even outside of normal business hours, should be recorded as Professional Reading time.
* Volunteer work performed primarily for personal reasons (soccer, Little League, Boy Scouts, *etc.*) should not be recorded as administrative time or otherwise.
* Attendance at Parent/Teacher meetings, participation in children’s school activities, and community involvement during business hours should not be recorded as administrative time or otherwise.
* Time should not be recorded as administrative time simply because it is not otherwise allocated. Time must be properly allocated.

### Scheduling

Each employee is responsible for keeping up with his/her own schedule. Please refer to your New Hire Packet to review scheduling procedures for your department or contact Human Resources.

**Break Time for Nursing Mothers**

Non-exempt employees will be allowed reasonable break time as needed for expressing breast milk during the first twelve months following the birth of a child. Except to the extent an employee uses break time that would otherwise be paid (e.g., authorized short paid rest breaks), this break time will be unpaid and should be recorded properly. The Firm will provide a private area for this purpose. This area will be shielded from view and free from intrusion.

# PAYROLL POLICIES

## Classification of Employees

### Exempt

Employees whose positions fall into executive, administrative, professional or certain other categories are classified as exempt. Exempt employees are paid on a salary basis for all hours worked—whether more or fewer than 40 during a workweek. The salaries of exempt employees are not subject to deductions except as permitted by law. Exempt employees who believe that an improper deduction has been made from their salaries should immediately bring the matter to the attention of Human Resources. If indeed an improper deduction was made, the Firm will reimburse any affected employees.

### Non-Exempt

Employees whose positions do not fall into the categories discussed above are classified as non-exempt. Non-exempt employees are paid overtime compensation as described below.

### Full-Time

Employees who are regularly scheduled to work 30 hours or more per week are considered full-time employees. For the purposes of medical coverage eligibility and other applicable laws, employees that work 30 hours or more are considered full-time.

### Part-Time

Employees who are regularly scheduled to work less than 30 hours per week are considered part-time employees and not eligible for benefits.

### Temporary/Intern:

Employees who are hired for an internship, or for a short period of time are considered temporary employees. Temporary employees and interns may work a full-time or part-time schedule. These employees are typically not eligible for Firm benefits unless mandated by law and, like all employees, are employed on an at will basis.

## Time Reporting and Overtime

### Reporting

All non-exempt employees must accurately report all time worked for the Firm regardless of whether the time is billable to a client. A supervisor may accurately record time for a non-exempt employee when appropriate.

Daily commuting time between home and office is not working time. Commuting time at the beginning and end of the workday between home and client locations may be reported only to the extent it exceeds normal commuting time to and from the office by more than one hour for the day (*e.g.*, inventory observation out-of-town, but not overnight). Travel time during working hours may be reported. Travel time during non-business hours should be coded to non-billable travel time.

Non-exempt employees are prohibited from working for the Firm “off the clock”—that is, working for the Firm but not reporting the time worked. If an employee does work “off the clock,” he or she must report the time worked to his or her supervisor. Working “off the clock” or failure to accurately report all time worked may be grounds for corrective action, up to and including termination.

### Overtime

Only non-exempt employees receive overtime pay. Overtime is paid for time actually worked over 40 hours in a workweek. The Firm’s workweek runs from Sunday at midnight through Saturday at 11:59 p.m. Overtime is paid at the rate of one-and-one-half times the non-exempt employee’s regular rate of pay. To allow for calculations, overtime may be paid in the semi-monthly pay period after the overtime was worked.

Only hours actually worked during a workweek are considered for overtime purposes. Time paid but not worked, such as time charged to holiday, vacation or sick time, etc*.*, will not be included in calculating the number of hours worked in a workweek for overtime purposes.

Overtime shall be assigned only when an employee’s supervisor determines overtime is necessary to meet the Firm’s operating needs. Non-exempt employees are prohibited from working overtime unless assigned to do so by a supervisor. Nevertheless, if an employee works overtime, whether assigned by a supervisor or not, the employee must report the amount of overtime he or she worked and the employee will be paid for such overtime.

Employees who work unassigned overtime or who fail to report overtime worked, whether assigned by a supervisor or not, may be subject to corrective action, up to and including termination. Any employee who believes he or she cannot complete the requirements of his or her position without working overtime should discuss the situation with his or her supervisor.

## Paydays

Employees normally will be paid on the fifteenth day and the last day of the month. If the regular payday occurs on a Saturday, Sunday or a holiday, employees will be paid on the last working day prior to the regular payday.

## Payroll Deductions

Income tax is deducted from employees’ pay as required by federal law. The amount of the deduction is determined by the employee’s pay and the number of exemptions claimed. Social Security and Medicare taxes are also deducted from pay in an amount determined by federal law. Additionally, court-ordered child support, guaranteed student loan wage attachments and Internal Revenue Service tax payments will be withheld from affected employees’ pay.

With written authorization, employee-paid portions of group insurance premiums, such as health premiums will be deducted from an employee’s pay. Other deductions may be made from an employee’s pay from time to time with the employee’s written authorization.

## Reimbursement Policies

### In-Town Travel and Subsistence Expenses

**Mileage Allowance**: Mileage for business purpose in excess of an employee’s normal commute to and from the office shall be reimbursed at a rate per mile to be established by the Firm on an annual basis or more often if necessary. The Firm uses the IRS Standard Mileage Rate for Business for the reimbursement calculation.

If an Employee reports to the office and is required to then work out of the office, or is working at a client’s office and is required to go to the office, then the additional mileage is reimbursable.

Employees required to work four or more hours on Saturday, Sunday or a Firm holiday may charge actual mileage to and from the office or client location.

**Parking:** If an employee is required to pay parking costs as a result of work assignments or work at a client office, the parking costs are reimbursable.

**Dinner:** Reasonable out-of-pocket expenses for dinner are reimbursable when employees are required to work three or more hours after regular daily office hours and a minimum eleven-hour day.

**Lunch:** Employees will be reimbursed reasonable out-of-pocket expenses for lunch when they are required to work four or more hours on Saturday, Sunday or a Firm holiday.

### Out-of-Town Travel and Subsistence Expenses

**Mileage:** Mileage for personal automobile transportation to and from the out-of-town location will be reimbursed at the mileage allowance. When possible, two or more persons traveling to the same out-of-town location should travel in the same vehicle.

**Air Travel:** When employees travel on Firm business or on client assignments, the lowest cost coach or economy fare available at the desired travel time should be obtained. When employees travel with client personnel on client assignments, the air travel policy of the client should be followed. Where discount fares are available only with penalties for cancellation or change, the probability of canceling or change should be compared with the size of the discount and/or penalty.

**Transfers:** Travel to and from airports requires bus, cab or personal auto. When a personal auto is used, mileage will be reimbursed at the mileage allowance. Airport parking and bus and cab fares are also reimbursable.

**Lodging:** Employees will be reimbursed for actual costs incurred. Weekly or monthly rates should be obtained to reduce lodging costs on extended engagements.

**Meals:** Reasonable out of pocket costs (including gratuities) will be reimbursed. Employees are expected to exercise good judgment.

**Passports:** If client business necessitates travel requiring a passport, employees may be reimbursed for the cost to obtain one or renew one.

### Other Reimbursable Expenses

**Networking Events or Meetings:** The Firm will reimburse up to $30 per month for approved networking events and meeting fees.

**Business Meals and Entertainment:** Meals and beverages for meetings among employees pertaining to office and client business are reimbursable, but meals and beverages served at gatherings for other purposes are not unless prior approval by a Firm administrator is obtained. Entertainment for employees by Partners will be reimbursed, within reason, as appropriate.

**Practice Development:** Meal and entertainment expenses incurred to develop relationships with potential client organizations are encouraged and may be reimbursed.

The Firm also encourages business meals and entertainment with appropriate individuals in client organizations to promote extended services. Judgment should be used on type and frequency of entertainment and there should be a clearly defined business purpose to support reimbursement from the Firm for the expense incurred. The appropriateness of charging the Firm for a specific practice development expenditure is often borderline and subject to review by Firm administrators. The following guidelines will help you to decide if the expense should be considered practice development:

* The expensed meal or entertainment included executives (decision-makers, high influence) of a reasonably potential client.
* The Firm has identified the organization as a target account.
* An action program has been developed for follow-up steps after the practice development activity.
* The meal or entertainment promotes goodwill with existing clients.
* The meal or entertainment is with appropriate people in civic or charitable organizations, etc., and those in a position to refer new business. The immediate purpose of the public relations activity is to increase visibility in the business community. This could be perhaps the most controversial expense in terms of justifying the disbursement, and good judgment should be carefully exercised. Prior approval by a Firm administrator should be obtained in borderline situations.

All expenses charged as business meals or entertainment must be accompanied by the names of the people involved, their business connection and the subject discussed or business reason. Any expenditure of $25 or more must be accompanied by a receipt. Expenditures for less than $25 may be accompanied by a receipt. Charges not properly supported or identified will be disallowed.

**License Fees and Membership Dues**

**Client-Serving Employees:** The Firm will pay for an employee’s relevant professional license in one state. Additional professional licenses and CPA license fees for additional states may be reimbursable with Partner approval.

All Firm Partners are required to join and maintain active membership in the AICPA.The Firm will reimburse employees for one relevant professional membership per year. Additional membership dues may be reimbursable with Partner approval.

**Non-Client Serving Employees:** The Firm will pay relevant annual licenses, membership fees and certification costs with Partner approval.

**Cell Phones:** Employees at the Associate and Senior level may be reimbursed $45 each month for personal cell phone use. Managers and Senior Managers may be reimbursed $70 each month for personal cell phone usage. Cell phone reimbursement expense should be entered into the Firm’s time keeping system between the 16th and the end of the month. Payment will be made on the 15th of each month. Cell phone expenses submitted after 60 days past the end of the month will not be reimbursed.

**Subscriptions:** Office subscriptions or requests for other publications must be submitted to the Chief Operating Officer or a Partner for approval.

**Sports Team:** All expenses for sports teams and activities require prior approval by a Partner or the Chief Operating Officer. Sports teams and special events will be coordinated through a designated employee with an operating a budget approved by the Partner or Chief Operating Officer. Entry fees, uniforms, T-shirts and equipment charges will be monitored and judgment made to achieve the most benefit.

# FIRM BENEFITS

## Benefit Plan Disclaimer

The Firm has established a variety of employee benefit programs designed to assist you and your eligible dependents in meeting the financial burdens that can result from illness and disability, and to help you plan for retirement. This portion of the employee handbook contains a very general description of the benefits to which you may be entitled as an employee of the Firm. Please understand that this general explanation is not intended to, and does not, provide you with all the details of these benefits. Therefore, this handbook does not change or otherwise interpret the terms of the official plan documents. Your rights can be determined only by referring to the full text of the official plan documents, which are available for your examination from Human Resources. To the extent that any of the information contained in this handbook is inconsistent with the official plan documents, the provisions of the official documents will govern in all cases.

Please note that nothing contained in the benefit plans described herein shall be held or construed to create a promise of employment or future benefits, or a binding contract between the Firm and its employees, retirees or their dependents, for benefits or for any other purpose. All employees shall remain subject to discharge or discipline to the same extent as if these plans had not been put into effect.

As in the past, the Firm reserves the right, in its sole and absolute discretion, to amend, modify or terminate, in whole or in part, any or all of the provisions of the benefit plans described herein. Further, the Firm reserves the exclusive right, power and authority, in its sole and absolute discretion, to administer, apply and interpret the benefit plans described herein, and to decide all matters arising in connection with the operation or administration of such plans.

For more complete information regarding any of our benefit programs, please refer to the Summary Plan Descriptions, which were provided to you separately or contact Human Resources. If you lost or misplaced those documents, please contact Human Resources for another copy.

## Group Health Insurance

Full-time employees are eligible to apply for health care coverage subject to the terms and conditions of the applicable plan. Coverage for eligible full-time employees begins on the first day of the month following the date of hire. Application for spouse and/or dependent coverage may be made annually during open enrollment or upon a qualifying circumstance. It is essential that any changes in your name, home address, home telephone number, emergency telephone numbers, marital status, dependent status (additions or deletions), etc*.* be reported to Human Resources promptly.

**Short-Term and Long-Term Disability Insurance**

The Firm provides full-time employees with both short-term and long-term disability insurance benefits and pays the full cost of the coverage. In the event you become disabled from a non-work-related injury or sickness, disability insurance benefits are provided as a source of income.

In order for the proceeds of any disability benefits to be non-taxable to the recipient upon the event of a disability, the monthly premiums, which are paid by the Firm, must be accounted for as a taxable benefit to each employee. Employees do not earn vacation or sick days while on short-term or long-term disability. Please check the plan documents for further details.

## Dependent Care and Health Care Flexible Spending Account Plans

Full-time employees are eligible to participate in the Firm’s Dependent Care and Health Care Flexible Spending Account (FSA) plans. The purpose of the Dependent Care FSA plan is to allow eligible employees the ability to pay qualified dependent care expenses using pre-tax dollars. The purpose of the Health Care FSA plan is to allow eligible employees the ability to pay qualified health care expenses using pre-tax dollars. You may enroll in one or both of the FSAs upon joining the Firm or during open enrollment.

**Health Savings Account**

Full-time employees who have coverage under the Firm’s HSA-qualified “high deductible health plan” are eligible to open and contribute to a Health Savings Account (HSA). The Firm has partnered with an HSA bank provider for this service. The Firm has opted to pay the monthly account maintenance fees on behalf of the Firm’s HSA participants.

**Life Insurance and Accidental Death and Dismemberment Plan**

The Firm offers full-time employees the ability to purchase life and accidental death and dismemberment (AD&D) coverage for the employee and the employee’s immediate family. The employee pays the cost of the coverage and insurance.

## 401(k) Profit Sharing Plan

Full-time employees of the Firm are eligible to participate in the Holtzman Partners LLP 401(k) Plan. Eligible Employees may enroll in the plan at the beginning of the subsequent month following 90 days of employment.

Employees may elect to contribute a percentage of their gross salary to the plan subject to certain limitations. Employees may periodically change their contribution percentage or dollar amount. The firm does not “match” employee contributions. The Firm may contribute up to 3% of your eligible compensation as a Safe Harbor contribution for all eligible employees. The Firm may also make discretionary profit sharing contributions to the plan based on the results of the Firm’s operations. You will be provided a copy of the Summary Plan Description and enrollment information upon becoming eligible to participate in the plan.

## Professional Examination, Bonus, and License Policy

An important goal of the Firm is to have 100% certification of our client-serving employees with over two years’ experience in their respective service lines. In recognition of the significance of passing a professional certification examination (e.g. CPA, CISA, CIA and CISSP) to support the Firm’s goals we have established this policy.

Client-serving employees are expected to begin the examination process as soon as they are qualified to do so and continue taking section(s) of the exam at regular intervals that will allow them to pass all sections of the examination within no more than two years.

Employees will receive:

* $3,000 of supplemental compensation if they pass all sections of the examination with less than one year of relevant professional work experience.
* $2,000 of supplemental compensation if they pass all sections of the examination with one to two years of relevant professional work experience.
* $1,000 of supplemental compensation if they pass all sections of the examination with more than two years but less than 3 years of professional accounting experience.

The supplemental compensation will be paid on the first payroll after the employee provides proof of passing the exam from the relevant licensing agency. Employees will not receive supplemental compensation if the examination is taken or passed prior to employment with the Firm.

Students who have signed an offer of employment with the Firm and pass the examination prior to their start date, may receive a $4,000 supplemental bonus upon joining the Firm. The student may also be reimbursed for one sitting fee for each section of the exam upon joining the Firm.

The supplemental compensation is intended to assist in covering the cost of any outside review course. Consequently, the Firm will not reimburse employees for such courses. The Firm does not provide internal examination review courses. The Firm will reimburse employees for one sitting fee for each section of the exam.

Passing the examination will be one of the factors considered during the annual salary review process. Client-serving employees will not be considered for promotion to Manager if all sections of their respective professional certification examination have not been passed, if applicable. In order to be promoted to Senior Manager, CPA licensed employees must have Texas reciprocity.

It is the responsibility of client-serving employees to register for the applicable examination(s).

**Exam Bonus Reimbursement Policy**

In the event that employment with the Firm ceases prior to the expiration of one calendar year from the date the employee received supplemental compensation for passing a professional exam from the Firm, the employee will be required to promptly repay the supplemental bonus paid by the Firm.

## Continuing Professional Education

Continuing professional education (CPE) is always important in the accounting environment. The following outlines the Firm’s requirements, as well as our philosophy and commitment for employees to grow professionally.

**Requirements:**

All client serving employees and Partners of the Firm are required to complete a minimum of 20 hours of CPE training per calendar year.

Certified Public Accountant employees are required to report their CPE courses to the Board each year at the end of their birth month.

It is up to the licensee to insure that at least fifty percent of the CPE hours earned are in technical areas.

Each licensee is required to take four hours of Board-approved ethics covering the Rules of Professional Conduct every two years.

Each auditor is responsible for completing the minimum hours of CPE requirements to comply with regulations for government auditing standards and/or ERISA employee benefit plan audits.

Multiple opportunities are available internally for CPE credit. Expenditure on CPE, including travel (if applicable) of more than $100 must be approved in advance by a Partner, the Training Coordinator or the Chief Operating Officer.

## Employee Referral Bonus

The Firm often provides a bonus to employees who refer an experienced client-serving professional hire to the Firm. A referral bonus payment must be approved by Human Resources and will be paid in two increments. The employee will receive one half of the referral bonus after the new hire begins working and one half once the new hire completes six months of employment. Both the referring employee and the new hire must be employed with the Firm at the time of payment in order to receive the bonus. Please see Human Resources or the Share Drive for the most current details about the employee referral program.

## Workers’ Compensation

The Firm is a subscriber under the Texas Workers’ Compensation Act. An employee who is injured or becomes ill as a result of a work-related accident or incident must report the accident or incident to Human Resources as soon as possible. Such an employee may be eligible for benefits under the Texas Workers’ Compensation Act.

# TIME AWAY FROM WORK POLICIES

## Holidays

The Firm provides paid holidays each year for full-time employees. The Firm annually distributes the list of observed holidays for the current calendar year. If a holiday falls on a Saturday or Sunday, the holiday will be observed on either the preceding Friday or the following Monday.

Exempt employees required to work on an observed holiday will be allowed to take an alternate day off prior to the end of the calendar year. Non-exempt employees required to work on an observed holiday will be paid for holiday hours in addition to being paid for time actually worked on the holiday. Employees do not receive holiday pay during any unpaid period of leave or absence. Full-time employees working a prorated schedule will be paid holiday time according to their prorated schedule.

Employees may elect to replace one or more of the Firm elected holidays with a day(s) recognized within their religion or culture. Observance of an alternate holiday should take place within the same calendar year. Employees choosing to observe an alternate holiday must advise Human Resources of their election in advance. If it is not possible to work on the Firm holiday which the employee chooses to forego in lieu of an alternative day, the Firm holiday will be unpaid.

## Vacation Time

The Firm provides paid vacation time for full-time employees. All time off except for holidays, sick time, military leave, bereavement, short-term or long-term leave, and jury duty should be accounted for as vacation.

Employees accrue vacation time based upon their hire date and position. Vacation time will be prorated for full-time employees working less than 40 hours per week and it is based on their classification.

|  |  |
| --- | --- |
| **Employee Classification** | **Maximum Vacation Accrual per Year** |
| Associates, Seniors, Administrative Staff | 120 hours per year |
| Managers and Senior Managers | 160 hours per year |

In accordance with our philosophy of promoting a healthy work/life balance, the Firm encourages each employee to take their vacation time each year.

Vacation time accrues with each day worked. The annual vacation allotment may be used in advance of it being earned in the year, with the assumption that the vacation hours will be accrued by the end of the year. Vacation hours do not carry over from year to year.

If a holiday falls during your vacation, the holiday will not be counted against your vacation time. Employees who are not actively at work because of approved short-term disability leave or FMLA will not receive holiday pay.

If any holidays fall on a Saturday, the holiday will be observed on the preceding Friday. If the holiday falls on a Sunday, the holiday will be observed on the following Monday.

In the event that an employee needs to work during a holiday to accommodate the needs of the business, the holiday will be added to the employee’s vacation bank as a floating holiday to use at a later date. Approval is required from the employee’s Service Line Partner and HR.

Employees should schedule and secure approval for the use of vacation in advance. Use of vacation will not be approved if the employee’s absence will interfere with the timely completion of work needed to meet client expectations or other legitimate business requirements.

Upon termination, unused accrued vacation is paid at the discretion of the Firm. Typically, payment is made only to employees who (i) resign with two weeks’ advance notice for a reason other than to work for a competitor and, unless otherwise authorized by the Firm, work through the notice period; or (ii) are terminated by the Firm due to a reduction in force or restructuring. To the extent that an employee is terminated for cause, resigns without providing advance two-week notice, fails to work through the notice period without Firm authorization or resigns to go to work for an employer that competes with the Firm, unused accrued vacation will not be paid to the employee unless approval is obtained from Human Resources. Any vacation time used in excess of actual accrued hours will be deducted from the departing employee’s last pay, to the extent applicable by law.

## Paid Sick Time

The Firm also has a paid sick time policy. Under this policy, full-time employees will be paid their regular wages when they are absent from work due to illness, injury or medical treatment (including incapacity related to pregnancy or childbirth). A paid absence under this policy may be due to the employee’s own illness or due to an illness of the employee’s immediate family member (such as the employee’s child, spouse or parent) whose need for care prohibits the employee from coming to work.

Paid sick time is limited to a maximum of two weeks per year. Sick time accrues with each day worked. The annual sick time allotment may be used in advance of it being earned in the year, with the assumption that sick time will be accrued by the end of the year.

Paid sick time does not carry over from year to year. Unused paid sick time is not paid upon termination.

An employee who is absent from work for any reason, including illness or injury, is expected to contact their supervisor as soon as possible. If the situation necessitates an absence of more than three days, the employee should maintain contact with their supervisor and Human Resources concerning his/her condition and expected date of return to work. The Firm may require documentation of the need for sick time.

## Paid Parental Leave

The Firm values all of its team members, including expectant parents, and the contribution they bring to the team. Holtzman Partners recognizes that when utilizing a leave of absence under the Family & Medical Leave Act (FMLA) in order to recover and/or care for a newborn child, the loss of income may create undue financial stress to the team member’s family. Eligible full-time active team members with a minimum of one -year of service may qualify for Holtzman Partners’ paid parental leave program.

Parental Leave Timeline

**Weeks 11 – 15**

Employees can use their vacation during this time, if desired.

If no time remains, the employee may take this time unpaid.

\* At the discretion of Human Resources, the employee may draw PTO for the upcoming calendar year.

**Weeks 5 – 10 or 12**

*(depending on type of birth)*

Employees can utilize Short-Term Disability benefits if they choose.

Currently, STD pays 60% of base earnings. To bring the employee whole to receive 100% of their earnings while on leave; Holtzman Partners will cover the 40% not covered by STD.

\*Employees will pay taxes on this benefit at the end of the year as it is considered wages earned

**Weeks 1 -4**

Primary caregivers will be paid their full salary at the start of Parental Leave prior to the payout of STD (elimination period).

Non-primary givers will receive 3 weeks of paid leave

\*To identify the primary caregiver please refer to FMLA guidelines

\*Weeks for Parental Leave are not required to be taken consecutively

* Upon the start of an approved FMLA leave of absence due to the birth of a child. Holtzman Partners will continue to pay the employee’s full salary.
  + This is currently the waiting period until Short-Term Disability become available.
  + During this time, we highly recommend that you start the STD claims process if you intend to utilize this benefit
* If utilizing Short-Term Disability: After the waiting period (7 calendar days), the employee may receive benefits as determined by the STD provider. This is currently 60% of regular base earnings.
* At the conclusion of the STD payout period, the employee can use the remaining weeks for Parental Leave, vacation time to supplement their income.

**\*\*Employees can only receive one paid benefit at a time.**

**Family and Medical Leave Act (FMLA)**

Family and Medical Leave

In accordance with the Family and Medical Leave Act (“FMLA”), the Firm provides up to twelve weeks of unpaid, job-protected leave in a rolling 12-month period to eligible employees for the following reasons:

* Incapacity due to pregnancy, prenatal medical care or child birth;
* To care for the employee’s child after birth or placement for adoption or foster care (must be taken within one year of the child’s birth or placement);
* To care for the employee’s spouse, son or daughter, or parent, who has a qualifying serious health condition;
* For a qualifying serious health condition that makes the employee unable to perform the employee’s job; or
* For a qualifying exigencies related to the foreign deployment of a military member who is the employee’s spouse, child or parent. Qualifying exigencies may include attending certain military events, arranging for alternative childcare and certain other childcare or parent care needs, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings.

An eligible employee who is a covered service member’s spouse, child, parent, or next of kin may also take up to 26 weeks of FMLA in a single 12-month period to care for the service member with a serious injury or illness. The combined total of such military caregiver leave and other FMLA leave cannot exceed a total of 26 weeks in any single 12-month period. This period is measured forward from the first day an eligible employee takes FMLA leave for this reason. If both spouses are employed by the Firm, they are limited to a combined total of 26 weeks during this 12-month period whether it is all military caregiver leave or leave for a combination of military caregiver leave and other FMLA leave reasons. Note that the definitions of “serious injury or illness” for current service members and veterans are distinct from the definition of “serious health condition.”

Rolling 12-Month Period

The rolling 12-month period used to determine an employee’s available FMLA leave is measured backward from the date an employee uses any FMLA leave (except as noted above for leave to care for a covered service member). Each time an employee takes FMLA leave, the remaining leave entitlement would be the balance of FMLA leave that has not been used during the immediately preceding 12-month period. If both spouses are employed by the Firm, they are limited to a combined total of 12 weeks leave to care for a parent or for the birth or placement of a child.

Benefits and Protections

During an FMLA leave, the Firm will maintain an employee’s health coverage under any “group health plan” on the same terms as if the employee had continued to work. However, during any unpaid leave time, the employee will need to pay the Firm for any applicable insurance benefit enrollments that were already at the employee’s expense. Upon return from FMLA leave, most employees will be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms. Moreover, use of FMLA leave will not result in the loss of any employment benefit that accrued prior to the start of an employee’s leave.

Eligibility Requirements

An employee is eligible for FMLA leave under this policy if the following criteria are met:

* The employee has worked for the Firm for at least 12 months;
* The employee has worked for the Firm for 1,250 hours over the 12 month period preceding the beginning of the leave; and
* At least 50 employees are employed by Holtzman Partners within 75 miles of the employee’s work site.

Definition of Serious Health Condition

A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee’s job, or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three consecutive calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

Use of Leave

An employee does not need to use his or her FMLA leave entitlement in one block. Leave may be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the Firm’s operations. Leave due to qualifying exigencies may also be taken on an intermittent basis. Leave due to the birth of a healthy child or placement of a healthy child for adoption or foster care may not be taken intermittently or on a reduced leave schedule. Exempt employees who take unpaid FMLA leave on an intermittent basis may have the value of the unpaid FMLA leave time taken deducted from their regular salary.

Use of Pay Benefits During FMLA Leave

Family and medical leave is unpaid, however, individuals that are eligible will receive pay via vacation time, sick time, short-term disability insurance, long-term disability insurance, or through the paid parental leave policy detailed above. Holidays that fall during a leave of absence will not be paid.

Requesting Leave

Generally, employees must provide 30 days’ advance notice of the need to take FMLA leave. When 30 days’ notice is not possible, the employee must provide notice as soon as possible and generally must comply with the Firm’s usual procedures.

Employees do not have to share a medical diagnosis, but must provide enough information to the Firm so it can determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is or will be unable to perform job functions, that a family member cannot perform daily activities, that hospitalization or continuing treatment by a health care provider is necessary, or circumstances supporting the need for military family leave. Employees also must inform the Firm if the requested leave is for a reason for which FMLA leave was previously taken or certified. Calling in “sick” without providing more information will not be considered sufficient notice to trigger this policy or the protections of the FMLA.

Employees are obligated to respond to questions designed to determine whether an absence is potentially FMLA-qualifying. Failure to respond to reasonable inquiries regarding the leave request may result in denial of FMLA protection. Likewise, failing to comply with The Firm’s usual and customary notice and procedural requirements for requesting leave may result in denial of FMLA protection, absent an emergency or other unusual circumstances.

Employees also will be required to provide a certification and periodic recertification supporting the need for leave. If the Firm determines that the certification is incomplete, it must provide a written notice indicating what additional information is required. In addition, employees on FMLA leave must report periodically, generally on or about the 1st and 15th day of each calendar month, on their status and intent to return to work.

If there is reason to doubt the validity of any medical certification presented by or on behalf of an employee, the Firm may require the employee to obtain a second opinion from a health care provider of the Firm’s choosing at the Firm’s expense. If the second opinion conflicts with the original certification, the Firm may require the employee to obtain a third opinion at the Firm’s expense. An employee who is determined to have caused information the employee knew was false to be submitted or who is determined to have knowingly abused this policy by requesting leave in bad faith will be subject to discipline, up to and including termination.

Fitness for Duty

An employee whose leave under this policy was occasioned by the employee’s own serious health condition that made the employee unable to perform the employee’s job will be required to present certification from the employee’s health care provider that the employee is able to resume work. In addition, an employee who takes intermittent leave under this policy may be required to present a certification of fitness to return to duty every thirty days, if reasonable safety concerns exist.

Leave Extensions

If an employee presents a return to duty with restrictions that the Firm is unable to accommodate, or if an employee is otherwise unable to return to work as scheduled, the employee must request a leave extension on a timely basis. Requesting an extension on a timely basis does not guarantee the extension will be approved. Failing to request an extension on a timely basis may result in discipline, up to and including termination.

Response to Request

Once the Firm becomes aware that an employee’s need for leave is a reason that may qualify under the FMLA, the Firm will notify the employee whether he or she is eligible for FMLA leave. If eligible, the Firm will inform the employee of any additional information required, as well as the employee’s rights and responsibilities. If the employee is not eligible, the Firm will give the employee a reason for the ineligibility. The Firm will notify the employee whether the leave will be designated as FMLA-protected and, if so, the amount of leave counted against the employee’s leave entitlement.

Compliance Required

In accordance with the FMLA, an employer may not interfere with an individual’s FMLA rights or retaliate against someone for using or trying to use FMLA leave, opposing any practice made unlawful by FMLA, or for being involved in any proceeding relating to FMLA. The FMLA does not affect any federal or state law prohibiting discrimination, or supersede any state or local law that provides greater family or medical leave rights. Failure to comply with this policy may result in disciplinary action, the filing of a complaint with the U.S. Department of Labor, Wage and Hour Division, or a private lawsuit.

**Discretionary Family/Medical Leave**

This discretionary family/medical leave policy is for employees who are not eligible for leave under the Firm’s Family and Medical Leave Act Policy. Discretionary family/medical leave is unpaid; however, available vacation and sick time may be used and, depending on the circumstances, workers’ compensation benefits or short-term disability insurance benefits may be available.

Reasons for discretionary family/medical leave include an inability to work for five or more working days because of the employee’s own medical condition (including illness, injury, temporary disability during pregnancy or following childbirth, and other medical conditions); the medical condition of the employee’s spouse, child, or parent; or for birth or placement of a child.

The Firm may require medical certification of the need for leave including the expected duration of leave. The Firm will determine in its sole discretion the adequacy of the medical certification.

All requests for discretionary family/medical leave will be decided in the Firm’s sole discretion and will be subject to the needs of the business and such other considerations as the Firm may deem appropriate. If approved, discretionary family/medical leave will have a definite return to work date. Generally, discretionary family/medical leave is granted in increments no larger than one month, and extensions may be granted. Failure to return to work on the return to work date, or to arrange for an extension prior to the return to work date, may result in termination of employment.

Arrangements for continuation of health insurance and any other applicable insurance benefits at the employee’s expense, if continuation coverage is available, should be made with Human Resources.

If the leave was due to the employee’s own medical condition, the Firm may require the employee to provide Human Resources with a satisfactory medical certification of fitness to return to duty.

Because operational needs may preclude holding an employee’s position open during discretionary family/medical leave, reinstatement is not guaranteed unless required by law. An employee separated from employment under this policy may apply for any positions in the Firm for which the employee is qualified and which becomes available.

**Genetic Information Disclaimer**

The Firm may need to request certain medical information in connection with administering its time away from work policies. This notice instructs employees not to provide any genetic information when responding to the request for medical information. Genetic information includes an individual’s family medical history, the results of an individual’s or family member’s genetic tests, the fact that an individual or an individual’s family member sought or received genetic services, and genetic information of a fetus carried by an individual or an individual’s family member or an embryo lawfully held by an individual or family member receiving assistive reproductive services.

## Bereavement Pay

In the event of a death in the immediate family, the employee may request up to two weeks of leave with pay. The amount of paid leave granted will depend on the circumstances. “Immediate family” for purposes of this policy includes an employee’s spouse, parent, child, brother, sister (grand, step and in-laws included) or legal guardian.

## Jury/Witness Duty

An employee will be granted time off to comply with a summons for jury duty or with a subpoena for witness duty. Full-time employees will continue to receive their regular wages for up to two full weeks of jury/witness duty. After this two week period, leave for nonexempt employees is without pay, unless the employee is appearing as a witness in connection with his or her employment with the Firm. Pay for exempt employees will depend on whether or not the employee is able to work while serving jury duty and whether or not the leave is coextensive with the workweek.

## Voting

The Firm encourages you to participate in the election of government leaders. Voting hours typically start before and end after the normal work day; therefore, you should not generally need to miss work. If an employee’s work hours will not allow the employee time off to vote, the Firm will provide the employee with time off to vote as required by law.

## Military Service

Leave of absence without pay for military service is granted to all employees. Full-time employees are eligible for up to two weeks’ paid leave for military service. Copies of military orders received by employees should be submitted to the immediate supervisor or a Partner as soon as practical. Employees have the option of using any earned but unused vacation as part of the military leave, but it is not mandatory to do so. Employees will be allowed to continue health care insurance coverage at their current level of coverage by paying the full insurance premium during the absence. The Firm will comply with governing law regarding benefits for and reinstatement of employees upon their return from military leave.

## Unpaid Personal Leave

Subject to the six month limitation on leave, the Firm will consider granting leaves of absence in special cases not defined elsewhere in the time away from work policies on a case-by-case basis. Arrangements for continuation of health insurance and any other applicable insurance benefits at the employee’s expense, if continuation coverage is available, should be made with Human Resources.

## No Employment During Leave

While an employee is on an approved leave of absence from the Firm, the employee is still considered “employed.” An employee may not seek alternative employment outside the Firm while on leave, unless prior approval is granted in writing by a Partner.

# SAFETY POLICIES

## General Safety

Each employee must immediately report any unsafe conditions to a supervisor and exercise appropriate care in carrying out his or her assignments.

## Illness and Incident Reporting

Each employee must ***immediately*** report any work-related injury or illness—***no matter how minor it may seem***—to a supervisor, firm administrator or Partner.

## Policy Against Workplace Violence

“Workplace violence” includes threats; threatening or aggressive behavior, such as intimidation or attempts to instill fear in others; belligerent speech, excessive arguing, swearing, sabotage, or threats of sabotage of Firm property or property belonging to third party; defacing Firm property or property belonging to third parties or causing physical damage to facilities; and, with the exception of Firm security personnel, bringing weapons or firearms of any kind onto Firm premises or while conducting Firm business. Any employee observing or becoming aware of such behavior should notify a supervisor, Human Resources, the Chief Operating Officer or a Partner immediately. An employee must immediately report any violent behavior to a supervisor, Human Resources, the Chief Operating Officer or a Partner. In an emergency, call 911.

Any violation of this policy will result in corrective action, up to and including termination, and may result in prosecution by appropriate authorities.

## Weapons

An employee may not control, possess, transfer, sell, or use any weapon on Firm premises, in Firm vehicles, at a Firm worksite, or otherwise on Firm business. For purposes of this policy, a weapon includes any device or object whose primary purpose is to cause bodily injury or incapacitation and includes, but is not limited to, firearms of any kind, knives with a blade of more than two inches, and Tasers. Except with respect to lawfully possessed firearms in a locked, privately owned vehicle, “Firm premises” include Firm parking lots.

## Substance Abuse Policy

The Firm recognizes a responsibility to help provide a safe and productive workplace for its employees. To this end, and to safeguard the Firm’s property, protect the health and safety of the general public, and to set a positive example for the community in which the Firm does business, the Firm has adopted this policy. Compliance with this policy is a condition of initial and continued employment with the Firm.

### Statement of Policy

The Firm prohibits the manufacture, distribution, dispensation, possession, concealment, use, sale, or transfer of alcohol, illicit inhalants, illegal drugs, or controlled substances (collectively “prohibited substances”) and the possession of drug-related paraphernalia or literature promoting the use of illegal drugs, while at work, on Firm premises (including parking lots), in Firm vehicles, at Firm worksites, or otherwise on Firm business. The Firm also prohibits the presence of any person (including employees of the Firm) on Firm premises (including parking lots), in Firm vehicles, and on Firm business who is under the influence of any prohibited substance.

“Under the influence” with respect to illegal drugs, illicit inhalants, or controlled substances, means having any detectable level in the person’s body and/or having odors or behaving in ways associated with illegal drugs, illicit inhalants, or controlled substances, regardless of when or where the substance may have been consumed. “Under the influence” with respect to alcohol means having a blood alcohol content of 0.04 or higher, having any odor of alcohol on the breath or body, or having any impairment as the result of alcohol consumption regardless of when or where the alcohol may have been consumed.

If approved by the Firm, the moderate use of alcoholic beverages at Firm-sponsored or business/social events is not prohibited under this policy.

Corrective action, up to and including termination of employment, will be taken against any employee who violates this policy.

### Medication

Over-the-counter medications and prescription drugs prescribed by a licensed medical practitioner for the person using or possessing them are generally not prohibited by this policy, provided they were lawfully obtained and are not consumed at a frequency or quantity greater than the dosage prescribed or otherwise recommended on the medication’s label.

However, any employee who is taking any prescription or over-the-counter drug or medication that adversely affects the employee’s ability to perform his or her work in a safe and productive manner, must notify his or her supervisor or Human Resources. The Firm, in consultation with appropriate medical personnel when necessary, will decide what work restrictions or accommodations, if any, are deemed necessary.

Information regarding the employee’s use of medication and any other information provided by appropriate medical personnel will be kept confidential in accordance with applicable law.

### Drug or Alcohol Testing

Applicants may be subject to pre-employment drug testing. Employees may be required to submit to drug testing at the Firm’s discretion (including but not limited to reasonable suspicion, post-accident, random, return to duty, and follow up testing) and to alcohol testing when it is job-related and consistent with business necessity. Refusal to consent to testing, positive test results, or tampering with samples will result in failure to be further considered for employment in the case of applicants and corrective action, up to and including termination of employment, in the case of employees.

### Treatment

An employee who (1) comes forward to advise an appropriate Firm supervisor that he or she has a substance abuse problem and (2) whose performance is satisfactory is eligible for a leave of absence to attend rehabilitation and will not be subject to disciplinary action by reason of having come forward before the Firm discovers any violation of this policy. To the extent that such individual has accrued paid time off, he or she will be paid for such approved time off. Some of the cost for treatment and rehabilitation may be covered under the Firm’s health insurance.

## Inspections and Searches

The Firm prohibits employees from placing personal locks on Firm property. When an employee’s observed behavior, performance, involvement in an on-the-job accident, an unsafe practice, or other circumstances raise reasonable suspicion that the Firm’s policies have been or are being violated, the Firm may require, as a condition of continued employment, that the employee consent to the search of his or her person, clothing, personal effects, purse, bag, vehicle, and any other property located on Firm property. The purpose of such a search is to determine whether the Firm’s policies have been or are being violated. Before any employee is subjected to a search, the employee will be required to consent to the search. An employee’s refusal to consent to a search may result in corrective action, up to and including termination of employment.

## Driving

All of the following are conditions of initial and continued employment in any position that involves driving:

* Complying with the Texas financial responsibility law, usually by maintaining appropriate personal automobile liability insurance;
* Keeping a valid driver’s license;
* Having and maintaining a safe driving record;
* Immediately reporting all moving traffic violations (DUI, DWI) to Human Resources including those which occur on personal time;
* Satisfaction of Department of Transportation and State driving regulations, if applicable; and
* Complying with the Firm’s policy regarding Information and Communication Technology while driving.

Failure or inability to satisfy any of the above requirements—regardless of fault or whether a violation occurs on or off the job or before or during the term of employment—may result in immediate termination of employment.

# PERSONNEL POLICIES

## Personnel Records

The Firm maintains personnel records to comply with government record keeping and reporting requirements and other business purposes. Employees should make sure that their personnel records are current and should notify a Firm administrator in writing of any changes in at least the following:

* Name
* Address
* Telephone number
* Marital status and number of dependents (for benefits and withholding purposes only)
* Addresses and telephone numbers of dependents and spouse and former spouse (for insurance purposes only)
* Beneficiary designations
* Persons to be notified in case of emergency

Employees may inspect their own personnel records and may copy, but may not remove, documents in the file. Requests to inspect personnel records must be in writing to the Chief Operating Officer and will be scheduled at a mutually convenient time. Records deemed to contain sensitive or confidential Firm information may be excluded from inspection. All inspections must be conducted in the presence of Human Resources.

## Corrective Action

All employees are expected to perform their duties diligently and to conduct themselves professionally and courteously at all times. Employees are also expected to meet the Firm’s expectations with respect to attendance, punctuality, personal conduct, job proficiency, job efficiency, and overall compliance with the Firm’s policies and procedures.

Failure to meet expectations will result in appropriate corrective action. What action is appropriate will depend upon the circumstances. Although employment with Holtzman Partners is at-will, meaning that employee and Firm reserve the right to end the employment relationship at any time without reason, notice, or cause, Holtzman Partners may use progressive discipline at its discretion.

Progressive disciplinary action measures include, but are not limited to:

* **Verbal Warning**: The supervisor will discuss the issue and corrective action with the employee.
* **Written Warning**: The supervisor will discuss the issue and present a written warning to the employee.
* **Termination of Employment**

## Attendance/Tardiness

Employees are expected to be on time, as scheduled. Tardiness and absenteeism affect the Firm’s ability to serve its clients and burden co-workers. Although an employee may have to be tardy or absent as a result of truly unforeseen circumstances, this should be rare. Accordingly, the Firm has adopted these guidelines:

* Tardiness is failure to be present and ready for work at the scheduled start time. Absence is failure to report to work or early departure from work.
* An employee must provide as much notice as possible of any tardy or absence and in no event later than when the employee was supposed to start work.
* An employee must actually speak with his or her supervisor (or a Partner if the supervisor is unavailable) to give notice of the tardy or absence.
* If an employee is absent more than one day, the employee must call in and give notice of the absence each day, unless the employee is on an approved leave of absence.
* Tardiness or absenteeism without advance notice or a valid reason will result in corrective action, up to and including termination of employment.
* Even with a valid reason and advance notice, excessive tardiness or absenteeism that is not part of an approved leave of absence will result in corrective action, up to and including termination of employment.

## Basic Standards of Professionalism

All employees are expected to perform their duties diligently and to conduct themselves in a professional and courteous manner at all times. Below is a list of some of the kinds of conduct that may subject an employee to corrective action, up to and including termination of employment. The following list is by way of example only and is not exhaustive:

* Violating any Firm policy
* Excessive absenteeism or tardiness
* Unsatisfactory performance
* Falsifying or tampering with Firm records (including time records)
* Failing to comply with safety policies or procedures
* Insubordination
* Dishonesty or theft
* Committing a crime or engaging in other conduct which could damage the image or reputation of the Firm
* Intimidating or coercing fellow employees or clients in any manner
* Misusing Firm equipment or resources
* Damaging Firm equipment or property through negligence, carelessness, or incompetence.

Nothing in this policy or handbook modifies the at-will nature of employment with the Firm.

## Dress Code

The guidelines below have been established for acceptable and unacceptable dress for employees Monday through Friday.

Our dress code is business casual suitable for a professional working environment. However, while working in the office, jeans are acceptable. While working at a client’s site, match your appearance to your client’s dress code. For those instances where you have clients or visitors meeting you in the office who will be wearing corporate office attire, you should dress likewise. All employees attending Firm events are expected to dress in appropriate attire.

Any questions or clarifications should be addressed to Human Resources. Any questionable attire will be discussed on a one-on-one basis.

**Recommended Attire:**

|  |  |
| --- | --- |
| **MEN** | **WOMEN** |
| Casual slacks | Skirts |
| Shirts with collars (short or long sleeve) | Casual slacks |
| Close-toed shoes | Dresses |
| Jeans (no holes and no frayed hems) | Sweaters, blouses |
|  | Jeans (no holes and no frayed hems) |

**Unacceptable Office Attire:**

* Athletic, soiled, damaged shoes; work boots, flip flops, beach sandals
* Mini-skirts, cutoffs, shorts, short-shorts
* Halter tops, T-shirts, sports jerseys
* Sweats (of any fabric, including Spandex) or any other athletic wear
* Bathing suits
* Hats, caps

**Personal Relationships Between Employees**

A personal relationship between employees, such as a familial, romantic or similarly close relationship, can give rise to a conflict of interest, or the appearance of one, in the employment setting especially if one party to the relationship supervises the other. Accordingly, the Firm may refuse to hire or place an applicant or employee in a position that would create a potential or actual conflict of interest. If employees form a personal relationship, whether or not one supervises the other, they must notify Human Resources. The Firm will take appropriate measures to address the situation which could include transfer, reassignment or termination of employment.

## Solicitation and Distribution

To prevent disruption of operations, solicitation and distribution of literature unrelated to Firm business will be limited as follows:

* Solicitations on behalf of a third party or which do not constitute Firm business are not permitted by employees during working time. An employee may not engage in solicitation of other employees while they are working. Break and lunch time is not working time.
* Distribution of literature on behalf of a third party or that does not constitute Firm business is not permitted for any purpose during working time or at any time in working areas. The lunch room and break areas are not working areas.
* Non-employees may not solicit for any purpose or engage in distribution of literature of any kind on the Firm’s premises at any time.

Corrective action, up to and including termination, may result if an employee is found to have violated this policy. No exceptions to this policy shall be made without the express written consent of a Partner.

## Confidential Information

The protection of confidential technical, business and planning information of the Firm, its affiliates, its clients or other third parties is vital to the best interests of the Firm. Employees of the Firm may be provided with confidential information or may have access to confidential information. Such confidential information includes, but is not limited to:

* Technical information of the Firm, its affiliates, its clients or other third parties, such as but not limited to computer programs, software, databases, methods, know-how, formulae, compositions, technological data, processes, discoveries, and similar items;
* Business information of the Firm, its affiliates, its clients or other third parties, such as but not limited to compensation data, the identity, training, and skills of personnel, client lists, client preferences, financial information, credit information, and similar items; and
* Information relating to future plans of the Firm, its affiliates, its clients or other third parties, such as but not limited to marketing strategies, research, pending projects and proposals, proprietary processes, research and development strategies, and similar items.

The above types of information, together with other trade secrets and valuable, confidential information of the Firm, its affiliates, its clients or other third parties, (collectively, the “Confidential Information”), are subject to strict controls. Employees are required to enter into a confidentiality agreement as a condition of employment.

Employees who improperly use or disclose trade secrets or Confidential Information will be subject to corrective action, up to and including termination of employment. In appropriate circumstances, legal action may be taken against an employee or former employee who violates this policy—even if the employee does not actually benefit from the disclosed information. Upon termination of employment, employees must return any and all Confidential Information to the Firm in whatever medium or form in which such Confidential Information is contained.

Confidential Information in many instances may not be identified expressly as confidential or proprietary. Employees may have access to information on computer networks or databases that constitutes Confidential Information subject to the terms of this policy. Employees should remember that all information stored, compiled, or collected on computers, computer disks, databases, disk drives, networks, portable storage devices or otherwise is the property of the Firm and the Firm may use, inspect, destroy, delete, publish or otherwise dispose of such information as the Firm determines to be in the Firm’s best interest.

The Firm reserves the right to take all steps necessary to investigate possible improper disclosure or use of Confidential Information.

## Ethics and Gifts

Firm employees should conduct themselves in a manner that promotes a good public image for the Firm. Employees should avoid any situation that would present a conflict of interest or breach of business ethics. Employees should also avoid any situation that would raise the *appearance* of impropriety.

Firm employees and their family and dependents must not accept gifts of substantial value or lavish entertainment from Firm clients, suppliers, or vendors. Employees must not accept personal fees or commissions in connection with Firm business. Orders, contracts, and commitments to suppliers or vendors should be awarded on the basis of merit and not for any personal gain of a Firm employee. At all times, Firm employees must act with the utmost ethics.

Employees may not aid competitors of the Firm in any way. Moreover, employees must not, for themselves or a competitor, solicit the Firm’s clients for services similar to or competitive with those provided or offered by the Firm.

Any conduct constituting a breach of business ethics or a conflict of interest may result in corrective action, up to and including discharge.

## Termination of Employment

### Resignation

Employees who resign from employment should give at least two weeks written notice. The letter of resignation should state fully the reason(s) for leaving and should be turned in to Human Resources or a Partner.

### Involuntary Termination of Employment

Employment with the Firm is at-will and may be terminated by the Firm at any time with or without cause and with or without notice.

### Return of Firm Property

All Firm property, including but not limited to, computers, phones, fax machines, key fobs, credit cards, and calling cards must be returned on or before the final day of employment. To the extent it is not possible to return a device on which electronic copies of Firm property are stored, you agree to delete or destroy such copies and not to attempt to recover or otherwise access them.