

CORPORATE EMPLOYEE HANDBOOK



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Welcome!

Congratulations on your new role as a valuable member of the Epitec team.

We started Epitec with a single focus, “Placing People First.” Knowing every good endeavor begins with listening and understanding, we’ve set about challenging every part of the employment process. Epitec represents the world’s top companies and works to fill their open jobs with the world’s best talent. We are proud to be representing you, and we promise to support you in your efforts to reach your professional goals.

Soon you will find that we have made careful arrangements to ensure your employee experience is an enjoyable one. In turn, we will rely on your innovative thinking and energetic spirit to provide solutions to our happy customers. As you learn your new role, you will also become acquainted with the supportive culture of our company. Epitec empowers you to impact the growth of the company by leveraging your talents to meet everyday customer demands and solve customer problems. Together we will embrace our differences and use forward-thinking to capitalize on our collective strengths.

Epitec is a premier IT, Engineering, and Professional Staffing company that offers opportunities to talented people who want to grow. We are a company that people want to work for, and companies want to do business with. We are a company that is employee focused, customer-driven, and process-oriented. As a member of the Epitec team, you are one of our most valuable assets.

You will be working with other talented people who are currently moving some of our nation’s greatest companies forward. These companies trust our industry expertise, award-winning processes, proprietary systems, and our employees.

We are pleased that you have chosen to grow your career with Epitec and to help lead the way to technology for our customers. We have taken great care to provide an environment where bright futures evolve for talented employees. We hope your employee experience results in a long and rewarding career with us!

Sincerely,

Josie Sheppard
CEO

Company Overview

Overview

Epitec is a premier IT, engineering, and professional staffing company headquartered in Southfield, Michigan. Epitec was incorporated in March of 1978 in the State of Michigan to provide a higher level of IT, engineering, and related professional services. We offer the services of highly qualified professionals.

Epitec employs experienced professionals with multidisciplinary skills in many industries, including automotive, consumer products, finance, government, healthcare, insurance, manufacturing, oil and gas, retail, technology, transportation, and utilities.

Our quality employees and services generate a repeat business ratio of more than 90%. We take pride in securing long-term contracts, typically between 1 to 5 years. These factors provide greater stability, job security, and continued employee development.

Epitec's Hallmark

Our employees are our greatest asset. While other contract personnel firms talk about employee care, Epitec began with the premise that employee satisfaction determines the success of our company. We stand behind our staff in every way, to ensure their comfort and to help them present their best image. Epitec encourages employees to gain exposure to new environments and tools, thus strengthening their expertise. We take special care, providing our employees with positions that take full advantage of their talents and provide the challenges they need to grow professionally. Our marketing strategy provides greater stability for our workforce. This strategy allows Epitec to offer competitive pricing to meet customer demands. According to the Staffing Industry Analysts, Epitec ranks in the top 1% of all Staffing companies in North America and is a forerunner in the contract services industry. We believe the top 1% ranking is a result of our marketing strategy and competitive pricing.

Feedback

Epitec fosters a real-time employee relationship philosophy. This philosophy provides each employee with feedback regarding performance, pay increases, issues, and concerns on a real-time basis. This information is solicited from the client on an ongoing basis by our personnel and your Human Resources team. Information received from the client will be communicated to each employee. The objective of this real-time feedback philosophy is to let employees know whether their work performance meets their supervisor's expectations, to encourage improvement where necessary, and to recognize any achievements and accomplishments.

Mission, Vision, and Values

MISSION

Our mission is to be a valued resource to our customers, employees, and partners. To build a company that will last by being a healthy and profitable organization that continues to grow.

VISION

Be a premier IT, engineering, and professional staffing organization that people want to work for, and companies want to do business with. Epitec is a company that is employee focused, customer-driven, and process-oriented.

VALUES

We have established six (6) core values that provide both internal and external advantages to Epitec. Our values guide our decision-making processes, educate clients and employees about Epitec, and clarify our identity. We invite our employees to embrace and leverage these values to accomplish our company vision.

WE CARE

WE EMBRACE

WE ENGAGE

WE EMPOWER

WE INNOVATE

WE IMPACT

Executive Management Team

Jerry Sheppard

Chair

Josie Sheppard

CEO

Tony Hollamon

Executive Vice President

Mark Ruma

Chief Operating Officer

Rebecca Bray

Chief Sales Officer

Code of Conduct

Appearance

Epitec is proud of its professional image and strives to maintain the high standards of customer service for which we are known. It is important to remember that customers form images and opinions about Epitec based on their perception of our overall business presentation. Epitec feels that the appearance of our employees is one of the factors that contributes to a positive image.

Dress Code

Each Epitec employee is expected to exercise discretion and good judgment in his/her dress, appearance, and personal grooming habits. It's incredibly important to dress in a manner appropriate to the client-business environment. Extremes in fashion should be avoided. Your personal image is important to Epitec.

- Hair is expected to be kept clean, combed, and neatly trimmed. Employees should practice good hygiene and their clothing is to be neat and clean, pressed or ironed, and in good repair. Excessive use of perfume/cologne, makeup, and jewelry are to be avoided.
- For men, shirt tails and polo shirts must be tucked into pants with a leather belt and shirts should be buttoned to the appropriate level. Acceptable wear includes business suits (ties optional), sport coats, dress shirts, and slacks. Dress shoes are everyday appropriate footwear.
- For women, garments should cover appropriately; be particularly mindful of translucent or lightweight garments. Business appropriate skirts or slacks (including suit-like capris and gauchos), jackets, vests, blouses, and sweaters; or neat, professional appearing dresses. Heels, open toe heels, and flats are everyday acceptable footwear.

Dress For Your Day

On days when you are not customer facing:

- For men, business casual includes Epitec logo attire, polo shirts and khakis.
- For women, business casual can be khakis and a blouse, or a cotton dress, and flats.
- Jeans may be worn any day of the week, but must be work appropriate – not containing bleach marks, holes, paint splatter, etc.
- Regardless of whether you are dressing up or dressing down, you should always look sharp and put together for work.

Unacceptable attire includes:

- Unacceptable everyday attire for both men and women include T-shirts, hoodies, sweatshirts, and hats.
- Unacceptable clothing for men includes T-shirts with sports teams.
- Unacceptable clothing for women includes sun dresses with thin straps, halters, tube tops, and miniskirts/dresses. Clothing is not to be binding or tight.
- Athletic type shoes beach-looking/casual or sport types of sandals.
- It is up to the manager's discretion to decide if an employee's image, dress, or grooming is unprofessional or otherwise too casual for Epitec's work environment. Employees may be directed to return home and asked to change.

Maintenance of Work Areas

Employees are responsible for maintaining their work areas in a neat and orderly fashion. To accomplish this, each employee should store and properly secure equipment and work items—including information of value—before the end of the day each workday. Clothing, umbrellas, and other items should be stored in designated areas so that workstations are not unnecessarily cluttered. The expectation for a neat, orderly, and uncluttered work area applies to both commercial and home office spaces. Epitec advises our employees not to carry or keep unnecessary amounts of cash or valuables with them when at work.

Confidentiality Information and Nondisclosure

Retention

Epitec is required by law to retain various data (both personal and confidential) on each employee. Therefore, Epitec has adopted the following principles:

- Epitec will request and keep only that information required for business or legal purposes.
- Epitec will protect the confidentiality of all personal information in its records and files as required by law.
- Epitec maintains the privacy of protected health information per HIPAA. Records about an employee's health, medical history, or claims for receipt of worker's compensation benefits are not kept in the employee's personnel file but are maintained separately.
- Epitec strictly limits the internal availability of personal information.
- Epitec will refuse, except in specific circumstances, to release information to outside sources without the expressed consent of the employee. Exclusions are limited to simple employment verification and legal requirements.

To keep your records updated on time, Epitec requires you to notify the Human Resources team of any changes in your address, phone, marital, or family status. You can inform us by raising a request on the Epitec Portal at portal.epitec.com.

Listing of Personnel Names, Addresses, and Whereabouts

This office does not route or make available to anyone, except the Corporate Staff, a listing of personnel names, addresses, phone numbers, and whereabouts. This policy protects each employee's "after hours" privacy, as well as client privacy.

Personnel Files

Personnel files are confidential and treated as such. Access to employee files is limited to the following:

The Employee

A reasonable number of times per year, each employee may inspect his or her personnel file, at a mutually convenient time and place. The employee must raise the request through the Epitec Portal at portal.epitec.com per state law. Except as specifically authorized by the CEO, President, COO, or Director of Finance of Epitec, you may not remove any materials.

Persons Other Than the Employee

Other employees of Epitec may have access to personnel files only if they need to know.

Limited Access

- Access is limited to Corporate staff, as he/she needs access in the course of their regular duties
- Others only as specifically authorized by the CEO, President, COO, or Director of Finance of Epitec

All Epitec records and information about Epitec, its employees, customers, suppliers, and vendors are to be kept confidential and divulged only to individuals within the company with both a need and authorization to receive the information.

Confidential Records

All Epitec records and information about Epitec, its employees, customers, suppliers, and vendors are to be kept confidential and divulged only to individuals within the company with a need and authorization to receive the information.

All records and files maintained by the company are confidential and remain the property of the company. No Epitec records, files, or Epitec-related information may be removed from Epitec's premises or disclosed to any outside party without the express permission from Epitec. Confidential information regarding Epitec includes, but is not limited to: financial records, business, marketing, and strategic plans, personnel records and payroll records regarding current and former employees, the identity of, contact information for, and any other account information on customers, vendors and suppliers, inventions, programs, trade secrets, formulas, techniques and processes, and any other documents or information regarding the company's operations, procedures or practices. Additionally, the contents of Epitec's records or information otherwise obtained regarding business may not be disclosed to anyone, except where required for a business purpose.

Employees must not disclose any confidential information to any unauthorized person inside or outside the company. Employees who are unsure about the confidential nature of specific information must ask their supervisor or Human Resources for clarification. The company reserves the right to avail itself of all legal or equitable remedies to prevent impermissible use of confidential information or to recover damages incurred as a result of the prohibited use of confidential information. Also, employees will be subject to appropriate disciplinary action, up to and including termination of employment for revealing information of a confidential nature. Employees may be required to enter into written confidentiality agreements confirming their understanding of the company's confidentiality policies.

The protection of confidential business information and trade secrets is vital to the interests and the success of Epitec.

Such confidential information includes, but is not limited to, the following examples:

- computer processes
- computer programs and codes
- customer lists
- customer preferences
- financial information
- hiring systems
- hiring processes
- labor relations strategies
- marketing strategies
- new materials research
- pending projects and proposals
- proprietary production processes

- research and development strategies
- scientific data
- scientific formulae
- scientific prototypes
- technological data
- technological prototypes
- training systems
- training processes

Employees who improperly use or disclose trade secrets or confidential business information will be subject to disciplinary action, up to and including termination of employment and legal action, even if they do not benefit from the disclosed information.

Conflict of Interest

Accepting or Giving Gifts

No employee, or a member of that employee's immediate family, shall give or accept, directly or indirectly, any cash, gifts, special accommodations, favors, gratuities, or the use of any property or facility to or from anyone with whom the employee does business or is negotiating on behalf of Epitec.

This policy does not apply to gifts or entertainment provided to any customer or potential customer or its representative who meets all of the following criteria:

- It is sufficiently limited in value and is in a form other than cash that could not be construed, under the circumstances, as a bribe, payoff, or kickback.
- The gift or entertainment provided is consistent with all accepted ethical customs and practices.
- The gift or entertainment provided is not contrary to any applicable law or regulation.
- Epitec would not be embarrassed or injured if there were to be public disclosure of the gift or entertainment involved.
- Management approved the gift or entertainment.

Violation of this policy may result in immediate separation of employment or such other discipline or sanction, as Epitec may deem appropriate.

Accepting Other Employment

No employee may continue to work with Epitec, who accepts, directly or indirectly, any employment (part-time or temporary) with any customer, vendor, or competitor of Epitec while Epitec currently employs the employee or while the employee is on any authorized leave of absence.

Due to the effects on work performance and attendance, full-time employees of Epitec are discouraged from holding other positions outside Epitec. Epitec reserves the right to immediately terminate an employee when outside employment (full or part-time) interferes with their performance at Epitec.

Employment Relationship

The employment relationship between Epitec and its employees is a voluntary relationship, which will continue so long as it is mutually beneficial. Epitec provides employment on an “at will” basis. Thus, the employment relationship is terminable by either party with or without cause. The employee can end the relationship at any time, for any reason, with or without cause. Likewise, Epitec can terminate the relationship at any time, with or without cause. No manager or other representative of Epitec other than its CEO, President, COO, or Director of Finance has the authority to enter into any agreement for employment for any specified period of time or to make any agreement contrary to the voluntary employment relationship described in this paragraph. Any such agreement, which is contrary to this voluntary relationship, must be in writing and signed by the CEO, President, COO, or Director of Finance and the employee.

Termination

The employee has the right to terminate their employment with Epitec at any time for any reason. An employee voluntarily terminating his or her employment is encouraged to submit a letter of resignation to their manager prior to their termination containing the reason(s) for leaving and the anticipated last day of work. Epitec will generally schedule exit interviews at the time of voluntary termination. The exit interview will afford an opportunity to discuss such issues as employee benefits, conversion privileges, and repayment of outstanding debts, or return of Epitec property.

While Epitec retains the right to terminate an employee with or without cause and with or without notice, generally such termination comes about due to:

Epitec’s determination that an employee’s performance does not meet Epitec’s standards; business considerations, including the lack of available work; conflicts of interest, including statements contrary to Epitec’s interests or derogatory to Epitec; poor attendance; actions or inactions which are contrary to Epitec’s economic or ethical welfare; or other violations of Epitec policy and procedure. The last day worked is the official termination date.

Your manager must approve all necessary time and expense entries on the last day of work.

- All Epitec and client property/documentation (brief case, client badges, building pass, office key(s), desk key, cell phone, credit card, etc.) must be returned on or prior to your separation date, as they are property of Epitec.
- Any salary advances or final offsets owed to Epitec by the terminating employee will be withheld from the compensation due to the employee, to the extent permitted by and pursuant to applicable state law.
- If you are a participant of the 401(k) Retirement Savings Plan, there is a form that needs to be completed upon your separation from the company to enable you to receive your funds from this Plan.
- Federal law requires Epitec to offer “Continuation of Insurance Benefits” under the Consolidated Omnibus Reconciliation Budget Act (COBRA) to eligible employees. Eligible employees will be notified of this offer by mail within two weeks of your separation. All insurance benefits for participating eligible employees, such as health, dental, employer paid life insurance, voluntary disability, voluntary life insurance, and vision will cease according to the specific guidelines and terms of each insurance benefit plan. The

termination provision of each such insurance plan shall govern that policy. For more details, refer to your insurance plan provider booklets or summary plan descriptions which contain provider policies and procedures.

- All other benefits for eligible employees, such as car and travel allowance, expense account privileges, commission and bonus programs that are in effect at the time of termination, will cease the day employment terminates.
- All unpaid compensation prior to the date of termination will be paid to the employee. The employee will not be entitled or eligible to receive any other compensation, including any commission or bonus, following the date of termination.
- Employee training cost will be due back to Epitec if the repayment agreement time is not met.

Equal Employment Opportunity

Epitec provides equal employment opportunities to all employees and applicants for employment without regard to race, color, religion, sex, national origin, age, disability, genetic information, height, weight, gender, gender expression, sexual orientation, marital status, or status as a Vietnam-era, special disabled veteran or other protected veteran, under applicable federal laws. Also, Epitec complies with applicable state and local laws governing nondiscrimination in employment in every location in which Epitec has facilities and employees. Epitec prohibits discrimination or harassment based on the perception that anyone has any of these characteristics or is associated with a person who has or is perceived as having any of these characteristics. This policy applies to all terms and conditions of employment, including, but not limited to, hiring, placement, promotion, termination, layoff, recall, transfer, leave of absence, benefits, compensation, and training.

Falsification of Records

Falsification of any information including, but not limited to, misstated qualifications, education, prior job experience, and any work-related disability that was given on an employment application or in any other instance during your employment is cause for immediate discharge. Falsification of time and expense related information such as overstated time and or expense transactions may be cause for immediate release.

Harassment and Involvement

Epitec strictly prohibits and does not tolerate unlawful harassment against employees or any other persons because of race, religion, creed, national origin, ancestry, sex (including pregnancy), gender (including gender expression, nonconformity, or status as a transgender or transsexual individual), age, physical or mental disability, citizenship, genetic information, past, current or prospective service in the uniformed services, or any other characteristic protected under applicable federal, state, or local law. Epitec also prohibits harassment based on the perception that anyone has any of these characteristics or is associated with a person who has or is perceived as having any of these characteristics.

Sexual Harassment

All Epitec employees, other workers, and representatives (including vendors, clients, and visitors) are prohibited from harassing employees and other persons based on that individual's sex or gender (including pregnancy and status as a transgender or transsexual individual) and regardless of the harasser's sex or gender.

Sexual harassment means any harassment based on someone's sex or gender. It includes harassment that is not sexual in nature (for example, offensive remarks about an individual's sex or gender), as well as any unwelcome sexual advances or requests for sexual favors or any other conduct of a sexual nature when any of the following is true:

- Submission to the advance, request, or conduct is made either explicitly or implicitly a term or condition of employment.
- Submission to or rejection of the advance, request or conduct is used as a basis for employment decisions.
- Such advances, requests, or conduct have the purpose or effect of substantially or unreasonably interfering with an employee's work performance by creating an intimidating, hostile, or offensive work environment.

Epitec will not tolerate any form of sexual harassment, regardless of whether it is:

- Verbal (for example, epithets, derogatory statements, slurs, sexually-related comments or jokes, unwelcome sexual advances or requests for sexual favors).
- Physical (for example, assault or inappropriate physical contact).
- Visual (for example, displaying sexually suggestive posters cartoons or drawings, sending inappropriate adult-themed gifts, leering or making sexual gestures).
- Online (for example, derogatory statements or sexually suggestive postings in any social media platform including Facebook, Twitter, Instagram, Snapchat, etc.).

This list is illustrative only and not exhaustive. Sexual harassment can come from superiors, fellow employees, or customers. Men, as well as women, can be victims of sexual harassment. Epitec cannot stress enough that it will not tolerate any form of workplace harassment. Although sexual harassment relates to conduct which is unwelcome, as we all know, what may appear to be welcome initially may be claimed later to have been unwanted, or it may have been submitted to because it was felt that a job or a promotion depended upon submissions. In addition, even welcomed sexual or romantic involvement between a supervisor and a subordinate impairs the supervisor's ability to evaluate that subordinate fairly and raises questions of objectivity. Sexual or romantic involvement between subordinates also can raise questions about objectivity and generally interferes with the operation of the business. For these reasons, Epitec discourages sexual or romantic involvement between supervisors and their subordinates or between subordinates even when this conduct appears to be welcomed by both parties.

Harassment is prohibited both at the workplace and employer-sponsored events.

Other Types of Harassment

Epitec's anti-harassment policy applies equally to harassment based on an employee's race, religion, creed, national origin, ancestry, sex (including pregnancy), gender (including gender expression, nonconformity, or status as a transgender or transsexual individual), age, physical or mental disability, citizenship, genetic information, past, current or prospective service in the uniformed services, or any other characteristic protected under applicable federal, state, or local law. Epitec also prohibits harassment based on the perception that anyone has any of these characteristics or is associated with a person who has or is perceived as having any of these characteristics.

Such harassment often takes a similar form to sexual harassment and includes harassment, that is:

- Verbal (for example, epithets, derogatory statements, slurs, derogatory comments, or jokes).
- Physical (for example, assault or inappropriate physical contact).
- Visual (for example, displaying derogatory posters, cartoons, drawings, or making derogatory gestures).
- Online (for example, derogatory statements or sexually suggestive postings in any social media platform including Facebook, Twitter, Instagram, Snapchat, etc.).

This list is illustrative only and not exhaustive. No form of harassment will be tolerated. Harassment is prohibited both at the workplace and employer-sponsored events.

Complaint Procedure and Violations

If you are subjected to any conduct that you believe violates this policy or witness any such conduct, you must promptly follow the grievance procedure outlined in the handbook; or notify your supervisor or the Human Resources team. If you have not received a satisfactory response within five (5) business days after reporting any incident of what you perceive to be harassment, please immediately contact the Human Resources team at portal.epitec.com. Human Resources will ensure that a prompt investigation is conducted.

Additionally, any manager or supervisor who observes harassing conduct must report the conduct through the grievance procedure or to the Human Resources team so that an investigation can be made and corrective action is taken, if appropriate.

Epitec will directly and thoroughly investigate the facts and circumstances of all claims of perceived harassment. To the extent possible, your confidentiality and that of any witness and the alleged harasser will be protected against unnecessary disclosure. When the investigation is completed, you will be informed of the outcome of the investigation, to the extent possible. Persons found to violate this policy will be subject to disciplinary action, up to and including discharge.

No Retaliation

No one will be subject to, and Epitec prohibits any form of discipline, reprisal, intimidation, or retaliation for good faith reporting of incidents of harassment of any kind, pursuing any harassment claim or cooperating in related investigations.

Epitec is committed to enforcing this policy against all forms of harassment. However, the effectiveness of our efforts depends largely on employees telling us about inappropriate workplace conduct. If employees feel that they or someone else may have been subjected to conduct that violates this policy, they should report it immediately through the Grievance Procedure outlined in the handbook. If employees do not report harassing conduct, Epitec may not become aware of a possible violation of this policy and may not be able to take appropriate corrective action.

Administration of this Policy

The Human Resources team is responsible for the administration of this policy. If you have any questions regarding this policy or questions about harassment that are not addressed in this policy, please contact the Human Resources team.

Conduct Not Prohibited by this Policy

This policy is not intended to preclude or dissuade employees from engaging in legally protected activities/activities protected by state or federal law, including the National Labor Relations Act, such as discussing wages, benefits or terms and conditions of employment, forming, joining or supporting labor unions, bargaining collectively through representatives of their choosing, raising complaints about working conditions for their and their fellow employees' mutual aid or protection, or legally required activities.

General Standards of Conduct

Epitec has developed standards of conduct to ensure quality service. To work together efficiently, effectively, and harmoniously, each employee is responsible for understanding and adhering to these standards. General standards of conduct exist to ensure orderly operation and provide the best possible work environment. Failure to abide by these rules may result in disciplinary action, up to and including termination.

Epitec's standards include the following:

- Always strive for professional excellence
- Understand and support Epitec's mission and overall direction
- Provide superior service to all customers and employees
- Be flexible, innovative, and responsive to change
- Manage human and financial resources wisely
- Be a team player; help others succeed
- Encourage open communication throughout the company
- Treat all individuals with dignity and respect
- Take pride in Epitec and your role in our collective success

Some examples of infractions that may result in disciplinary action, up to and including termination, are listed below.

This list is not all-inclusive, and other conduct not listed below may also result in disciplinary action, up to and including termination.

- Dishonesty, theft, or embezzlement
- Falsification of documents (e.g., employment applications, timesheets)
- Referring business to a direct competitor of Epitec
- Disclosing confidential information to a competitor
- Holding a second job which conflicts with the position at Epitec
- Unauthorized possession of company records
- Refusal to perform work as required, or any other act perceived as insubordination
- Excessive use of profanity

- Use or distribution of illegal substances
- Unauthorized consumption of alcohol on company premises or during working hours
- Conduct that may cause injury to persons or damage to property
- Sleeping on the job
- Harassment
- Sexual harassment
- Illegal discrimination
- Smoking in any company facility
- Unauthorized presence on company premises while off duty
- Misuse of company facilities, equipment, or other property
- Threats
- Fighting

Contracts Policy

Any contract agreements between Epitec and any third party such as, but not limited to Non-compete Agreements, Nondisclosure Agreements, and Service Level Agreements with outside vendors and clients for goods or services either provided or received such as, but not limited to:

- Professional services
- Legal services
- Consulting
- Cloud and technology services
- VOIP
- Data services
- Video conferencing
- Office improvements
- Advertising
- Furniture
- Any type of equipment
- Statement of work, etc.

Any contract requires a signature from one of the following: CEO, President, COO or Director of Finance. Only the CEO, President, COO or Director of Finance can execute contracts that bind the company after review by our legal counsel.

Each contract must be sent to the following address for review and secondary authorization:

Contract Administration
24800 Denso Drive, Suite 150
Southfield, MI 48033

Epitec Contracts: Do NOT alter ANY Epitec contracts or attached addendums without prior authorization from Epitec's CEO, President, COO, or Director of Finance.

Communication

Human Resources Team

If you have questions, contact our Human Resources team at portal.epitec.com or (248) 864-7215.

The Epitec Portal features a robust knowledge base that used to find immediate answers. Submit a request at portal.epitec.com for any question not answered in the knowledge base.

We intend to provide you with a 24/7/365 forum whereby you can contact the office regarding all issues and concerns using the Human Resources team. As a single point of contact, the Human Resources team streamlines communication. It provides you with one avenue of contact via portal.epitec.com to engage the right resources with authority to address your issues or concerns in an accurate and timely manner.

Social Media

The use of social media can be valuable for creating and maintaining personal and business relationships. It can also present risks to not just your reputation, but the reputation of Epitec. This policy is not intended to restrict communications or actions protected or required by state or federal law. We have the following expectations for employee behavior in utilizing social media.

For purposes of this policy, social media includes all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else's blog, journal or diary, personal web site, social networking web site, comment, chat room, whether or not associated or affiliated with Epitec, as well as any other form of electronic communication.

Importantly, you are solely responsible for what you post online. Before creating online content, consider some of the risks and rewards that are involved. Keep in mind that any of your conduct that adversely affects your job performance; the reputation of yourself, your co-workers, Epitec, Epitec's suppliers, or Epitec's customers; the performance of fellow associates or otherwise adversely affects customers, suppliers, people who work on behalf of Epitec, or its legitimate business interests may result in disciplinary action up to and including termination.

These guidelines, as well as employee conduct, email and computer use, and non-harassment policies in this handbook, will govern your use of social media. Inappropriate postings that may include discriminatory remarks, harassment, bullying, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated and may subject you to disciplinary action up to and including termination.

Always be fair and courteous to fellow associates, customers, suppliers, or people who work on behalf of Epitec. Also, keep in mind that you are more likely to resolve work-related complaints by speaking

directly with your co-workers or by bringing your concerns to Human Resources than by posting complaints to a social media outlet. Nevertheless, if you post complaints or criticism, avoid using statements, photographs, video or audio that reasonably could be viewed as malicious, obscene, threatening or intimidating, that disparage customers, associates or suppliers, or that might constitute harassment or bullying. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment based on race, sex, disability, religion or any other status protected by law or company policy.

Make sure you are always honest and accurate when posting information or news, and if you make a mistake, correct it quickly. Be open about any previous posts you have altered. Remember that the Internet archives almost everything; therefore, even deleted postings can be searched. Never post any information or rumors that you know to be false about Epitec, co-workers, employees, customers, suppliers, people working on behalf of Epitec or competitors.

Maintain the confidentiality of Epitec's trade secrets and private or confidential information. Trades secrets may include information regarding the development of systems, processes, products, know-how, and technology. Do not post internal reports, policies, procedures, or other internal business-related confidential communications. Respect financial disclosure laws and understand that it is illegal to communicate or give a "tip" on inside information to others so that they may buy or sell stocks or securities.

What you should never disclose:

- The numbers – Non-public financial or operational information
- Personal information – Never share personal information about our clients or employees
- Legal information – Anything to do with a legal issue, legal case, or attorneys
- Anything that belongs to someone else – This includes illegal music sharing, copyrighted publications, and all logos or other images that are trademarked by Epitec
- Confidential information – Do not publish, post, or release information that is considered confidential
- Inappropriate information – Do not disclose other employment (i.e., "moonlighting"), gambling activity, adult content, inappropriate slang or use of foul language, or disparaging remarks

Cell Phone Policy

Epitec is aware that employees utilize their personal or company-supplied cellular phones for business purposes. Cell phones or similar devices may be granted access to the Epitec network at the discretion of and approval by Epitec management.

Mobile and Electronic Devices

Employees must adhere to all federal, state, or local rules and regulations regarding the use of cell phones while driving. Employees should avoid making or receiving calls on a mobile phone or device while driving, even if hands-free. Therefore, they should ensure their mobile device can take messages or arrange for a passenger to use the mobile device while driving. **The use of text messaging while driving is forbidden.** Additionally, the use of any other electronic device while driving is also

discouraged, for example, Android and IOS devices, laptops, tablets, iPads, Apple watches, or other similar devices and wearables.

Email and Computer Policy

The use of electronic communication (email) is a common way for employees to communicate throughout the normal course of business.

Employees should not expect privacy. Email is Epitec property and, therefore, should be used for business-related purposes only. Business-related purposes include sending confidential information or company or client trade secrets. No messages should be created or sent, which may constitute harassment of any kind including, but not limited to, sexual harassment, hostile, intimidating, racial, or otherwise unlawful discrimination. Epitec or Client monitors email messages, including deleted emails. Misuse of email or any electronic systems may result in discharge.

Employees must always keep Epitec client issued equipment safe. Employees must not leave equipment unattended, unlocked, or in an area subject to the possibility of theft.

Employees must keep passwords confidential. Employees are responsible for securing and locking their desktop, cell phones, and other devices when they are not in use. Accessing another user's device without prior consent and authorization may result in disciplinary action up to and including discharge.

Driving Policy

Driving is among the most hazardous tasks performed by Epitec employees. Therefore, it is the policy of Epitec that employee drivers are expected to follow defensive driving principles and all state laws and regulations. All Epitec employees must have a valid driver's license. While on company business, employees and their authorized passengers, if any, must wear seat belts.

Employees are responsible for any driving infractions or the payment of any fines, including parking fines incurred while on business. Employees are not permitted, under any circumstances, to operate a vehicle when physically or mentally impaired.

Remote Work Policy

As an employee working remotely, you will be performing some or all of your work from a non-Epitec location. The scheduled days and hours you will work off-site will be approved by Epitec management. As a remote worker, you are required to work, to be reachable, fulfill the duties of your role and be available during the company core hours. All employee, prospective employee, client, prospective client, and partner meetings are to be conducted on a client, partner, or company site. Any exceptions require permission from your direct manager or an Executive. Remote workers must adhere to all Epitec policies, including, but not limited to, the code of conduct on appearance, the code of conduct on maintenance of work area, and time and attendance for example.

Any remote work arrangement will not be construed as a contract of employment and Epitec may legally modify or terminate this arrangement at any time for any reason. All general policies and procedures of Epitec will prevail. You are responsible for providing information required for Epitec's attendance and timekeeping processes, reporting timely to meetings and other forms of collaboration, working core hours, and working within Epitec business processes utilizing the tools and software

provided to conduct your work. You agree not to duplicate Epitec-owned or client-owned software except as formally authorized.

For fully remote employees, company provided equipment and software will be shipped safely and securely to your remote work location. You will use it in the manner intended. You agree to take reasonable care to protect the equipment from theft, damage, or misuse. You are responsible for any damage, excluding normal wear and tear.

You agree to return any company equipment and software issued to you when the remote work arrangement ends or when you leave Epitec in proper working order. You will replace any items issued to you that are damaged or lost at your expense and at replacement cost. You will return the equipment in the same condition it was given to you by using the method provided to you at the time of offboarding. If you refuse to return any issued equipment or the equipment is not returned in good working order, Epitec may take whatever legal action is necessary to regain its property, data, or supplies, and you authorize Epitec to recover any replacement costs through payroll deduction and a promissory note will be immediately executed for the balance.

You will take all precautions necessary to protect and hold secure proprietary information and will comply with client and Epitec policies regarding data security. You are responsible for following all client and Epitec protocols for remote connection and VPN access. You will regularly use Epitec-provided anti-virus software and will not install non-client or non-Epitec provided or supported software on client or Epitec-provided equipment. You agree to follow client's or Epitec's standard policy regarding securing and disposing of confidential information. You will not use client or Epitec-provided equipment for personal use and will prevent unauthorized access to client or Epitec data by individuals who are not Epitec employees (spouse, children, visitors, etc.).

You will designate adequate and separate work space in your home and keep that space in safe, hazard-free condition. Client or Epitec-provided equipment will be connected to a properly grounded electrical outlet and all wires will be kept out of walkways. You understand that with at least 24 hours, advance notice, an authorized representative of Epitec may make on-site visit to your home office during regular business hours to monitor your compliance with Epitec's regulations including safety, security, and confidentiality regulations, or to inspect or retrieve data, client or Epitec equipment, or similar material.

You understand that it is your responsibility to assess tax implications related to your home office and that Epitec does not offer guidance on tax issues. If you have any questions regarding tax implications, you are encouraged to consult with a qualified professional.

Dependents must be either off-site in daycare or school or have an onsite caregiver. Epitec will be flexible--when a dependent is sick and can't be sent to school or daycare or have an onsite caregiver. In these particular cases, you must work with your manager to create a plan specific to the immediate circumstances.

Work From Home

From time to time, Epitec employees may work from home. only if their job duties permit it. For example, people who are obligated to come in direct physical contact with customers are not eligible to telecommute under this policy. But, employees who carry out most of their work on a computer can occasionally work from home. All employees must be available by phone and email during working

hours and present for all mandatory staff meetings, regardless of work location. All employee, prospective employee, client, prospective client, and partner meetings are to be conducted on a client, partner, or company site. Any exceptions require permission from your direct manager or an Executive.

Epitec can end the Work From Home program at any time—by written or verbal notice.

Any expenses incurred for set up will be at the employee's cost. You must work from a designated work space in your home. The Remote Workday Program is strictly voluntary. Epitec, at its discretion, may deny remote work.

Feedback

Epitec management will attempt to discuss with each employee his or her performance formally. The objectives of these performance reviews are to let employees know whether their work performance meets their manager's expectations, to encourage improvement, and to recognize any achievements and accomplishments.

Frequent feedback, especially during training periods, is paramount. The formal evaluation process is a mechanism to receive this feedback. Annual performance and compensation reviews are completed for the entire corporate staff in the month of February and compensation adjustments will be effective no later than the first Monday of the second payroll cycle in the month of March. Performance reviews may be scheduled as needed; however, compensation adjustments will be generally handled in accordance with the review schedule. This schedule may be modified on a case-by-case basis in Epitec's discretion. However, as a general rule of thumb, the above outlined schedule is followed. Compensation is held in the strictest confidence and should not be discussed with peers. Performance and compensation discussions should only take place with a Manager or Executive Manager.

Should an employee not be actively at work for any reason in excess of a total of 30 calendar days, whether consecutive or not, the regular scheduled performance evaluation may be postponed for the same number of days off.

Grievance

Epitec encourages an open and honest atmosphere in which problems or complaints are answered by Epitec management.

Should you feel that you have a work-related problem or concern regarding a policy, procedure, or staff member, you are encouraged to use the following grievance procedure:

1. Complete the Grievance form via EpiSign, which can be requested through the Epitec Portal at portal.epitec.com.
2. If you are raising a concern covered by the Equal Employment Opportunity, Harassment, and Involvement, Whistleblower, or Workplace Violence Prevention Policies in this Handbook, please be sure to include as much detail as possible regarding your complaint, including:
 - a. Who, what, when, and where
 - b. What was said and what was done

- c. Whether there were any witnesses to the conduct at issue, and if so, who
 - d. A method to contact you to discuss your concern confidentially
3. Quality Council reviews all grievances.

If the grievance is deemed urgent, a special meeting of the Quality Council is called. Further, the President will take into account any complaint of a sensitive nature and may resolve the grievance outside of the Quality Council.

1. Action is determined and implemented.
2. The response is recorded on the Grievance Response/Action form by the appropriate manager.
3. The appropriate manager notifies the grievant of the actions taken and is given a copy of the completed form.
4. The Grievance Response/Action form is attached to the original Grievance form and filed in the employee's file.

Process Improvements

The Process Improvement ("PI") Procedure provides Epitec employees with a formal avenue to suggest and implement improvements. The PI Procedure follows designated steps, allowing for consistent and complete responses to every suggestion.

The employee completes the PI form, which can be requested through the Epitec Portal at portal.epitec.com.

The employee submits the completed PI form through the Epitec Portal at portal.epitec.com, who forwards it to the President, or the form may be sent directly to the President.

The Quality Council reviews all PI suggestions at their next scheduled meeting.

The Quality Council determines what action is to be taken.

The Human Resources team or management notifies the employee of the outcome via the PI form.

Whistleblower Policy

Policy Statement

Epitec will investigate any possible fraudulent, dishonest, or illegal use or misuse of Epitec resources or property by employees. Epitec will likewise investigate any claim that it failed to maintain a safe and healthy work environment, as required under the federal Occupational Safety and Health Act of 1970 ("OSHA"), its enabling regulations, comparable state law, or other applicable health and safety law, rule, or regulation.

Anyone found to have engaged in fraudulent, dishonest, or illegal conduct or otherwise maintained an unsafe work environment is subject to disciplinary action by Epitec up to and including dismissal. Also, Epitec reserves the right to pursue civil/criminal prosecution. All employees of Epitec are encouraged to report possible fraudulent, dishonest, or illegal conduct (i.e., a whistleblower). An employee should

report his or her concerns to a supervisor or manager, or the Human Resources team if the employee is uncomfortable reporting the violation to his or her supervisor or manager. The employee may also report it directly to the President via the grievance procedure found in this Handbook.

Definitions

Baseless Allegations

Allegations made with reckless disregard for their truth or falsity. People making such allegations may be subject to disciplinary action or legal claims by individuals accused of such conduct. Baseless Allegations do not include claims made in good faith or where the employee has reasonable cause to believe that there has been a violation.

Fraudulent, Dishonest, or Illegal Conduct

A deliberate act or failure to act to obtain an unauthorized benefit or other actions that violate a federal, state, or local law, rule, or regulation.

Examples of such conduct include, but are not limited to:

- Forgery or alteration of documents

- Unauthorized alteration or manipulation of files

- Fraudulent financial reporting

 - The pursuit of a benefit or advantage in violation of Epitec's Conflict of Interest Policy

 - Misappropriation or misuse of Epitec resources, such as funds, supplies, or other assets

 - Authorizing or receiving compensation for goods not received or services not performed

 - Authorizing or receiving compensation for hours not worked

 - Committing environmental law violations

 - Engaging in discriminatory acts in violation of relevant federal, state, or local laws

Whistleblower

An employee who informs a manager, supervisor, the Human Resources team, the President; or a government official and/or local law enforcement about an activity which that person believes to be fraudulent, dishonest, or illegal; or an employee who informs a manager, supervisor, the Human Resources team, the President, or to a government official and/or local law enforcement about an unsafe work environment in violation of a law, rule, or regulation.

Rights and Responsibilities

Reasonable care should be taken in dealing with suspected misconduct to avoid the following:

- Baseless allegations

- Premature notice to persons suspected of misconduct and or disclosure of suspected misconduct to others not involved with the investigation

- Violations of a person's rights under the law

Accordingly, anyone faced with suspected misconduct should adhere to the following:

Should not contact the person suspected to further investigate the matter or demand restitution.

Should not discuss the case with anyone other than the President, the Human Resources team, or a duly authorized law enforcement officer.

Crimes against person or property, such as assault, rape, burglary, etc., should immediately be reported to local law enforcement personnel.

Anyone who receives a report of a violation of the law, such as supervisors, managers, the Human Resources team, or the President, must promptly act to investigate and/or resolve the issue.

Whistleblower Protection

Definition of Whistleblower Protection:

Epitec employees may not retaliate (including, for example, but not limited to, threats of physical harm, loss of a job, punitive work assignments, or impact on salary or wages) against a whistleblower for lodging a complaint, instituting a proceeding, or providing testimony in good faith regarding fraudulent, dishonest, or illegal conduct, or unsafe working conditions. Likewise, Epitec employees may not retaliate against employees who refuse to carry out directions or assignments that break the law.

Epitec's restrictions on retaliation apply not only to supervisors of the employee but to all employees, including, for example, co-workers of the whistleblowing employee.

Whistleblowers who believe that they have been retaliated against may file a grievance with the President or the Human Resources team. A proven grievance of retaliation shall result in a proper remedy for the person harmed and the initiation of disciplinary action, up to and including dismissal, against the retaliating person. This protection from retaliation is not intended to prohibit anyone from taking action in the usual scope of their duties and is based on valid performance-related factors.

Epitec will use best efforts to protect whistleblowers against retaliation, as described below. It cannot guarantee confidentiality; however, there is no such thing as an "unofficial" or "off the record" report. Epitec will keep the whistleblower's identity confidential, unless (1) the person agrees to be identified; (2) identification is necessary to allow Epitec or law enforcement officials to investigate or respond effectively to the report; (3) identification is required by law; or (4) the person accused of violations is entitled to the information as a matter of legal right in disciplinary or legal proceedings.

Whistleblowers must be cautious to avoid baseless allegations (as described earlier in the definitions section of this policy).

Procedures

If you feel that you have been witness to a fraudulent, inappropriate, or criminal act; or subjected to an unsafe work environment, please follow the grievance procedure found in this Handbook. Nothing herein is intended to proscribe employees from reporting good faith claims of fraudulent, inappropriate, or criminal acts; or being subjected to an unsafe work environment, to the relevant legal authority, or participating in an investigation or providing testimony in connection with alleged acts of fraudulent, inappropriate, or criminal conduct.

Employee Health and Well-being

Employee Drug and Alcohol Abuse

Epitec recognizes that its subcontracted resources, employees, and customers have a legitimate interest in working in an environment that is free of illegal possession, use, or delivery of controlled substances and is committed to providing a safe, healthy, and productive work environment. Furthermore, such activity detracts from the image Epitec wishes to present to its customers. Finally, many of Epitec's customers are mandated by federal or state legislation or policy to provide a drug-free workplace. Epitec intends to comply with such legislation, policy, or desires of various individuals who work for, contract with, or seek the services of Epitec.

Consistent with this commitment, this policy establishes Epitec's intent to maintain a drug and alcohol-free workplace. Being under the influence of alcohol or illegal drugs (as classified under federal, state, or local laws) while on the job poses serious health and safety risks to employees, clients, and members of the public, which is not tolerated. This policy is intended to comply with applicable laws regarding drug and alcohol testing and employee privacy rights and will be enforced pursuant to applicable law.

Prohibited Conduct

Epitec expressly prohibits the following activities at any time that employees are either (1) on duty or conducting Epitec business (either on or away from Epitec's or an Epitec client's premises), or (2) on Epitec's or a client's premises (whether or not the employee is working):

The use, abuse, or being under the influence of alcohol, illegal drugs, or other impairing substances.

The possession, sale, purchase, transfer, or transit of any illegal or unauthorized drug, including prescription medication that is not prescribed to the employee or drug-related paraphernalia.

The unlawful use or abuse of prescription drugs.

Nothing herein prohibits the appropriate use of over-the-counter medication or other medication that can legally be prescribed under both federal and state law, to the extent that it does not impair an employee's job performance or safety or the safety of others. Employees who take such medication to treat a disability should inform their supervisor or the Human Resources team if they believe the medication will impair their job performance, safety, or the safety of others or if they think they need a reasonable accommodation before reporting to work while under the influence of that medication.

A violation of any of the above is subject to disciplinary action, up to and including immediate termination. Also, Epitec reserves the right to refer the matter for criminal prosecution.

Non-Smoking Policy

In accordance with Michigan state law, smoking is prohibited inside the Southfield, Michigan office. Smoking is allowed in the designated areas outside of the building only.

Employer-Sponsored Events

From time to time, Epitec may sponsor social or business-related events at which alcohol is served. This policy does not prohibit the use or consumption of alcohol at such events. However, if employees

choose to consume alcohol at such events, they must do so responsibly and maintain their obligation to conduct themselves properly and professionally at all times and otherwise in accordance with the terms of this handbook.

Workplace Searches and Inspections

To achieve the goals of this policy and maintain a safe, healthy, and productive work environment, Epitec reserves the right at all times to inspect employees, as well as their surroundings and possessions, for substances or materials in violation of this policy. This right extends to the search or inspection of clothing, desks, lockers, bags, briefcases, containers, packages, boxes, tools and toolboxes, lunch boxes, and employer-owned or leased vehicles and any vehicles on the company property where prohibited items may be concealed. Employees should not expect privacy while on Epitec's or a client's premises.

Testing

In furtherance of the commitments set forth herein, job applicants and current employees may be requested or required to submit to drug and alcohol testing in certain situations.

Pre-employment: All job applicants are subject to drug testing. All offers of employment with Epitec are conditioned on the applicant submitting to and successfully completing and passing a drug test.

Reasonable Suspicion: Employees may be asked to submit to a drug and alcohol test if an employee's supervisor or other people in authority, such as a supervisor in charge of a client's worksite has a reasonable suspicion, based on objective factors such as the employee's appearance, speech, behavior, or other conduct and facts, that the employee possesses or is under the influence of unlawful drugs or alcohol, or both.

Testing Procedures: All drug and alcohol testing under this policy will be conducted by an independent testing facility, which will obtain the individual's written consent before the testing. Epitec will pay for the full cost of the test. Employees will be compensated at their regular rate of pay for time spent submitting to a drug and alcohol test required by Epitec except for pre-employment drug and alcohol testing.

Confidentiality: All records relating to an employee or applicant's drug and alcohol test results will be kept confidential and maintained separately from the individual's personnel file.

Consequences: Employees who test positive will be subject to discipline, up to and including immediate termination of employment. Job applicants who test positive will have their conditional job offers withdrawn. Employees who refuse to submit to testing as required by Epitec or who fail to complete the test will be subject to discipline, up to and including immediate termination of employment. Job applicants who refuse to submit to drug and alcohol testing will be deemed to have withdrawn themselves from the application process and will no longer be considered for employment.

Administration of This Policy

Epitec expressly reserves the right to change, modify, or delete the provisions of this Substance Abuse in the Workplace Policy without notice.

The Human Resources team is responsible for the administration of this policy. If you have any questions regarding this policy or if you have questions about workplace substance abuse that are not addressed in this policy, please contact the Human Resources team.

Health Insurance

Epitec is pleased to offer Group Health Insurance and Dental Plans for its eligible full-time employees and their dependent(s). Coverage begins the first day of the month following sixty (60) days of employment. (For example, if an employee's start date is September 15, coverage becomes effective December 1.)

Epitec's health plan requires employees enrolled in the plan to contribute, as outlined in the Benefits Information Package. The employee contribution may be a pre-tax contribution as approved by the IRS regulation, Section 125 (medical, dental, and vision only).

We understand that you may be covered under another plan and do not desire this medical coverage. Employees who are covered under another health plan can elect to waive our medical coverage.

Epitec shall provide Life Insurance and AD&D for all eligible employees at no additional cost, according to the terms of the insurance provider's plan.

The entire cost of voluntary coverage is the responsibility of the employee via payroll deduction.

For detailed information regarding coverage of the above group health and voluntary plans, please refer to the benefit enrollment procedures or contact the Human Resources team.

This Handbook only describes the types of group insurance coverage and is not intended to amend or modify the actual terms of the insurance policies and plan. The terms of the insurance policy and plan are controlling regardless of any statement contained in the Handbook. Epitec reserves the right to alter, modify, or terminate this policy.

Health Insurance Portability and Accountability Act of 1996 (HIPAA)

This act requires that all health plans give individuals leaving the plan written certification of prior coverage called a "certificate of creditable coverage." The certificate ensures that individuals receive credit for previous coverage when moving to a new employer's health plan. This certificate of creditable coverage must be provided at the time of termination. Health plans receiving this certification from an individual employee enrolling in the plan must notify the individual of any preexisting condition period applying to their plan.

Under HIPAA, an individual employee will receive credit for continuous prior coverage toward satisfying the new plan's preexisting condition clause so long as the individual does not sustain a lapse in creditable coverage of more than 63 days. Partial credit is given in the event an individual was continuously covered, but for less than the applicable exclusionary periods.

Creditable coverage may include prior coverage under a group health plan, HMO, an individual health insurance policy, COBRA, Medicaid, or Medicare coverage. If you are unsure if you can demonstrate creditable coverage, contact us through the Epitec Portal at portal.epitec.com.

Privacy Rules

Effective on and after April 14, 2003 (April 14, 2004, for small group health plans), the Plan is subject to the privacy rules of the Health Insurance Portability and Accountability Act of 1996, as amended (“HIPAA”), and the Plan will only use protected health information (as defined by HIPAA Privacy Rules) for purposes related to health care treatment, payment for health care, and health care operations, and only in accordance with the uses and disclosures permitted by HIPAA, and as authorized or consented to by participants or beneficiaries pursuant to HIPAA.

Should you feel that your privacy rights have been violated, please follow the grievance procedure as outlined in this Handbook.

Covered Entities

Some Epitec employees may be assigned to work with specific Epitec clients that are medical insurance companies, healthcare providers, and other “Covered Entities,” as defined by HIPAA. As a condition of employment by Epitec, such employees are expected to follow the HIPAA privacy policies and practices established by these clients. Failure to abide by these rules may result in disciplinary action up to and including termination and/or civil or criminal prosecution where appropriate.

Health Insurance Continuation (COBRA) Coverage

The Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985 and subsequent amendments allow employees and their dependents to continue coverage through the company’s health plans in certain circumstances called “qualifying events.” Shortly after you are employed, you will receive a letter describing your rights under COBRA. Any questions concerning that notification should be directed to The Human Resources team.

In case of a divorce, legal separation, or dependent child losing eligibility, it is YOUR responsibility to notify Epitec through the Epitec Portal at portal.epitec.com within 30 days after the event has occurred by filing a “Qualifying Event.” Failure to provide this notice to Epitec will terminate the right to elect continuation coverage for any dependents on the plan.

Workplace Accident or Injury

As required by law, Epitec provides workers’ compensation insurance protection for all employees. Workers’ compensation insurance may provide you with wage and/or benefit protection on a limited basis for work connected to injuries or illness. It is the employee’s responsibility to report all work-related injuries to his/her manager promptly. Failure to report immediately may delay or bar the receipt of benefits. All claims are subject to review and approval by the Human Resources team, the insurance carrier, independent physicians, and regulatory authorities.

Health, Safety and Environmental Statement

Epitec is committed to providing the best possible working conditions for all of its employees. To accomplish this, the company shall comply with all current occupational health, safety, and environmental laws and develop the best feasible operations, procedures, technologies, and policies to provide such conditions.

Company policy is aimed at preventing any employee, visitor, customer, or person residing or working near the company and or client facilities from being subject to any unusual health, safety, and environmental risk.

Epitec shall base its practices on the principle of least acceptable risk as defined and accepted by the public.

Epitec shall establish comprehensive and realistic policies based on experience and current scientific research to prevent unreasonable health, safety, and environmental risks.

To fulfill these goals, Epitec will:

Maintain ongoing programs at all levels to identify employee health, safety, and environmental risks.

The company shall see to it that all employees clearly understand all facets of company health, safety, and environmental programs that directly affect them and their duties.

Make control and elimination of such risks a top priority in all company financial and business plans and budgets.

The company shall provide the necessary funds to implement health, safety, and environmental programs.

Control and reduce employee exposure to all known or clearly suspected occupational health and safety risks and attempt to lower the exposure levels as quickly as government regulation, technology, and economic feasibility allow.

Provide incentive programs to encourage employees to identify, control, and eliminate occupational health, safety, and environmental risk.

Establish and maintain programs to discuss company occupational health, safety, and environmental information with customers, stockholders, appropriate government bodies, and the general public.

Voice company positions on occupational health, safety, and environmental concerns as they affect the company and its employees.

Plan, design, and construct all new company facilities to provide the safest and the most healthful working environment possible.

Recognize that despite every effort the company makes, the basic responsibility for employee health and safety rests with the individual. It is a condition of employment for all employees to conduct work in a safe, healthful, and environmentally conscience manner.

Workplace Violence Prevention

Epitec is committed to a safe work environment that is free of threats, intimidation, and physical harm. Everyone has a right to work in a safe environment, and everyone shares the responsibility for ensuring the safety of others. We have zero-tolerance for workplace violence, and we will investigate and take appropriate action up to and including dismissal and/or referral to local law enforcement and the relevant prosecuting authority regarding any threats to a safe workplace.

Epitec prohibits violent behavior in the workplace, including, but not limited to, physical assaults, fighting, threatening comments, intimidation, bullying, threats through electronic communications

including social media, and the intentional or reckless destruction of property of the company, employee, Epitec representative, or customer. Comments or behavior that reasonably could be interpreted as intent to harm people or property will be considered a threat.

Epitec also prohibits the possession and/or use of weapons by any employee or Epitec representative while at work, on company property, or while on company business. Any employee or representative who believes that he or she may be the target of violence or threats of violence, or is aware of violent or threatening conduct by, or directed at an employee or Epitec representative that could result in injury to a person or the destruction of property, has a responsibility to immediately report the situation to his or her immediate supervisor or manager or notify the Human Resources team through the Epitec Portal at portal.epitec.com.

Epitec Prohibits and Will Not Tolerate Workplace Violence

Epitec prohibits and will not tolerate any form of workplace violence by an employee, supervisor, or third party, including vendors, clients, and visitors, both at the workplace and employer-sponsored events. For purposes of this policy, “workplace” includes not only Epitec’s offices, outdoor areas, and parking lots, but also the office’s, outdoor areas, and parking lots of Epitec’s clients.

Prohibited Conduct

For purposes of this policy, workplace violence includes:

Making threatening remarks (written or verbal).

Aggressive or hostile acts such as shouting, using profanity, throwing objects at another person, fighting, or intentionally damaging a coworker's property.

Bullying, intimidating, or harassing another person (for example, making obscene phone calls or using threatening body language or gestures, such as standing close to someone or shaking your fist at them).

Behavior that causes another person emotional distress or creates a reasonable fear of injury, such as stalking.

Assault.

This list is illustrative only and not exhaustive. No form of workplace violence will be tolerated.

Epitec Prohibits Weapons at the Workplace

Epitec prohibits all employees from possessing any weapons of any kind at the workplace, while engaged in activities for Epitec, and at Epitec-sponsored events. Weapons include:

- Guns.
- Knives.
- Mace.
- Explosives.
- Any item with the potential to inflict harm that has no common purpose.

This list is illustrative only and not exhaustive.

Complaint Procedure

If you witness or are subjected to any conduct you believe violates this policy, you must speak to, write, or otherwise contact your direct supervisor or, if the conduct involves your direct supervisor, notify the Human Resources team through the Epitec Portal at portal.epitec.com as soon as possible.

Your complaint should be as detailed as possible, including the names of all individuals involved and any witnesses.

Epitec will directly and thoroughly investigate all complaints of workplace violence and will take prompt corrective action, including discipline up to and including termination, if appropriate. Epitec reserves the right to contact law enforcement, if necessary. To the extent permitted by law, Epitec reserves the right to seek a restraining order to prevent workplace violence against an employee or Epitec property.

If you become aware of an imminent violent act or threat of an imminent violent act, immediately contact appropriate law enforcement and then contact your direct supervisor or, if the conduct involves your direct supervisor, notify the Human Resources team through the Epitec Portal at portal.epitec.com.

No Retaliation

Epitec prohibits any form of discipline, reprisal, intimidation, or retaliation for reporting incidents of workplace violence of any kind, pursuing a workplace violence complaint, or cooperating in related investigations.

Epitec is committed to enforcing this policy against all forms of workplace violence. However, the effectiveness of our efforts depends largely on employees telling us about all incidents of workplace violence, including threats. Employees who witness any workplace violence must report it immediately. Also, if an employee feels that they or someone else may have been subjected to conduct that violates this policy, the employee must report it immediately. If employees do not report workplace violence incidents, Epitec may not become aware of a possible violation of this policy and may not be able to take appropriate corrective action.

Administration of this Policy

The Human Resources team is responsible for the administration of this policy. If you have any questions regarding this policy or if you have questions about workplace violence that are not addressed in this policy, please contact the Human Resources team at portal.epitec.com.

Allergy Awareness

Epitec provides a safe work environment for all employees. If you have an allergy or any other sensitivity, please contact Epitec's Human Resources team at portal.epitec.com. Epitec will promptly investigate your inquiry to determine whether a reasonable accommodation can be made.

Time and Expense

Attendance

Epitec expects employees to report for work punctually as scheduled, in proper working condition, and to work all scheduled hours. Excessive tardiness, poor performance, and poor attendance disrupt workflow and client relationships. If an employee exhibits a pattern of tardiness on a frequent basis, the

employee's manager will counsel the individual to assist in getting the problem immediately corrected. Tardiness that continues even after the employee has been counseled will be noted on the employee's review and can subsequently affect possible merit increases, as well as the employee's employment with Epitec.

Notification of unauthorized tardiness or absence must be made to your manager as soon as possible or at the start of the workday. A physician's letter may be required for unscheduled time away from work due to illness or injury for an absence of three (3) or more consecutive days.

Employees who are absent from work for three (3) consecutive days without giving proper notice and receiving approval from Epitec for the absences will be considered to have voluntarily quit their employment. At this time, Epitec will formally note the termination and advise the employee of the action. Epitec management reserves the right to use discretion in consideration of extenuating circumstances and take action contrary to this policy.

Working Hours

Each workday you will work seven and one half (7.5) hours with thirty (30) minutes for lunch

Salary employees will enter eight (8) hours each day they work, unless more than eight (8) hours are worked, then you would enter the number of hours you worked. Hourly employees will continue to enter the hours that they work each day. Lunch is unpaid for hourly employees.

Scheduled Time Off

Scheduled time off must be requested at least two (2) weeks in advance. Approval of the requested time is at the discretion of the management team. There will be times when requested time off is declined. Management will be very sensitive to the team structure for our customer support. It is crucial to the continuity of our delivery process to ensure that two (2) team members are not scheduled to be off a week's duration at the same time.

Unscheduled Time Off

Epitec recognizes that there are times when proper advance notice of time off is not feasible. In these situations, it is the employee's responsibility to notify the management team as soon as is practicable and make arrangements to cover their work appropriately.

Bereavement Pay

Full-time employees are eligible for two (2) paid days of bereavement leave necessitated by the death of an immediate family member (defined as mother, father, brother, sister, spouse, child, including in-laws and stepchildren, or a relative outside the immediate family if the employee is that person's next-of-kin) and one (1) paid day of bereavement leave necessitated by the death of a relative outside the immediate family (defined as grandparent, grandchild, cousin, aunt, uncle, etc., or a person who is not the employee's next-of-kin).

Bereavement pay is calculated based on the base pay rate at the time of absence and will not include any special forms of compensation, such as incentives, commissions, and bonuses. If a paid holiday falls

during the time an employee is on bereavement leave, the employee will not be eligible for the holiday pay nor will the bereavement leave be extended.

An employee seeking paid bereavement leave must notify their manager and send a notice through the Epitec Portal at portal.epitec.com of the death before taking leave. The employee may be asked to present proof of death, such as an obituary, in order to receive said paid day(s) off for bereavement. There is a maximum of three (3) paid bereavement days per calendar year for eligible employees.

Jury Duty

Epitec recognizes jury duty as a service, which every citizen should perform. If you are called for jury duty, you must inform your manager and submit a copy of the summons through the Epitec Portal at portal.epitec.com.

Full-time employees on jury duty will be paid the difference between base jury fees (exclusive of mileage or other allowances) and their regular rate of pay for hours missed at Epitec upon receipt of the check stub of the jury fees. Hence, Epitec jury duty compensation allowance will cover up to two continuous days of jury duty services per payroll year.

While serving on a jury, should you be excused for a half-day or less, then you are required to report for work. If an employee does not return to work immediately after an approved leave for jury duty, Epitec will assume that the employee has voluntarily resigned his or her employment.

Corporate Employee Time System

It is each corporate employee's responsibility to report their hours ADP by the following Monday at 12:00 p.m. Paychecks cannot be generated without the necessary input of your time. Management will approve all time and expenses weekly.

Contact us through the Epitec Portal at portal.epitec.com if you require any assistance.

Employment Status

Regardless of your position at Epitec, you are either a Non-exempt or Exempt employee. Certain other employment status terms are also used and these include:

- Full-Time Employee – One who is not in a temporary status and who is scheduled to work 40 hours per week on a regular basis.
- Part-Time Employee – One who is not in a temporary status and who is scheduled and works less than 40 hours per week on a regular basis.
- Co-op Student/Intern – One who is hired or placed on a temporary basis while attending high school or college. Student/Interns are not eligible for medical benefits, voluntary benefits, or paid time off.
- Non-Exempt Employee – One who is entitled to overtime pay in accordance with applicable federal and state overtime provisions, including the Federal Fair Labor Standards Act. Generally, an employee who reports time on an hourly basis is considered Non-exempt. For all hours worked in excess of 40 hours in one week, Non-exempt employees will be paid at one and one-half times the employee's regular rate of pay.

- Exempt Employee – One who is exempt from federal and state overtime laws and generally paid a fixed amount of compensation that does not vary based on the hours worked, including employees who work in a bona fide sale, executive, administrative, or professional position.

Overtime

When operating requirements or other needs cannot be met during regular working hours, employees may be scheduled to work overtime hours. When possible, advance notification of these mandatory assignments will be provided. All overtime work must receive a supervisor's prior authorization. Overtime assignments will be distributed as equitably as practical to all employees qualified to perform the required work.

Overtime compensation is paid to all Non-exempt employees in accordance with federal and state wage and hour restrictions. Overtime pay is based on actual hours worked. Time off for sick leave, paid time off, holiday, or any leave of absence will not be considered hours worked for purposes of performing overtime calculations.

Failure to work scheduled overtime or overtime worked without prior authorization from the supervisor may result in disciplinary action, up to and including possible termination of employment.

Salary Basis Policy

Employees classified as Exempt, salaried employees will receive a set salary which is intended to compensate for any and all hours worked. The salary will be established at the time of hire or when you become classified as an Exempt employee. The salary will be a predetermined amount that will not be subject to deductions for variations in the quantity or quality of the work you perform.

To the extent permitted by federal and state law, your salary may be subject to certain deductions, such as:

- Full day absences for personal reasons;
- Full day absences for sickness or disability, where you have exhausted or do not yet have enough paid time off;
- Full week disciplinary suspensions for infractions of written company policies and procedures;
- To offset amounts received as payment for jury and witness fees or military pay;
- Family and Medical Leave absences (either full or partial day absences);
- The first or last week of employment in the event you work less than a full week;
- Employee portions of health, dental, life insurance premiums, or other such benefits;
- State, federal, and local taxes;
- Contributions to a 401(k) or other savings or pension plan

Your salary will not be reduced for any of the following reasons:

- Partial day absences for personal reasons, sickness, or disability covered by law;
- Absences for jury duty, attendance as a witness or military leave in any week in which you performed any work;

- Any other deductions prohibited by state or federal law.

It is not an improper deduction to reduce an employee's paid time off bank for full or partial day absences for sickness or disability.

If you believe you have been subject to any improper deductions from your salary, you should immediately report the matter to your supervisor or the Human Resources team at portal.epitec.com. Every report will be thoroughly investigated and corrective action will be taken where appropriate. In addition, we will not allow any form of retaliation against individuals who report alleged violations of this salary basis policy or who cooperate in the investigation of such reports. If it is determined that an improper deduction was made, you will be promptly reimbursed for the improper deduction.

Contests and Commissions

Contests and Commissions are paid out to active employees; this means the employee must be active at the time the payroll is processed. For a full description, including detailed rules and eligibility, please refer to the Contests and Commissions program that is updated annually.

Expense Reports

Employees who are eligible and seek expense reimbursement are required to complete the expense section of the Epitec Portal Expenses should be logged on the appropriate date, which corresponds to when they were incurred. Any expenses other than mileage and parking costs MUST have prior approval of management.

If expenses other than mileage are incurred, receipts should be attached in the Epitec Portal. These expenses must be approved through the Epitec Portal by management.

All expenses must have clear descriptions listing first name and last name of each participant; client, vendor or employee name; and a description of the purpose of the meeting. Expenses with inadequate descriptions will not be approved for reimbursement.

Any expenses with the exception of mileage require a receipt to receive reimbursement. The Human Resources team will let you know if there are discrepancies between receipts and amounts entered on your timesheet. If receipts are not included, the Human Resources team will change the amount entered in the Epitec Portal to \$0.00. The employee will be notified and a comment will be placed in the COMMENT box stating:

“Receipts or expense transactions were not submitted according to Epitec reimbursement procedures. Contact your manager for further instructions.”

In the event your expenses are denied, your manager may instruct you to submit the expenses in the next payroll with proper receipts and a proper description.

Expense reimbursements are processed through the Epitec Portal and are paid in accordance with Epitec's regular payroll schedule. Expenses which are not logged in the respective period will not be reimbursable; therefore, it is important that you enter these each week when entering hours.

Mileage

Auto mileage shall be paid at \$0.50 per mile for all local travel when an Epitec employee uses their own vehicle for company business. Mileage reimbursement requests are to be submitted via the Epitec Portal and are subject to Epitec approval.

On out-of-town travel, the maximum amount of auto mileage paid will be limited to the price, as determined by Epitec, of air coach fare between the origin and destination. In the event there are no air services between the two points, then mileage will be paid at the rate previously stated for local travel.

Holidays

There are nine (9) official holidays observed by Epitec during which the office is closed.

These holidays are:

- New Year's Day
- Martin Luther King Jr. Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Day After Thanksgiving
- Christmas Eve Day
- Christmas Day

Should the aforementioned holiday(s) fall on a Saturday or Sunday, the holiday will be observed on the preceding Friday or the following Monday, respectively.

Full-time employees are eligible to receive holiday pay immediately upon their date of hire. Holiday pay will be calculated at the employee's regular rate of pay as of the date of the holiday. Employee status must be "active" in order for said employee to receive holiday pay. Holidays that follow the last day of employment will not be paid. Employees must work at least one (1) day after a holiday to be paid for the holiday. Paid time off for holidays will not be counted as hours worked for the purpose of determining overtime.

Family Medical Leave Policy

Epitec provides leave according to the Family and Medical Leave Act of 1993 (FMLA), which provides for unpaid, job-protected leave to covered employees in certain circumstances.

Eligibility

To qualify for FMLA leave, you must: (1) have worked for Epitec for at least 12 months, although it need not be consecutive; (2) worked at least 1,250 hours in the last 12 months; and (3) be employed at a worksite that has 50 or more employees within 75 miles. If you have any questions about your eligibility for FMLA leave, please contact the Human Resources team.

Please contact Human Resources at portal.epitec.com if you have any questions or concerns regarding FMLA eligibility.

Leave Policy

If eligible, you may take up to 12 or 26 weeks of family or medical leave, whichever is applicable (as explained below), within the relevant 12-month period defined below. While you are on FMLA leave, Epitec will maintain your group health insurance coverage at the same level and under the same circumstances as when you were actively working, as explained more fully under the section titled, "Medical and Other Benefits." On returning from approved FMLA leave, you have the right to be restored to the same job or an equivalent position, subject to the terms, limitations, and exceptions provided by law.

Leave Entitlement

You may take **up to 12 weeks** of unpaid FMLA leave in a 12-month period, which uses a "rolling" method that is measured backward from the date you use any FMLA leave for any of the following reasons:

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

You may take **up to 26 weeks** of unpaid FMLA leave in a single 12-month period, beginning on the first day that you take FMLA leave to care for a spouse, son, daughter, or next of kin who is a covered service member and who has a serious injury or illness related to active duty service, as defined by the FMLA's regulations (known as military caregiver leave.)

Both Spouses Employed by Epitec

Spouses who are both employed by Epitec and eligible for FMLA leave may be limited to a:

Combined total of 12 weeks of leave during the 12-month period if leave is requested:

- for the birth of a son or daughter and in order to care for that son or daughter;
- for the placement of a son or daughter with the employee for adoption or foster care and in order to care for the newly placed son or daughter; or
- to care for an employee's parent with a serious health condition.

Combined total of 26 weeks in a single 12-month period if the leave is either for:

- military caregiver leave; or
- a combination of military caregiver leave and leave for other FMLA-qualifying reasons.

Notice of Leave

If your need for FMLA leave is foreseeable, you must give Epitec at least 30 days' prior written notice. If this is not possible, you must at least give notice as soon as practicable (within one to two business days of learning of your need for leave). Failure to provide this notice may be grounds for delaying FMLA-protected leave, depending on the particular facts and circumstances.

Additionally, if you are planning a medical treatment or a series of treatments or you are taking military caregiver leave, you must consult with Epitec first regarding the dates of this treatment to work out a schedule that best suits the needs of the employee or the covered military member, if applicable, and Epitec.

Where the need for leave is not foreseeable, you are expected to notify Epitec within one to two business days of learning of your need for leave, except in extraordinary circumstances. Epitec has Family and Medical Leave Act request forms available from the Human Resources team. Please submit a written request to portal.epitec.com when requesting leave.

Certification of Need for Leave

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

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

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

Reporting While on Leave

If you take leave because of your own serious health condition or to care for a covered relative, you must contact Employer every thirty days regarding the status of the condition and your intention to return to work. In addition, you must give notice as soon as practicable (within two business days if feasible) if the dates of leave change or are extended or initially were unknown.

Leave is Unpaid

FMLA leave is unpaid. You will be required to substitute any accrued and unused paid time off for unpaid FMLA leave as described below:

- If you request leave because of a birth, adoption, or foster care placement of a child, any accrued and unused paid leave will first be substituted for unpaid family/medical leave and run concurrently with your FMLA leave.
- If you request leave because of your own serious health condition, or to care for a covered relative with a serious health condition, any accrued paid time off will be substituted for any unpaid family/medical leave and run concurrently with your FMLA leave.

The substitution of paid leave time for unpaid FMLA leave time does not extend the 12 or 26 weeks (whichever is applicable) of the FMLA leave period. In no case can the substitution of paid leave time for unpaid leave time result in your receipt of more than 100% of your salary. Your FMLA leave runs concurrently with other types of leave, for example, accrued vacation time that is substituted for unpaid FMLA leave and any state family leave laws, to the extent allowed by state law.

Medical and Other Benefits

During approved FMLA leave, Epitec will maintain your health benefits as if you continued to be actively employed. If paid leave is substituted for unpaid FMLA leave, Epitec will deduct your portion of the health plan premium as a regular payroll deduction. If your leave is unpaid, you must make arrangements with the Human Resources team to pay your portion of the premium. Your health care coverage will cease if your premium payment is more than 30 days late. If your payment is more than 15 days late, we will send you a letter to this effect. If we do not receive your premium payment within 15 days after the date of this letter, your coverage may cease. If you elect not to return to work for at least 30 calendar days at the end of the leave period, you will be required to reimburse Epitec for the cost of the health benefit premiums paid by Epitec for maintaining coverage during your unpaid leave, unless you cannot return to work because of a serious health condition or other circumstances beyond your control.

Intermittent and Reduced Leave Schedule

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

If leave is unpaid, Epitec will reduce your salary based on the amount of time actually worked. In addition, while you are on an intermittent or reduced leave schedule, Epitec may temporarily transfer you to an available alternative position that better accommodates your leave schedule and has equivalent pay and benefits.

Returning from Leave

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

State or Local Family and Medical Leave Laws and Other Company Policies

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

Military Leave

Epitec recognizes that employees may need to be absent from work to serve in the US military. Epitec provides military service leaves of absence to all regular full-time, part-time, and probationary employees in compliance with the Uniformed Services Employment and Reemployment Rights Act (USERRA) and applicable state laws.

Administration of this Policy

The Human Resources team is responsible for the administration of this policy. If you have any questions regarding this policy or if you have questions about military service leave that are not addressed in this policy, please contact the Human Resources team by raising a request on the Epitec Portal at portal.epitec.com.

Procedures

If you need to take military service leave, you or an authorized military service officer should provide advance notice to the Human Resources team. When possible, you should give at least 30 days' notice of your request for leave. If 30 days' notice is not possible because of military necessity or for other reasons, you should give as much advance notice to Epitec as possible.

Written notice is preferred, but not required. Where possible, please submit a copy of your military orders, training notice, or order to active duty, along with a Request for Leave of Absence form which will be provided to you upon notification and must be returned to the Human Resources team.

ELIGIBILITY REQUIREMENTS

Eligible Employees. All regular full-time, part-time, and probationary employees are eligible for military service leave if they are absent from work because of eligible military service. Independent contractors and employees who were only employed for a brief, non-recurrent (one-time only) period before the start of military service are not eligible for leave under this policy.

Eligible Military Service. For purposes of this policy, eligible military service means certain types of service (listed below) in the following branches of the US military:

- Armed Forces (Army, Navy, Air Force, Marine Corps, and Coast Guard), including the Reserves.
- National Guard, including the Army National Guard and Air National Guard, when the employee is engaged under federal authority in active duty for training, inactive duty training, or full-time National Guard duty.
- Commissioned corps of the Public Health Service.
- Any other category of persons designated by the President in time of war or national emergency.

Eligible employees may take leave under this policy for the following types of military service:

- Active duty.
- Active duty for training.
- Initial active duty for training.
- Inactive duty training.

- Full-time National Guard duty.
- Submitting to an examination to determine your fitness for any of these services.
- Funeral honors duty performed by National Guard or Reserve members.
- Duty performed by intermittent disaster response personnel for the Public Health Service and approved training to prepare for this service.
- Service as an intermittent disaster response appointee of the National Disaster Medical System when employees are:
 - activated under federal authority; or
 - attending authorized training in support of a federal mission.

COMPENSATION DURING LEAVE

Military service leave is unpaid. However, employees may use any or all of their accrued but unused vacation or other paid time off during their military service leave.

BENEFITS DURING LEAVE

During military service leave, all benefits provided under an employee benefit plan are governed by the terms and conditions of the applicable employee benefit plan documents in accordance with applicable law. For all other non-seniority benefits, an employee on military service leave will receive the same rights and benefits as employees on an unpaid leave of absence.

REEMPLOYMENT

Employees may be eligible for reemployment after their military service leave. Any employees who would like to return to work must report to work or submit an application for reemployment to the the Human Resources team, including their military discharge documentation, if available, as follows:

- If their military service was for less than 31 days, they must report to work on the first regularly scheduled workday that is at least eight hours after they return home from military service.
- If their military service was for 31 to 180 days, they must apply for reemployment within 14 days following completion of military service.
- If their military service was for more than 180 days, they must apply for reemployment within 90 days following completion of military service.
- If they suffered a service-connected injury or illness and they are hospitalized or convalescing, they have up to two years following completion of military service to return to their jobs or apply for reemployment, depending on the length of recovery time required.
- If any employees are unable to comply with this reporting schedule through no fault of their own or if they are injured or recovering from an injury and need an accommodation for specific circumstances beyond their control, they should speak with the Human Resources team as soon as possible to determine if they are eligible for a reasonable accommodation or additional time to apply for reemployment. Employees who do not report to work or apply for reemployment within the applicable timeframe will be subject to Epithec's rules about unexcused absences.

Nothing in this policy requires Epithec to reemploy individuals who are not eligible for reemployment rights under applicable law.

SENIORITY RIGHTS AFTER REEMPLOYMENT

Employees who are eligible for reemployment will be reemployed with the same seniority, and all rights and benefits based on that seniority, that they would have attained if they had not taken military leave. Seniority rights include pay and benefits that accrue or are determined based on their length of service.

DISCRIMINATION AND RETALIATION PROHIBITED

Epitec prohibits and will not tolerate discrimination or retaliation against any employee or applicant because of that person's membership in or obligation to perform service for any branch of the US military. Specifically, no one will be denied employment, reemployment, promotion, or any other benefit of employment, or be subjected to any adverse employment action based on that person's membership in or service for any branch of the US military. In addition, no one will be disciplined, intimidated, or otherwise retaliated against because that person exercised rights under this policy or applicable law.

Epitec is committed to enforcing this policy against discrimination and retaliation. However, the effectiveness of our efforts depends largely on employees telling us about inappropriate workplace conduct. If employees feel that they or someone else may have been subjected to conduct that violates this policy, they should report it immediately. If employees do not report such conduct, Epitec may not become aware of a possible violation of this policy and may not be able to take appropriate corrective action.

STATE OR LOCAL MILITARY SERVICE LEAVE LAWS

Where state or local military service leave laws offer more protections or benefits to employees, the protections or benefits that are most favorable to the employee, as provided by such laws, will apply.

Payday

Employees report time on a weekly basis and are paid on a weekly basis. Payday is every Friday (refer to the Payroll Reporting Schedule for specific dates). Payroll checks are produced from the Epitec Portal.

Payroll checks cannot be produced without the approved time report. Therefore, it is paramount that time is entered into the Epitec Portal each Monday before 12:00 p.m.

By law, Epitec is required to make deductions from your compensation for Federal, State, City, Medicare, and Social Security Taxes and deposit the funds with the proper agency. Epitec is also required by law to contribute to the social security fund on behalf of the employee, as well as contribute to the Federal and State unemployment funds on behalf of each employee.

The salary amount paid each payday is payment for all hours worked including those hours worked over forty (40) hours each week.

Travel

All out-of-town travel must be approved in advance by management and arranged through the Epitec Portal by submitting a request through portal.epitec.com. The Human Resources team will review the travel requested in advance and request management approval. Strict adherence to this process is required for reimbursement. Regular business mileage and employee business-related expenses are reported via the Epitec Portal and reimbursed through the payroll.

Epitec utilizes the Internal Revenue Service’s per diem methods for substantiation and payment of lodging, meals, and incidental expenditures. See the following website for the specific city reimbursement amounts for lodging (Maximum Lodging), Meals and Incidental Expenses (M&IE): <http://www.gsa.gov/>.

Generally, no car larger than a midsize should be rented. The Human Resources team will compare the cost of car rental with other forms of transportation and choose the cheaper mode of transportation. The use of rental cars, even if authorized, must be justified in writing by the traveler and attached to the voucher. Claims for rental car gasoline must be supported by original receipts.

An expense entry shall be completed and approved by management for reimbursement or payment of travel costs. Original receipts or invoices shall be attached. Adequate descriptions and relevant participant information must also be included. You will then be reimbursed for your approved travel expenses in the next payroll cycle.

Any deviation from this policy must be approved in advance by the CEO, President, COO, or Director of Finance of Epitec.

Paid Time Off

It is the company’s policy that eligible employees take their paid time off. Paid time off hours will be computed each year and available on January 1 for each eligible employee. Employee paid time off eligibility is based upon the following schedule. During the initial calendar year of employment, if you are hired in the month of:

January – March	96 hours per year
April – June	72 hours per year
July – September	48 hours per year
October – December	0 hours per year

Paid time off hours are calculated based on tenure as follows:

One – Three Years	96 hours per year
Four – Ten Years	136 hours per year*
Eleven or More Years	176 hours per year*

*Additional paid time off will be allotted within the quarter your anniversary falls based on the schedule below:

January – March Anniversary	40 additional hours per year
April – June Anniversary	30 additional hours per year
July – September Anniversary	20 additional hours per year
October – December Anniversary	10 additional hours per year

Full time employees are eligible to earn paid time off pursuant to this policy. An employee must be with Epitec for three (3) full calendar months before they are eligible to use any paid time off. Employees may only take their eligible paid time off with approval from your manager. Your manager must be notified in advance when you use paid time off. Employees are allowed to roll over their unused paid time off at a maximum number of hours earned per that year. The balance of unused paid time off hours after the maximum is forfeited and will not be rolled or carried over into the following year.

If an employee is out of the office for any reason, including but not limited to sickness, any available paid time off must be used prior to taking unpaid time off.

Paid time off will be paid at the employee's regular rate of pay. It does not include any special forms of incentives, such as commissions or bonuses. If a holiday falls during a period of paid time off, an eligible employee will be paid for the holiday provided the employee returns to work at least one (1) working day following the holiday and that day will not be deducted from the employee's paid time off balance.

If your employment with Epitec is terminated, for any reason, your unused paid time off balance is forfeited. You must be an active employee to use any paid time off.

Miscellaneous

401(k) Plan

Epitec has a voluntary 401(k) Retirement Savings Plan in which all eligible employees may participate. Eligibility and participation will be effective on the first day of the month following the initial hire date. For example, if an employee's start date is September 15, participation begins October 1 or the first payroll cycle in the eligible month.

This plan was instituted to provide each participant with a means of reducing their current withholding taxes (Federal, State, and City) to invest in their retirement with pre-tax dollars. Each participant may contribute a percentage of his or her gross annual salary voluntarily but not to exceed the maximum yearly contribution as determined annually by the Internal Revenue Service (IRS). Epitec is pleased to provide a company match in addition to your 401(k) contribution. Epitec will match 25% of the first 6% of your gross wages. For more detailed information regarding the 401(k) plan and the various funds, contact us through the Epitec Portal at portal.epitec.com. Epitec reserves the right to modify or terminate the 401(k) plan, at its sole discretion, to the extent permitted by law.

Notary Public

For your convenience, there is a certified notary public in the Corporate Office. Contact the Human Resources team through the portal at portal.epitec.com for more information.

Total Quality Management Overview

Epitec has made a company-wide commitment to be a premier IT, engineering, and professional staffing company driven by ever-increasing employee and customer satisfaction.

Epitec has adopted a Total Quality Management (TQM) system to stay competitive and provide exceptional employee and customer services. The purpose of TQM is to promote and manage continuous improvement. TQM is a systematic, disciplined approach that uses standardized tools and practices to operate our business and achieve ever-increasing levels of customer satisfaction.

TQM will guide and track our overall performance with the intent of facilitating continuous improvement through employee involvement at all levels.

TQM is based upon the following policies:

- **The assembly and analysis of existing data into a system of key processes and measurables, which are correlated and can be quickly reviewed and acted upon.**
- **A set of standardized management practices and system standards, which maximize performance through a total systems approach.**
- **A set of standardized tools and methodologies for implementing continual and breakthrough improvements.**
- **The establishment** of effective communication links between all people in the system through cross-organizational uniformity.

TQM focuses on organizational functions using existing data currently being generated and provides the forum for action based on the data, as well as the generation of new data.

The Quality Operating System (QOS) cycle begins with determining employee and customer expectations. From here, the key processes are selected, and measurable criteria are identified and tracked. Trends of our measurable criteria are documented and analyzed. QOS will help predict performance against employee and customer expectations.

The key or nucleus is Constant Employee Awareness. It is imperative to involve employees in the process. The use of QOS is empowering. **Quality is everyone's job.**

Through continuous process improvement and employee awareness and involvement, Epitec will be a premier IT, engineering, and professional staffing organization that people want to work for, and companies want to do business with. Epitec is a company that is employee focused, customer-driven, and process-oriented.

Contact Us

If you have questions, contact our Human Resources team at portal.epitec.com or call (248) 864-7215.

The Epitec Portal has a robust knowledge base that can answer your questions. If the knowledge base does not answer your question or address your problem fully, simply submit your question, and a member of your Human Resources team will respond quickly.

Congratulations!

The fact that you are reading this document means that we think you are an exceptional individual. At Epitec, we believe in making an investment in each person we hire, and for that reason, we are selective in finding the best people to join our team. We look forward to building a mutually beneficial working relationship with you and we hope to support your career with training and development for as long as you are an Epitec employee.

Acknowledgment

The Epitec Corporate Handbook (“Handbook”) outlining benefits and personnel policy is provided solely for the purpose of information. The employee agrees to conform to the rules and regulations of Epitec, Inc.

Epitec, Inc reserves the rights to modify, supplement, or terminate any or all of the policies or benefits at any time, at its sole discretion.

This version of Epitec’s Corporate Handbook (“Handbook”) supersedes all other employee Handbooks and policy statements, whether written or oral, issued prior to the aforementioned date. I hereby acknowledge this Handbook has been made available to me electronically. I further acknowledge that I can request, from my Human Resources team, a hard copy of the Handbook be sent to me via U.S. Postal Service.

I, the undersigned, hereby acknowledge receipt of the Handbook, as dated below. I further confirm that I have read the contents of the Handbook and I agree to abide and be bound by the provisions contained in the Handbook.

Employee Signature

Name:

Date: