

CONSULTANT EMPLOYEE HANDBOOK



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Welcome!

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

We are proud to be Genius Finders, and we are happy to add you to our team of Geniuses. 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 information technology provider 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 great 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
Head Coach & President

Company Overview

Overview

Epitec is a premier IT, Engineering, and Professional Staffing company firm headquartered in Southfield, Michigan, and was incorporated in March of 1978 in the State of Michigan with the purpose of providing a higher level of IT, engineering, and professional related services. We offer the services of highly qualified professionals.

Epitec's 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.

Epitec is made up of:

Experienced professionals with multidisciplinary skills in the fields of information technology.

Personnel knowledgeable in various automotive, manufacturing, commercial, financial, educational, and state and local government applications.

The quality of our employees and service to our clients has resulted in a repeat business ratio of more than 80%. 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 support, Epitec was founded on 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 in making certain our employees are provided with positions that take full advantage of their talents and provide the challenges they need to grow professionally. Our marketing strategy provides greater stability to our workforce. This allows Epitec to offer more competitive pricing. These attributes are the foundation in which Epitec has become a forerunner in the contract services industry.

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 sales personnel and your Support 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. A company that is employee focused, customer driven, and process oriented.

VALUES

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

WE CARE

- We recognize that both our customers and employees represent the infrastructure of our organization
- We care about our employees and their employee experience
- We care about the degree of pride our employees have in doing a good job
- We care about our reputation
- We care about our house
- We care about how we behave as an organization

WE EMBRACE

- We embrace the differences in one another and capitalize on our strengths to provide superior service
- We embrace change and encourage forward thinking

WE ENGAGE

- We value proactive interaction, timely feedback, and meaningful communication with our customers, employees, and partners
- We collaborate effectively

WE EMPOWER

- We empower each person to contribute through formal and measurable processes using best-in-class tools and a high-performance work space
- We have clear definition of roles and responsibilities and look for ways to eliminate any confusion about who performs which tasks and where decision-making authority resides

WE INNOVATE

- We are committed to innovating purposefully
- We eliminate waste and minimize redundancy

WE IMPACT

- We impact the growth of the company by infusing training, leveraging process, and hiring the right resources that generate options to meet customer demands and solve customer problems
- We actively look for ways to improve performance
- We adapt and overcome

Executive Management Team

Jerry Sheppard

Head Visionary Honcho (Chief Executive Officer)

Jerry started Epitec 4 decades ago after his company at the time asked him to move his family across the country to open a new branch office. But his entrepreneurial spirit kicked in and he figured if he could start a new business for someone else, he certainly could do it for himself. Jerry built a company that works closely with both employers and employees to find the right fit.

Josie Sheppard

Head Coach (President)

Soon after Epitec opened its doors as a progressive, high-energy, dynamic information technology staffing provider, we hired a progressive, high-energy, dynamic person to help us run things. Josie grew up in this business, inspiring all of our team to grow with her. Over the years, she's been our office manager, a top-notch recruiter, a client-facing sales rep, a VP, and now our President.

Tony Hollamon

Ringmaster (Executive Vice President)

Through his dedication and strategic insight, Tony has helped us take Epitec from \$2 million in sales to over \$60 million in sales, and from 40 employees to over 1,000 employees. He has helped us double in size time and time again.

Mark Ruma

Chief Architect of Growth (Chief Operating Officer)

Mark aims to purposefully make things work better – whether you're a customer, an employee, or a valued partner. He is responsible for the tactical and strategic decisions that support the needs of all these factions.

Rebecca Bray

Chief Rainmaker (Chief Sales Officer)

Rebecca is responsible for our Sales and Recruiting teams that support our existing client base. She drives business by bringing a human touch to clients who are experiencing tech talent needs.

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. Keep in mind 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 and hopes that you will share in our pride.

Dress Code

The dress code is determined by the client being serviced. Should you have a question about appropriate dress, feel free to discuss it with your Epitec Human Resources team. Various clients may have different dress practices; avoid extreme fashions.

Your personal image is important to Epitec; the suggested dress code is as follows:

Each employee shall wear appropriate professional business attire, along with appropriate personal grooming, during normal working hours. All appropriate footwear must remain on the individual at all times.

It is up to your Human Resources team, or client's discretion, to decide if an employee's image, dress, or grooming is unprofessional.

Maintenance of Work Areas

Employees are responsible for maintaining their own 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—prior to the end of day each workday. Clothing, umbrellas, and other items should be stored in designated areas so that workstations are not unnecessarily cluttered. Employees are advised to not carry or keep unnecessary amounts of cash or valuables with them when at work.

Confidentiality Information/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 retain 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 in accordance with HIPAA. Records pertaining to 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.

It is required that you notify Epitec of any changes in your address, telephone, marital, or family status so that your records can be updated in a timely manner. You can notify us via the Support 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/or whereabouts. This is a policy that has been put in effect to protect each employee's "after hours" privacy, as well as client privacy.

Personnel Files

Personnel files are confidential and are 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 own personnel file, at a mutually convenient time and place, provided a written request is made to the Support Portal at portal.epitec.com in accordance with state law. No materials are to be removed except as specifically authorized by the CEO, President, COO, or Director of Finance of Epitec.

Persons Other Than the Employee

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

Limited Access

Access is limited to:

- Corporate Staff, as he/she needs access in the course of their normal 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 to receive 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 both a need to receive 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, Human Resources 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 in regard to 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 impermissible use of confidential information. In addition, 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
- 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

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 actually 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 business on behalf of Epitec.

This policy does not apply to gifts and/or entertainment provided to any customer or potential customer and/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 and/or entertainment provided are consistent with all accepted ethical customs and practices.
- The gift and/or entertainment provided are 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 and/or entertainment involved.
- The gift and/or entertainment provided were previously approved by management.

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

It is Epitec's policy that no employee may continue employment with Epitec who accepts, directly or indirectly, any employment (part-time or temporary) with any customer, vendor, or competitor of Epitec while the employee is currently employed by Epitec or while the employee is on any authorized leave of absence, such as vacation, jury duty, military leave, etc.

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 end 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 actually 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 and for any reason. An employee voluntarily terminating his or her employment agrees to submit a letter of resignation to Epitec's Human Resources team via the Support Portal at portal.epitec.com prior to their termination containing the anticipated last day of work. The employee will allow Epitec to inform the client of their resignation first and will not discuss the details of their termination directly with the client at any time. At no time will an employee attempt to negotiate with the client by sharing details of their compensation or other confidential information in order to persuade the client to increase their bill rate

or to encourage the client to pressure Epitec to increase the employee's compensation without increasing the bill rate.

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 is an Equal Employment Opportunity employer. No Epitec employee will discriminate unlawfully against an applicant for employment or fellow employee because of race, color, religion, sex, national origin, age, veteran status, genetic information, physical or mental disability which is unrelated to the person's ability to do the job, or any other protected status. Unless otherwise required by federal law,

Epitec will provide accommodation to persons who have protected disabilities that are related to their ability to do the job, to the extent that such accommodations can be provided without undue hardship, and to the extent the company has received timely written notice of the need for accommodation. This policy applies to all employment practices and personnel actions, including hiring, recruiting, termination, training, employment services, compensation, and benefit programs. Employees who believe that they have not been treated in accordance with this policy are encouraged and expected to contact Human Resources through the Support Portal at portal.epitec.com.

Falsification of Records

Falsification of any information including, but not limited to, misstated qualifications, education, overstated time and expense transactions, 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.

Harassment and Involvement

Epitec believes that each individual employed has the right to be free from harassment because of race, color, religion, gender, national origin, age, mental or physical disability or other protected status.

Generally sexual harassment is defined as:

- A request or demand for sexual favors when compliance is expressly or implicitly made a condition of employment, e.g., a demand that an employee engage in sexual conduct or be discharged or demoted.
- An offensive overall environment, including the use of vulgar language, the presence of sexually explicit photographs or other materials, the telling of sexual stories, to the extent that such behavior unreasonably interferes with any individual's work performance or which creates an intimidating, hostile, or offensive working environment.

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. If an employee feels that he or she is being subjected to workplace harassment, the employee should immediately report it to his or her manager (or the Human Resources department if the employee does not feel comfortable contacting the manager) or through the grievance procedure as outlined in the "Grievance" section of this Handbook. Epitec prohibits any form of retaliation for reporting in good faith any incident of harassment in violation of this policy, pursuing any such claim or cooperating in the investigation of such reports. Management will promptly and discreetly investigate the matter, and if the allegation is sustained, the responsible employee will be subject to discipline, up to and including discharge.

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 fairly evaluate that subordinate and raises questions of objectivity. Sexual or romantic involvement between subordinates also can raise questions about objectivity and generally interferes with the operation of 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.

Epitec fully intends to abide by the law. Therefore, employees are strongly encouraged to report any

complaints of 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. Persons found to be in violation of this policy will be subject to disciplinary action, up to and including discharge.

General Standards of Conduct

Epitec has developed standards of conduct to ensure quality service. In order 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 is list 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, time sheets)
- Referring business to a direct competitor of Epitec
- Disclosing confidential information to a competitor
- Holding a second job which is in conflict with 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

Communication

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. Other rules and regulations may apply, depending on client-specific policies.

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.

Cellular 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 while driving, even if a hands-free kit is fitted. Therefore, they should ensure their phone can take messages or arrange for a passenger to use the phone while driving. **The use of text messaging while driving is forbidden.** Additionally, the use of any other electronic device while driving is also discouraged.

Email and Computer Policy

The use of electronic communication (email) is the common way for employees to communicate throughout the normal course of business. Epitec welcomes this advance in technology and has established the following guidelines for the use of email, the internet, and other related systems.

Employees should not have an expectation for privacy. Email is client property and therefore should be used for business-related purposes only. This includes sending confidential information or company and/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 can monitor email messages, even those that have been deleted. Misuse of email or any electronic systems may result in discharge.

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

Remote Work Policy

From time to time, Epitec employees may work remotely or they may have remote working assignments.

In either case, all employees of Epitec accept the following provisions regarding remote work with Epitec:

As an employee working remotely, you will be performing some or all of your work from a non-Epitec or non-client location. The scheduled days and hours you will work off-site must be approved by the client or Epitec management or its designate. 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.

You agree not to not duplicate Epitec-owned or client-owned software except as formally authorized. You will take reasonable care to protect the equipment from theft, damage, or misuse. You must return all equipment and software when the remote work arrangement ends or when you leave Epitec. If you refuse to return any client or Epitec materials, Epitec may take whatever legal action is necessary to regain its property, data, or supplies, and you authorize Epitec to recover any replacement costs related to this refusal 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 protocols for remote connection and VPN access. You will regularly use the client or 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 annual on-site visits 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.

Grievance

Epitec encourages an open and honest atmosphere in which any problems and/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. The employee completes the Grievance form via DocuSign, which can be requested through the Support Portal at portal.epitec.com.
2. Quality Council reviews all grievances at the next scheduled meeting.

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

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

Social Media

Epitec recognizes the impact of social media and is committed to protecting its employees as well as the company and its reputation, which is the purpose of this policy. The following are expectations for employee behavior in utilizing online social media.

As employees of Epitec, we are personally responsible for our words and actions, wherever we are. Our responsibility to protect employees, or Epitec and its reputation, doesn't end when we are off the clock. For that reason, this policy applies to both company sponsored social media and personal use as it relates to Epitec. When online, all employees must exercise professional judgment and common sense.

In utilizing online media, do not engage in behavior that would be inappropriate at work and/or that would reflect in a negative or inaccurate description of the company. Epitec's other policies and rules of conduct (including, but not limited to, the corporate responsibility policy, conduct, anti-discrimination and anti-harassment policies) apply to all publications of any kind that relate in any way to the company or to your work with the company.

All Epitec team members should appropriately utilize privacy settings, respectful language, and honesty and should be cognizant that anonymous comments do not necessarily remain anonymous and postings may last forever.

Please be advised that Epitec reserves the right to monitor social media sites and online activity to ensure adherence to company policies. If you find yourself wondering if you can talk about something you learned at work – don't. By using professional judgment and common sense, it is safer to reveal less rather than risk the consequences of disclosing too much.

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

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 Support Portal at portal.epitec.com.
- The employee submits the completed Process Improvement form through the Support Portal at portal.epitec.com, who forwards it to the President, or the form may be forwarded directly to the President.
- The Quality Council reviews all process improvement suggestions at their next scheduled meeting.
- The Quality Council determines what action is to be taken.
- The employee is notified by a Human Resources team member or management of the outcome, via the Process Improvement form.

Support Services Group—Finance, Human Resources and IT

Contact us through the Epitec Support Portal

If you have questions contact our Support Team at portal.epitec.com or (248) 864-7215.

The Epitec Support Portal has a powerful knowledge base that can be used to find immediate answers. If your question cannot be answered by the knowledge base, simply submit your question and we'll take care of the rest!

Our intent is to provide you with a 24/7/365 forum whereby you can contact the office regarding all issues and concerns utilizing a cross-functional Support team. Your Support team consists of Human Resource, Payroll, Finance, and Technology staff. The Support team has been formed to streamline communication and provide you with one avenue of contact via email to address all issues and concerns.

Whistleblower Policy

Policy Statement

Epitec will investigate any possible fraudulent or dishonest use or misuse of Epitec resources or property by employees. Anyone found to have engaged in a fraudulent or dishonest conduct is subject to disciplinary action by Epitec up to and including dismissal or civil/criminal prosecution when warranted. All employees of Epitec are encouraged to report possible fraudulent or dishonest conduct (i.e., a whistleblower). An employee should report his or her concerns to a 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 and/or legal claims by individuals accused of such conduct.

Fraudulent or Dishonest Conduct

A deliberate act or failure to act with the intention of obtaining an unauthorized benefit.

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

- Forgery or alteration of documents
- Unauthorized alteration or manipulation of files
- Fraudulent financial reporting
- 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
- Authorizing or receiving compensation for goods not received or services not performed
- Authorizing or receiving compensation for hours not worked

Whistleblower

An employee who informs a manager, supervisor, or the President about an activity which that person believes to be fraudulent or dishonest.

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 law

Accordingly, anyone faced with a 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 or a duly authorized law enforcement officer

Whistleblower Protection

Epitec will protect whistleblowers as defined below:

- 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 proceedings.
- Epitec employees may not retaliate against a whistleblower with the intent or effect of adversely affecting the terms or conditions of employment (including, but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages). Whistleblowers who believe that they have been retaliated against may file a grievance with the President. 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.
- 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, please follow the grievance procedure found in this Handbook.

Employee Health and Well-being

Employee Drug and Alcohol Abuse

Epitec is committed to protecting the safety, health, and well-being of its employees, as well as all persons who come into contact with its workplace or property or uses its products and services. Recognizing that drug and alcohol abuse poses a direct and significant threat to this goal, Epitec is committed to ensuring a drug-free working environment for all its employees. Epitec strictly prohibits

the illicit use, possession, sale, conveyance, distribution, or manufacture of illegal drugs, intoxicants, or controlled substances in any amount or in any manner. In addition, Epitec strictly prohibits the abuse of alcohol and prescription drugs.

Any violation of this policy shall result in adverse employment action up to and including dismissal and referral for criminal prosecution.

Health Insurance

Epitec is pleased to offer a Group Health Insurance and Dental Plan 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, pursuant to the terms of the insurance provider's plan.

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

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

This Handbook only provides a description of the types of group insurance coverage and is not intended to amend or modify the actual terms of the insurance policies and plan. In any situation for which insurance is provided, 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." This ensures that individuals receive credit for prior 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.

In accordance with 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 Support 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.

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 Human Resources.

In case of a divorce, legal separation, or dependent child losing eligibility, it is YOUR responsibility to notify Epitec through the Support 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 promptly may delay or bar the receipt of benefits. All claims are subject to review and approval by the Human Resources department, 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 company 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 past 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 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, 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 do harm to 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 the Epitec Support Team through the Support Portal at portal.epitec.com.

Time and Expense

Attendance

Each employee is required to work the hours normally scheduled for his or her position. When employees fail to take this seriously, time-consuming arrangements are often necessary to maintain the continuity of production. Each employee, therefore, is responsible for being present every day at the correct time.

Epitec defines its attendance policy in these terms:

1. Regular Working Hours

Employees working at client sites are required to observe the work hours designated by the client.

2. Tardiness

When an employee is not on the job at the designated start time, they are tardy.

3. Absence

For each day of absence, employees are required to notify the client and the Epitec Support Team through the Support Portal at portal.epitec.com within the first half-hour of their designated arrival time that he/she will not be at work. It is the employee's responsibility to have the number(s) to call in case of absence.

Compensation Adjustment

Compensation adjustments and/or the rate of pay are driven by the billing rate charged to the customer for a specific project. Therefore, future compensation and pay rates are also directly tied to the amount of the billing rate adjustment granted by the customer to Epitec. Hence, individual compensation has a direct relationship to what Epitec charges the customer.

Epitec recognizes the importance of compensation adjustments, as well as remaining competitive in the marketplace and responding to the customer's cost-control initiatives. In order to remain competitive within the industry and local area, Epitec will approach the customer for a billing rate adjustment as appropriate. The customer and Epitec both agree that tenure is not the sole basis for a billing/compensation adjustment. Economics, feedback to and from the customer, customer perception, exceeding customer expectations, and health and fringe benefit costs are just a few items that are considered in the billing/compensation adjustment process.

The compensation adjustment process requires a team effort. The team consists of the Consultant assigned to the project, the Support team, and the sales representative. All three team members must

work together to provide the necessary feedback to the customer, which will indicate added value and our efforts to exceed customer expectations. A higher level of performance, physical presence, and continued feedback will drive the customer's perception.

Compensation adjustments, when applicable, are effective the effective date of the billing rate adjustment. All billing rate adjustments must be confirmed in writing from the customer prior to Epitec implementing a compensation adjustment. In the event that Epitec does not receive a billing rate adjustment from the customer (for any reason), then a compensation adjustment may not be granted.

Consultant Time System

It is each Consultant's responsibility to obtain client approval of their time and report that time to the Finance team via fax or electronically. Unless otherwise directed by the client, employees are to record their time worked in quarter hour increments (.25, .50, and .75).

Payroll checks cannot be produced without the approved time report. Therefore, it is paramount that approved time reports are received, either by fax or electronically, by the Finance team each Monday before 5:00 p.m. The time you report directly downloads into Epilink™ the Payroll and Billing Systems. Hence, paychecks cannot be generated without the necessary input of your time.

Time Report Approval and Submittal Process

Consultants must submit time through the client system immediately upon completion of the assignment or at the end of each week, whichever is sooner. **Submit timesheets via the following process:**

- Employee completes time via Epilink™ and client time system error free each Friday before 5:00 p.m. when hours are not worked on Saturday or Sunday and each Monday before 12:00 p.m. when hours are worked on Saturday and Sunday.
- Employee submits timesheet through client system for approval.
- Client supervisor verifies and approves the timesheet in the client system
- If the timekeeping email the employee receives in their first week states that a timesheet is required for submittal in Epilink™, submit the approved timesheet through the portal each Monday by 5:00 PM.
- Attach client-approved timesheet in Epilink™.
- Failure to report time may lead to delay in pay.

For training, or other Non-billable hours, contact the Support Team at portal.epitec.com for the appropriate procedure.

Billable Hours

Billable hours are defined as hours for which the client will approve as hours worked. Billable hours do not include vacation, holiday, lunch, etc. Record your time in quarter hour increments (.25, .50, .75). Should you be assigned to a client that uses their own time report, then it is not necessary for the client to approve Epilink™ hours. The time reporting instructions for individual assignments are included in your Orientation Information package. If you have any additional questions, contact us through the Support Portal at portal.epitec.com.

Non-Billable Hours

Non-billable hours are defined as Vacation, Holiday, and other voluntary unpaid hours.

Expenses

Submit client-approved, billable expenses with receipts and the client timesheet with the approved expenses through the Support Portal at portal.epitec.com. Expenses must be submitted with receipts and approved before eligible for reimbursement.

Employment Status

Full-Time and Part-Time Employment

Epitec recognizes that a Consultant may request a change to the normally scheduled forty (40) hour work week. In the event that a Consultant requires a work schedule that consists of less than thirty (30) billable hours per week, the Consultant will be considered part-time. A part-time employee is not eligible for paid vacation time, paid holiday time, company contribution to medical benefits, or any other benefits that require full-time employment in order to participate. If any change is made to the schedule, it is the Consultant's responsibility to contact us through the Support Portal at portal.epitec.com.

Overtime Policy

All overtime must be approved in advance of working the overtime by the Client Manager and Epitec. Submit the request for overtime approval through the Support Portal at portal.epitec.com. Any unapproved overtime will not be paid by Epitec. **In the event that approved overtime is worked, then Epitec shall pay for the applicable hours under the following guidelines:**

- Client must be an hourly rate contract, not fixed priced.
- Overtime hours worked are the hours worked in excess of 40 hours for the payroll week or per the state's requirements.
- Overtime is paid in the regular paycheck.

Expense Reports

Employees seeking expense reimbursement for business-related expenses will be paid when the client authorizes the expenses and provides Epitec with the necessary documents to bill the client. Expenses must be pre-approved by Epitec and the client. Receipts are required for all business expense reimbursements.

Expense reimbursements are processed through the Epilink™ system and are paid in accordance with Epitec's regular payroll schedule.

Please contact your Finance team with questions through the Support Portal at portal.epitec.com.

Holidays

Holidays can be negotiated as part of your tailored compensation package. You can choose from two different options. Of course, you can always decline holiday pay in favor of a higher pay rate or you may select holiday pay for each holiday at the client recognized by Epitec. The maximum allowable holidays to be paid by Epitec are 10 holidays per calendar year. Employees working on assignment with customers that recognize more than 10 holidays will only be able to select the holidays that are listed in Epilink™. The list of Epitec recognized holidays may not equal the list of client recognized holidays. Furthermore, Epitec will not recognize holidays that are not recognized by the client. If a client recognizes less than 10 holidays, Epitec will recognize only the client holidays.

Should the client require that the employee work the client's official holiday, then the employee shall receive the regular holiday pay plus straight time pay for the actual hours worked on the day in question.

Holiday time must be entered in the appropriate payroll cycle in order to receive paid time. Retroactive holiday hours will not be allowed. Holidays that follow the last day of employment will not be paid. Employees must work at least 1 day after a holiday to be paid for the holiday. Employment status must be "active" in order for said employee to be eligible for holiday pay.

Unpaid Leave of Absence with Client Approval

From time to time the client, at its full discretion, may approve an extended period of time absent from work. This approval authorizes the employee to leave at an agreed upon date ("leave start date") and return on an agreed upon date ("leave return date"), hereinafter referred to as unpaid leave of absence. An unpaid leave of absence may be granted for a variety of employee-requested reasons, is 100% voluntary, and must be requested by the employee only.

Eligibility

Full-time employees are eligible to apply for an unpaid leave of absence. Requests for leave may be denied or approved by the client and or Epitec for any reason or no reason.

Requesting an Unpaid Leave of Absence

Submit a request in writing through the [Support Portal](#) at least (5) five business days prior to the leave start date. This request should include the anticipated leave start date, the leave return date and client approval email. Employees must enter their time into the required client or Epitec timekeeping systems in advance of the leave start date. If an employee should be unresponsive to inquiries from Epitec emails or phone calls for (72) seventy-two hours the employee may be terminated with cause.

If an unpaid leave of absence is not requested according to this policy a representative of Epitec will reach out to the client and attempt to obtain the approval. If the client approval cannot be obtained and or the employee is unresponsive to emails or phone calls for (72) seventy-two hours the employee may be terminated with cause.

Employee status

Employees maintain employee status during an approved unpaid leave of absence.

Vacation and holiday

An unpaid leave of absence may not start on a Holiday and may only start after an employee has exhausted any available vacation time. Holiday pay is forfeited during the unpaid leave of absence.

Benefits

An unpaid leave of absence causes a reduction of hours which triggers a qualifying event. An employee may elect to maintain benefits while on an unpaid leave of absence or they may elect to let their benefits terminate the end of the month following the last day worked.

All benefits such as health, dental, vision and employee paid insurances are to be paid by the employee in full, without company contribution, and in advance of the leave start date. If full payment for the

appropriate premiums are not received, then the applicable insurance policies may terminate the end of the month following the last date worked and any rights to COBRA and/or conversion and portability will apply. The employee will have the option to re-enroll following their leave return date subject to enrollment rules and regulation. Outstanding payroll advances and or repayment agreements must be paid in full and in advance of the leave start date.

Scheduled return to work

If you are unable to return to work by the approved leave return date, you must submit a request for approval with a new return date, in writing and five business days prior to the originally scheduled return date. Should the client or Epitec deny the leave extension, you must return to work on the originally scheduled return date. In the event that you do not return to work on the approved leave return date then the termination date will be the earlier date of when Epitec was notified that you will not be returning as originally scheduled or the date the unpaid leave of absence ends.

Leave of Absence Policy

Family Medical Leave Act of 1993

Epitec employees who have completed at least twelve (12) months of service and who have actively worked 1,250 hours or more to the first day of the requested leave are eligible to take leave under the federal Family Medical Leave Act (FMLA).

Eligible employees may request up to twelve (12) weeks of unpaid leave for the following:

- The birth or adoption of a child by the employee;
- The placement of a foster child with the employee;
- The physical or psychological care for a seriously ill parent, spouse, or child of the employee;
- The care of the employee's own serious physical or mental condition; or
- To deal with any "qualifying exigency" related to a spouse, son, daughter, or parent being notified of an impending call or order to active military duty or who is already on active duty, or during the deployment of the service member with the Armed Forces to a foreign country.

These twelve (12) weeks may be taken in a rolling twelve (12) month period measured backward from the date an employee uses an FMLA leave.

"Qualifying exigencies" may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post deployment reintegration briefings, plus activities that Epitec agrees should be covered or as may be expanded by federal or state law.

Serious Health Condition

A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a

condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three (3) consecutive calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to chronic health condition. Other conditions may meet the definition of continuing treatment.

A family member with a "serious health condition" is defined as a parent, child, or spouse who has a physical or mental condition that warrants the employee's participation during the period of medical treatment.

Twenty-Six Weeks of Leave Eligibility Overview

Eligible employees may request up to twenty-six (26) weeks of unpaid leave in a rolling twelve (12) month period to care for a spouse, parent, son, daughter, or "next-of-kin" who is a covered service member:

- Who has been injured or is recovering from an injury incurred while on active military duty or;
- Who is a veteran undergoing medical treatment, recuperation, or therapy for a serious injury or illness that was incurred by or aggravated while on active duty in the Armed Forces, provided that the military service occurred within five (5) years before the treatment, recuperation or therapy began.

"Next-of-kin" is defined as the closest blood relative of the injured or recovering service member who is undergoing such medical treatment, recuperation, or therapy as outlined in FMLA.

"Covered service member" means a member of the Armed Forces who is:

- Undergoing medical treatment, recuperation, or therapy;
- Is on outpatient status; or
- On the temporary disability retired list for a serious injury or illness.

A covered service member for the purposes of seeking "caregiver" leave also includes a veteran suffering from a serious injury or illness incurred by or aggravated while on active duty in the Armed Forces, which service occurred no more than five (5) years before the member began treatment, recuperation, or therapy. Epitec will abide by and adopt any modified or alternative definitions as they are enacted into law.

Intermittent Leave

Intermittent leave or reduced schedule leave means leave taken in separate blocks of time due to a single illness or injury, and may only be taken for a serious health condition of an employee, the employee's child, spouse, or parent, or because of the need for service member caregiver leave when medically necessary. Intermittent leave may also be taken for "qualifying exigency" leave provided Epitec is provided with such notice as is reasonable and practicable. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the employer's

operations. NOTE: When an employee takes intermittent or reduced work schedule leave for foreseeable planned medical treatment for the employee or family member, Epitec may temporarily transfer employees, during the leave period, to alternative positions with equivalent pay and benefits for which the employees are qualified and which better accommodate recurring periods of leave.

Medical or Other Certification

A health care provider's certification is required in cases of serious health conditions, whether the employee's or that of the employee's spouse, child, or parent. It is also required where the leave is for care of a covered service member or in cases of a "qualified exigency" as permitted by law. Epitec reserves the right to require, at its own cost, a second, or even third, medical opinion.

Compensation and Benefits

The Family Medical Leave of Absence is an unpaid leave. However, Epitec may require you to substitute your unused vacation and personal time for any FMLA leave requested. By substituting leave, you continue to receive pay during the leave, but your unpaid FMLA leave available is reduced. Leaves taken in connection with disability leave plan or workers' compensation injury/illness shall run concurrently with any FMLA leave entitlement.

During an approved Family Medical Leave, your health benefits will be provided as though you had continued work. Please arrange with Human Resources timely monthly payments for your portion or the health insurance premiums. Epitec reserves the right to recover health insurance premiums from employees who fail to return to work at the end of an FMLA-qualifying leave.

Application

As soon as you know that you will need time off for an FMLA leave, you must submit to Human Resources a completed Leave Request Form. When possible, thirty (30) days' notice is required. In the event of an emergency, your request should be submitted to Human Resources no later than forty-eight (48) hours following the commencement of the injury, illness, disability, or "qualifying exigency." If you cannot contact Human Resources, please have someone contact on your behalf. Employees must provide sufficient information for the employer to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Employees also must inform Epitec if the requested leave is for a reason for which FMLA leave was previously taken or certified.

Epitec will inform employees requesting leave whether they are eligible under the FMLA. If they are, the notice of eligibility will specify and additional information required as well as the employees' rights and responsibilities. If they are not eligible, Epitec will inform the employee, and provide a reason for the ineligibility. Employees will be informed if the leave will be designated as FMLA-protected leave and the amount of leave counted against the employee's leave entitled as possible based on the information provided.

During your leave, you are responsible for keeping Human Resources informed of your status. You are required to report your status, current location, intent to return, and expected date of return to your Manager every 30 days unless there is a longer duration on your certification. In certain circumstances, Epitec has the right to require recertification of the serious health condition.

Return from Leave

At the end of an FMLA leave, most employees will return to work.

Questions or Concerns about FMLA Leave

Epitec is committed to complying with the FMLA. The FMLA prohibits covered employers from interfering with, restraining, or denying the exercise of any right provided under the FMLA, or discharging or discriminating against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA. Epitec will investigate any FMLA complaints and take prompt action to resolve them.

Please contact Human Resources if you have any questions or concerns regarding FMLA.

Mileage

Business auto mileage is defined and limited to the miles traveled by a Consultant as required by the client in performance of their assignment. The commute to and from the office location is not reimbursable.

Mileage allowance will be paid ONLY when the customer authorizes the travel expense and provides Epitec with the necessary documentation to bill the customer for the travel.

The mileage you travel, per the customer's request, will be reimbursed to you at the customer's standard mileage allowance. You are required to log your expenses in Epilink™, detailing your business-related travel mileage, the customer's standard rate allowance per mile, and the total to be reimbursed by the customer. This expense report must be printed and signed by the customer in order to receive reimbursement.

Military Leave

In accordance with the Uniformed Services Employment and Reemployment Rights Act (USERRA) of 1994, employees requesting a military leave must provide advanced written notice. Military leaves of absence are unpaid. For employees requesting short-term leaves of not more than two weeks, benefits will remain in effect for that time period. Long-term leaves or those on active duty will maintain benefit coverage for up to 30 days. After 30 days, the employee may elect COBRA coverage.

Employees are required to notify Epitec, in writing, of their intent to return to work following a military leave.

The schedule of when an employee is expected to return from a military leave is as follows:

- Military leave of 90 days or less: Employee must report to his or her employer by the beginning of the first regularly scheduled work day that would fall eight hours after the end of the calendar day. For example, an employer cannot require a service member who returns home at 10:00 p.m. to report to work at 12:30 a.m. that night. But the employer can require the employee to report for the 6:00 a.m. shift the next morning.
- Military leave of 91 days to 180 days: Employee must submit an application for reemployment within 14 days of release from service.
- Military leave of 181 days and over: Employee must submit an application for reemployment within 90 days of release from service.

If an employee were on leave for 90 days or less, they would return to the same position, so long as the person is qualified for the position. If on leave for more than 90 days, the employee would be reinstated

to either the same position or a position with similar pay, seniority, and status, so long as the person is qualified for the position.

If reinstatement would cause Epitec an undue hardship, or if there was no reasonable expectation of continued employment before the leave began, an employee may not be returned to his or her prior job.

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 Epilink™ and/or client approved time reports. Payroll checks cannot be produced without the approved time report. Therefore, it is paramount that time is entered into Epilink™ or client time reporting system each Monday before 12:00 p.m. Approved time reports must be received, either by fax or electronically, by the Finance team within two business days of the last day of the time reporting period.

Should the Finance team not receive the employee's signed time report as outlined in the Time Report Section of this manual, the employee shall not receive his/her payroll check until the next computerized payroll cycle.

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.

Travel

Company Business Travel Allowances

Any employee of Epitec traveling on company business, whether in town or out of town, is required to have a current and valid driver's license and applicable auto insurance coverage.

This is a requirement of the job, and employees without a valid driver's license may be put on indefinite layoff status, without pay.

Prior to traveling out of town on company business, arrangements must be made for airline tickets, lodging, car rental, etc. These details should be submitted to your Support team in advance of all travel. If an employee is required to take client-mandated travel, Epitec will make the necessary travel arrangements for the corresponding employee only.

Epitec cannot make additional arrangements to extend the business trip for personal reasons or make further arrangements for joining family or friends.

You must receive approval from both Epitec and the client prior to travel in order for any expenses to be reimbursed.

All expenses should be reported to your Finance team within one week after returning from a trip.

Vacation Time

Vacation time is an accrued benefit and it can be negotiated as part of your tailored compensation package. Of course, you can always decline vacation time in favor of a higher pay rate. If vacation time is

important to you, we allow you to select up to 3 weeks of vacation depending on the project duration and client expectations.

The annual vacation accrual amounts available are listed below:

1 week vacation accrue vacation at is .0192 per hour

2 weeks' vacation accrue vacation at is .0384 per hour

3 weeks' vacation accrue vacation at is .0576 per hour

The maximum rate a Consultant can accrue vacation at is .0576 per hour, which is 3 weeks of vacation per year.

Epitec's Consultants shall accrue vacation based on regular hours worked, paid holiday hours, and vacation hours reported each pay period. The hourly vacation accrual rate shall be based on the vacation amount negotiated at their date of hire.

Vacation accrual is based off of the number of hours you work each cycle, up to your maximum accrual for a year. Working overtime allows you to accrue your hours faster; however, once you have reached your maximum accrual for the year, you will stop accruing vacation until the following year begins. The maximum vacation balance allowable to be carried forward from fiscal year to fiscal year is equal to the largest number of hours that you are accruing in a payroll year.

If an employee is out of the office for any reason, any available vacation hours must be used prior to taking unpaid time off.

For Example

If an employee elects to accrue eighty (80) hours of vacation annually, then the maximum amount of hours that could roll over to the new fiscal year would be eighty (80) hours of vacation. All hours over eighty (80) would be forfeited.

Vacation is a benefit to use in order to be paid when taking time off and cannot be arbitrarily paid out.

Vacation accruals will be visible in the employee portal; however, employees are not eligible to use vacation time in the first ninety (90) days of employment.

If your employment with Epitec is terminated for any reason before ninety (90) days of employment, your visible vacation balance will not be paid out.

If your employment with Epitec is terminated for any reason after the first ninety (90) days of employment, your positive accrued vacation time will be paid out in the pay cycle following your paycheck for final hours worked, except as otherwise required by applicable law.

Miscellaneous

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 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, 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 do harm to people or property will be considered a threat.

Epitec also prohibits the unauthorized 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 Epitec Support Team through the Support Portal at portal.epitec.com.

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 initial hire date. (For example, if an employee's starting date is September 15, participation begins October 1 or 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) in order 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 annual 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 Support 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 us through the Support Portal at portal.epitec.com.

Professional Membership Dues

Epitec will pay the first year membership dues and initiation fees for a Consultant to join one job-related professional organization under the following guidelines:

- An employee must present a completed membership application stating first year membership dues and initiation fees to the Support team.
- Epitec will issue a check directly to the organization.
- Each employee is eligible to take advantage of this program only once and only after six (6) full months of continuous employment with Epitec.
- This program is limited to a maximum \$100.00 payment per employee and to new memberships only.

- Epitec will not reimburse any employee for fees already paid by the employee.
- The employee is responsible for any charges other than first year membership dues and initiation fees.

Referral Award Program

Candidate Referral Bonus

Epitec has a candidate referral award program. Each time a referral is made by a Consultant to Epitec and Epitec hires the individual, an award will be paid to the referring Consultant as follows:

Referral Bonus of \$1,000 for each eligible referral.

Should you know a qualified candidate you would like to introduce to Epitec, obtain that individual's resume, include your name with the resume, and submit through the Support Portal at portal.epitec.com. The referrer should inform the prospective candidate that a Recruiter from Epitec will be contacting them. Epitec does not guarantee employment to the referred candidate.

For the purpose of this writing, a "prospective candidate" is a candidate who is neither active nor inactive in Epitec's database. In other words, Epitec has never made contact with the candidate.

The Rules

All candidates who are referred remain on file in our database for 12 months. Should a candidate not be hired within the twelve (12) month time period, then there will be no award for that referral. The referred candidate must be employed continually for ninety (90) days in order for the referrer to receive the award. The award will be paid in the first pay cycle following the ninety (90) day period, and only if the referrer is an active employee with Epitec.

Should the candidate's employment or the referrer's employment be terminated with Epitec for any reason within the aforementioned ninety (90) day period, no award will be paid.

Positions excluded from the referral program include, but are not limited to:

- Payrolling
- Internships
- Co-ops
- Projects with a duration less than six (6) months
- Junior Associate Program
- Part-time

Total Quality Management Overview

Epitec has made a company-wide commitment to be a world-class provider of software services driven by ever-increasing customer satisfaction.

Epitec has adopted a Total Quality Management (TQM) system in order to remain competitive and provide world-class service to both external and internal customers. The purpose of TQM is to promote

and manage continuous improvement. TQM is a systematic, disciplined approach that uses standardized tools and practices to manage 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 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 customer expectations.

The key or nucleus is Constant Employee Awareness. It is very important 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 valued resource to all of its customers.

Contact Us

If you have questions contact our Support Team at portal.epitec.com or (248) 864-7215.

The Epitec Support Portal has a powerful knowledge base that can be used to find immediate answers. If your question cannot be answered by the knowledge base, simply submit your question and we'll take care of the rest!

Acknowledgment

Handbook Acknowledgment

Congratulations!

The fact that you are reading this material means that Epitec, Inc. believes you to be one extraordinary individual. At Epitec we make an investment in every person we hire, and for that reason we are very selective in finding the best candidates to work along with us. We also believe that your training and development at Epitec will continue for as long as you are an employee.

Epitec welcomes you as a new employee and hopes that you will find your work pleasant and satisfying. Since everyone has many questions when they join a new company, Epitec hopes that you will find the following material helpful. Take the time to carefully read all of the information contained in this Handbook and feel free at any time to ask as many questions as necessary.

This Consultant Employee Handbook (“Handbook”) outlining Epitec’s benefits and personnel policy is provided solely for the purpose of information. The employee agrees to conform to the rules and regulations of Epitec.

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

Once again, congratulations! Epitec looks forward to building a mutually beneficial working relationship with each of its employees.

This version of Epitec’s 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 via the internet on the World Wide Web. 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. Mail.

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

Employee Signature

Name:

Date: