
KEVIN WENIG • CPA

A LIMITED LIABILITY COMPANY

Employee Handbook

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ABOUT THIS HANDBOOK

Congratulations! You are employed by Kevin Wenig CPA LLC (also referred to as “KWCPA”), a premier provider of accounting, Financial and business services. We have a talented team of professionals working each day to achieve the goals of our business and our clients’. It is our mission to create an awesome employment experience. In an effort to achieve that goal, this handbook provides a guide to the KWCPA policies and procedures.

From time to time, KWCPA will find it necessary to update the Employee Handbook to maintain compliance with the law, and to incorporate any changes within KWCPA. Changes will always be done in order to foster the most positive and productive work environment with a focus on giving you a clear explanation of KWCPA’s policies and procedures.

It is your responsibility to review the handbook. If you have any questions, seek out Kevin Wenig. Once you have read and understand the contents of this handbook, please sign and return the acknowledgement form to Lindsay.

We have a great team of people here, and our future is bright. I hope you share my enthusiasm for what your continued efforts will achieve.

Kevin Wenig, CPA
Managing Member

RECEIPT OF EMPLOYEE HANDBOOK

I have received a copy of the KWCPA LLC Employee Handbook, have read the contents completely, asked any questions I have about the policies and procedures within and understand that I am responsible for abiding by them accordingly.

I understand the rules; policies and benefits summaries contained in the Employee Handbook may be changed, modified or deleted at any time.

I acknowledge that this handbook is not a contract, expressed or implied. I also understand that this handbook supersedes any previously published policies with respect to the terms and conditions of my employment with KWCPA.

Employee Name (Please Print)

Date Signed

Employee Signature

EMPLOYMENT AT WILL

KWCPA's relationship with its employees is and always will be one of voluntary employment "at will". Neither the employee nor the Company has entered into a contract of employment, either expressed or implied.

Although we hope that your employment relationship with the firm will be long term, either you or KWCPA may terminate this relationship at any time, for any reason, with or without cause or notice. Please understand that no representative of KWCPA other than Kevin Wenig himself has the authority to enter into any agreement with you for employment for any specified period, or to make any promises or commitments contrary to the foregoing. Further, any employment agreement entered into by Kevin Wenig shall not be enforceable unless it is in writing.

EQUAL EMPLOYMENT OPPORTUNITY

KWCPA is an equal opportunity employer and will not discriminate on the basis of religion, race, color, sex, sexual orientation, national origin, age, ancestry, marital status, being a party to a civil union, handicap or disabilities or perception of disabilities, political activity or other protected class status. Discrimination in violation of this policy is prohibited.

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at KWCPA will be based on merit, qualifications, abilities and other business factors specific to each individual situation.

KWCPA will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship. This policy governs all aspects of employment including selection, placement, compensation, promotion, transfer, discipline, demotion, termination, and access to benefits and training. Any employee with questions or good faith concerns about any type of discrimination or perceived discriminations in the work place is encouraged to bring these issues to the attention of Kevin Wenig. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination will be subject to disciplinary action, up to and including termination from employment.

DISABILITY ACCOMMODATION

The Americans with Disabilities Act (“ADA”) prohibits discrimination against individuals with disabilities because of their disabilities. KWCPA is committed to complying fully with ADA and ensuring equal opportunity in employment for qualified persons with disabilities. All employment practices and activities are conducted on a non-discriminatory basis.

Reasonable accommodations are available to disabled employees whose disability affects the performance of their essential job functions, unless such accommodations would cause undue hardship to KWCPA. Generally, the individual with a disability must inform KWCPA that an accommodation is needed. All employment decisions are based on the merits of the situation in accordance with defined criteria, not the disability of the individual.

Qualified individuals with disabilities are entitled to equal pay and other forms of compensation (or changes in compensation) as well as in job assignments, classifications, position descriptions, and advancement within the Company.

The ADA does not require that KWCPA give preferential treatment to individuals with disabilities or lessen the qualification standards. The law does require that the Company consider providing reasonable accommodations to qualified individuals with disabilities to allow them to demonstrate their abilities and skills to perform the essential functions of their jobs.

This policy is neither exhaustive nor exclusive. KWCPA is committed to taking all other actions necessary to ensure equal employment opportunity for persons with disabilities in accordance with ADA and all other applicable federal, state and local laws.

CONFLICTS OF INTEREST

Employees have an obligation to conduct business within the guidelines that prohibit actual or potential conflicts of interest. This policy establishes only the framework within which KWCPA wishes to operate. The purpose of these guidelines is to provide general direction so employees can seek further clarification on issues related to the subject of acceptable standards of operation.

Examples of inappropriate activity that may be perceived as a conflict of interest include but are not limited to, the offering of special arrangements for clients outside the scope of general business dealings, dealings involving friends or relatives that could be seen as unfairly balanced or structured, or cases involving personal gains by the employee.

Given the very broad nature of this highly sensitive area, employees are strongly encouraged to seek out Kevin Wenig for his interpretation of any and all possible conflict of interest situations before the agreement is entered into.

OUTSIDE EMPLOYMENT

Employees may hold outside jobs as long as they meet the performance standards of their job with KWCPA. If KWCPA determines that any employee's outside work interferes with their performance or the ability to meet the requirements of the position, the conflict between the jobs may need to be addressed. KWCPA will make every effort to make any available and reasonable accommodations. Currently, KWCPA expects employees to do the same, possibly including terminating the outside employment in order to fulfill their responsibilities as an employee of KWCPA.

Outside employment that in the judgment of Kevin Wenig constitutes a conflict of interest is prohibited. Any employees who suspect a possible conflict of interest should seek out Kevin Wenig to discuss the matter further prior to the potential conflict occurring. Employees may not receive any income or material gain directly or indirectly from clients of KWCPA during your employment or for one year after separating from KWCPA without written permission.

NON-DISCLOSURE/CONFIDENTIALITY

The protection of confidential business information and trade secrets is vital to the interests and the success of KWCPA and related entities. Such confidential information includes but is not limited to:

- Client Lists
- Client Preferences
- Financial Information
- Business Practices and Procedures

All employees are required to sign a confidentiality agreement as a condition of employment. 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. Additionally, even if they do not personally benefit from disclosing the information, employees may be subject to legal action.

SAFETY/WORKERS COMPENSATION INSURANCE

It is the intent of KWCPA to provide a safe and secure work environment for its employees. If an employee becomes aware of or has concerns involving safety, they should contact their supervisor immediately. Any actions by employees, which jeopardize the safety and welfare of coworkers, will not be tolerated. Such inappropriate behavior may result in disciplinary action up to and including termination.

All work related accidents and injuries while on Company property or while performing work at a client site must be reported to Kevin Wenig immediately so that an appropriate investigation and report can be completed.

KWCPA provides a comprehensive workers compensation insurance program at no cost to employees. This program covers any injury or illness sustained in the course of employment that requires medical, surgical or hospital treatment. Subject to applicable legal requirements, workers' compensation insurance provides benefits after a short waiting period or if the employee is hospitalized immediately.

Any employee who is injured on or off the job may not be allowed to return to work, depending on the injury, until released by the treating physician. Prior to returning to work, the employee must provide a copy of the release documentation.

Neither KWCPA nor the insurance carrier will be liable for the payment of workers compensation benefits for injuries that occur during an employee's voluntary participation in any off-duty recreational, social, or athletic activity sponsored by the Company.

PERSONAL PROTECTED INFORMATION

It is the policy of KWCPA to protect the confidentiality of Social Security numbers and other protected personal information obtained and used in the course of business from its employees and applicants. Personal Information is defined as "information capable of being associated with a particular individual through one or more identifiers." All employees are expected to rigorously adhere to this policy. Any employee violating the provisions of this policy and its operating procedures

EMPLOYEE CLASSIFICATION

The following terms describe the classification of our employees and their employment status. All employees fall within one of the following classifications:

Full-Time: Employees who regularly are scheduled to work an average of 35 hours per week minimum, or more. These employees are eligible for all employee benefits, subject to the terms and conditions of the applicable plans.

Part-time: Employees who regularly are scheduled to work less than 35 hours per week. Benefit amounts may be adjusted relative to compensation and hours worked.

Temporary: Employees who are hired for a pre-established period, usually during peak workloads or for vacation relief. They may work a full-time or part-time schedule. Due to the temporary nature of their employment, they are ineligible for Company benefits and holiday pay but are eligible for statutory benefits.

In addition to the above classifications, employees are categorized into one of the following:

Exempt: An employee whose position satisfies specific requirements established by the Fair Labor Standards Act (FLSA) and state wage and hour laws as a result, is exempt from overtime pay requirements. Employees classified as exempt receive a salary that is intended to cover all hours worked.

Non-Exempt: An employee whose position does not meet federal or applicable state exemption standards, and is paid one and one-half times their regular rate of pay for hours worked in excess of 40 hours per seven-day work period, unless additional payments are required by applicable state law.

For purposes of certain benefit policies and for review purposes the Company utilizes an employee's Anniversary Date that is defined as follows:

Anniversary Date: This is the month and day in which an employee first reports to work as a KWCPA employee.

Employees will be informed of their initial employment classification and status as exempt or non-exempt upon commencing employment. If an employee changes

position during his/her employment as a result of a promotion, transfer or otherwise, management will inform him/her of any change in his/her job classification.

90-DAY POST HIRE INTRODUCTORY PERIOD

The Initial Review Period provides employees the opportunity to become better acquainted with their position and for the Company to observe their skills and experience.

Upon hire, the employee and their manager generally will establish goals to be completed during their first ninety-days. Throughout this initial period employees generally will meet regularly with their supervisor to review their progress. Upon completion of the Initial Review Period the supervisor or manager will then schedule a formal meeting to review the employee's performance, coach them on areas requiring more attention and answer any questions regarding expectations of performance or position description.

If employees are not meeting the requirements of their position within the Initial Review Period, the situation will be discussed between their manager and Human Resources. The Initial Review Period may be extended at the Company's discretion. Completion of the Initial Review Period does not alter at-will status.

PERFORMANCE EVALUATIONS

KWCPA believes employees should be aware of how they are performing in relation to the expectations of the Company and their supervisor. The performance appraisal is a method for the supervisor to discuss an employee's general performance. Supervisors will endeavor to appraise employee's performance approximately every twelve months.

The performance appraisals are not intended to replace day-to-day communication and feedback between the employee and their supervisor. Additionally, there is no guarantee of any salary adjustment as a result of a performance appraisal. If employees have any questions about their performance they should feel free to ask their Manager.

PERSONNEL FILES

In order to obtain a position, employees provide us with a great deal of personal information, such as their addresses, Social Security numbers and telephone numbers. This information is contained in an employee's confidential personnel file. Employees will be granted access to and copies of personnel files to the extent required and in accordance with applicable state law.

Employees must keep their personnel file up to date by informing us of any changes. Also, employees should inform their manager of any specialized training or skills you

may acquire in the future. Unreported changes of address, marital status, etc. can affect an employee’s withholding tax and benefit coverage. Further, an “out of date” emergency contact or an inability to reach an employee in a crisis may be extremely problematic.

WORK SCHEDULES, TARDINESS & ABSENTEEISM

Work schedules vary based upon position, clients and business needs. Employees are provided with meal and/or rest period to the extent required and in accordance with applicable law.

The scheduling of employee hours is directed toward our clients’ and general business needs. It is, therefore, inappropriate to take protracted periods of time away from work or to be late. This puts a burden on the other members of our staff as well as our clients. If you know you will be arriving later than scheduled, you will be expected to notify your immediate supervisor. Likewise, if you will be absent you are required to call, or have someone call for you, before your scheduled starting time.

An absence is the failure to report for a scheduled work period and is defined as lost time. Excessive absenteeism or tardiness is a serious barrier to good job performance that may lead to disciplinary action ranging from verbal warnings up to and including termination of employment. If absent for three consecutive full days without reporting to a supervisor will be considered a voluntary resignation.

TIME ENTRY

KWCPA maintains time records for all employees regardless of FLSA classification. To ensure that all billable time is accounted for, all employees are required to record time worked on a daily basis in CPApp. Employees will be given training on this process during their onboarding. To ensure all non-exempt employees are compensated accordingly, they too will need to record time worked on a daily basis. Time needs to be entered each day to ensure proper client invoicing.

PAYROLL

Payroll is run semi monthly on the first and sixteenth day of each calendar month.

Payroll Run Date	Pay Period
1st Day of Month	Day 16 through last day of the month
16 th Day of Month	Day 1 through Day 15

Our payroll service takes two business days before the money hits your account, so you can expect the funds to be in your account on the 3rd and 18th. Weekends and holidays have delayed the payment of payroll in the past. We have no control over this, but you may choose to receive a manual check immediately, instead. Please complete the direct deposit paperwork and attach a copy of a voided check if you would like direct deposit. Otherwise, payment will be made via physical check.

OVERTIME PAY

Occasionally it will be necessary for hourly, non-exempt employees to work more than their scheduled hours. The decision to work additional time will be that of the employee's direct manager or Kevin Wenig. Overtime work must be supervisor approved in advance of the hours being worked. Non-exempt employees will be paid straight time up to 40 hours worked per week. After 40 hours an employee shall be paid one and one half times their designated hourly rate (or time and a half rate). The time and a half rate is paid only after 40 hours are actually worked. Until 40 hours have actually been worked all hours will be paid at the designated hourly rate. If an employee is sick or a holiday falls during the week, the time paid for these days is not included in the actual work hours.

Commute time traveling from the employee's home to the normal place of work and back is not compensable. Required travel time to a location that is not a normal place of work, overnight travel, and other types of travel beyond a normal commute may be compensable, subject to and in accordance with applicable state and federal law.

ADMINISTRATIVE PAY CORRECTIONS

KWCPA takes all reasonable steps to ensure that employees receive the correct amount of pay in each paycheck and that employees are paid promptly on their scheduled payday. In the unlikely event that there is an error in the amount of pay, the employee should promptly bring the discrepancy to the attention of Kevin Wenig so that corrections can be made as quickly as possible. Failure to do so would be treated as a potential reason for immediate dismissal.

PAY DEDUCTIONS AND SET-OFFS

The law requires that KWCPA make certain deductions from every employee's compensation. Among these are applicable federal, state, and local income taxes. KWCPA must also deduct Social Security taxes on each employee's earnings up to a

specified limit that is called the Social Security “wage base”. KWCPA matches the amount of Social Security taxes paid by each employee.

KWCPA offers programs and benefits beyond those required by law. Eligible employees may voluntarily authorize deductions from their paychecks to cover the costs of participation in these programs. Such authorizations must be made in writing.

Additionally, the IRS has ruled that certain fringe benefits must be treated as compensation. This means that KWCPA is required to withhold applicable federal, state and local income taxes based on the imputed value of these benefits. If this IRS ruling impacts you, Kevin Wenig will notify you.

Any questions you have concerning why deductions were made from your pay or how they were calculated should be addressed to Kevin Wenig.

GARNISHMENTS

It is the policy of KWCPA to cooperate with legal requirements pertaining to garnishments.

Specifically, by court order, a creditor may force KWCPA to withhold wages and turn them over to the court. KWCPA will make every effort to assist the employee through this process, as well as keep this information confidential so as to protect the employee’s privacy. This situation should not affect the employee’s standing with the Company.

If employees find themselves in this situation, they are expected to cooperate with the Company fully in the execution of the garnishment. In the event the employee disagrees with the court’s decision, it is the employee’s responsibility to pursue the matter through legal channels. KWCPA cannot and will not be involved in the source of the issue, instead meeting its obligation to comply with a court order.

PAID TIME OFF

All full-time, salaried employees are entitled to twenty-two (22) days of Paid Time Off (“PTO”) days per year, accrued two (2) days per month in your first year of employment. We do not follow the traditional federal holiday schedule, nor are separate days awarded for sick, personal, bereavement time, etc. Instead, each employee is granted the flexibility to choose what days to take off during the year. Under no circumstances will vacations be permitted from January 1 – April 30. One-week vacations are expected and only under special circumstances will two-weeks of consecutive PTO are allowed. Salaried employees averaging less than forty hours

per week will have a prorated amount of PTO.

PTO is “use it or lose it”. No payments will be made for unused days nor can they be carried over to a subsequent year.

The office is closed on April 16th and all employees working 30-hours per week or more are entitled to take this day as a “free” day. This is a gift as a thank you for a tough tax season. This too should be used on that day or lost. If the 16th should fall on a weekend, the office will be closed on the following Monday.

Scheduled days off & vacation must be scheduled as far in advance as reasonably possible.

MEDICAL INSURANCE

Employees of KWCPA shall be eligible to enroll in the Company Health Insurance Plan on the first day of the month after 60-days of full-time employment (defined as 35-hours per week or more).

The Company will pay 50% of the Single Person’s premium for which the employee qualifies. Additional coverage for spouse, children, family, optical, dental, etc. are all paid 100% by the employee. We also provide a \$10,000 life insurance policy at no charge to you. You may purchase additional insurance at your own expense.

The health insurance plan is currently with CBIA, but may change as costs, market, environment, company and/or employee needs, etc. dictate. Because of our size, we require you enroll in your spouse’s plan, if there is one available.

401k

All employees who expect to work 1,000 hours or more annually are eligible to participate in the KWCPA 401(k) plan immediately upon hire, without a length of service or age restriction. The Company matches 25% of your contribution, to a maximum of 10%. The match for the first year will vest on your one-year anniversary of employment. All future contributions by KWCPA vest immediately thereafter.

PERSONAL LEAVES OF ABSENCE

If an employee is ineligible for any other Company leave of absence and has exhausted all paid time off available, the Company, under certain circumstances, may grant the employee a personal leave of absence without pay. A written request for a personal leave

should be presented to Kevin Wenig as soon as a need for leave is known, but no less than two (2) weeks before the anticipated start of the leave. Requests will be considered on the basis of staffing requirements and the reasons for the requested leave, as well as performance and attendance records. This leave may be requested for medical reasons. If so, the Company may require submission of medical certifications at various times during the leave.

Normally, a leave of absence will be granted for an established period time appropriate to the situation. This time period does not apply to leaves taken for medical reasons. Under unusual circumstances a personal leave may be extended if an employee submits a written request for an extension to management prior to the expiration of your leave and the request is granted. We will continue an employee's health insurance coverage during a personal leave if the employee submits their share of the monthly premium payments to the Company in a timely manner, to the extent permitted and in accordance with the applicable plans.

When an employee anticipates their return to work, they must notify management of the expected return date. This notification should be made at least one week before the expiration of the personal leave.

Upon completion of a personal leave of absence, the Company will attempt to return the employee to their original job, or to a similar position, subject to prevailing business considerations. Reinstatement, however, is not guaranteed, unless required by law.

Failure to advise management of availability to return to work, failure to return to work when notified, or continued absence from work beyond the time approved by the Company, will be considered a voluntary resignation of employment.

BEREAVEMENT

KWCPA recognizes the need for time off in the event of the death of a relative or loved one. In the event of the death of an immediate family member, KWCPA will provide up to three days paid time off to full-time employees who regularly work 35 or more hours per week, for the purposes of traveling to and attending funeral services. For purpose of this policy, "immediate family" includes a spouse, committed same-sex partner, child, parent, sibling or any other relation required by applicable law. In the event that the employee is on a paid vacation at the time, the bereavement leave will not be charged against their vacation credit.

Time in excess of three (3) days for attendance at the funeral will be charged as PTO, or may be taken without pay.

Employees must inform Kevin Wenig prior to taking bereavement leave.

In administering this policy, the KWCPA may require verification of death and relation to the deceased.

JURY DUTY SERVICE

The Company recognizes that jury duty and appearances as court witnesses are important civic responsibilities. All employees will be allowed time off to perform such civic service as required by law. If an employee receives a summons for jury duty or to appear as a witness, they should notify Kevin Wenig on the first working day after receiving notification concerning an expected period of absence. Employees must also submit a copy of the jury notice or subpoena.

All eligible, full-time and part-time employees will be paid their regular salaries during the first 5 days of Jury Duty service, minus what you receive from the court system, if anything. Additional pay will be provided to employees on jury duty leave in accordance with state law. Exempt employees will be paid their full salary for any week in which they perform authorized work for the Company. While serving on jury duty, employees are expected to call in daily to advise KWCPA of their status. Employees are expected to report to work if released from court early or if they are on an “on-call” basis, subject to applicable law. While serving on a Grand Jury, they must make arrangements to fulfill some portion of their work responsibilities.

Upon completion of service, the employee must submit a copy of proof of days served that includes the court clerk’s verification, to Kevin Wenig.

MATERNITY/PATERNITY LEAVE

KWCPA recognizes that there are cases when a leave of absence from active employment may be necessary for reasons of birth of child or adoption. Eligible employees are those who, at the time the leave commences, the Company has employed for at least twelve months, and who have worked at least 1000 hours during the previous twelve-month period. KWCPA recognizes a reasonable leave period as not to exceed eight (8) weeks. A statement of disability will be required from your treating physician prior to granting of any leave.

MILITARY LEAVE/UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (“USERRA”)

It is the policy of KWCPA to observe all laws and regulations governing military service. This includes: National Guard, Army, Navy, Air Force, State Guard, Coast Guard or Marine Corps reserve duty. Our employees’ job and career opportunities will not be limited or reduced because of their service in the Guard or Reserve.

KWCPA employees will be granted leaves of absence for military training and/or duty in the Guard or Reserve as required by applicable law. To be eligible for military leave, you must provide management with advance notice of your service obligations unless you are prevented from providing such notice by military necessity or it is otherwise impossible

or unreasonable for you to provide such notice. Employees must present a copy of their official orders or instructions from their commanding officer, stating the nature and duration of duty, as soon as they receive them, to their supervisor and Human Resources. The employee will be required to submit a military pay voucher and will be paid the differential between their military pay and their KWCPA base salary, for a maximum of two weeks.

Provided the absence does not exceed applicable statutory limitations, employees will retain reemployment rights and accrue seniority and benefits in accordance with applicable federal and state laws. Please ask Human Resources for further information about your eligibility for Military Leave.

EMPLOYEE CONDUCT AND WORK RULES

KWCPA expects employees to follow rules of conduct that will protect the interests and safety of all employees in the Company.

It is not possible to list all the forms of behavior that are considered unacceptable in the workplace. The following are examples of infractions of rules of conduct that may result in disciplinary action, up to and including termination:

- Failure to change or improve inappropriate behavior or performance.
- Falsifying work hours.
- Abusive or threatening language to any employee, visitor or client.
- Sleeping or loafing while on the job at a time other than during break periods.
- Inappropriate behavior while on Company or a Client's property.
- Conduct which violates common decency or morality (i.e. bribery, harassment)
- Involvement in the following activities may result in prosecution: obtaining material, property or money from the Company by fraudulent means or misrepresentation, stealing, willfully damaging, or maliciously hiding any property of an employee, guest, client or the Company.
- Falsifying records/data or reports (including but not limited to: personnel records, timekeeping and attendance, production, accounting or other records of the Company and/or its clients).
- Falsification of information provided or given in connection with employment.
- Divulging information of a confidential nature to unauthorized persons.
- Failure to accept job assignments or the refusal to obey legitimate orders of a member of management.

- Reporting to work under the influence of alcohol or any unauthorized controlled substance; possessing or using liquor or an unauthorized controlled substance on Company premises.
- Carrying a weapon on Company premises.
- Failure to return to work as scheduled at the end of an authorized leave of absence.
- Inappropriate use of Company communication devices.

Employment with KWCPA is at the mutual consent of KWCPA and the employee, and either party may terminate that relationship at any time, with or without cause, and with or without notice.

SOLICITATION DISTRIBUTION AND POSTING

KWCPA prohibits the solicitation, distribution and posting of materials on or at Company property by any employee or non-employee, except as may be permitted by this policy. The sole exceptions to this policy are charitable and community activities supported by Kevin Wenig.

Provisions:

Non-employees may not solicit employees or distribute literature of any kind on the premises of KWCPA.

Employees may not solicit other employees during work times, except in connection with a Company approved or sponsored event.

The posting of materials or electronic announcements are permitted with approval from Kevin Wenig.

PERSONAL APPEARANCE AND DRESS CODE

Employees of KWCPA are expected to dress and groom in accordance with accepted social and business standards, particularly when your job involves dealing with clients or visitors in person or on video. When working at a client's site, please dress appropriately according to their workplace culture.

KWCPA follows a "Business Casual" dress code, a neat tasteful appearance contributes to the positive, professional image we strive to make on our clients, visitors and the public. Employees should avoid clothing that is too tight, too loose, immodest or excessively worn. To further define the dress code, examples of acceptable clothing include jeans that are free of rips, tears or fraying, polo shirts, and T-shirts with Company logos. Unacceptable clothing includes sweatpants or exercise wear, T-shirts with writing other than Company logo, tank tops, sneakers

and flip flops. In the event of a client visit or other event, employees may be asked in advance to dress more formally.

Employees should be conscious of their grooming and avoid overuse of perfumes or colognes. If dress or hygiene violates these standards, the employee may be asked to leave until they can return properly attired and groomed.

WORKPLACE APPEARANCE AND CLEAN DESK POLICY

A clean workspace is a sign of efficiency and effectiveness and also serves to keep client information secure. KWCPA has adopted a clean desk policy in order to ensure client information is treated with the highest degree of security and confidentiality, reduce the possibility of loss, convey a positive image to clients and visitors, minimize disorganization and time searching for documents.

All client and administrative documents must be scanned and filed in the appropriate Dropbox folder. The original documents must be retained for 4 weeks, and then shredded. It is the employee's responsibility to abide by this policy, scanning any and all documents and shredding in the appropriate timeframe. This is essential to the security of the business and the advantage KWCPA offers clients as a "paperless" service.

In some instances, retention policies require that original documents be stored longer than 4 weeks. In those instances, the original document must be filed in its designated location.

Non-essential documents should be stored away when not in use. Refrain from cluttering the work area with Post-it notes or other handwritten notes displaying sensitive information. Always clear your desktop and log off of your computer at the end of the workday, or whenever you will be away from your desk for a period of time longer than 15 minutes.

Employees should store personal items such as jackets, purses and bags in the coat closet or in a secure location at their workstation. Personal items should never be left in the open, on the floor or draped over a chair. Never leave an item on the floor creating an obstacle and safety hazard.

KWCPA provides a kitchen for employees' convenience. Employees are responsible for maintaining the cleanliness and organization of this space. Never leave perishable food in the refrigerator overnight, clean and put away all dishes after use and wipe spills.

VISITORS IN THE WORKPLACE

Employees may admit non-employees into the office but visits should not disrupt workflow. The KWCPA employee must accompany the non-employee at all times.

Former employees are not permitted onto the premises except for business related visits and with the approval of Kevin Wenig.

DRUG & ALCOHOL USE

KWCPA is committed to providing a safe work environment and to fostering the well being and health of its employees. We believe the unlawful or unauthorized use of drugs, drug paraphernalia, controlled substances or alcohol by our employees adversely affects our commitment to provide quality services. It also exposes us to potential corporate and personal liability, leads to violations of business conduct standards, detracts from our well-earned reputation, and causes the loss of public and business community esteem. The unlawful or unauthorized presence or use of drugs, drug paraphernalia, controlled substances or alcohol in the workplace conflicts with these vital interests. We encourage employees to seek assistance before their drug and alcohol use renders them unable to perform their essential job functions or jeopardizes the health and safety of themselves or others.

Everyone shares responsibility for maintaining a safe work environment and co-workers should encourage anyone who uses alcohol or other drugs in the workplace to seek help.

The goal of this policy is to balance our respect for individuals with the need to maintain a safe, productive, and drug-free environment. The intent of this policy is to offer a helping hand to those who need it, while sending a clear message that the illegal drug use and alcohol abuse are incompatible with employment at KWCPA.

Prohibited Conduct

No employee shall report to work or be present on Company premises or engage in Company work or activities while using illegal drugs, alcohol or controlled substances (except when the proper use of a controlled substance is prescribed by a licensed medical practitioner and the licensed medical practitioner authorized the employee to report to work). In addition, the unlawful or unauthorized manufacture, distribution, transfer, dispensation, possession or use of illegal drugs, drug paraphernalia, controlled substances or alcohol on Company premises, or while engaged in Company activities or work, is strictly prohibited. These prohibitions do not include the authorized and reasonable consumption of alcohol by an employee of legal drinking age at functions sponsored by the Company.

Consequences for Policy Violations

Your continued employment with the Company is conditioned upon your full compliance with this Drug and Alcohol Free Workplace Policy. Any violations may result in disciplinary action up to and including termination. In addition, any employee who violates this policy may be offered, in lieu of certain disciplinary sanctions but not others, an opportunity to participate in and successfully complete a Company-approved evaluation, and, as appropriate, a drug or alcohol rehabilitation or assistance program, as a condition of continued employment.

Individuals Recovering from Substance & Alcohol Dependencies

The Company maintains a policy of non-discrimination and will endeavor to make reasonable accommodations to assist individuals recovering from substance and alcohol dependencies, and those who have a medical history that reflects treatment for substance abuse conditions. However, employees may not request an accommodation to avoid discipline for a policy violation.

Relevant Convictions

As a condition of employment, all employees must notify Kevin Wenig C.P.A. in writing of any conviction or a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.

SEXUAL AND OTHER UNLAWFUL HARASSMENT

KWCPA's policy is to provide its employees with a work environment free from harassment on the basis of any protected classification, which includes but is not limited to, harassment on the basis of race, color, religion, creed, sex, pregnancy, national origin, ancestry, citizenship status, sexual orientation, age, physical or mental disability, genetic information, genetic predisposition or carrier status, marital status, or veteran status. Sexual harassment, which is unlawful, is a form of sex discrimination that the Company will not tolerate and is against the law. Sexual harassment may include the following conduct where it is unwelcome to the recipient-employee:

- Verbal comments or propositions of a sexual nature.
- The display or circulation of sexually suggestive or explicit visual or printed material.
- Physical conduct of a sexual nature.

Every employee is expected to be aware of this policy and of the types of conduct that may constitute unlawful harassment, as well as the avenues of assistance provided by the Company for addressing complaints of sexual or other harassment.

This policy extends to each and every level of the Company's operations. Accordingly, sexual or other harassment, whether by a fellow employee, manager, or non-employee doing business with the Company (whether of the same sex or the opposite sex), will not be tolerated. In furtherance of the Company's policy to provide each employee with a work environment free from harassment, the Company requires that each of its managers be responsible for the prevention and elimination of all forms of harassment within their respective departments.

Acts that are considered to constitute sexual harassment include, but are not limited to, unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature where:

- Submission to such conduct is either an express or implied term or condition of

- employment;
- Submission to or rejection of such conduct is used as a basis for an employment decision affecting the harassed person;
- The purpose of such conduct is to substantially interfere with the affected individual's work performance, or to create an intimidating, hostile or offensive work environment; or the effect of such conduct is to substantially interfere with the affected individual's work performance, or create an intimidating, hostile, or offensive work environment.

Examples of conduct that, if unwelcome, may constitute sexual harassment depending upon the totality of the circumstances, including the severity of the conduct and its pervasiveness, include:

- Direct or implied requests by a manager for sexual favors in exchange for actual or promised job benefits (favorable reviews, promotions, salary increases);
- Touching any part of another employee's body;
- Derogatory or provoking remarks about or relating to an employee's gender, sexual orientation or sexual activity;
- Displaying or transmitting sexually aggressive materials or using sexually explicit language or gestures;
- Continuing to ask an employee to socialize on or off duty when that person has indicated an unwillingness to do so;
- Coerced sexual acts;
- Off-duty conducts which falls within the above definition and affects the work environment.

Please note that while this policy sets forth the Company's goals of promoting a workplace that is free of sexual and other harassment, the policy is not designed or intended to limit the Company's authority to discipline or take remedial action for unacceptable workplace conduct, regardless of whether that conduct satisfies the definition of harassment.

Harassment Complaint Procedure

Harassment of any kind serves no legitimate purpose and has a disruptive effect on the employee's ability to perform the employee's job properly. The Company takes allegations of harassment very seriously, and will actively investigate all complaints. If it is determined that harassment has occurred, management will take appropriate action against the offending persons, up to and including termination of employment. All employees must cooperate with all investigations.

If an employee believes that he or she has been harassed or has witnessed the harassment of others, he or she needs to bring the concerns to the attention of Kevin Wenig immediately.

Retaliation Prohibited

In addition, retaliation against employees for reporting or complaining of harassment in

good faith, or for cooperating in the investigation of a report or complaint in good faith, is unlawful and will not be tolerated.

It is the Company's policy that all such matters will be handled with appropriate care and discretion and will receive a thorough investigation. When an employee brings a complaint to the attention of Kevin Wenig an investigation of the allegations will be undertaken promptly. All complaints will be kept confidential to the extent possible, but confidentiality cannot be guaranteed.

If the investigation reveals that inappropriate workplace conduct has occurred, we will take prompt and effective remedial action. Such measures are designed to put an immediate stop to the inappropriate conduct as well as prevent its recurrence. Therefore, Kevin Wenig retains the right to take whatever action it believes appropriate under the circumstances, up to and including terminating the employment of the offending person.

COMPANY PROPERTY

An Employee of KWCPA can expect to be provided with the "tools" necessary to effectively perform their job. "Tools" include, but are not limited to: Computers, laptops, files, software, and basic office supplies. In turn, KWCPA expects these "tools" to be used for business purposes only.

Equipment essential in accomplishing job duties is expensive and may be difficult to replace. When using property, employees are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards, and guidelines.

Please notify Kevin Wenig if any equipment, machines or tools appear to be damaged, defective, or in need of repair. Prompt reporting of damages, defects, and need for repairs would prevent deterioration of equipment and possible injury to employees or others.

Any unauthorized or prohibited use (i.e. not for business purposes) of Company property is prohibited and subject to disciplinary action. The improper, careless, negligent, destructive, or unsafe use or operation of equipment can result in disciplinary action, up to and including termination of employment.

TECHNOLOGY POLICIES

Please see "Work From Home Policies" submitted as an additional document provided upon hiring. Both documents apply, but in the event of a conflict, the procedures and rules contained therein supersede this document.

Ownership

All electronic data, including email messages, are the property of Kevin Wenig, CPA, LLC ("KWCPA"). **All electronically stored data must be saved to our Dropbox shared drive; nothing should be saved on your workstation or flash drives.**

Privacy

- Employees have no right of privacy of any material created, received, or sent via e-mail, instant messages ("IM"), use of the Internet, or by any other computer use, regardless of whether you use your computer or ours. The data is ours, regardless where it is created or transmitted.
- KWCPA reserves the right to monitor and review all e-mail, IMs, Internet access, and all other computer use, whether to/from our business accounts or your own personal accounts from your KWCPA computer.
- Please be aware that deleting a file or email message will most likely not destroy it completely.
- KWCPA reserves the right to access all computers, e-mail and IM accounts notwithstanding any passwords.
- All KWCPA related passwords must be saved in our passwords database. This means client, administrative and/or personal passwords as they relate to our business. No exceptions.

Personal Use

- Computers purchased by KWCPA should be used primarily for business purposes.
- Employees are permitted to use company computers, including email and the Internet for personal use, provided such use is limited in quantity and is done on the employee's personal time. Downloading files not intended for KWCPA use is strictly prohibited.
- Employees' e-mail accounts, Internet access, IM's and computer use may be monitored.
- Employees may not view, store, display, edit, record, save, distribute or forward any obscene, sexually explicit, pornographic, gambling, sports, gaming, derogatory, disparaging, or discriminatory material. Violation of this rule can result in immediate dismissal of the employee. Employees may not

use their email address or computer to subscribe to any e-mail distribution lists for non-business purposes.

- Employees are prohibited from storing their own personal files on our systems.

General

Computer, Internet and email use is subject to all other KWCPA policies, including but not limited to those concerning harassment. Use of the computer system for illegal, harassing, or business purposes unrelated to KWCPA will subject the user to immediate dismissal.

No software or hardware may be installed, deleted, replaced, repaired or updated on any KWCPA machine by anyone without authorization and clearance from Kevin Wenig or our IT provider.

PASSWORDS

- Passwords must never be written down. Instead, we have an electronic database in which all passwords must be stored.
- Passwords you create, whether for clients or KWCPA use, are KWCPA's property.

Password Sharing

Passwords must never be revealed to anyone outside of this office for any reason. To do so exposes the authorized user to responsibility for the actions that the other party takes with the disclosed password. This is a breach of the Confidentially Agreement you signed and termination and/or legal action will result. You may only share internal passwords with our IT provider.

Password Creation

- Words found in dictionaries should not be used. Passwords should contain both letters and numbers. Here are some ways to create good passwords:
- Combine punctuation or numbers randomly with a regular word such as your mother's maiden name with your child/spouse/siblings date of birth.
- Create acronyms for an easily remembered phrase. Passwords should not be created with a basic sequence of characters that is then partially changed each time the password is changed.
- All passwords must be immediately changed if they are suspected of being disclosed, compromised, or available to anyone besides the authorized user. You must also immediately notify KWCPA management and SI.

INTERNET

Specific Policies

- Access to obscene, gambling, sports, gaming or offensive sites is strictly prohibited on company owned computers.
- The firm's Internet facilities and computing resources may not be knowingly used to violate the laws of any government or governmental agency.
- No employee may use the firm's facilities to download or distribute pirated software or data.
- No employee may use the firm's Internet resources to knowingly propagate or distribute any virus, worm, Trojan horse, or trap-door program code, or to disable or overload any computer system or network.
- No employee may enter a chat-room on behalf of the firm, or to use or disclose the firm's name without the prior written authorization of a managing member.

KWCPA reserves the right to modify policies at any time, monitor and record Internet usage of all firm members and/or suspend individual's user accounts.

SECURITY

- Employees may not disable virus protection software, firewalls, Internet screening programs or other security systems. These programs must be up to date, current and always running. Questions should be directed to our IT provider.
- Files transmitted across the Internet should be password-protected, encrypted or sent securely through Dropbox Transfer.
- Non-encrypted or non-protected files must never be sent through the Internet without direct, written/e-mailed client authorization.
- Laptop computers may not be left in any vehicle, unattended office, or at home while at work. Although you are able to use your computer for personal purposes, no one outside of KWCPA may use your laptop for any reason at any time.

WORKING REMOTELY

KWCPA encourages all employees to take advantage of our remote computing capabilities. The ability to connect to the Firm's information and data from any location or device provides an added dimension to client services as well as an employee benefit. Employees should exercise care in order to insure the security of data, and should comply with all software licensing agreements and company policy.

- Employees should not allow anyone other than themselves to access the Firm's data under their user account or password.
- Employees should never leave remotely accessed computers unattended without logging off.
- In the event of the employee's termination for any reason, the employee's account will be immediately deactivated. Failure to delete any files remaining on any devices you own will result in legal action.
- All software, laptops, scanners, printers and other electronic devices remain the sole property of KWCPA and must be returned immediately upon termination. Such devices may not be used for any commercial purpose other than for the business purposes of KWCPA.

EMPLOYMENT TERMINATION

Termination of employment is an inevitable part of personnel activity within any organization, and many of the reasons for termination are routine. Some of the most common circumstances under which employment is terminated include resignation, discharge, layoff and retirement.

Since employment with KWCPA is based on mutual consent, both the employee and KWCPA have the right to terminate employment at will, with or without cause, at any time. Employees will receive their final pay in accordance with applicable state law.

Employee benefits will be affected by employment termination. Once all the relevant data is collected and reviewed, all accrued, vested benefits that are due and payable at termination will be paid. Some benefits may be continued at the employee's expense if the employee so chooses. The employee will be notified in writing of the benefits that may be continued and of the terms, conditions, and limitations of such continuance.

EMPLOYEE RESIGNATION

Resignation is a voluntary act initiated by the employee to terminate employment and two-week notice is customary and four weeks for managers. Longer notice is preferred, if known.

Prior to an employee's departure, an exit interview will be scheduled to discuss the reasons for resignation and the effect of the resignation on benefits.

If an employee does not provide adequate advance notice as requested, the employee may not be considered eligible for rehire, at the Company's discretion.