

INDEPENDENT JOURNAL REVIEW, INC

EMPLOYEE HANDBOOK

EFFECTIVE: APRIL 2019

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INTRODUCTION

WELCOME TO INDEPENDENT JOURNAL REVIEW, INC.

We're very happy to welcome you to IJR, Inc [the "Company"]. Thanks for joining us! The Company would like you to feel that your employment with us will be mutually beneficial and enjoyable.

You are joining an organization that has established an outstanding reputation for quality products and services. Credit for this goes to every one of our employees and we hope that you will find satisfaction and take pride in your work here.

Авоит

Independent Journal Review (IJR), is one of the largest news publishers in the United States, reaching as many as 100 million Americans each month.

FIRST Pledge

The FIRST pledge is our promise to our readers that in our coverage, we will be -

Fair

Independent

Responsive

Sustainable

Transparent

Mission

We are organizing an online community to elevate trusted voices on all sides so you can be fully informed.

CORE VALUES

5 Culture Categories

These are the core competencies to be a successful member of the IJR team:

Responsiveness – Do you respond to requests (emails, slack messages, etc.) in a timely manner? Do you meet deadlines and communicate throughout the duration of the project?

Coachability - How well do you respond to feedback? Do you proactively seek ways to improve? Do you work with your manager and/or other teammates to identify areas of improvement?

Execution - Can you be trusted to do what you say you will do? Do you follow through on projects and tasks? If a project is delayed, do you work to get it back on track and alert the necessary people?

Initiative - Do you take a solution driven approach to solving problems? If you see an issue, do you work to address it head on? Are you willing to move the ball forward?

Teamwork - Do you work well with other members of your team, and teams across all of IJR? Do you represent the team well externally (including to customers, vendors, industry peers, etc)? Do you offer to assist others when needed?

HANDBOOK PURPOSE

This employee handbook is presented as a matter of information and has been prepared to inform employees about the Company's philosophy, employment practices, policies, and the benefits provided to our valued employees, as well as the conduct expected from them. While this handbook is not intended to be a book of rules and regulations or a contract, it does include some important guidelines which employees should know. Except for the at-will employment provisions, the handbook can be amended at any time.

This employee handbook will not answer every question employees may have, nor would the Company want to restrict the normal question and answer interchange among us. It is in our person-to-person conversations that we can better know each other, express our views, and work together in a harmonious relationship.

We hope this guide will help employees feel comfortable with us. The Company depends on its employees; their success is our success. Please don't hesitate to ask questions. Every manager will gladly answer them. We believe employees will enjoy their work and their fellow employees here. We also believe that employees will find the Company a good place to work.

No one other than authorized management may alter or modify any of the policies in this employee handbook. No statement or promise by a supervisor, manager, or designee is to be interpreted as a change in policy, nor will it constitute an agreement with an employee.

Should any provision in this employee handbook be found to be unenforceable and invalid, such a finding does not invalidate the entire employee handbook, but only the subject provision. Nothing in this handbook is intended to infringe upon employee rights under Section 7 of the National Labor Relations Act (NLRA) or be incompatible with the NLRA.

We ask that employees read this guide carefully, become familiar with the Company and our policies, and refer to it whenever questions arise.

EMPLOYMENT

AT-WILL NOTICE

Your employment with Independent Journal Review is on an "at-will" basis. This means your employment may be terminated at any time, with or without notice and with or without cause. Likewise, we respect your right to leave the Company at any time, with or without notice and with or without cause.

Nothing in this handbook or any other Company document should be understood as creating a contract, guaranteed or continued employment, a right to termination only "for cause," or any other guarantee of continued benefits or employment. Only the CEO has the authority to make promises or negotiate with regard to guaranteed or continued employment, and any such promises are only effective if placed in writing and signed by the CEO.

EQUAL EMPLOYMENT (EEO)

It is the policy of the Company to provide equal employment opportunities to all qualified individuals and to administer all aspects and conditions of employment without regard to the following:

- Race
- Religion
- Color
- National origin
- Place of birth
- Age
- Sex
- Sexual orientation
- Gender
- Gender identity
- Pregnancy
- Genetic information, including family medical history
- Physical or mental disability
- Marital status
- Military or veteran status
- Expunged criminal records and non-conviction arrest records
- Citizenship and/or immigration status
- Status as a smoker or non-smoker
- Child or spousal support withholding
- Domestic violence victim status
- Any other protected class, in accordance with applicable federal, state, and local laws

The Company takes allegations of discrimination, intimidation, harassment and retaliation very seriously and will promptly conduct an investigation when warranted.

Equal employment opportunity includes, but is not limited to, employment, training, promotion, demotion, transfer, leaves of absence and termination.

BACKGROUND CHECKS

The Company may conduct a background check on any applicant or employee with their signed consent. The background check may consist of prior employment verification, reference checks, education confirmation, criminal background, credit history, or other information, as permitted by law. Third-party services may be hired to perform these checks. All offers of employment and continued employment are contingent upon a satisfactory background check. Refusal to consent to a background check may result in discipline, up to or including termination.

EMPLOYMENT AUTHORIZATION COMPLIANCE

All individuals hired by the Company will be required to establish and certify their identity and right to work in the United States. Each individual employed by the Company will be required to complete Section 1 of Form I-9 on their first day of employment, and produce, within three business days, proof of their identity and eligibility to work in the United States.

If you are authorized to work in this country for a limited period of time, you will be required to submit proof of renewed employment eligibility prior to expiration of that period to remain employed by the Company.

EMPLOYMENT CLASSIFICATIONS

The Company classifies its employees as either "exempt" or "non-exempt" under the Fair Labor Standards Act ("FLSA") and applicable state laws. Proper classification of employees is important to administering salaries, determining eligibility under the Company's employee benefit plans, and complying with employment and tax laws. IJR, Inc offers part-time and full-time employment opportunities. All employees, whether full-time or part-time, are classified as exempt or non-exempt for overtime and minimum wage requirements.

Regular Full-Time Employee

An employee who is hired to regularly work 30 or more hours each week. The employee may be exempt or non-exempt and is generally eligible for all employment benefits offered by the Company.

Regular Part-Time Employee

An employee who is hired to work less than 30 hours per week and may be eligible for some benefits.

<u>Temporary Employee</u>

An employee who is scheduled to work on a specific need of the Company. The employee will not receive any benefits unless specifically authorized in writing.

IJR, Inc classifies each employee or position as exempt or non-exempt. Exempt employees are not subject to federal and state overtime requirements. Non-exempt employees are entitled to overtime pay of at least one-and-one-half times their regular rate for hours worked in excess of 40 in any workweek. Any employee who is not classified as exempt is non-exempt.

EMPLOYMENT RECORDS

The Company will maintain various employment files while individuals remain an employee of the Company. Examples of these files are employee employment files, attendance files, I-9 files, and files for medical purposes. The Company will take reasonable precautions to protect employee files and employee personally identifiable information in its records.

If any changes with respect to personal information, such as a change in home address and telephone number or a change of name occur, employees are required to notify their supervisor or manager so the appropriate updates can be made to the files. Employees are responsible for updating and maintaining their personal information in Gusto (the human resources and payroll system).

Employee files have restricted access. Employees, their supervisor or manager, or their designated agents, may have access to certain applicable files. Each employee is able to access their employment records via the current document storage solution. All employment files, including file contents, are the Company's property.

EMPLOYEE REFERENCES

All employee reference check requests should be forwarded to Human Resources; only authorized members of management or Human Resources may provide this information. When the Company is contacted for a reference check or employment verification, generally only positions held and dates of employment will be confirmed. In some circumstances with a signed release, past salary and eligibility for rehire may be provided as well.

JOB TRANSFERS

Management reserves its right to place employees where, and in whatever jobs it deems necessary. All job transfers, job changes, reassignments, promotions or lateral transfers are solely decided by the Company.

EMPLOYMENT OF RELATIVES

The Company does not have a general prohibition against hiring relatives. However, an employee will generally not be hired, transferred, or promoted into a position where they will be managed, directly or indirectly, by a family member or romantic partner. Other factors may also be considered when hiring a relative or romantic partner of a current employee, placing them in a particular position, or creating reporting relationships. The Company may transfer an employee or otherwise change their employment status at any time for any reason, including to avoid the appearance of favoritism or other conflict of interest.

CONDUCT AND BEHAVIOR

GENERAL CONDUCT GUIDELINES

Employees are expected to exercise common sense and courtesy at all times, for the benefit of customers, clients, co-workers, and the Company as a whole. Professionalism is expected, as is respect for the safety and security of people and property. Failure to meet these expectations may be grounds for discipline, up to and including termination. The following are examples of unacceptable conduct, but this is not an exhaustive list.

- Failure to follow the policies outlined in this handbook.
- Negligent, careless, or inconsiderate treatment of clients or their information.
- Theft, misappropriation, or unauthorized possession or use of Company property.
- Unauthorized removal of Company property from the premises.
- Sharing trade secrets or other confidential business information with anyone who does not have an official need to know.
- Accessing, without authorization, confidential information pertaining to clients or employees.
- Falsifying or changing any type of Company, client, or employee document or record without authorization.
- Willfully, negligently, or carelessly damaging, defacing, or mishandling property of the Company, a client, or an employee.
- Taking or giving bribes of any nature.
- Entering Company premises without authorization.
- Violating security, safety, or fire prevention regulations, or tampering with safety equipment.
- Unauthorized use of a personal vehicle for Company business.
- Conduct that is illegal under federal, state, or local law.
- Creating a disturbance on Company premises.
- Use of abusive language.
- Any rude, discourteous, or unbusinesslike behavior, on or off Company premises, which is not protected by Section 7 of the National Labor Relations Act and that adversely affects the Company services, operations, property, reputation, or goodwill in the community, or interferes with work.
- Insubordination or refusing to follow instructions from a supervisor or manager; refusal or unwillingness to accept a job assignment or to perform job requirements.
- Leaving during scheduled work hours without permission; unauthorized absence from assigned work area during regularly scheduled work hours.
- Sleeping during regular working hours.
- Recording time for another employee or having time recorded by another employee.
- Use or possession of illegal drugs on Company premises at any time.
- Use of alcohol or illegal drugs during working hours, or working under the influence of intoxicants.

- Unauthorized possession of a weapon on Company premises.
- Illegal gambling on Company premises.
- Soliciting, collecting money, vending, and posting or distributing bills or pamphlets during working hours in work areas. Such activity by employees during non-working time, including meal and rest periods, is not restricted so long as such activity does not interfere with the regular operation of business, is orderly, lawful, in good taste, conducted in an orderly manner, and does not create a safety hazard or a mess. Non-employees are prohibited from all forms of solicitation on Company property at all times.

SEXUAL AND OTHER UNLAWFUL HARASSMENT

The Company is committed to providing a work environment free of harassment in any form, including inappropriate and disrespectful behavior, intimidation, and other unwelcome conduct directed at an individual because of their inclusion in a protected class. Applicable federal and state law defines harassment as unwelcome behavior based on someone's inclusion in a protected class. Sometimes language or actions that were not expected to be offensive or unwelcome actually are, so employees should err on the side of being more sensitive to the feelings of their co-workers rather than less.

The following are examples of harassment; behaviors not in this list may also be considered harassment:

- Unwanted sexual advances;
- Offering employment benefits in exchange for sexual favors;
- Retaliation or threats of retaliation for refusing advances or requests for favors;
- Leering, making sexual gestures or jokes, or commenting on an employee's body;
- Displaying sexually suggestive content;
- Displaying or sharing derogatory posters, photographs, or drawings;
- Making derogatory epithets, or slurs;
- Ongoing teasing about an employee's religious or cultural practices;
- Ongoing teasing about an employee's sex, sexual orientation, or gender identity;
- Physical conduct such as touching, assault, or impeding or blocking movements

Sexual harassment on the job is unlawful whether it involves coworker harassment, harassment by a manager, or harassment by persons doing business with or for the Company, such as clients, customers or vendors.

Retaliation

Any form of retaliation against someone who has expressed concern about any form of harassment, refused to partake in harassing behavior, made a harassment complaint, or cooperated in a harassment investigation, is strictly prohibited. A complaint made in good faith will under no circumstances be grounds for disciplinary action. Individuals who make complaints that they know to be false may be subject to disciplinary action, up to and including termination.

Enforcement

All managers and supervisors are responsible for:

- Implementing the Company's harassment policy;
- Ensuring that all employees they supervise have knowledge of and understand the Company policy;
- Reporting any complaints of misconduct to the designated company representative, the HR Consultant, so they may be investigated and resolved internally;
- Taking and/or assisting in prompt and appropriate corrective action when necessary to ensure compliance with the policy; and
- Conducting themselves in a manner consistent with the policy.

Addressing Issues Informally

Employees who witness offensive behavior in the workplace - whether directed at them or another employee - are encouraged, though not required, to immediately address it with the employee whose behavior they found offensive. An employee who is informed that their behavior is or was offensive should stop immediately and refrain from that behavior in the future, regardless of whether they agree that the behavior could have been offensive.

Harassment Complaint Procedure

Employees are encouraged to use the Complaint Procedure to report behavior that they feel is harassing, whether or not that behavior is directed at them. The Complaint Procedure provides for immediate, thorough, and objective investigation of claims of harassment. Appropriate disciplinary action will be taken against those who are determined to have engaged in harassing behavior.

Any employee who has a workplace harassment complaint against a supervisor, coworker, visitor, customer, or other person, or a discrimination complaint must immediately bring the problem to the Company's attention. If you believe you have been harassed or subjected to discrimination based on a protected characteristic, you must immediately report the incident or concern to the HR Consultant or the President; any complaints for which the employee may be uncomfortable reporting to HR or the President, may be reported to the Chief Executive Officer (CEO). Submission should be done in writing to the HR@IJR.com email. The complaint will be immediately and thoroughly investigated in a confidential, to the extent practicable, and professional manner.

You will be notified of a decision or of the status of the investigation within a reasonable period of time from the time you report an incident. There will be no discrimination or retaliation against any individual who files a good-faith harassment or discrimination complaint, even if the investigation produces insufficient evidence to support the complaint, and even if the charges cannot be proven. There will be no discrimination or retaliation against any other individual who participates in the investigation of a

harassment complaint. If the investigation substantiates the complaint, appropriate corrective and/or disciplinary action will be swiftly pursued. Disciplinary action, including discharge, will also be taken against individuals who make false or frivolous accusations, such as those made maliciously or recklessly.

Actions taken internally to investigate and resolve harassment and discrimination complaints shall be conducted confidentially to the extent practicable and appropriate in order to protect the privacy of persons involved. Investigation may include interviews with the parties involved in the incident and, if necessary, with individuals who may have observed the incident or conduct or who have other relevant knowledge.

ABUSIVE CONDUCT

Abusive conduct means malicious conduct in the workplace that a reasonable person would find hostile or offensive and unrelated to an employer's legitimate business interests. Abusive conduct may include repeated infliction of verbal abuse, such as the use of derogatory remarks, insults, and epithets, verbal or physical conduct that a reasonable person would find threatening, intimidating, or humiliating, or the sabotage or undermining of a person's work performance. A single act will generally not constitute abusive conduct, unless especially severe.

The Company considers abusive conduct in the workplace unacceptable and will not tolerate it under any circumstances. Employees should report abusive conduct to a manager or Human Resources. Managers are responsible for ensuring that employees are not subjected to abusive conduct. All reports will be treated seriously and investigated when appropriate. Employees who are found to have engaged in abusive conduct will be subject to discipline, up to and potentially including termination. Retaliation against an employee who reports or abusive conduct or verifies that it took place is strictly prohibited.

COMPLAINT PROCEDURE

The Company has established a procedure for a fair review of complaints related to any workplace controversy, conflict, or harassment. Employees may take their complaint directly to the person or department listed in Step 2 if the complaint is related to their supervisor or manager or if the employee feels the supervisor or manager would not provide an impartial resolution to the problem.

Step 1

The complaint should be submitted in writing via email to a supervisor or manager within three working days of the incident or as soon as possible. Supervisors and managers are required to notify HR and Leadership that the complaint process has been initiated, via the HR@IJR.com email. Generally, a meeting will be held within three business days of the employee's request, depending upon scheduling availability. Attempts will be made to resolve the issue during the meeting, but regardless of whether there is an immediate resolution, the supervisor or manager will give the employee a written summary of the meeting within three business days. Resolution may

take longer if further investigation of the complaint is required. All documentation and communication shall be complied and turned into HR. If the employee is not satisfied with the resolution, they may proceed to Step 2.

Step 2

The employee may submit a written request for review of the complaint and Step 1 resolution to the HR Consultant using HR@IJR.com email. This request should be made within three working days following the receipt of the Step 1 resolution. The HR Consultant or the designated investigator (designation must be approved by Company President or CEO) will review the complaint and resolution and may call an additional meeting to explore the problem. If warranted, additional fact-finding will be undertaken. A final decision will be rendered within 10 working days after receiving the Step 2 request, and a written summary of the resolution will be provided to the employee who filed the complaint.

CORRECTIVE ACTION

A high level of job performance is expected of each and every employee. In the event that an employee's job performance does not meet the standards established for the position, employees should seek assistance from their supervisor or manager to attain an acceptable level of performance. If employees fail to respond to or fail to make positive efforts toward improvement, corrective action may ensue, including termination of employment.

It is the policy of the Company to regard discipline as an instrument for developing total job performance rather than as punishment. Corrective action is one tool the Company may select to enhance job performance. The Company is not required to take any disciplinary action before making an adverse employment decision, including discharge. Corrective action may be in the form of a written or oral reprimand, notice(s) of inadequate job performance, suspension, discharge or in any combination of the above, if the Company so elects. The Company reserves its prerogative to discipline, and the manner and form of discipline, at its sole discretion.

If employees violate established Company procedures, guidelines, or exhibit behavior that violates commonly accepted standards of honesty and integrity or creates an appearance of impropriety, the Company may elect to administer disciplinary action.

DISCIPLINE

To ensure orderly operations and provide a good working environment, the Company expects employees to follow rules of conduct that will protect the interests and safety of all employees and the Company. The Company may take disciplinary action against an employee violating any of its policies or procedures. The Company will determine the appropriate disciplinary action imposed. The following is a non-exhaustive list of infractions that may result in disciplinary action, up to and including discharge:

- Being under the influence or in possession of illegal drugs or alcohol whether on duty or off duty (on the premises). Employees should refer to and abide by the Company's Substance Abuse Policy.
- Possession of dangerous materials, such as explosives or weapons.
- Falsifying paperwork, including time records, or anything pertaining to business.
- Profane or abusive language, ethnic or racial slurs, and sexual comments.
 Employees
- Should refer to and abide by the Company's Non-Harassment and Discrimination
- policies.
- Discriminatory or harassing behavior towards customers or vendors.
- Fighting with, threatening or attempting bodily injury to another employee or individual on company premises.
- Failure to perform assigned job duties.
- Failure to follow reasonable work-related directives from management.
- Failure to perform work satisfactorily.
- Insubordination.
- Excessive absenteeism or tardiness for reasons not covered by the FMLA or ADA.
- Dishonesty or theft in connection with work.
- Deliberate waste of material, destruction or abuse of Company property.
- Failure to properly display current Company name, logo, etc. in writing or via social
- media for professional use, or for personal use, if reference is made to the Company.
- Failing to keep your work area and store neat and orderly.
- Engaging in unsafe practices in connection with work.
- Visiting, loitering, loafing, lounging or sleeping during scheduled work time.
- Engaging in activities to generate personal revenue while at work.
- Removing items from the facility that are the property of the Company or of another employee or individual without proper consent.
- Violating any of the Company's policies.

Nothing in this policy is designed to modify the Company's employment-at-will policy. Either party may terminate the employment relationship at any time, with or without cause, and with or without advance notice.

Disciplinary action may include a verbal warning, written warning, suspension without pay, and discharge. The Company has the sole discretion to determine the appropriate disciplinary action imposed. It will not necessarily follow a progressive disciplinary pattern. Certain activities warrant immediate termination, regardless of the context of the behavior. Any decisions to discharge an employee will be based on an assessment of all relevant factors.

COMPENSATION

PAY PERIODS

The standard seven-day payroll work week for the Company will begin at 12:00 a.m. Sunday. The designated pay period for all employees is bi-weekly. Paydays are every other Friday. Except as otherwise provided, if any date of paycheck distribution falls on a weekend or holiday, employees will be paid on the preceding scheduled workday.

TIMEKEEPING

All non-exempt employees are required to use the timekeeping system to record their hours worked. Non-exempt employees are required to clock in/out for time off and other leave tracking purposes.

Employees should clock in no sooner than five minutes before their scheduled shift and clock out no later than five minutes after their scheduled shift. Additionally, employees are required to clock in/out for their designated lunch periods. The length of the lunch period should have the agreement of the employee's manager. Lunch periods are unpaid time when employees are relieved of all duties. Waiver of the lunch period requires prior approval of the employee's manager. Under no circumstance may the waiver of the lunch period result in overtime work.

Should an employee miss an entry into the timekeeping system, the employee will notify their manager as soon as possible for correction. Employees may not ask another employee to clock in/out for them.

Accurate time reporting is a federal and state wage and hour requirement, and employees are required to comply. Failing to enter time into the timekeeping system in an accurate and timely manner is unacceptable job performance.

Non-exempt employees are not permitted to work overtime or unscheduled time without prior authorization from their manager. This includes clocking in early, clocking out late, or working through the scheduled lunch period.

OVERTIME

The Company complies with all applicable federal and state laws with regard to payment of overtime work. Non-exempt employees are paid overtime at the rate of one and one-half times the regular rate of pay for all hours worked over 40 in a workweek.

Employees are required to work overtime when assigned. Any overtime worked must be authorized by a supervisor or manager, in advance. Working unauthorized overtime or the refusal or unavailability to work overtime is not acceptable work performance, and is subject to discipline, including but not limited to termination.

PAYROLL DEDUCTIONS

The Company is required by law to make certain deductions from all employees' paychecks. Such deductions include federal, state, and local taxes and court-ordered wage garnishments. Voluntary deductions might include premiums for benefits, retirement plan contributions, and disability insurance.

Exempt Employee Payroll Deductions

The Company complies with the salary basis requirements of the Fair Labor Standards Act (FLSA) and does not make improper deductions from the salaries of exempt employees. Exempt employees are those employed in a *bona fide* executive, administrative or professional capacity and who are exempt from the FLSA's overtime pay requirements.

There are certain circumstances where deductions from the salaries of exempt employees are permissible. Such circumstances include:

- When an exempt employee is absent from work for one or more full days for personal reasons other than sickness or disability;
- When an exempt employee is absent for one or more full days due to sickness or disability if the deduction is made in accordance with a bona fide plan, policy or practice of providing compensation for salary lost due to illness;
- To offset amounts received as witness or jury fees, or for military pay;
- For unpaid disciplinary suspensions of one or more full days imposed in good faith for workplace conduct rule infractions

The Company is not required to pay the full salary in the first or last week of employment; for weeks in which an exempt employee takes unpaid leave under the Family and Medical Leave Act, if applicable; or for penalties imposed in good faith for infraction of safety rules of major significance. In these circumstances, either partial day or full day deductions may be made.

What to Do if an Improper Deduction Occurs

If you believe that an improper deduction has been made, you should immediately report this information to your direct supervisor, or to the person responsible for payroll processing.

Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, you will be promptly reimbursed for any improper deduction made.

PAY ADJUSTMENTS, PROMOTIONS AND DEMOTIONS

All pay increases are based upon merit, market factors, and the profitability of the Company. There may not be an automatic annual cost of living or salary adjustment. Employee pay also may be adjusted downward. Salary decreases may take place when there is job restructuring, job duty changes, job transfers, or adverse business economic

conditions. Demotion is a reduction in responsibility, usually accompanied by a reduction in salary. If demotion occurs, employees will maintain their seniority with the Company.

Performance Evaluation

Employees will generally receive an appraisal of their job performance quarterly. Such evaluation may not occur at exactly the same time each year, but thereabout, at the discretion of the supervisor or manager.

If in this appraisal employees are given an evaluation sheet or other written document, employees will be required to sign it. An employee's signature does not necessarily indicate that the employee agrees with all the comments, but merely that the employee has been given the opportunity to examine the evaluation and fully discuss the contents of it with their supervisor or manager. The completed and signed evaluation form will be placed in the employee's personnel file and the employee will receive a copy of the performance evaluation.

In addition to any formal review, informal counseling sessions may be conducted from time to time.

WORK ASSIGNMENTS

In addition to specific duties that come with an individual's job responsibilities, each job also includes "other duties as assigned." From time to time, employees may be required to perform duties or tasks of a fellow employee who is absent or for a position that is temporarily vacant. Employees will be compensated at their regular rate of pay while performing other assigned duties on a temporary basis.

EXPENSE REIMBURSEMENT

It is the company's policy to reimburse staff for reasonable and necessary expenses incurred in connection with their work on behalf of the company. Please refer to the separate Expense & Travel Policy for details.

REFERRAL BONUS POLICY

To help the company identify talent, Independent Journal Review offers a referral bonus to employees who recommend individuals for open positions.

Not every role will have a referral bonus attached to it. Roles that are eligible for the referral bonus will be communicated to staff via email. The amount of the referral bonus will be dependent on the role and will be paid out after the new hire has passed the 90-day probationary period.

Executives and Senior Staff are not eligible for referral bonuses for hires on their own team.

BENEFITS

HOLIDAYS

Regular full-time employees are entitled to the following paid holidays observed by the Company:

- New Year's Day
- Martin Luther King, Jr. Day
- President's Day
- Memorial Day
- Independence Day
- Labor Day
- Veteran's Day
- Thanksgiving
- Christmas Day

Other days or parts of days may be designated as holidays with or without pay. No holiday pay will be paid to an employee who is on an unpaid status, on any leave, or absent due to workers' compensation. If a holiday falls on a Sunday, the holiday may be observed on the following Monday. If the holiday falls on a Saturday, the holiday may be observed on the preceding Friday.

Holidays will be paid at the employee's regular rate of pay. If the employee is paid on an hourly basis, a vacation day will be paid based on an eight-hour day. Holidays will not be considered time worked when determining or computing applicable overtime pay.

PAID TIME OFF

The Company believes that its employees are the key to what makes a great Company. While work makes up a large portion of an employee's life, we believe that a balance between work and play is essential in maintaining quality performance and a fun atmosphere in which we work. To help foster this idea, the Company has a paid time off plan (PTO). PTO is designed to give employees time needed away from their everyday work schedule. In addition to vacation time purposes, PTO may be used for reasonable personal sickness, family sickness, family activities and extra holiday time. All Full-Time employees are eligible for this PTO program.

Employees will accrue PTO according to the following schedule:

Base Rate	128 hours per year (16 days)
2nd Anniversary	144 hours per year (18 days)
6th Anniversary	168 hours per year (21 days)
16th Anniversary	208 hours per year (26 days)

PTO hours accrue throughout the year with each bi-weekly pay period. Unused PTO will be carried over each year up to the maximum accrual bank of 40 hours.

Requests for PTO should be submitted to your supervisor via Gusto with as much advance notice as possible. If the PTO is directly related to a vacation, please provide your supervisor no less than two weeks notice prior to the time requested. Requests will be approved by your immediate supervisor. PTO is coordinated within each team so that sufficient staff is available to provide adequate coverage at all times, and there may be Company-wide or department-specific "blackout dates," as necessary. PTO requests are granted on a first-come, first-served basis. In the event of a conflict in PTO requests, your supervisor will consider the Company's staffing needs during the relevant period, as well as the length of service with the Company of the employees involved.

Should you separate from the Company, voluntarily or involuntarily, you will be paid for any unused PTO accrued at the time of termination. If you have taken more PTO than you've accrued (negative balance), the prorated amount will be removed from your final paycheck, to the extent permitted by law.

COMP TIME

At the discretion of the Company, employees who work outside of their normal schedule or provide coverage on company paid holidays, may receive Comp Time on an hour for hour basis. Requests for use of awarded Comp Time are made to and approved by the employee's supervisor or manager. Awarded Comp Time does not carry over year to year, and is not paid out upon separation from the Company.

HEALTH AND **W**ELFARE **B**ENEFITS

The Company complies with all applicable federal and state laws with regard to benefits administration. All regular employees scheduled and generally working at least 30 hours a week are entitled to health insurance and other company-sponsored health benefits, as may be in effect from time to time. The Company reserves the right to change or terminate health plans or other benefits at any time.

For most coverages, new qualifying employees will be eligible for coverage on the 1st day of the month following their start date. The Summary Plan Descriptions (SPDs) and official plan documents govern the Company's health and welfare benefits

CONTINUATION OF BENEFITS (COBRA)

Under the federal Consolidated Omnibus Budget Reconciliation Act (COBRA), or a state mini-COBRA law, employees may be allowed to continue their health insurance benefits, at their own expense, for a set number of months after experiencing a qualifying event. Length of coverage may be dependent upon the qualifying event.

To qualify for continuation of health benefits, the covered individual must experience a qualifying event that would otherwise cause them to lose group health coverage. The following are qualifying events:

For Employees

- Voluntary or involuntary termination of employment for reasons other than gross misconduct
- Reduction in numbers of hours worked

For Spouses

- Loss of coverage by the employee because of one of the qualifying events listed above
- Covered employee becomes eligible for Medicare
- Divorce or legal separation of the covered employee
- Death of the covered employee

For Dependent Children

- Loss of coverage because of any of the qualifying events listed for spouses
- Loss of status as a dependent child under the plan rules

Contact Human Resources for additional information.

TEMPORARY DISABILITY LEAVE

The Company recognizes that a temporary disability may preclude an employee's attendance at work. In such cases, the Company does not have a predetermined specified period of time in which this unpaid leave is granted. Rather, the Company will attempt to reasonably accommodate the needs of the employee as well as the needs of the Company. If a leave is granted, any extensions will be subject to the same considerations.

Employees that request a temporary disability leave must do so in writing. That request should be accompanied by a doctor's statement identifying the temporary disability, the date and the estimated date of return and, where appropriate, diagnosis and prognosis. Should the employee's expected return date change, the employee should notify the Company as soon as possible. Prior to returning to employment with the Company, employees will be required to submit written medical certification of their ability to work, including any restrictions. Upon returning to work, if employees qualify, they will be reinstated to their former position or one that is substantially the same, depending upon the availability of any position at that time.

Any unused accrued PTO and/or sick leave must be used prior to the effective date of the temporary disability leave. The Company may require the use of other awarded or accrued paid time off in accordance with state and federal medical leave regulations.

MILITARY LEAVE

If employees are on an extended military leave of absence, they are entitled to be restored to their previously held position or similar position, if available, without loss of any rights, privileges or benefits provided the employee meets the requirements

specified in the Uniformed Services Employment and Reemployment Rights Act (USERRA).

An employee who is a member of the reserve corps of the armed forces of the United States or of the National Guard or the Naval Militia will be granted temporary leave of absence without pay while engaged in military duty as required by state employment law. A letter from the employee's commanding officer is required to establish the dates of duty.

CIVIL AIR PATROL LEAVE

Employees who are volunteer members of the Virginia Civil Air Patrol will be excused from work to respond to an emergency mission for up to 30 work days per year and will be excused for training for up to 10 work days per year. Employees should provide as much notice as possible of their need to be absent and may be asked to provide proof of their volunteer service. Employees may apply any accrued paid leave to their absence but are not required to do so.

JURY SERVICE LEAVE (JURY DUTY)

If an employee is summoned to report for jury duty, they will be granted a leave of absence without pay when the employee notifies and submits a copy of the original summons for jury duty to their supervisor or manager. The Company reserves the right to request that they seek to be excused from or request postponement of jury service if the absence from work would create a hardship to the Company.

No employee who is summoned and appears for jury duty for four or more hours in one day, including travel time, will be required to start any work shift that begins on or after 5:00 p.m. on the day of his appearance for jury duty or begins before 3:00 a.m. on the day following the day of his appearance for jury duty.

Any fees received for jury duty, including travel fees, are to be retained by the employee. Employees are to report to work on any full day that is not actually spent in the performance of jury service. For each week of jury duty, a certificate of jury service must be certified by the Court and filed with the Company no later than Wednesday of the following week.

The Company will compensate full-time employees for the difference between jury duty compensation and your current daily pay for the first five days of jury service (or in accordance with applicable law, if different). If additional time is required, it will be granted, but without pay. Employees may request, but the Company will not require, the use of any available paid time off.

WITNESS LEAVE

If an employee is summoned to appear as a witness they will be granted leave without pay in order to comply with the request. The Company may request proof of the need

for leave. Employees may, but are not required to, use sick leave or vacation leave for these absences.

ELECTION OFFICIAL LEAVE

Employees who serve as election official will be given an unpaid leave of absence to fulfill this service. Employees may, but are not required to, use sick leave or vacation leave for these absences. The Company may request proof of the need for leave.

CRIME VICTIM LEAVE

An employee who is a victim of a crime will be allowed an unpaid leave of absence to be present at all criminal proceedings relating to a crime against the employee so long as the employee provides notice to the Company. The employee may be required to provide the form from the law enforcement agency listing the victim's rights and, if applicable, provides a copy of the notice of each scheduled criminal proceeding the victim receives.

Bereavement Leave (Death in the Family)

A full-time employee of the Company may request a leave of absence with pay for a maximum of 5 working day(s) upon the death of a member of their immediate family. Members of the immediate family are defined as parents, spouse/domestic partner, child, sibling, grandparent, grandchild, parent-in-law, brother-in-law, sister-in-law, and corresponding step-relatives. One (1) day of paid leave is granted in the event of the death of an extended family member. Extended family includes aunts and uncles, and other more distant relatives. Documentation may be requested.

PARENTAL LEAVE (MATERNITY/PATERNITY/ADOPTION)

IJR, Inc. will provide up to four (4) weeks of paid parental leave to employees following the birth of an employee's child or the placement of a child with an employee in connection with adoption. The purpose of paid parental leave is to enable the employee to care for and bond with a newborn or a newly adopted child. This policy will run concurrently with federal or state leave requirements, as applicable.

Eligibility

Eligible employees must meet the following criteria:

- Have been employed with the company for at least 12 months (the 12 months do not need to be consecutive).
- Have worked at least 1,250 hours during the 12 consecutive months immediately preceding the date the leave would begin.
- Be a full- or part-time, regular employee (temporary employees and interns are not eligible for this benefit).

In addition, employees must meet one of the following criteria:

- Have given birth to a child.
- Be a spouse or domestic partner of a woman who has given birth to a child.
- Have adopted a child (the child must be age 17 or younger). The adoption of a child by a new spouse is excluded from this policy.

Amount, Time Frame and Duration of Paid Parental Leave

Eligible employees will receive a maximum of four (4) weeks of paid parental leave per birth or adoption. The fact that a multiple birth or adoption occurs (e.g., the birth of twins or adoption of siblings) does not increase the four-week total amount of paid parental leave granted for that event. In addition, in no case will an employee receive more than four weeks of paid parental leave in a rolling 12-month period, regardless of whether more than one birth or adoption event occurs within that 12-month time frame.

Each week of paid parental leave is compensated at 100 percent of the employee's regular, straight-time weekly pay. Paid parental leave will be paid on a biweekly basis on regularly scheduled pay dates.

Approved paid parental leave may be taken at any time during the six-month period immediately following the birth or adoption of a child with the employee. Paid parental leave may not be used or extended beyond this six-month time frame.

In the event of a female employee who herself has given birth, the four weeks of paid parental leave will commence at the conclusion of any short-term disability leave/benefit provided to the employee for the employee's own medical recovery following childbirth.

Employees must take paid parental leave in one continuous period of leave and must use all paid parental leave during the six-month time frame indicated above. Any unused paid parental leave will be forfeited at the end of the six-month time frame.

Upon termination of the individual's employment at the company, he or she will not be paid for any unused paid parental leave for which he or she was eligible.

Coordination with Other Policies

Paid parental leave taken under this policy will run concurrently with leave under any applicable federal, state, or local laws.

After the paid parental leave (and any short-term disability leave for employees giving birth) is exhausted, employees may take up to 8 additional weeks, using either their PTO or as unpaid leave. This time must be taken in a block, not intermittently.

The company will maintain all benefits for employees during the paid parental leave period just as if they were taking any other company paid leave such as paid vacation leave or paid sick leave.

If a company holiday occurs while the employee is on paid parental leave, such day will be charged to holiday pay; however, such holiday pay will not extend the total paid parental leave entitlement.

Requests for Paid Parental Leave

The employee will provide his or her supervisor and the human resource department with notice of the request for leave at least 30 days prior to the proposed date of the leave (or if the leave was not foreseeable, as soon as possible). The employee must complete the necessary HR forms and provide all documentation as required by the HR department to substantiate the request.

HEALTH, SAFETY, AND SECURITY

Non-Smoking

Smoking and vaping is not permitted in any Company buildings, facilities, work sites, or vehicles. Smoking is defined as the "act of lighting, smoking or carrying a lighted or smoldering cigar, cigarette or pipe of any kind." Vaping refers to the use of electronic nicotine delivery systems or electronic smoking devices such as e-cigarettes, e-pipes, e-hookahs and e-cigars.

Employees wishing to smoke or vape should do so during their break times, outside Company buildings in designated areas, and in accordance with local ordinances.

Drug and Alcohol (Substance Abuse)

The Company is dedicated to providing employees with a workplace that is free of drugs and alcohol. While on Company premises, whether during work time or non-work time, employees are prohibited from being under the influence of drugs or alcohol. There are limited exceptions for the use of prescription drugs (not including marijuana), as long as they do not create safety issues or impair an employee's ability to do their job, and the moderate use of alcohol at company-sponsored or sanctioned events.

Employees are strictly prohibited from possessing illegal drugs or excessive quantities of prescription or over-the-counter drugs while on Company premises, performing Company-related duties, or operating any Company equipment. Any drugs confiscated that are suspected of being illegal will be turned over to the appropriate law enforcement agency.

Employees taking medication should consult a medical professional to determine whether the drug may affect their personal safety or ability to perform their job and should advise their manager of any resulting job limitations. Once notified, the Company will make reasonable efforts to accommodate the limitation.

The Company reserves the right to test any employee for the use of illegal drugs, marijuana, or alcohol, in accordance with applicable law. Employees in safety-sensitive positions may be subject to regular or random drug testing. Drug or alcohol tests may also be conducted after an accident in which drugs or alcohol could reasonably be involved, or when behavior or impairment on the job creates reasonable suspicion of use. Under those circumstances, the employee may be driven to a certified lab for testing at the Company's expense. Refusal to be tested for drugs or alcohol will be treated the same as a positive test result.

Violation of this policy may result in discipline, up to termination.

To the extent that any federal, state, or local law or regulation limits or prohibits the application of any provision of this policy, then that particular provision will be ineffective in that jurisdiction only, while the remainder of the policy remains in effect.

WEAPONS

Guns, firearms, explosives, fireworks, archery equipment, or weapons of any kind (including hunting knives or other knives not required and authorized for legitimate work purposes) and any other dangerous articles or substances that may cause personal injury or property damage are prohibited on Company premises, in Company vehicles, and on any Company assignment. Violation of this policy will subject the employee to discipline up to and including termination.

Reasonable Accommodations

It is the policy of the Company to comply with all the relevant and applicable provisions of the federal Americans with Disabilities Act (ADA), ADA Amendments Act (ADAAA) and Pregnancy Discrimination Act (PDA), as well as state and local laws concerning the hiring and employment of individuals with temporary and ongoing disabilities. Pregnant workers may also have impairments related to their pregnancies that qualify under the ADA. The Company will not discriminate against any qualified employee or job applicant because of a person's physical or mental disability with respect to any terms, privileges or conditions of employment, including, but not limited to hiring, advancement, discharge, compensation and training.

Employees who become disabled should notify their supervisor or manager if the conditions of the disability impair their ability to perform the essential functions of their position. Where necessary and feasible, reasonable accommodations will be made for qualified disabled employees to perform the essential functions of the job in question, as long as the accommodation does not cause the Company undue hardship. The Company will also make reasonable accommodations for employees who have work-related limitations stemming from pregnancy, childbirth or a related medical condition. This may include temporary transfer to a less strenuous or less hazardous position, if an employee so requests upon the advice of their health care provider, as long as the accommodation does not cause the Company undue hardship.

All employees are required to comply with safety standards. Applicants who pose a direct threat to the health or safety of other individuals in the workplace, which cannot be eliminated by reasonable accommodation, will not be hired. Current employees who pose a direct threat to the health of safety of the other individuals in the workplace will be placed on appropriate leave until a decision has been made by management in regard to the employee's immediate employment situation.

LACTATION ACCOMMODATION

The Company provides a supportive environment to enable breastfeeding employees to express breast milk during work hours for up to one year following the birth of a child. Accommodations under this policy include a place, other than a bathroom, that is shielded from view and free from intrusion from co-workers and the public which may be used by an employee to express breast milk. Discrimination and harassment of breastfeeding mothers in any form is unacceptable and will not be tolerated.

WORKERS' COMPENSATION

The Company provides insurance for all work-related injuries or illness. The name of the Company's workers' compensation insurance carrier and other pertinent information is posted. The carrier governs all insurance benefits provided by the Company. These contracts shall not be limited, expanded or modified by any statements of Company personnel or Company documents. Any discrepancies shall be determined by reference to the insuring contracts.

INJURY AND ACCIDENT RESPONSE AND REPORTING

In the event that an employee becomes injured or witnesses an injury during working hours, they must report it immediately to the nearest available supervisor or manager. Employees are to render any assistance requested by supervisor, or manager. Questions asked by law enforcement or fire officials making an investigative report should be answered giving only factual information and avoiding speculation. Liability for personal injury or property damage should never be admitted in answering an investigatory question asked by law enforcement or fire officials.

When any accident, injury, or illness occurs while an employee is at work, regardless of the nature or severity, the employee must obtain an injury reporting form and complete and return the form to Human Resources as soon as possible. Reporting should not be allowed to delay necessary medical attention. Once the accident is reported, follow-up will be handled by Human Resources or the designated Safety Officer. The employee may not return to work without the permission of Human Resources or the Safety Officer.

In addition to compliance with safety measures imposed by federal Occupational Safety and Health Act (OSHA) and state law, the Company has an independent interest in making its facilities a safe and healthy place to work. The Company recognizes that employees may be in a position to notice dangerous conditions and practices and therefore encourages employees to report such conditions, as well as all non-functioning or hazardous equipment, to a supervisor or manager immediately. Appropriate remedial measures will be taken when possible and appropriate.

Employees will not be retaliated or discriminated against for reporting of accidents, injuries, or illnesses, filing of safety-related complaints, or requesting to see injury and illness logs.

WORKPLACE VIOLENCE AND SECURITY

It is the intent of the Company to provide a safe workplace for employees and to provide a comfortable and secure atmosphere for customers and others with whom the Company does business. The Company has zero tolerance for violent acts or threats of violence.

The Company expects all employees to conduct themselves in a non-threatening, non-abusive manner at all times. No direct, conditional, or veiled threat of harm to any employee or Company property will be considered acceptable behavior. Acts of violence or intimidation of others will not be tolerated. Any employee who commits, or threatens to commit a violent act against any person while on Company premises will be subject to immediate discharge.

Employees within the Company share the responsibility in identification and alleviation of threatening or violent behaviors. Any employee who is subjected to or threatened with violence, or who is aware of another individual who has been subjected to or threatened with violence, should immediately report this information to their supervisor, manager or designee. Any threat reported will be carefully investigated and employee confidentiality will be maintained to the fullest extent possible.

INCLEMENT WEATHER AND OUTAGES

This policy establishes guidelines for Company operations during periods of extreme weather and similar emergencies. The Company will remain open in all but the most extreme circumstances. Unless an emergency closing is announced, all employees are expected to report to work. However, the Company does not advise employees to take unwarranted risks when traveling to work in the event of inclement weather or other emergencies. Each employee should exercise their best judgment with regard to road conditions and other safety concerns. The option to work remotely should be arranged with your supervisor or manager.

Designation of Emergency Closing

Only by the authorization of designated managers will the Company cease operations due to emergency circumstances. If severe weather conditions develop during working hours, it is at the discretion of Management to release employees. Employees will generally be expected to remain at work until the appointed closing time.

Procedures during Closings

If weather or traveling conditions delay or prevent an employee's reporting to work, their immediate supervisor should be notified as soon as possible. If direct contact is not possible, leaving a detailed voicemail message or message with another employee is acceptable.

The option to work remotely should be arranged with your supervisor or manager. An employee who is unable to report to work or work remotely may use any accrued time off or take the day off without pay.

WORKPLACE GUIDELINES

Hours of Work

Employees are expected to be at their work area and ready to work at their scheduled time. Employees will be given their work hours upon hire and at the time of any change in position. If the normal work hours are changed or if the Company changes its operating hours, employees will be given notice.

While your actual work hours, work times, and locations may vary, all salaried full-time employees are generally expected to work at least an 8 hour day, 5 days per week. General office hours for the main office location are 9:00 - 5:00, Monday – Friday.

Any alterations or changes from your standard schedule must be approved by your supervisor or manager.

WORKWEEK

At IJR, Inc we have a non-traditional workweek. The expectation is that full-time employees support a 40-hour work-week. Due to the nature of our business, your work schedule may vary depending on workload, the nature of your role, and other business needs.

OFF-THE-CLOCK WORK

Non-exempt employees must accurately record all time worked, regardless of when and where the work is performed. Off-the-clock work (engaging in work assignments or duties that are not reported as time worked) is prohibited. No member of management may request, require, or authorize non-exempt employees to perform work without compensation. This includes checking email on personal devices after work hours. Any possible violations should be reported promptly to a supervisor or member of management.

ATTENDANCE AND TARDINESS

Attendance and punctuality are important factors for your success within our Company. We work as a team and this requires that each person be in the right place at the right time.

If you are going to be late for work or unexpectedly absent, you must notify your supervisor as soon as possible.

If you are absent for three or more days without notifying the Company, it will be assumed that you have voluntarily quit your position with the Company. Further, should a pattern of tardiness or absenteeism develop, as determined by IJR, you may be subject to disciplinary action, up to and including discharge.

In conjunction with our Remote Work policy, the Company expects employees working

remotely to be fully available (accessible by phone, email, instant message, and for all scheduled meetings via conference line or video). If under extenuating circumstances you are not able to join a meeting while working remotely, please make your manager and the employee leading the meeting aware and provide any necessary updates prior to the meeting.

All Remote Work, Work Travel, PTO, and other leaves must be properly recorded, including timely submission for approval with as much advance notice as possible.

If an employee becomes ill during their scheduled work day and feels they may need to leave before the end of their shift, they should notify their manager immediately. If an employee is unable to perform their job at an acceptable level, they may be sent home until they are well enough to work.

Absences should be arranged as far in advance as possible. When an employee needs to be absent during the workday they should attempt to schedule their outside appointment or obligation so that their absence has the smallest impact possible on business operations.

TELECOMMUTING (REMOTE WORK)

In an effort to provide our employees with flexibility, as well as to create an environment for employees to have increased productivity and job satisfaction, IJR, Inc offers remote work options. Working remotely may be done from an employee's home or any other convenient location outside of the primary office location where the employee has internet access.

All remote work arrangements are made on a case-by-case basis and must be approved in advance. Consideration will be given to operational requirements, the job duties of the employee, the employee's work performance and attendance, and other logistical details.

The Company is not responsible for costs associated with any setup of the employee's home office such as remodeling, furniture or lighting, or for repairs or modifications to the home office space. Any equipment supplied by the Company is to be used for business purposes only, unless otherwise specified. The telecommuter must take appropriate action to protect the items from damage or theft.

As with employees working in the office, telecommuters will be expected to ensure the protection of proprietary Company and customer information through the use of locking doors, desks, file cabinets, and media storage, regular password maintenance, and any other steps appropriate for the job and the environment.

Requests to work remote must be submitted via Hubstaff at least the day prior. We understand that there are unique circumstances that may come up, therefore we leave approval of the request at the manager's discretion. Any unapproved absences from

the office during regular business hours, or abuse of the remote work policy, may be charged as PTO.

Employees working remotely are required to:

- Notify team members and appropriate coworkers that they will be working remotely that day, providing any required items in advance.
- Log in and track their time appropriately within their associate time-keeping system (Hubstaff)
- Fully available (e.g., have internet and phone access to facilitate completing work tasks, participation in conference/video calls, etc.), just as you would be if you were in the office.
- Join all meetings via Google Hangout.
- Remain logged in and active on Slack throughout the day.
- Respond to emails, Slack messages, Asana tasks, etc. in a timely manner.

WORK TRAVEL

IJR, Inc believes in the power of awareness and communication. We understand that many of our employees travel for client visits or other travel needed for the role. In conjunction with the company's existing travel policy, all work travel and client visits should be submitted in Hubstaff.

Employees on Work Travel are required to:

- Notify team members and appropriate coworkers that they will be traveling that
 day and may be delayed in responding to messages. Employees should aim to
 meet any deadlines as if they were in the office.
- If travel schedule allows, join all internal meetings via Google Hangout. If unable to attend a meeting, the employee is responsible for providing any updates or action items in advance to the individual who owns the meeting.
- Add an out of office message to their Gmail and Asana accounts indicating that they are traveling for work that day, and may be delayed in responding to messages
- Employee's working an off-site assignment are expected to respond to all Slack messages, emails, etc. in a timely manner.

CONFIDENTIALITY

Employees may not disclose any confidential information or trade secrets to anyone outside the Company without the appropriate authorization. Confidential information may include internal reports, financials, client lists, methods of production, or other internal business-related communications. Trade secrets may include information regarding the development of systems, processes, products, design, instrument, formulas and technology. Confidential information may only be disclosed or discussed with those who need the information. Conversation of a confidential nature should not be held within earshot of the public or clients.

When any inquiry is made regarding an employee, former employee, client, or customer, the inquiry should be forwarded to a manager or Human Resources without comment from the employee.

This policy is intended to alert employees to the need for discretion at all times and is not intended to inhibit normal business communications. In addition, nothing in this policy is intended to infringe upon employee rights under Section 7 of the National Labor Relations Act, such as discussing wages, benefits or terms and conditions of employment, forming, joining or supporting labor unions, bargaining collectively through representatives of their choosing, raising complaints about working conditions for their and their fellow employees' mutual aid or protection or legally required activities.

Personal Appearance and Hygiene

Employees are expected to present a professional image, both through behavior and appearance. Accordingly, employees must wear work-appropriate attire during the workday or any time they are representing the company. Clothing does not need to be expensive, but should be clean and neat in appearance. Employees should consider their level of customer and public contact and the types of meetings they are scheduled to attend in determining what attire is appropriate.

The following are generally not acceptable:

- Bare feet or flip flops
- Spandex, sweats, or workout attire
- Sagging pants, shorts, or skirts
- Sexually provocative clothing or exposed undergarments
- Clothing with offensive slogans or pictures
- Clothing showing excessive wear and tear
- Any clothing or accessories that would present a safety hazard
- Visible tattoos that are not appropriate in content

All employees are expected to maintain appropriate oral and bodily hygiene. Hair (including facial hair) should be clean and neat. Accessories should not interfere with an employee's work. The excessive use of perfume or cologne is unacceptable, as are odors that are disruptive or offensive to others or may exacerbate allergies.

Managers are responsible for enforcing dress and grooming standards for their department. Any employee whose appearance does not meet these standards may be counseled. If their appearance is unduly distracting or the clothing is unsafe, the employee may be sent home to change into something more appropriate.

Reasonable accommodation will be made for employees' sincerely held religious beliefs and disabilities when such accommodations do not cause an undue burden. If you

would like to request an accommodation or have other questions about this policy, please contact your supervisor.

SOLICITATION AND DISTRIBUTION

Solicitation during work time and in work areas is prohibited. Solicitation is defined as the act of asking for something, selling something, urging someone to do something, petitioning, or distributing persuasive materials. This could include, but is not limited to, asking for donations for a child's school (including through sales of a product), attempting to convert someone to or from a religion, distributing political materials, or collecting signatures. Work time includes time when either the person soliciting, or being solicited to, is scheduled to be performing their work duties. Work areas include areas where employees generally do work, such as cubicles, offices, or conference rooms, and does not include areas such as the lunch or break room. This policy does not prevent employees from using their approved breaks and rest periods to solicit outside of working areas, and is not intended to infringe an employee's NLRA Section 7 rights. Those not employed by the company are prohibited from solicitation on company property at all times.

BUSINESS GIFTS

Employees are prohibited from directly or indirectly requesting or accepting a gift for themselves or the company that has a value of \$50 or more. If an employee is offered or given anything of value from any client, prospective client, vendor, or business partner in connection with company business, they should alert their manager immediately.

CONFLICT OF INTEREST

A conflict of interest arises when an employee is engaged in an activity that could be detrimental to the company. This includes when an employee improperly uses their position with the company for personal gain or the gain of someone with whom they have a relationship. *Improper use* includes behavior that is illegal, as well as behavior that is unethical or questionable to a reasonable person. These are some examples of a conflict of interest:

- An employee requesting or requiring gifts or discounts in exchange for starting or continuing a business relationship with a client or vendor
- An employee selecting a relative's company as a supplier when they have not produced the best proposal
- An employee taking a second job working for a competitor and sharing confidential company information with the competitor
- An employee taking a second job that interferes with their ability to do their work for the Company at their full potential, whether due to scheduling, exhaustion, or some other factor

Because how things appear, whether accurate or not, has a significant impact on the Company's reputation, employees should also avoid the appearance of a conflict of

interest. If questions arise as to whether a certain activity or behavior is a conflict or interest, employees should speak with their manager or HR.

OUTSIDE EMPLOYMENT

Employees may engage in outside employment or personal educational activities during non-working hours, provided that such activities do not interfere with their job performance or constitute a conflict of interest. Prior to accepting outside employment, employees are to notify the Company in writing for approval. The notice must contain the name of the potential company, the title and nature of the position, the number of working hours per week, and the time of scheduled work hours. If the position constitutes a conflict of interest or interferes with the employee's job, at any time, employees may be required to terminate such activity. You are not permitted to work for any of IJR's competitors nor may you take an ownership position with a competitor. Any intellectual property developed during the course of IJR, Inc employment will be the sole property of IJR, Inc.

REPORTING IRREGULARITIES

It is the responsibility of each employee of the Company to immediately report any and all irregularities indicating actual or suspected existence of loss, fraud, embezzlement, or similar impairment of Company funds or property and suspicious persons or activity.

If an employee's actual or constructive knowledge of any irregularity exists and the employee does not report it to their supervisor or manager, that employee has engaged in unacceptable job performance.

Inspections and Searches

Any items brought to or taken off of Company premises, whether property of the employee, the Company, or a third party, are subject to inspection or search unless prohibited by state law. Desks, lockers, workstations, work areas, computers, USB drives, files, e-mails, voice mails, etc. are also subject to inspection or search, as are all other assets owned or controlled by the Company. Any inspection or search conducted by the Company may occur at any time, with or without notice. Failure to submit to a search will be grounds for discipline.

HARDWARE AND SOFTWARE USE

The following guidelines have been established for using the Internet and email in an ethical and professional manner. For the purpose of this policy, Company Internet includes productivity software, instant messaging applications, the Company cloud and networks, the intranet, and any other tool or program provided by or through the Company or its internet connection.

 Company Internet and email may not be used for transmitting, retrieving or storing any communications of a defamatory, discriminatory, harassing, or obscene nature.

- Telephones should only be used for company business. Employees should be professional and conscientious at all times when using Company phones or when using a personal phone for company business.
- Use of all devices for personal reasons should be held to a reasonable limit during work time. Reasonableness will be determined by management.
- Disparaging, abusive, profane, and offensive language are forbidden.
- Employees must respect all copyrights and may not copy, retrieve, modify, or forward copyrighted materials, except with permission or as a single copy for reference only. Almost every piece of content is or could be copyrighted (a notice of copyright is not required), so employees should proceed with caution when using or reproducing materials.
- Unless necessary for work, employees should avoid sending or receiving large files, watching videos, mass-forwarding emails, or engaging in other activities that either consume large amounts of bandwidth or create electronic clutter.
- Employees may not download any programs, applications, browser extensions, or any other files without prior approval or upon request of a manager.
- Each employee is responsible for the content of all text, audio, or images they place on or send over the Company's internet and email system. Employees may not send messages in which they are not identified as the sender.
- Email is not guaranteed to be private or confidential. The Company reserves the right to examine, monitor, and regulate email messages, directories, and files, as well as internet usage.
- Internal and external email messages are considered business records and may be subject to discovery in the event of litigation.

Employees are expected to minimize their use of access to the Internet for personal reasons while utilizing a Company computer during work hours. You are not permitted to install personal software, including but not limited to computer games, and you are prohibited from playing computer games during working hours. You are not permitted to access another employee's computer, or to copy Company files from any Company computer, hard drive, CD, or disk without prior authorization to do so.

All messages sent via email, voice mail, or other communication systems are records of IJR, Inc. The use of system passwords for security purposes does not guarantee confidentiality. IJR, Inc reserves and intends to, at any time, and from time to time, exercise the right to review, audit, intercept, access, and disclose all materials downloaded from and sent on the Internet or messages created, received, or sent on the electronic mail or voicemail systems. This policy covers all electronic and communications systems as well as paper and other information communication and storage systems including but not limited to: documents transmitted or received by facsimile, photocopiers, telephones, voice mail, email, and copy machines. Company systems and equipment are not to be used for private use or improper purposes.

All company-issued hardware and software, as well as the email system and Internet connection, are Company-owned. Therefore, all Company policies are in effect at all

times when they are in use. Access to the internet through the Company's network is a privilege of employment that may be limited or revoked at any time.

Personal Property

The Company is not liable for lost, misplaced, or stolen personal property. Employees should take all necessary precautions to safeguard their personal possessions. While the Company does not prohibit personal items in the office, desks and office areas are to be kept as neat and organized as possible. Employees should refrain from having their personal mail sent to the Company because mail may be automatically opened.

WORKPLACE RELATIONSHIPS

The company strongly believes that a work environment where employees maintain clear boundaries between employee personal and business interactions is most effective for conducting business and enhancing productivity. Although this policy does not prevent the development of friendships or romantic relationships between co-workers, it does establish boundaries as to how relationships are conducted during working hours and within the working environment.

Individuals in supervisory or managerial roles, and those with authority over others' terms and conditions of employment, are subject to more stringent requirements under this policy due to their status as role models, their access to sensitive information, and their ability to affect the terms and conditions of employment of individuals in subordinate positions.

This policy does not preclude or interfere with the rights of employees protected by the National Labor Relations Act or any other applicable statute concerning the employment relationship.

<u>Procedures</u>

- 1. During working time and in working areas, employees are expected to conduct themselves in an appropriate workplace manner that does not interfere with others or with overall productivity.
- 2. During non working time, such as lunches, breaks, and before and after work periods, employees engaging in personal exchanges in nonwork areas should observe an appropriate workplace manner to avoid offending other workers or putting others in an uncomfortable position.
- 3. Employees are strictly prohibited from engaging in physical contact that would in any way be deemed inappropriate by a reasonable person while anywhere on company premises, whether during working hours or not.
- 4. Employees who allow personal relationships with co-workers to adversely affect the work environment will be subject to the appropriate provisions of IJR's disciplinary

policy, including counseling for minor problems. Failure to change behavior and maintain expected work responsibilities is viewed as a serious disciplinary matter.

- 5. Employee off-duty conduct is generally regarded as private, as long as such conduct does not create problems within the workplace. An exception to this principle, however, is romantic or sexual relationships between supervisors and subordinates.
- 6. Any supervisor, manager, executive or other company official in a sensitive or influential position with IJR must disclose the existence of a romantic or sexual relationship with another co-worker as soon as possible after the relationship exists. Disclosure may be made to the immediate supervisor, HR Consultant, or Company President. This disclosure will enable IJR to determine whether any conflict of interest exists or other risk because of the relative positions of the individuals involved.
- 7. With regard to Section 6, when a conflict-of-interest problem or other potential risk is identified, IJR will work with the parties involved to consider options for resolving the problem. The initial solution may be to make sure the parties no longer work together on matters where one is able to influence the other or take action for the other. Matters such as hiring, firing, promotions, performance management, compensation decisions and financial transactions are examples of situations that may require reallocation of duties to avoid any actual or perceived reward or disadvantage. In some cases, other measures may be necessary, such as transfer to other positions or departments.
- 8. With regard to Section 6, if one or both parties refuse to accept a reasonable solution or to offer of alternative position, if available, such refusal will be deemed a voluntary resignation.
- 9. Failure to cooperate with the Company to resolve a conflict or problem caused by a romantic or sexual relationship between co-workers or among managers, supervisors or others in positions of authority over another employee in a mutually agreeable fashion may be deemed insubordination and cause for immediate termination. The disciplinary policy of IJR will be followed to ensure fairness and consistency before any such extreme measures are undertaken.
- 10. The provisions of this policy apply regardless of the sexual orientation of the parties involved.
- 11. Where doubts exist as to the specific meaning of the terms used above, employees should make judgments on the basis of the overall spirit and intent of this policy.
- 12. Notwithstanding a sexual, intimate, or other relationship between employees, all employees are responsible for complying with IJR's Non-Harassment and Anti-Discrimination policies.

13. Any concerns about the administration of this policy should be addressed to the HR Consultant or Company President.

SOCIAL MEDIA

The Guiding Rule

Conduct that negatively affects an employee's job performance, the job performance of fellow employees, or the Company's legitimate business interests—including its reputation and ability to make a profit—may result in disciplinary action up to and including termination.

Below are some guidelines for the use of social media. These guidelines are not intended to infringe on an employee's NLRB Section 7 rights and any adverse action taken in accordance with this policy will evaluate whether employees were engaged in protected concerted activity.

Avoiding Harassment

Employees must not use statements, photographs, video, or audio that could reasonably be viewed as malicious, obscene, threatening, or intimidating toward customers, employees, or other people or organizations affiliated with the Company. This includes, but is not limited to, posts that could contribute to a hostile work environment on the basis of race, sex, sexual orientation, disability, religion, national origin, or any other status protected by state or federal law.

Avoiding Defamation

Employees must not post anything they know or suspect to be false about the Company or anyone associated with it, including fellow employees and clients. Writing something that is untrue and ultimately harmful to any person or organization is defamation and can lead to significant financial liability for the person who makes the statement.

Confidentiality

Employees must maintain the confidentiality of Company trade secrets and confidential information. Trade secrets include, but are not limited to, information regarding the development of systems, products, and technology. Private and confidential information includes, but is not limited to, customer lists, financial data, and private personal information about other employees or clients that they have not given the employee permission to share.

Accounts

Employees must not use Company email addresses to register for social media accounts unless doing so at the request of management. Employees who manage social media accounts on behalf of the Company should ensure that at least one member of management has all the login information needed to access the account in their absence.

Identification

Employees must not represent themselves as a spokesperson for the Company unless requested to do so by management. Members of the editorial team are required to identify as an employee of IJR in their bio, noting the vertical they write for with the appropriate Twitter handle included. Members of other teams may identify as employees of IJR as they wish. Employees are only allowed to use the title designated to them on the Org Chart and must include a disclaimer that all posts, tweets, etc. are their own opinions and not those of IJR.

Engagement

When discussing topics, employees should show respect for others and their opinions, using discretion when necessary and acting in a professional nature.

While the company hopes that employees will use social media to actively promote the company and our successes, engaging in trivial "fights" with individuals will not be tolerated. Employees should refrain from name-calling, as well as broad, generalized attacks aimed at other organizations or individuals. Specific instances where X clearly did Y are fine, but employees should still be aware that their post reflects on the company at large.

If a reader criticizes or questions your work and it is necessary to respond, be respectful and thoughtful in your response. Keep in mind that the best response is probably not to respond at all.

If you are unsure about whether or not engagement is appropriate consult your Editor.

Content

As on the website, authenticity is important. Employees should verify questionable content before posting or tweeting about it, or note that it is unconfirmed or unverified.

If you need to issue a correction or delete a previous post, do so quickly and be transparent about the correction or reason for deletion.

Employees should also refrain from posting any content that could be viewed as a racial, ethnic, sexual, religious, physical disability, etc. slur. Additionally, any posts that promote violence towards a group or individual will not be tolerated.

COMMUNICATION GUIDELINES

Below are general guidelines for each of the communication platforms utilized by IJR and the policy for enforcing deadlines. Overall, when discussing projects and deadlines with a colleague be respectful and understanding of their workload and time.

Email

- Email should be used for:
 - External communication (clients, vendors, sources, etc.)

- Follow-ups on Asana tasks not acknowledged within a reasonable time frame
- Internal discussions, scheduling
 - All updates and details discussed around tasks must be translated to Asana
- Email formatting:
 - In order to make emails stand out in the recipient's inbox, use one of the following keywords in the subject line:
 - ACTION Requires the recipient to take some action (link to the Asana task within the email)
 - SIGN Requires signature of the recipient
 - INFO For informational purposes only i.e. background on a meeting. No response or action is required
 - DECISION Requires a decision by the recipient
 - REQUEST Approval needed by the recipient
- Keep messages short and to the point
- When writing emails, put the key takeaway(s) or action item at the top and any background information underneath. Note if the background is necessary information or just additional.

Asana

- Task management system used to track all projects and editorial content
- Tasks must be added and tracked in Asana or they will not be completed
- All editorial tasks must follow the Asana for Editorial Process
- All non-editorial tasks must be assigned with a due date, even if tentative
 - The due date should be discussed and agreed upon by all involved parties
- The comment section on tasks should be utilized to discuss details, follow ups,
- Tags should be utilized as much as possible to ensure cross-company tracking, forecasting, and planning

Slack

- Team communication and announcements
- Follow ups on Asana tasks and emails
- Discussions, collaborations, and brainstorming about projects
 - Any tasks coming out of such discussions must be entered and tracked in Asana

<u>Text</u>

No work related tasks will be assigned via text. If necessary, texts should be used for urgent notifications or follow ups.

DEADLINE POLICY

All non-editorial content deadlines must be clearly communicated via Asana and should be an agreed upon date by all stakeholders. Individuals are not responsible for completing tasks that are not tracked via Asana. If an employee foresees missing a deadline it is their responsibility to notify the project's owner in advance.

MEETING POLICY

General

All standing, internal meetings will be run via an agenda in Asana so that action items can be assigned immediately and members can easily see who owns what.

Employees are expected to join all standing, internal meetings either in person or via Google Hangout. If an employee is unable to join a meeting, they will be required to take PTO for the duration of the meeting.

Ownership Requirements

Each internal meeting will have a designated lead. This individual will be responsible for leading the weekly meeting.

Meeting leads are required to:

- Manage the agenda and relevant tasks in Asana
 - Solicit status updates, topics of discussion, etc from meeting attendees in drafting the agenda.
- Track the timeline of projects and update accordingly
- Designate meeting attendees and identify key players
 - Ensure that key players are in attendance of every meeting and prepared to update the wider group
- Give status updates in instances of PTO or other causes
- Set the timeline and deadlines for projects and action items that come out of the meeting, tracking the progress week to week and ensuring team members are being held accountable
- Delegate action items/next steps to team members
- Manage attendance

Meeting Attendance

- Leads and key players are required to attend every meeting, for the full length. While the goal is to keep meetings at the set time, meetings will be moved if needed to accommodate these individuals.
- Employees have a 10-minute buffer from the start of the meeting before they're considered in violation of the meeting policy. If an earlier meeting or task is running over, employees should notify the person leading the meeting that they are running behind.
- Individuals are required to contribute to the agenda in advance of the meeting and provide action items by deadline.
- Meeting leads will keep note of attendance and will loop in the employee's manager and HR to enforce the policy.

EMPLOYMENT SEPARATION

RESIGNATION

Employees are requested to provide a minimum of two weeks' written notice of their intent to resign. An employee's notice of resignation to voluntarily terminate employment with the Company should be submitted to their supervisor or manager. An exit interview may be requested.

TERMINATION

All employment with the Company is at-will employment. This means that the employee has not been hired for a specified duration, but that they can terminate their employment with the Company or the Company can terminate the employment relationship at any time, with or without cause, and with or without prior notice. An employee's at-will employment status cannot be changed by any oral modifications.

Whether your exit is voluntarily or involuntarily, you will be paid out any accrued Paid Time Off (PTO). If you have taken more PTO than you've accrued, the prorated amount will be removed from your final paycheck to the maximum extent permitted by law. Additionally, should you have attended training paid for by the Company, you may owe up to the full amount of the training expense depending on when the training was completed and your departure date.

Personal Possessions and Return of Company Property

Any Company property issued to employees, such as computer equipment, keys, tools, parking passes or Company credit cards must be returned to the Company at the time of employment separation. Employees may be responsible for any lost or damaged items. Upon separation of employment employees are to remove their personal possessions from all Company property.

EMPLOYEE HANDBOOK ACKNOWLEDGEMENT

INDEPENDENT JOURNAL REVIEW, INC.

I acknowledge receipt of the Company's Employee Handbook and agree to follow the guidelines within it. I also acknowledge the following:

- 1. Receipt of this handbook does not create a contract of employment or in any way alter my at-will employment status; the Company or I can end the employment relationship at any time, with or without notice, and with or without cause.
- 2. I am not entitled to any particular sequence of disciplinary measures prior to termination.
- 3. With the exception of the at-will employment policy, this handbook may be modified at any time.
- 4. Violation of any policy in this handbook, or any policy included as an addendum, may be grounds for discipline, up to and including termination.
- 5. This handbook does not include every process, policy, and expectation applicable to employees, or my position specifically; I may be counseled, disciplined, or terminated for poor behavior or performance even if the behavior or performance issue is not addressed in the handbook.
- 6. Should any provision in this handbook be in conflict with federal, state, or local law, that provision only will be considered ineffective, while the rest of the handbook remains effective.
- 7. If I have questions regarding any policy in this handbook, or other expectations related to my behavior or performance, it is my responsibility to speak with my manager or Human Resources.

Signature	
Printed Name	
Date	