



Employee Policy Manual

Section 1 - Introduction

1.01 Introductory Statement

The Employee Policy Manual is designed to acquaint 74 Installations' employees with information about policies, working conditions, benefits, responsibilities and to outline our expectations of all 74 Installations' employees. As the "Company" is referenced throughout this Employee Policy Manual, the reference includes 74 Installations, LLC, and their affiliates.

All employees are expected to read, understand and comply with all provisions of the Employee Policy Manual. The objective is to provide a work environment that is conducive to both personal and professional growth. It is not intended to be comprehensive or to address all the possible applications of, or exceptions to, the policies and procedures described. Therefore, 74 Installations reserves the right to revise, supplement or rescind any policies or portion of the Employee Policy Manual from time to time as it deems appropriate. Employees will be notified of such changes to the policy manual. These policies supersede all existing policies and practices and may not be amended or added to without the express written approval of the Executive Management of 74 Installations.

1.02 Disclaimer

Neither this policy manual nor any other Company document, confers any contractual right, either express or implied, to remain in the Company's employ. Nor does it guarantee any fixed terms and conditions of your employment. Your employment is not for any specific time and may be terminated at will, with or without cause and without prior notice, by the Company or you may resign for any reason at any time. No supervisor or other representative of the Company (except the President) has the authority to enter into any agreement for employment for any specified period of time, or to make any agreement contrary to the above. Any oral statements by managers or supervisors which are contrary to the at-will nature of your employment, are not binding on the Company. Further, the Company reserves the rights to modify, delete, or add to any of the policies, procedures or benefits set forth in this Policy Manual without prior notice.

Section 2 - General Policies

2.01 Equal Employment Opportunity Statement

Equal Employment Opportunity has been, and will continue to be, a fundamental principle at 74 Installations. The Company prohibits discrimination in any form and all employment decisions are made without regard to race, color, religion, sex, **age**, national origin, marital status, sexual orientation, citizenship, disability, military status, or any other protected characteristic as established by law. The policy of Equal Employment Opportunity applies to all policies and procedures relating to recruitment and hiring, compensation, promotions, benefits, termination and all other terms and conditions of employment.

Any employees with questions or concerns about any type of discrimination in the workplace are encouraged to bring these issues to the attention of the Human Resource Representative (Wendy Carbone, CFO 330-656-3015). Employees can raise concerns and make reports without fear of reprisal. Anyone found to be **engaging** in any type of unlawful discrimination will be subject to disciplinary action, up to and including termination of employment.

2.02 Anti Harassment and Discrimination Policy

74 Installations is committed to maintaining a respectful workplace for all employees that is free from any form of discrimination or conduct that can be considered harassing, bullying or coercive, including sexual harassment. All members of the Company, including part-time and full-time employees, temporary staff or contractors, are expected to maintain the highest standards of professional and ethical conduct in the workplace and whenever representing the Company. Our employees are expected to extend courtesy and respect to all other employees and others with whom they come in contact on behalf of the Company at all times.

Harassment, in all of its shapes and forms, is strictly prohibited by 74 Installations, and our policies apply to all employees or applicants for employment. The prohibition of sexual and other harassment also applies to conduct towards the Company's guests, customers, clients, vendors, contractors, service providers and anyone else with whom an employee comes in contact in the course of the Company's business.

For the purposes of this policy, "sexual harassment" includes unwelcome sexual advances or verbal, visual or physical conduct of a sexual nature. The following is a partial list of behaviors that constitute sexual harassment under this policy:

- o Unwelcome request for sexual favors, dates or other social engagements.
- o Physical conduct including touching, assaulting, impeding or blocking movements.
- o Unwelcome or inappropriate use of obscene or suggestive language, gestures or humor; conduct that includes making or using derogatory comments, epithets, slur or jokes.
- o Visual conduct that includes leering, making sexual gestures or displaying and/or distribution of sexually suggestive objects, pictures, or similar media.
- o Explicitly or implicitly requiring an employee to submit to sexual harassment as a term or condition of employment; using submission to or rejection of a sexual favor as a basis for any employment decision.
- o Behavior that has the effect of interfering with an individual's work performance or creating an intimidating, hostile or unreasonably offensive working environment.
- o Verbal abuse of a sexual nature, graphic verbal commentaries about an individual's body, sexually degrading words used to describe an individual or suggestive/obscene letter, emails or invitations.

Other forms of harassment include unwelcome conduct, whether verbal, physical, or visual that is based upon a person's status, such as color, race, ancestry, religion, national origin, age, disability, veteran status, citizenship status, sexual orientation or other protected group status.

The Company will not tolerate any harassing conduct or bullying behavior that affects tangible job benefits, that interferes unreasonably with an individual's work performance, or that creates an intimidating, hostile, alienating or offensive working environment.

Harassment Complaint Procedure:

The Company's policy is to investigate thoroughly and remedy any known incidents of harassment. In order to accomplish this, however, harassment must be brought to the attention of the Human Resources Representative (Wendy Carbone, CFO, 330-656-3015). Accordingly, employees who feel aggrieved because of harassment or are aware of incidents of harassment must promptly bring any such conduct to the Company's attention. The following procedure should be used for reporting complaints about conduct in violation of this policy:

- If you are the subject of harassing conduct, or are aware of such conduct in the workplace, you must report it immediately to your immediate supervisor. If the employee's supervisor is the person whose conduct is being questioned or the employee is otherwise not comfortable discussing the situation with his/her supervisor, the employee may contact any member of the 74 Installations management.
- Upon notification, a representative from management will conduct an impartial investigation (within 5 business days). Results of the investigation and any applicable remedial actions will be taken as quickly as possible and all parties concerned will be advised of such actions.
- The Company will maintain confidentiality of employees involved in a harassment claim and limit information to those directly involved in the investigation process.
- Any employee who is determined to have engaged in harassment or related conduct in violation of this policy will be subject to appropriate disciplinary action, up to and including discharge from employment.
- 74 Installations recognizes that irresponsible accusations of sexual or other harassment can have serious effects on innocent individuals. Anyone found to have made a false complaint or to have provided false information during an investigation will be subject to appropriate disciplinary action, up to and including termination of employment.

Prohibition Against Retaliation:

No employee will be retaliated against on the basis of having asserted a complaint of harassment related to this policy or cooperated in an investigation. Any employee found to have engaged in retaliatory behavior as a result of a complaint made against him/her or another party will be subject to appropriate disciplinary action, up to and including termination of employment.

2.03 Employee Relations Philosophy

74 Installations believes that the working conditions, wages, and benefits it offers its employees are competitive with those offered by other employers in this area and in this industry. If employees have concerns about working conditions or compensation, they are strongly encouraged to voice these concerns openly and directly to their supervisors. Employees' confidential matters will be kept confidential except where it is deemed necessary by law or policy. When employees deal directly with their supervisors it creates a more positive and open work environment. If employees do not feel satisfied with the solution of their supervisors, they can directly request a meeting with the next level of management. We believe that 74 Installations demonstrates its commitment to employees by responding effectively to all employees' concerns.

2.04 Union Requirement Policy

74 Installations will hire employees that are members of the *Ohio and Vicinity Regional Council of Carpenters, United Brotherhood of Carpenters and Joiners of America*. The Company will adhere to all Union rules and agreements. It is the responsibility of each employee to remain in good standing with the Union in conformity with law **as a** condition of employment.

2.05 Disabilities Accommodation

74 Installations is committed to comply fully with the Americans with Disabilities Act Amendment (ADA) and Americans with Disabilities Act Amendment Act (ADAAA) and other laws prohibiting disability discrimination and ensuring equal opportunity in employment for qualified persons with disabilities. All employment practices and activities are conducted on a non-discriminatory basis. Pre-employment inquiries are made only regarding an applicant's ability to perform the essential functions of the position. Post-offer medical examinations are required only for those positions in which there is a bona fide job-related physical requirement. They are given to all persons entering the position only after conditional job offers. Medical records will be kept separate and confidential from other Human Resources and payroll records.

Reasonable accommodation is available to all qualified individuals with disabilities. All employment decisions are based on the merits of the situation in accordance with defined criteria, not the disability of the individual. Qualified individuals with disabilities are entitled to equal pay and other forms of compensation (or changes in compensation) as well as job assignments, classifications, organizational structures, position descriptions, and lines of progression. The Company does not discriminate against any qualified employees or applicants because they are related to or associated with a person with a disability. 74 Installations is committed to taking all other actions necessary to ensure equal employment opportunity for persons with disabilities in accordance with the ADA/ADAAA and all other applicable federal, state and local laws.

2.06 Violence-Free Environment

74 Installations is committed to preventing workplace violence and to maintaining a safe work environment. 74 Installations has adopted the following guidelines to deal with intimidation, harassment, or other threats of (or actual) violence that may occur during business hours or on its premises. All employees should be treated with courtesy and respect at all times. Employees are required to refrain from fighting, "horseplay," or other conduct that may be dangerous to others. Firearms, weapons, and other dangerous devices or substances are prohibited on the premises and jobsites of 74 Installations. Conduct that threatens, intimidates, or coerces another associate, a customer, or a member of the public at any time, including off-duty periods, will not be tolerated. This prohibition includes all acts of harassment (See Section 2.02 - Anti-Harassment and Discrimination Policy). All threats of (or actual) violence, both direct and indirect, should be reported immediately to a supervisor or the HR Representative. This includes threats by employees, as well as threats by customers, vendors, solicitors, or other members of the public. When reporting a threat of violence employees should be as specific and detailed as possible. All suspicious individuals or activities should also be reported immediately. Employees should not place themselves in peril. Employees who see or hear a commotion or disturbance should not try to stop the commotion or disturbance, but should call for a Supervisor or Manager immediately. 74 Installations will promptly and thoroughly investigate all reports of threats of (or actual) violence and of suspicious individuals or

activities. The Identity of individuals making reports will be protected as appropriate. In order to maintain workplace safety and the integrity of its investigation, the Company may suspend employees, either with or without pay, pending Investigation. Anyone determined to be responsible for threats of (or actual) violence or other conduct that is in violation of these guidelines will be subject to disciplinary action, up to and including termination of employment. 74 Installations encourages employees to bring their disputes or differences with other employees to the attention of their supervisor or the HR Representative before the situation escalates into potential violence. The Company is eager to assist in the resolution of employee disputes and will not discipline employees for raising such concerns.

2.07 Immigration Law Compliance

74 Installations is committed to employing only United States citizens and permanent residents who are authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin. In compliance with the Immigration Reform and Control Act of 1986, new employees, as a condition of their employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. Former employees who are rehired must also complete the form, if they have not completed an I-9 with 74 Installations within the past three years, or if their previous I-9 is no longer retained or valid. Employees with questions or seeking more information on immigration law issues are encouraged to contact the HR Representative. Employees may raise questions or complaints about immigration law compliance without fear of reprisal. Employees that cannot produce documents acceptable to establish identity and work eligibility will be discharged.

2.08 Confidentiality

Much of the information you obtain or develop in the course of your employment with the company is confidential and the disclosure of such information outside of the Company could prove detrimental. It is the responsibility of each employee to protect the Company's confidential or proprietary information from any unauthorized release or misuse. Examples of this type of information include financial information about the Company, information about a customer, business plans, new products and services, etc.

The protection of the Company's business information, property, and all other company assets are vital to the interests and success of the Company. No Company-related information or property, including documents, files, records, computer files and data, equipment, office supplies or similar materials (except in the ordinary course of performing duties on behalf of the Company) may be removed from the Company's premises. In addition, when an employee leaves the Company, the employee should return to the Company all Company-related information and property in their possession including documents, drawings/blueprints, files, records, manuals, software, tools and equipment.

Section 3 - Employment Policies and Practices

3.01 Access & Changes to Personnel Records

74 Installations maintains a personnel file on all employees. The personnel file includes information such as an employee's job application, resume, records of training, documentation of performance appraisals and disciplinary actions, salary increases, and other employment records. Personnel files are the property of 74 Installations, and access to the Information they contain is restricted. Generally only 74 Installations supervisors and members of management, who have a legitimate reason to review information in a file, are allowed to do so. Employees who wish to review their own file should schedule an appointment in advance in order to review their file. Personnel files must remain in 74 Installation's offices and in the presence of an individual appointed by the company to maintain the files. If an employee wishes to challenge any document(s) in his/her personnel file, he/she may do so in writing, and it will be attached to the challenged documentation in the employee's personnel file. If an employee would like to request a copy of their file, they may do so by contacting the Individual appointed by the company to maintain the files.

3.02 Confidentiality of Personal Information

74 Installations treats personal information about its employees as confidential and respects the need to protect each employee's privacy. The Company enforces secure information-handling processes for all personnel involved in gathering, retaining, using, or releasing personal Information about the organization's employees. The company collects and retains personal information only as needed to conduct business and administer employment and benefit programs. Every effort is made to ensure that all personal and job-related information about employees is accurate, complete, and relevant for its intended purpose.

3.03 Disclosure to Government Agencies

On occasion, 74 Installations must provide Information and data from its personnel records and files to federal, state, and local government agencies in accordance with record keeping and reporting requirements imposed by such agencies. In instances where a government agency requests information beyond that which it normally requires, the Company ordinarily advises affected employees of the agency's Information request. However, if an agency's information request occurs in the course of an agency investigation or if an agency asks the Company to keep such a request confidential, 74 Installations has discretion to comply with the agency's request.

74 Installations ordinarily honors subpoenas demanding information regarding any employee, but usually advises an employee of the subpoena and nature of the information requested, unless otherwise prohibited by law.

3.04 Disclosure or Release to Non-Government Entities

In response to an information request from an outside organization, individual or other non-government entity, 74 Installations does not provide any employee information, unless and until the employee or former employee submits a written request with signature asking the Company to disclose or confirm specific Information.

3.05 Accuracy of Information

It is the responsibility of each employee to promptly notify the Company of any changes in personnel data. It is the employee's responsibility to notify their supervisor or the HR Representative of changes. Personnel data is strictly confidential and is secured at all times. To ensure the personnel files are up-to-date and contain accurate, complete information, employees are asked to notify their supervisor or the HR Representative of any changes that need to be made in the following categories:

- Employee name
- Telephone number
- Home address
- Marital status
- Number of dependents
- Beneficiary designations
- Scholastic achievements
- Emergency contacts
- Union information/ membership status

Corrections or Deletions

Employees can request corrections or deletions of information in their personnel records as appropriate by submitting a written request to the HR Representative.

3.06 Code of Conduct

There are standards of conduct which must be observed by everyone to protect the rights and interest of each person and foster a productive working environment. To ensure orderly operations and provide the best possible work environment, 74 Installations expects employees to follow rules of conduct that will protect the interests and safety of all employees and the organization.

These rules are meant to be considered representative rather than all-inclusive of conduct for which disciplinary action, ranging from verbal warning to immediate termination, will be taken.

These rules may be amended from time to time at the Company's sole discretion. It is understood that situations may arise that are not specifically covered by these rules and that the Company retains the right to take disciplinary action as it deems appropriate in all situations.

- Willful destruction, abuse or misuse or damage to Company or another employee's property.
- Theft, misappropriation or unauthorized possession of Company or employee property.
- Smoking or using smokeless tobacco inside Company premises, in Company vehicles or in unauthorized locations.
- Reporting to work under the influence of alcohol and/or drugs.
- Possession, distribution, sale, transfer or use of alcohol and/or illegal drugs at the workplace or on company premises, while on duty, or while operating employer-owned or leased vehicles or equipment.
- Insubordination which includes the use of profane or abusive language towards supervisors or fellow employees, horseplay, and/or malicious mischief.
- Failure to carry out work assignments given by supervisor or any other authorized representative of the Company including a refusal to work on a job assignment, deliberate production of poor work or the deliberate restriction of work output.

- Fighting, assaulting, or threatening another employee or visitor on Company premises or while on Company-directed business.
- Fraud, dishonesty or deceit or unethical business conduct.
- Falsification or altering of any work-related documents or reports, including but not limited to employment applications, time records and expense reimbursement requests, or medical reports.
- Any illegal conduct committed while on Company premises or while on Company-directed business.
- Any form of sexual, racial, or other unlawful or unwelcome discrimination and/or harassment.
- Any conduct which reflects negatively on the Company.
- Unauthorized disclosure of business "secrets or confidential information.
- The possession of dangerous or unauthorized materials, such as explosives, firearms, other weapons on Company property or worksites, including toy guns, or weapons of any type on Company property or worksites.
- Gambling on Company property/worksites or while using Company equipment.
- Violation of safety or health rules, including failure to report an accident or incident.
- Unsatisfactory performance or conduct.
- Violation of the Company attendance policy including unauthorized absence from work during the workday or sleeping while on Company time.
- Unauthorized use of computers, telephones, cell phones, mail systems, or other employer-owned equipment.
- Commission of a crime on the Company premises or worksite or while engaged in Company business.
- A felony conviction for any criminal offense, or any conduct; whether or not during the course of employment, which in the sole discretion of the Company, may adversely affect the safety and rights of other employees or visitors, or the operation of the Company. It is the employee's responsibility to inform the HR Representative of any felony conviction.
- Removal of any materials from jobsites without permission.
- Violation of Company policies.

Employees involved in conduct that in the judgment of the Company does not warrant immediate discharge may be subject to disciplinary action including but not limited to, the following:

1. Verbal Warning
2. Written Warning and/or Final Written Warning
3. Optional Paid/Unpaid Decision **Making** Leave
4. Paid/Unpaid Suspension pending an investigation.

74 Installations reserves the right to determine what disciplinary action to take depending upon the severity and circumstances of the employee's conduct. This policy does not alter the at-will nature of employment with the Company and does not provide any guarantee of progressive discipline.

3.07 Compensation and Pay Regulations

74 Installations will pay all Non-Union Employees per their agreed upon offer letter and all Union Employees shall be paid on the day of the week designated as pay day. Not more than three days' pay shall be held back from the regular work week and each employee shall be paid in currency or guaranteed payroll check on the job and during working hours.

Payroll checks shall have a wage statement attached and will include the following information:

- Name and address of the Employer
- Name of the Employee
- Date the weekly pay period ends.
- Number of hours worked during the pay period and **wage** rate(s) paid.
- Gross amount of **wages** paid.
- Amount of Income tax withholdings.
- Amount of Social Security tax withholdings.
- All other deductions.
- A statement that the proper credits to the Carpenters' Hospitalization and Pension Funds as per agreement are being paid.

Parking Expenses

Employees will be paid for parking expenses incurred, up to Four dollars (\$4.00) per day per employee, provided there is no free parking available within one half (1/2) mile of the jobsite and provided that the employee provides a valid receipt.

Overtime

All overtime work (in excess of 40 hours/week) performed Monday through Saturday shall be paid one and one-half (1 ½) times the straight-time hourly rate.

Saturday shall be paid at one and one-half (1 ½) times the straight-time hourly rate. In the event of lost time Monday through Friday (except where an observed holiday falls on a workday), Saturday may be worked at straight-time to make-up the lost time, provided the tending craft(s) also have a Saturday make-up day or there are only carpenters working on the jobsite. If an Employee is called out on a Saturday, a minimum of four (4) hours of work is guaranteed.

Sundays and Holidays shall be paid at two (2) times the straight-time hourly rate.

Show-up Pay

If an employee commences work, weather permitting, and works two (2) hours or less, the employee will be guaranteed two (2) hours pay. If an employee is not given prior notice by the Company to not report for work, the employee will be paid a \$45.00 show-up fee without benefits. If an employee shows up and works four (4) hours or more, the employee will be paid for the actual time worked.

3.08 Conflicts of Interest and Outside Employment

Outside Employment

Employees may hold outside jobs as long as they meet the performance standards of their primary job with 74 Installations. The use of Company tools, vehicles, equipment and supplies for outside jobs is prohibited. If the Company determines that an employee's outside work interferes with performance or the ability to meet the Company's requirements as they are modified from time to time, the employee may be asked to terminate the outside employment if he/she wishes to remain employed with 74 Installations. Outside employment that constitutes a conflict of interest is strictly prohibited.

If an employee has any questions regarding outside employment, they should consult their supervisor or the HR Representative.

Conflicts of Interest

Employees have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of Interest. Transactions with outside firms must be conducted within a framework established and controlled by the executive level of the Company. Business dealings with outside firms should not result in unusual gains for those firms. Unusual gain refers to bribes; product bonuses, special fringe benefits, unusual price breaks, and other windfalls designed to ultimately benefit the employer, employee, or both.

An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal gain for that employee or for a relative as a result of the Company's business dealings. For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

If the employees have any influence on transactions involving purchases, contracts, or leases, it is imperative that they disclose to an officer of the Company as soon as possible the existence of any actual or potential conflict of interest so that safeguards can be established to protect all parties. In addition, you may not accept any personal gift(s) of significant value from any competitor, customer, supplier, affiliate, or other entity with which the Company does business, without the approval of management.

Employees should not engage in activities which conflict with business interests of the Company or impede their job performance at the Company. You are hired and continue in the Company's employ with the understanding that the Company is your primary employer and that other employment or commercial involvement, which is in conflict with the business interests of the Company or impede your work performance, is prohibited. Employees may not receive any income or material gain from individuals outside of 74 Installations for materials produced or services rendered while performing their jobs at 74 Installations.

Any violation of this policy may result in disciplinary action, up to and including dismissal.

3.09 Relationships at Work

74 Installations recognizes that many employees have friends and family members that may work for the Company. 74 Installations neither encourages nor discourages personal relationships between employees. However, a family relationship or intimate personal relationship between a management employee and a subordinate can pose the potential problem of creating actual or perceived conflict of interest or favoritism. Therefore, direct reporting relationships between family members may be prohibited. Likewise, a sexual, dating or intimate relationship between a management employee and a direct or indirect subordinate is inappropriate and may put a supervisor in a conflict of interest situation, interfere with productivity and expose the individual and the Company to potential charges of sexual harassment. We expect our management employees to be mindful of these potential problems and to report to the HR Representative any relationship that may present an actual or perceived conflict of interest.

Any sexual, dating or other intimate relationship between a management employee and a subordinate must be disclosed immediately by the supervisor to the HR Representative. An employee who fails to make the required disclosure or comply with a directive to resolve a conflict with this policy will be subject to discipline up to and including termination of employment.

Upon disclosure, the Company will determine as to how best to resolve any actual or potential conflict of Interest or impropriety caused by the relationship. Both management and subordinates need to realize that if they become involved in such a personal relationship, reassignment, demotion, termination or resignation of one or both individuals in the relationship are possible remedies that may be required. The Company will work with those involved to identify alternative solutions whenever possible. Resolutions determined by the Company shall be implemented in a non-discriminatory manner.

3.10 Progressive Discipline Action Plan

The Progressive Discipline Action Plan is used to formally inform employees that they are not meeting expectations. The Company administers equitable and consistent discipline for unsatisfactory attendance, behavior, and/or performance. The Company's own best interest lies in ensuring fair treatment of all employees and in making certain that disciplinary actions are prompt, uniform and impartial. The major purpose of any disciplinary action is to correct the problem, prevent recurrence, and prepare the employee for satisfactory service in the future. Employees in their probationary period with performance or behavior-related issues may be accelerated through the progressive discipline action process.

Progressive Discipline may include any of the following four steps:

(The discipline process may be accelerated up to and including termination and some or all steps may be skipped, based on the seriousness of the issue.)

1. Documented Verbal Warning: Documented Verbal Warnings are in effect for a period of six months from the date of issue.
2. Written Warning: If an offense is serious enough or an employee has failed to improve during their Verbal Warning period, the employee may be placed on a Written Warning. Written Warnings are in effect for a period of twelve months from the date of issue. Employees are not permitted to apply for open positions while on Written Warning. If an employee receives a Written Warning during their Probationary Period, they may be subject to further disciplinary action up to and including termination. A Performance Improvement Plan (PIP) may be issued at this point.
3. Final Written Warning and/or Suspension (with or without pay): Based on the seriousness of the offense, a final Written Warning and/or Suspension may be issued. Employees who have received two final Written Warnings for separate reasons during a rolling 12-month period may be terminated.
4. Termination of Employment: In certain situations, termination of an employee's employment without any notice period is appropriate. While it is impossible to list every type of behavior that may be deemed a serious offense, Section 3.07 Code of Conduct lists serious offenses that may lead to disciplinary action up to and including immediate termination of employment.

3.11 Probationary Period

The Probationary Period is intended to **give** new employees the opportunity to demonstrate their ability to achieve a satisfactory level of performance and to determine whether the new position meets their expectations. 74 Installations uses this period to evaluate employee's capabilities, work habits, and overall performance. Either the employee or the Company may end the employment relationship at any time during or after the Probationary Period, with or without cause or advance notice. The Probationary Period constitutes the first **90** calendar days after date of hire or transfer for all new and rehired employees, employees new to positions due to promotion, demotion, or lateral transfer. The Probationary Period may be lengthened if necessary. Any new employees who receive a Written Warning during their Probationary Period may be subject to disciplinary action, up to and including termination. Successful completion of the Probationary Period does not alter the at-will nature of the employment relationship with the Company.

3.12 Job Posting

74 Installations provides employees an opportunity to indicate their interest in open positions and advance within the organization according to their skills and experience. In general, notices of regular, full-time and part-time job openings are posted, although the Company reserves the right not to post a particular opening. Each job posting will include the dates of the posting period, Job title, job grade, department, location, Job summary, essential duties, and qualifications (required knowledge, skills, and abilities). In order to apply for a position, employees must have been in their current position for at least 6 months. In certain cases, this time-in-job may be waived. Time-in-job requirements do not need to be met in situations where employees are applying for a position within their current department. Eligible employees should only apply for those posted jobs for which they possess the required skills, competencies, and qualifications. Those employees who are on a Written Warning or Final Written Warning are not eligible to apply for posted positions. To apply for an open position, employees should complete an internal application. 74 Installations recognizes the benefit of developmental experiences and encourages employees to talk with their supervisors about their career plans. Supervisors are encouraged to support employee's efforts to gain experience and advance within the organization. An internal applicant's supervisor will be contacted to verify performance, skills and attendance. Any staffing limitations or other circumstances that might affect a prospective transfer may also be discussed. Job posting is **a way** to inform employees of openings and to identify qualified and interested applicants who might not otherwise be known to the hiring manager. Other recruiting sources may also be used to fill open positions in the best interest of the organization. Employees with current progressive discipline action plans are not eligible to apply for postings.

3.13 Dress Code/Personal Protective Equipment (PPE)

Employees contribute to the reputation and public image of the Company. A professional appearance is essential in promoting a positive image both internally and externally. Good personal hygiene (showering daily, brushing teeth, using deodorant, etc) and grooming as well as appropriate dress reflect employee pride and inspire customer confidence, as well as a safe and productive working environment.

All employees are required to wear clothing appropriate for the job they are performing and to ensure their safety around moving machinery, equipment and/or chemicals in the workplace. In addition,

employees are required to wear the appropriate Personal Protective Equipment (PPE) for their position and/or worksite as specified.

Clothing should not constitute a safety hazard, be a distraction, or cause negative impression of our organization. Company uniforms and/or steel toed/soled shoes may be required as PPE for some positions.

The following guidelines apply to all employees and temporary staff working on any 74 Installations worksites:

- Long pants must be worn at all times. They must be clean, have no holes and may not be baggy or impede movement.
- Clothing that is worn, ripped, torn or dirty is not permitted.
- Loose fitting clothing including baggy shirts, scarves, and overly baggy pants that could be a potential entanglement hazard is not permitted.
- Visible underwear is not permitted. Undergarments must not be exposed outside of clothing.
- Company supplied tee shirts must be worn at all times.
- No offensive tattoos may be exposed.
- Headwear must not be offensive and may not contain drug or alcohol references.
- Jewelry (with the exception of stud earrings) including necklaces, earrings, and bracelets should not be worn while operating rotating or moving equipment.
- Finger nails may not be more than ¼ of an inch measured from the end of the finger.
- Due to allergies of many co-workers perfume, cologne and fragrance should be used sparingly.

Company Uniform and Personal Protective Equipment (PPE) Policy

- Company uniforms are required on all worksites.
- Safety shoes must be worn on Jobsites at all times.
- All employees running a saw must wear eye, ear and hand protection.
- All employees moving material, including offloading trucks, must wear safety gloves.
- All employees working on active hard hat Jobsites with active hard hat areas must wear the following PPE at all times:
 1. Hard Hat
 2. Safety Glasses
 3. Ear Protection
 4. Safety Vest

74 Installations will supply Personal Protective Equipment and Company t-shirts to employees at the time of hire. It is the responsibility of each employee to maintain their PPE and launder their uniform. It is the responsibility of the employee to replace any lost or damaged PPE due to negligence.

Enforcement of Dress Code and PPE Policy

Managers and supervisors are responsible for interpreting and enforcing dress and grooming standards in their areas of responsibility. Employees who come to work inappropriately dressed or lacking good hygiene will be sent home and directed to return to work in proper attire and/or remedy hygiene issues. Under such circumstances, employees will not be compensated for their time **away** from work and will also be subject to disciplinary action up to and including termination. In the event the dress code violation involves a site safety rule infraction, the progressive discipline enforcement policy will be applied.

3.14 Computer/Phone Usage and Equipment Policy

The purpose of the 74 Installations electronic usage systems policy is to:

- Prevent inappropriate, unethical, or unlawful use of hardware and software resources; dissemination of information; and access to the Internet.
- Protect corporate image and remove risk associated with: non-compliant use of licensed or copyrighted software, hardware, or related material; virus attacks or infection of 74 Installations systems.
- Conduct business in a professional manner and improve productivity by eliminating unnecessary use of the Internet.
- Protect the security, integrity, and reliability of electronic equipment.

This policy applies to all users (employees, temporary workers, visitors, vendors, customers, and contractors) of computers and related equipment, cellular devices, PDA's, office phones, hand-held scanning devices, and copy/fax machines. This policy applies to anyone located within a 74 Installations' facility or worksite, a user's home office, or while connected by any cellular, dial-up, or broadband connection.

Monitoring and Enforcement

The Company reserves the right to monitor and/or inspect email accounts, personal file directories, web access, phones and phone records, or any information stored on company computers at any time without notice. All electronic communications should be considered Company property and are subject to audit at any time.

The Company reserves the right to enforce this policy. Violation of this policy by any 74 Installations employees will be subject to disciplinary action up to and including termination of employment; and in certain situations, legal or criminal prosecution.

Strictly Prohibited Use or Activities

The following activities are strictly prohibited. This list is not meant to be all-inclusive:

- Acquisition, storage, and dissemination of data which is **illegal**, pornographic, or which negatively depicts race, gender or religion or any protected class.
- Use for conducting a personal business enterprise, political or religious activities, engaging in any form of intelligence collection of Company data, engaging in fraudulent activities, or knowingly disseminating false or otherwise libelous materials.
- Installation of any access point without the permission of Management.
- Downloading or playing of music, videos, games, copyrighted or patented materials, or any data used for personal interests.
- Accessing outside personal email accounts (i.e. AOL, Yahoo, Google Mail, etc.)
- Accessing any gaming or gambling sites.
- Creation and/or administration of Web sites or blogs (unless specifically authorized).
- Any form of "spamming", "phishing", or attempt to gain confidential information via email or the Internet.
- Participation in "chat rooms" or any social networks (i.e. Facebook, MySpace, YouTube, etc.).
- Broadcast emails (unless the information is pertinent to all recipients). If you are not a manager, you must have your manager's approval prior to sending.

- Circulation of "chain emails" or emails that are disruptive, offensive or harmful to morale, ethnic slurs, racial comments, jokes, or anything construed as harassment or showing disrespect for fellow employees, customers, or suppliers.
- Sending or forwarding emails or attachments which are indicated as confidential or "do not distribute."
- Sending or forwarding an email under the guise of another person.
- Unapproved altering or tampering with an existing email or document.

Passwords

Passwords should be changed at intervals established by management and are not to be shared or disclosed to anyone. Employees should maintain their own passwords and not use another employee's password. If the integrity of your password is comprised, you must contact management immediately.

Flash Drives

Flash drives must utilize password protection as provided by the device. They should not be used as a means to store critical data but as a means to transfer data from one machine to another.

Software

74 Installations purchases and licenses the use of various computer software for business purposes and does not own the copyright to this software or its related documentation. Copyrighted or licensed software cannot be duplicated or copied to any other machine or media; disassembled or reverse engineered, or otherwise modified without management's permission. Modifications to licensed software should only be modified in accordance with IS programming standards. Documentation (written or soft copy), files, etc. cannot be reproduced in any way without the express written permission from the owner or copyright/patent holder of the material; unless permitted by law. Employees should notify their immediate supervisor or the HR Representative upon learning of violations of this policy. Employees who violate this policy will be subject to disciplinary action, up to and including termination of employment.

Use of Email and the Internet

All employees have a responsibility to use electronic communications and the Internet in a professional, lawful and ethical manner. The Company prohibits the use of electronic communications in ways that are disruptive, offensive to other, harassing, or harmful to morale. The display or transmission of sexually explicit images, messages, and cartoons is not permitted. Other such misuse includes, but is not limited to ethnic slurs, racial comments, off-color jokes, or anything that may be construed as harassment or showing disrespect for others. Electronic communications may not be used to solicit others for commercial venture, religious or political causes, outside organization or other personal non-business matters.

Cellular and Company Phone Use

Company cell phones will be distributed at the Company's cost to those employees deemed necessary for business requirements. Cell phones and Company phones should be used for business purposes with minimal personal use. Employees should not receive personal phone calls, texts or pictures during working hours except in an emergency or absolute necessity. Personal calls made on Company phones should be limited to two minutes. Personal calls and texting may be made on employee's own time during breaks and lunch. If an employee receives excessive personal calls or texts, disciplinary action may be taken up to and including termination.

Any charges incurred for personal phone usage on Company phones will be reimbursed to the Company. Any calls to '900' numbers or any pay-for-service series codes while using Company phones (land line or cellular) are strictly prohibited.

For employee safety and the safety of other motorists, 74 Installations discourages, and based on state laws, may prohibit the use of cell phones while driving unless the driver is using a hands-free device. This policy applies to any employee using either a personal or Company-owned cell phone when his/her driving and talking is related to Company business. Additionally, taking notes or jotting down information while the vehicle is in motion is strictly prohibited. If traffic conditions warrant the driver's undivided attention, the phone must be turned off, programmed for voice mail or a call forwarding number. Employees may not, under any circumstances, use cell phones or pagers while operating Company equipment.

3.15 Non-Work Related Work Restrictions

If an employee has a non-work related injury or medical condition and their physician places them on restricted duty that keeps them from performing the essential functions of their assigned Job, the Company will attempt to place that employee in another position, if one is available. The employee who is placed on restricted duty must possess the required skills, experience, and other qualifications for such position.

The transfer of an employee to an alternate position is usually intended to be a temporary transfer. As a consequence, if the transfer of an employee with non-work related medical restrictions is to a position with an assigned lower rate of pay, the Company will maintain the restricted employee's former rate of pay for a period of time not to exceed 30 calendar days. If after 30 calendar days, the employee is still not able to return to their former job, their rate and Job assignment will be assessed accordingly.

3.16 Medical Examinations/Drug Screening

To help ensure that employees are able to perform their duties safely, medical examinations may be required at the Company's expense. All employees will be required to take a pre-employment drug

screening at the employee's expense. After an offer has been made to an applicant entering a designated job category, a health professional of the Company's choice may perform a medical examination at the Company's expense. The offer of employment and assignment of duties is contingent upon satisfactory completion of the exam and a pre-employment drug screening. All applicants in certain designated job categories will be subject to post-offer medical examinations. All employees will be subject to random drug screenings at the expense of the Company. Current employees may be required to take medical examinations to determine fitness for duty. Such examinations will be scheduled at reasonable times and intervals and performed at the Company's expense. Information on an employee's medical condition or history will remain confidential and will be kept separate from other employee information. Access to this information will be limited to a need to know basis.

3.17 Performance Reviews

Feedback regarding employee's work performance can provide both the employees and their managers with an opportunity to encourage and recognize strengths and to identify areas for improvement. Reviewing past performance and setting future goals helps to clarify expectations and promote ongoing success. Performance reviews are held with all employees on a regularly scheduled basis. Every employee will be reviewed annually at a minimum. It is important to understand that a positive review may or may not result in a pay increase, a promotion, or continued employment. Increases in pay may or may not occur at a formal performance review or merit rating meeting, depending on the circumstances (i.e. business conditions, Company profitability, employee performance, etc.).

If an employee wishes to challenge a performance review they may do so in writing and it will be attached to the performance review in question and placed in their personnel file. Additionally, a manager has the right to set performance improvement plans which may include setting goals and timelines to address substandard performance issues.

3.18 Personal Property

The Company will assist employees in safeguarding their personal property while at work. However, the company does not assume responsibility for the loss or theft of personal belongings. Employees, their possessions, and Company issued equipment and containers under their control, are subject to search and surveillance at all times while on Company premises, worksites or while conducting Company business.

3.19 Recycling

74 Installations supports environmental awareness by encouraging recycling and waste management in its business practices and procedures. This support includes a commitment to the purchase, use, and disposal of products and materials in a manner that will best utilize natural resources and minimize the negative impact on the earth's environment.

3.20 Rehire Policy

Employees who voluntarily terminate their employment may be considered for re-employment based on the Company's staffing needs and the employee's prior work, safety, and attendance records. All former employees must reapply and go through the normal hiring process.

3.21 Safety Policy

Employees are our most important asset and their safety is our top priority. It is our intention to provide every employee with a safe and secure workplace, safe equipment, proper tools & materials and personal protective equipment to safely perform the essential duties of the job. 74 Installations has established safe methods, policies, and procedures in the workplace and will enforce them consistently. Every employee is responsible to make safety their top priority during the workday. Employees must report any unsafe condition or at-risk behavior immediately in order to prevent serious injury. If an employee is injured while working on-site, they must report it to their supervisor immediately so that medical treatment, if required, can be administered quickly. All accidents, injuries and near misses shall be reported and investigated thoroughly so that preventative measures can be taken. Employees who willfully disregard documented safety rules & regulations will be disciplined, up to and including termination.

3.22 Security Inspections

74 Installations maintains a work environment that is free of illegal drugs, alcohol, firearms, explosives, or other improper materials. The Company requires the cooperation of all employees in administering this policy. Desks, lockers, and other storage devices may be provided for the convenience of employees, but remain the sole property of 74 Installations. Accordingly, they along with their contents can be Inspected by any agent or Company representative at any time, either with or without prior notice. 74 Installations prohibits theft or unauthorized possession of the property of employees, visitors, and customers. To facilitate enforcement of this policy, the Company or its representative may inspect not only desks and lockers, but also personal items including packages, bags, vehicles or other belongings. Any employee who wishes to avoid inspection of any articles or materials should not bring such Items onto Company premises and/or jobsites.

3.23 Solicitation and Distribution

To prevent disruption in operations, solicitation and/or the distribution of literature or any other materials for any purpose is strictly prohibited. Solicitations and/or distribution of literature or any other materials for any purpose by non-employees is not permitted anywhere on the Company premises or jobsites unless for Company approved events. Company Bulletin Boards are to be used for business purposes unless the posting is approved by Management.

3.24 DRUG-FREE WORKPLACE POLICY

74 Installations believes that it is very important to provide a safe workplace for all of its employees. The Company is taking steps to address the problem of substance use that negatively affects every workplace, including ours. Our Company is concerned with the health and well being of all employees. We can't condone and won't tolerate behaviors on the part of employees that relate to substance use, such as:

- a. Use of illegal drugs;
- b. Misuse of alcohol;
- c. Sale, purchase, transfer, use or possession of any illegal drugs;
- d. Arrival or return to work under the Influence of any drug (legal or illegal) or alcohol to the extent that job performance is affected.

Management is fully committed to the Company's Drug-Free Workplace Program, which establishes clear guidelines for acceptable and unacceptable employee behavior for everyone in the workplace. We will not tolerate substance use in violation of this Policy.

The Drug-Free Workplace Policy applies to every employee including top management, and also applies to contractors and subcontractors we may use. The consequences stated in this Drug-Free Workplace Policy will apply to anyone who violates the Policy. The Company holds all employees accountable in terms of substance use but also supports getting help for employees. Employees who come forward voluntarily to identify that they have a substance problem will receive Company support and assistance. However, if an employee has a substance problem and does not come forward, and the employee then tests positive for drug or alcohol use

in violation of this Policy, the Company reserves the right to take appropriate action up to and including termination.

Employees will have the opportunity to receive information about substance use as a workplace problem, signs and symptoms, dangers of use, and how and where to get help for themselves and their families. Our Drug-Free Workplace Program Administrator (Wendy Carbone) will be responsible for the coordination of drug and alcohol testing, identifying resources that employees can turn to for help for themselves and/or their families, and arranging for qualified people to help with employee awareness education and with supervisor training.

Program Protections

This program is designed to protect employees from the behaviors of substance users. Some of the protections built into the program are:

- Employee records such as testing results and referrals for help will be kept confidential. Information will be on a need-to-know basis. Any violation of confidentiality rights is subject to disciplinary action up to and including termination of employment.
- Employees will receive substance awareness education from a qualified person to help identify problems and learn where to turn to for help. This will be done annually.
- Testing will be done through a federally certified laboratory that uses the highest level of care in ensuring that results are accurate including the use of a Medical Review Officer (MRO). The MRO is an expert in substance use. When the MRO receives positive test results, the MRO will contact the employee and any appropriate health care provider to determine whether there is a valid reason for the presence of the drug in the person's system.
- The testing program consists of an initial screening test. If the initial results are positive, then a second test is used. Cut-off levels for each drug and for alcohol are established based on federal and state guidelines.

Employee Awareness Education

Every current employee will be required to attend a session in which this program is discussed. There will be an opportunity to ask questions.

Supervisor Training:

Supervisors will be trained to recognize substance problems that may endanger the employee and others as well as violate this Policy. This training is in addition to annual employee education. Supervisors will be trained about testing responsibilities, how to recognize behaviors that demonstrate an alcohol/drug problem and how to make referrals for help.

Drug and Alcohol Testing:

Testing is intended to detect problems, deter usage and allow appropriate corrective action. In addition to alcohol, the drugs that we're testing for are:

- Amphetamines (speed, uppers)
- Cocaine (including Crack)
- Marijuana
- Opiates (Codeine, Morphine)
- Phencyclidine (PCP, "angel dust")

An employee attempting to adulterate a specimen or otherwise manipulate the testing process will result in termination of employment, as will a refusal to produce/provide a specimen.

Employee Assistance

The Company believes in offering assistance to employees with a substance problem. We are supportive of employees taking action on their own behalf to address a substance problem. The Company believes in offering a second chance to employees who are willing to do something about their problem. If an employee is willing to actively engage in resolving their substance use problem, the Company will refer the employee to a provider for an assessment and possible outpatient counseling with a substance professional.

An employee who violates this Policy will have the opportunity to meet with a substance counselor, and the Company will be informed whether the employee is attending sessions and actively participating but will not receive information about the specifics of the counseling. An employee who completes these counseling sessions will be allowed to return to work, subject to signing a "second chance" or "last chance" agreement acknowledging that a second violation of the Company substance use Policy will result in termination of employment. The employee will be tested prior to being allowed to return to work and must produce a negative test result, and at various times thereafter in conjunction with the substance use professional.

II. FREQUENCY AND SITUATIONS WHEN TESTING OCCURS

Employees will be tested for the presence of drugs in the urine and/or alcohol on the breath under any and/or all of the conditions outlined below:

A. Post-Offer, Pre-Employment Drug Testing

As part of the Company's employment procedures, all applicants will be required to undergo a post-offer, pre-employment drug screen/test that is conducted by a contractor designated by the Company. Any offer of employment is contingent upon, among other things, a negative result upon completion of this screening, and the determination by the Company that the applicant is capable of performing the responsibilities of the position that has been offered.

B. Reasonable Suspicion Testing

Reasonable suspicion testing will occur when Company management and/or a supervisor has reason to suspect that an employee may be in violation of this Policy. The suspicion must be documented in writing within 24 hours of the event or prior to the release of the test findings. Reasonable suspicion testing may be based upon, among other things:

1. Observed behavior, such as direct observation of drug/alcohol use or possession and/or the physical symptoms of drug and/or alcohol use;
2. A pattern of abnormal conduct or erratic behavior;
3. Arrest or conviction for a drug-related offense, or the identification of an employee as the focus of a criminal investigation into illegal drug possession, use, or trafficking. The employee is responsible for notification of the Company, within five (5) working days, of any drug-related conviction;
4. Information provided either by reliable and credible sources or independently corroborated regarding an employee's substance use; or
5. Newly discovered evidence that the employee has tampered with a previous drug or alcohol test.

C. Post-Accident Testing

Post-accident testing will be conducted whenever an accident occurs as defined below. For purposes of the policy, an accident is considered an unplanned, unexpected or unintended event that occurs on Company property, during the conduct of the Company's business, or during working hours, or which involves Company-supplied motor vehicles or motor vehicles that are used in conducting Company business, or is within the scope of employment, and which results in any of the following:

- (i) A fatality of anyone involved in the accident;
- (ii) Bodily Injury to the employee and/or another person that requires off-site medical attention away from the Company's place of employment;
- (iii) Vehicular damage in apparent excess of \$750; or
- (iv) Non-vehicular damage in apparent excess of \$500.

When such an accident results in one of the situations above, any employee who may have contributed to the accident will be tested for drugs or alcohol use or both.

Drug and/or Alcohol Testing after an Accident

Urine specimen collection (for a drug test) or breath/saliva (for an alcohol test) is to occur immediately after a need has been determined. At no time shall a drug specimen be collected after 32 hours from the time of an employment-related incident. Breath or saliva alcohol testing will be performed within two (2) hours of the incident whenever possible, but within eight (8) hours, or it won't be performed but will be documented. If the employee responsible for an employment-related accident is injured, it is a condition of employment that the employee herein expressly grants unto the Company, its officers and management, the right to request that attending medical personnel obtain appropriate specimens (breath, blood and/or urine) for the purpose of conducting alcohol and/or drug testing. Further, all employees herein expressly grant unto the Company, its officers and management, access to any and all other medical information that may be relevant in conducting a complete and thorough investigation of the employment-related accident, to include, but not be limited to, a full medical report from the examining physician(s) or other health care providers.

Rebuttable presumption

Effective October 13, 2004, Section 4123.54 of the Ohio Revised Code requires notice of Rebuttable presumption. Rebuttable presumption means that an employee may dispute or prove untrue the presumption (or belief) that alcohol or a controlled substance not prescribed by the employee's physician is the proximate cause (main reason) of the work-related injury.

The burden of proof is on the employee to prove that the presence of alcohol or a controlled substance was not the proximate cause of the work-related injury. An employee who tests positive or refuses to submit to chemical testing may be disqualified for compensation and benefits under the Workers' Compensation Act.

D. Follow-up Testing after Return to Work from Assessment or Treatment

This testing occurs when an employee who has previously tested positive is allowed to return to work under a "second-chance" or "last-chance" agreement. A return-to-duty test is required before the employee is allowed to return to work and, if the employee fails this test, this will lead to termination of employment. Once an employee passes the drug and/or alcohol test and returns to work, there will be a series of four or more additional tests conducted over a period of at least a year. Any employee with a second positive test result will be terminated.

E. Random Drug Testing

Random drug testing will include all employees and contract workers and is conducted on an unannounced basis. A non-Company testing organization will utilize objective computer software that ensures a truly random selection process in which all employees in the testing pool have an equal statistical likelihood of being selected for testing. When the next random draw is conducted, all employees are again included in the pool with an equal chance of selection, regardless of whether an employee was previously selected. It shall be the responsibility of the Company to notify each employee who was selected with the date, time and location that random testing will be performed. When notified, it shall be the responsibility of the individual employee to provide a urine specimen for drug testing and/or submit to breath alcohol testing. An employee's failure to comply with the request for a specimen for random testing will result in termination of employment.

III. SUBSTANCES TO BE TESTED FOR AND THE METHODS OF TESTING

Systems presence testing is the procedure that is used to identify the presence of the following controlled substances or alcohol that may be present: (A negative initial screening test is considered a negative test.) For each of the tested drugs (amphetamines, cocaine, marijuana, opiates and PCP), there is an initial test used to screen the urine specimen. If the initial screen is positive (at or higher than a cut-off level that comes from the federal Department of Health & Human Services (DHHS)), a second or confirmatory test is done. This is a different test and is considered 100% accurate.

Breath alcohol testing will be conducted by a testing contractor that uses only certified equipment and personnel. Breath alcohol concentrations exceeding .04 will be considered a verified positive result. In the event of an accident where an employee has a "whole blood" alcohol drawn at a medical treatment facility, a result equal to or greater than .04 shall be considered to be a verified positive result. An Evidentiary Breath Test (EBT) is used to confirm any initial positive test result. The Company also expressly reserves the right to add or delete substances on the list above, especially if mandated by changes in existing Federal, State or local regulations or legislation.

IV. SPECIMEN COLLECTION PROCEDURE

Testing shall be conducted by trained collection personnel, who meet quality assurance and chain-of-custody requirements for urine collection and breath alcohol testing. Confidentiality is required from our labs. Any individual subject to testing under this Policy shall be permitted to provide urine specimens in private, but subject to strict scrutiny by collection personnel so as to avoid any alteration or substitution of the specimen to be provided. Breath alcohol testing will likewise be done in an area that affords the individual privacy. In all cases, there will only be one individual tested at a time. Failure to appear for testing when scheduled shall be considered refusal to participate in testing, and will subject an employee to the range of disciplinary actions, including dismissal, and an applicant to the cancellation of an offer of employment.

V. REPORTING OF RESULTS

All test results will be reported to the MRO prior to the results being issued to the Company. The MRO will receive from the testing laboratory a detailed report of the findings of the specimen. Each substance tested for will be listed along with the results of the testing. The Company will receive a summary report, and this report will indicate that the employee passed or failed the test. All of these procedures are intended to be consistent with the most current guidelines for Medical Review Officers, published by the federal DHHS.

VI. POSITIVE TEST RESULTS

Employees who are found to have a confirmed positive drug or alcohol test will be immediately taken off safety-sensitive duties and are subject to discipline up to and including termination.

VII. TERMINATION NOTICES

In those cases where substance testing results in the termination of employment, all termination notices will list "misconduct" as the reason. Termination shall be deemed "for cause."

3.25 Tobacco Use Policy

74 Installations is committed to providing a healthy and tobacco-free environment for its employees and complying with the local jurisdictions of the municipalities in which we conduct business. Tobacco use of any kind (cigarettes, cigars, and smokeless tobacco products) is not permitted except in designated outside areas and based on location may be prohibited entirely or otherwise restricted as required by local or state law, jobsite rules or landlord's rules and regulations.. Those employees who wish to use tobacco need to familiarize themselves with designated tobacco use areas. This policy applies equally to all employees, customers, and visitors.

The Company does not provide additional breaks for smokers. Smokers are required to adhere to the same break schedules as all other employees. Any employee found to be using tobacco anywhere outside designated areas will be subject to disciplinary action, up to and including termination. The Company reserves the right to review the Tobacco Use Policy and adjust it accordingly.

3.26 Travel Policy

Employees may periodically be required to travel to different locations outside of the Union jurisdiction for business purposes. 74 Installations may provide transportation to and from the location or reimburse employees for mileage if an employee needs to travel using their personal vehicle. All employees will be required to share a room with other employees providing they are the same sex. All room rates and travel rates must be preapproved by management. A per diem of \$20.00 will be provided to employees for meals and incidental expenses while travelling for business purposes. Employees will be paid only for the hours worked and travel time to and from jobsites.

3.27 Truck Rental/Driver's License Policy

Employees will be required to rent trucks on a regular basis. All Company employees must maintain a valid driver's license with full driving privileges at all times. In addition, employees must adhere to the rental company's guidelines including no smoking in the rental vehicle. All vehicles must be returned clean. Any cleaning fees charged by the rental companies to 74 Installations will be deducted from the employee's payroll. The Company will not incur this expense due to an employee not adhering to this policy.

3.28 Visitors in the Workplace

74 Installations is committed to maintaining a safe and secure work place for their employees, customers and visitors. In order to maintain safety standards, protect against theft, ensure security of equipment, protect confidential information, and avoid potential distractions and disturbances, the Company restricts unauthorized visitors to their facilities and jobsite locations. For safety and security reasons, family and friends of employees are discouraged from visiting. Employees will be asked to

meet their non-work related visitors outside their work area. All visitors should enter Company facilities at the main entrances. Authorized visitors must sign in at the reception desk/check in area and wear a VISITOR badge at all times during the duration of their visit.

Visitors are not permitted on Jobsites.

Visitors on Company premises must follow all Company rules and safety rules. A visitor's safety is a priority of the Company. It is the responsibility of the 74 Installation's employee escorting their visitor to ensure their guest's safety and conduct. Only authorized personnel is allowed inside Company gated areas. If unauthorized individuals are observed on Company premises, employees should notify their supervisor immediately, or direct the individuals to the proper reception/check-in area.

Frequent visitors to the Company may receive a Contractor or Temporary Identification Badge.

Contractors/Temporary Workers must abide by all company policies and safety procedures while on Company premises. Contractors/Temporary Workers must wear the proper PPE while on Company premises.

All badges are the property of the Company and must be returned at the conclusion of employment, contract and/or visit.

Due to potential safety hazards, employees and visitors are not allowed to bring animals into the workplace (with the exception of service animals). Employees that do not adhere to this policy will face disciplinary action up to and including termination of employment.

Section 4 - Attendance Policies

4.01 Work Shifts/Hours

6:00 AM on one day until 5:59AM on the next day constitutes a workday. Eight (8) hours shall constitute a day's work between the hours of 8:00AM and 4:30PM with one half hour for lunch, Monday through Friday inclusive. This shall be known as the regular work week. Job starting times may be established between the hours of 6:00AM and 9:30AM. Other special hours of work may be negotiated on jobs where unusual conditions prevail. Work shifts may vary depending on the jobsite and/or facility. Supervisors will advise employees of work schedule times. Staffing needs and operational demands may necessitate temporary or permanent variations in starting and ending times, as well as variations in the total hours that may be scheduled for each day and week. Employees will be given as much advance notice as possible when changes in the normal work hours occur. Per Union regulations 74 Installations must establish the scheduled starting time for the next week no later than the preceding Friday. Employees are expected to report to work whenever scheduled and to be at their work stations at the starting time and after the prescribed breaks.

Timeliness: Start time is defined as the time an employee begins their work activity. All employees must be on the jobsite and prepared to work at the scheduled start time, not arriving at the jobsite. Tardiness will not be tolerated and will result in disciplinary action up to and including termination. Employees are required to notify their supervisor to inform them of late arrivals.

Breaks: All employees will be given two (2) fifteen minute breaks and one-half (½) hour lunch break. All employees are required to adhere to the beginning and end time of all breaks. The end of the break time is defined as the time an employee is back and ready to work.

End time: Clean-up begins 15 minutes prior to the end of the scheduled work day. Employees are not permitted to leave for their vehicles until the scheduled end time. Employees are required to notify their supervisor of early departures for approval.

4.02 Absences

Being available to work during regularly scheduled work hours is a fundamental part of every employee's job performance. Unscheduled absences (including late arrival, leaving early, or taking excessive breaks) has a negative impact on the Company's ability to provide excellent service to our customers and may also contribute to lack of productivity and tension in work teams.

The Company recognizes that unscheduled absences will occur, and we are sensitive to the needs of our employees however our primary concern is the needs of our customers. An absence is defined as the failure of an employee to work his/her scheduled work period. We expect our employees to work when scheduled as absenteeism impacts the employee's ability and the team's ability to perform productively. All employees must notify their supervisor of all absences. All absences will be designated as excused or non-excused/unplanned absences.

Excused Absences:

- Scheduled vacations, and Company holidays
- Approved medical leave/FMLA/personal leave of absence
- Certified Worker's Compensation Injury
- Other absences defined by Company policy {bereavement leave, personal leave, etc.}

Unexcused or Unplanned Absences:

- Absences without notice or prior approval
- If an employee is absent three or more consecutive days without notification, the employee shall be considered to have voluntarily resigned.
- Employee Illness - employees must provide a doctor's excuse on the day he/she returns to work following three consecutive days of absence due to illness.

Reporting Absences

If an employee cannot make it to work, they must notify their supervisor as soon as possible (at least 30 minutes prior to their start time) Failure to notify your supervisor will result in a no-call, no-show absence. *It is the employee's responsibility to ensure that their supervisor is notified of their absence.*

Approved and Non-Approved Absences

All absences will be defined as approved or non-approved. An approved absence is defined as an absence where the employee received Supervisor approval before the end of the shift, the day prior to the absence. All requests for time-off requires Supervisor approval. To cancel approved time-off employees must cancel the request with their supervisor prior to the end of the shift, the day prior to the scheduled absence.

An employee must call in each day they are absent including consecutive day absences. (approved FMLA and LOA absences excluded).

4.03 Attendance Discipline Policy

Employees will face disciplinary actions for excessive absences.

Note: Employees will be terminated during their first 90 days of employment for excessive absences.

4.04 Vacation/Holidays

Holidays

74 Installations will adhere to the observed holidays and policies set by the Union.

vacations

74 Installations will adhere to the vacation procedures and policies set by the Union. Currently, Union members are immediately vested once vacation is paid into the Union on their behalf. Members can contact the Union office by Wednesday of each week to receive vacation pay on Friday of the same week. All vacation time needs to be scheduled and approved by an employees' supervisor a minimum of one week in advance.

Inclement Weather Policy

It is the responsibility of each employee to call their immediate supervisor to determine if the Company is closed due to inclement weather conditions. Unless otherwise notified by your supervisor or advised by the local county sheriff, the Company is open for business. It Is Company Policy that absences due to inclement weather conditions will be unpaid absences.

4.05 Jury Duty

74 Installations recognizes the responsibility of its employees to serve jury duty if called. A copy of the Jury Summons should be given to the employee's supervisor at least one week prior to jury service. Employees are expected to report to work if not serving a full day of jury duty. To verify time served on jury duty, employees are to give the court notification to their supervisor upon return from jury duty.

4.05 Leaves of Absence/FMLA

"Currently 74 Installations does not qualify for FMLA

74 Installations recognizes the need for some of its employees to require an extended Leave of Absence. An employee is expected to notify their immediate supervisor when a leave of absence is required.

Federal Family and Medical Leave Act Polley (FMLA)

Eligibility criteria under the Family Medical Leave Act:

- The employee must have been continuously employed for a period of one year.
- The employee must have worked 1250 hours during the previous 12 months (hours worked include actual working hours, Company holidays, and official office closings).
- Eligible employees may qualify for 480 hours of FMLA in a 12-month period, based on their regular weekly schedule. The 12-month period will be measured **as a** "rolling" 12-month period measured backwards from the date an employee has used their initial FMLA leave.

FMLA covers the following leaves:

- An employee's *"*Serious Health Condition."*
- Birth of a child.
- *"* Serious Health Condition"* of an immediate family member (spouse, child, or parent).
- Absence due to adoption/foster care placement.
- Certain emergency situations that can arise when an immediate family member in the National Guard or Reserves is called to active military duty.

- Leave (up to 26 weeks) to care for a covered member of the United States Armed Forces with a serious injury or illness incurred in the line of duty while on active duty.

"Serious Health Condition" is defined as any of the following:

- *Any period of incapacity or treatment in connection with or as a consequence of in-patient care in a hospital, hospice, or residential facility.*
- *Any period of incapacity requiring absence of more than three calendar days, plus continuing treatment or supervision by a healthcare provider.*
- *Any period of incapacity due to pregnancy or prenatal care.*
- *Any period of incapacity or treatment for the incapacity due to a chronic serious health condition.*
- *Any period of Incapacity that is permanent or long-term due to a condition for which treatment may not be effective.*
- *Any period of absence due to multiple treatment by a healthcare provider or provider of healthcare services for restorative surgery after an accident or injury or for a condition that would likely result in a period of incapacity of more than three calendar days.*

Note: FMLA absences are unpaid unless the employee is eligible for vacation. Employees must consume their vacation down to a minimum of one week's regularly scheduled hours before taking an unpaid Family Medical Leave absence.

Employee Notification Prior to Leave

- If the absence is foreseeable, the law requires the employee to notify his/her employer with at least a 30-day advanced notice.
- If a 30-day advanced notice is not possible, the employee should notify his/her employer as soon as the employee knows of the leave.
- If an employee cannot give prior notice due to an emergency situation, the law requires that the employee provide his/her employer with information verifying his/her absence is covered under FMLA within two days after returning to work.
- While an employee is on leave, he/she must report to the HR Representative weekly unless other arrangements are made.

0

Healthcare Provider Certification

The Company may require the following certifications from the healthcare provider for a "Serious Health Condition:"

- *The date of which the "Serious Health Condition" began.*
- *The probable duration of the condition.*
- *Appropriate medical facts regarding the condition.*
- *Statement that the employee is needed to care for spouse, child or parent and an estimate of the time involved.*
- *If the leave is for the employee's own health, a statement indicating that the employee is unable to perform the functions of his/her position, noting any applicable work restrictions.*
- *If FMLA is for intermittent leave or reduced work schedule, the dates and duration of treatment must be certified.*

Second Opinion

The Company may require {at the Company's expense) that an eligible employee obtain a second opinion from a physician designated or approved by the Company.

Returning to Work

If the leave was for the employee's own "Serious Health Condition" the employee must provide certification that he/she is able to resume the duties of his/her position.

An employee returning to work will be reinstated to his/her original job or to an equivalent job with equivalent pay, benefits, and other employment terms. An employee, who fails to report to work at the expiration of the approved leave period, will be considered to have voluntarily resigned.

Benefits While on Leave

Health Benefits: The employee is responsible for payment of the Union dues and premiums and should make arrangements with the payroll administrator for payment.

Holiday Pay: an employee on an approved leave is not eligible for holiday pay unless they have approved vacation for the day before and the day after a holiday. If an employee is on an approved FMLA absence both the working days before and after a holiday, the holiday will be designated as an FMLA absence for the number of regularly scheduled hours the employee works.

Vacation: employees must consume their vacation down to a minimum of one week's regularly scheduled hours before taking an unpaid Family Medical Leave absence.

4.07 Unpaid Maternity Leave (NON-FMLA) Policy

This policy is for employees requesting maternity leave who have been employed with 74 Installations for less than one year and/or are not eligible for Family Medical Leave. Employees requesting a maternity leave who have been employed with the Company for greater than one year see Section 4.07 Leaves of Absences/FMLA of the Employee Policy Manual for more information regarding your rights under the Family Medical Leave Act.

An employee requesting unpaid, non-FMLA maternity leave must provide the following information to management:

- Time-off request
- Estimated due date
- Short-term disability

The usual and customary disability period after delivery is six weeks. If there are medical complications, the disability period may be extended. An employee returning from maternity leave must provide management with a doctor's note certifying their ability to return to work. All vacation, with the exception of the equivalency of one regularly scheduled shift, must be used during this leave.

4.08 Military Leave of Absence Policy

A military leave of absence will be granted to employees who are absent from work because of service in the US uniformed services in accordance with the Uniformed Services Employment and Reemployment right Act (USERRA). Advance notice of military service is required, unless military necessity prevents such notice or it is otherwise impossible or unreasonable. Employees on military

leave for up to 30 days are required to return to work for the first regularly scheduled shift after their end of service, allowing reasonable travel time. Employees on longer military leave must apply for reinstatement in accordance with USERRA and all applicable state laws. Employees returning from military leave will be placed in the position they would have attained had they remained continuously employed or a comparable one depending on the length of military service in accordance with WUSERRA. They will be treated as though they were continuously employed for purposes of determining benefits based on length of service.

4.09 Bereavement (Funeral) Leave

74 Installations permits a three day leave of absence for all full-time employees who must take time off for a death in his/her immediate family. Immediate family is defined as: spouse, {step} parent, (step) child, grandparents (yours & spouse), (step/half) brothers & sisters, or in-laws (mother, father, sister, brother).

4.10 Personal Leave of Absence

A non-FMLA personal leave of absence may be granted on a case-by-case basis with the authorization of both the department supervisor and the HR Representative. All vacation and holiday hours with the exception of the equivalency of one regularly scheduled shift, must be used before employees can qualify for an unpaid personal leave. The maximum length of time for a personal leave of absence is thirty days. Failure to return after a leave of absence shall be considered a voluntary termination on the part of the employee.

4.11 Time Off To Vote

74 Installations encourages employees to fulfill their civic responsibilities by participating in elections. Generally, employees are able to find time to vote either before, or after their regular work schedule. If employees are unable to vote in an election during their non-working hours, the Company will allow up to two hours of unpaid time-off to vote. Employees should request time-off to vote from their supervisor at least two working days prior to the Election Day. Advance notice is required so that the necessary time-off can be scheduled at the beginning or end of the work shift, whichever provides the least disruption to the normal work schedule.

Section 5 - Benefits

Currently Benefits are only offered through the Ohio and Vicinity Regional Council of Carpenters, United Brotherhood of Carpenters and Joiners of America. Union members are eligible for benefits once they have worked 390 hours. Please contact the Union office for more detailed information.

5.01 Loan Policy

The Company will make occasional loans to the employee if it is beneficial to the business (i.e. making union dues current). Terms and conditions for repayment will be set at the time of the loan. Failure to repay the loan per this agreement will result in disciplinary action up to and including termination. Any unpaid balance will be deducted in full from the employee's final pay check.

5.02 Training

All active journeypersons are encouraged to participate in sixteen (16) hours of annual upgrading/training classes as provided by the Union's Joint Apprenticeship and Training Committee (JATC).

5.03 Employee Referral Program

74 Installations is committed to highly qualified candidates to fill vacancies. The company recognizes that our current employee base is a great source for locating qualified applicants. Employees are encouraged to refer qualified external applicants for available positions. All employees of the Company below the management level are eligible to participate in this program. In order to participate, the referring employee must be actively at work, on benefit time, or on authorized leave at the time the referred applicant submits his/her employment application. In order to receive the bonus payment in the amount of \$50 the referring employee must be actively at work, on benefit time, or on authorized leave on the referred individual's start date and on the date the bonus is paid. The bonus will be paid on the first payroll date following the referred employees 90 day probationary period. All open full-time positions are available for referral. The bonus is not paid for referrals of former employees returning to the company.

Contact Information



Superintendents:

Sonny Kaaikaula-Suminguit (440) 420-9281

Eric Nesler (740) 727-2500

VP Operations Gary Gundling (216) 956-0086

Dave Carbone (216) 346-1774

Payroll / Accounting Addison Carbone (330) 730-8172

Wendy Carbone Business # (330) 656-3015

Send Timesheets, Text (330)-842-6514

payroll@accessfloorllc.com

Fax (330) 656-3027

Company Address: 2655 Blue Heron Dr.
Hudson, OH 44236



Name: _____

Social Security #: _____ Date of Hire: _____

Gender: Male Female Date of Birth: _____

Street Address: _____

City: _____ State: _____ Zip: _____

Cell Phone: _____

Home Phone: _____

Alternate Phone: _____

Email Address: _____

Best Way to Contact You: Text Cell Call Home Phone Other _____

Union #: _____ Journeyman Apprentice Level _____

In the event of an emergency, whom should we contact?

Name: _____ Phone: _____

Relationship: _____ Alt. Phone: _____



SELF-IDENTIFICATION FORM

74 Installations is an Equal Opportunity Employer. All employment decisions are made without regard to race, color, religion, national origin, sex, age, citizenship, handicap, sexual orientation, disability, and familial status, veteran status including status as a Vietnam-era or special disabled veteran, or any other protected classification.

74 Installations monitors and reports certain statistical data to the Federal Government to comply with specific government reporting, record-keeping and other legal requirements. Submission of this form is voluntary, we appreciate your cooperation.

Gender: Male Female

Ethnic Group: {Please choose only one):

- White Black or African American Hispanic or Latino Asian
 American Indian/Alaskan Native Native Hawaiian or other Pacific Islander
 Two or more races

Do you wish to identify yourself as a disabled individual?: Yes No

Veteran Status (if applicable):

- Disabled Veteran Other Protected Veteran Vietnam Era Veteran
 Newly Separated Veteran (within past 12 months) Discharge Date: _____

Name:

Signature:

Date:



Payroll Deduction Authorization

Name: _____

Deduction Type: UNION

Deduction Start Date: _____

Signed: _____

Date: _____



Direct Deposit Agreement Form

Authorization Agreement

I hereby authorize **74 Installations, LLC** to initiate automatic deposits to my account at the financial institution named below. I also authorize **74 Installations, LLC** to make withdrawals from this account in the event that a credit entry is made in error.

Further, I agree not to hold 74 Installations, LLC responsible for any delay or loss of funds due to incorrect or incomplete information supplied by me or by my financial institution or due to an error on the part of my financial institution in depositing funds to my account.

This agreement will remain in effect until 74 Installations, LLC receives a written notice of cancellation from me or my financial institution, or until I submit a new direct deposit form to the Payroll Department.

Account Information

Name of Financial Institution: _____

Routing Number: _____

Account Number: _____

Checking

Savings

Signature

Authorized Signature (Primary): _____ **Date:** _____

Authorized Signature (Joint): _____ **Date:** _____

Please attach a voided check or deposit slip and return this form to the Payroll Department.



Drug-Test Release

Employee Name: _____

I authorize the release of the results of any drug tests taken prior to employment or while employed by 74 Installations to 74 Installations.

Signed _____

Date _____



Handbook Acknowledgement

Employee Name: _____

I have received the 74 Installations Employee Handbook and have reviewed the company policies. I agree to abide by the policies.

Signed _____

Date _____

Employee's Withholding Certificate

▶ **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**
 ▶ **Give Form W-4 to your employer.**
 ▶ **Your withholding is subject to review by the IRS.**



Step 1: Enter Personal Information	(a) First name and middle initial _____ Last name _____	(b) Social security number _____
	Address _____	▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code _____	
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying widow(er) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)	

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the estimator at www.irs.gov/W4App, and privacy.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3-4); **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld. ▶

TIP: To be accurate, submit a 2022 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependents	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
	Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____		
	Multiply the number of other dependents by \$500 ▶ \$ _____		
	Add the amounts above and enter the total here	3	\$ _____

Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income		4(a) \$ _____
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here		4(b) \$ _____
	(c) Extra withholding. Enter any additional tax you want withheld each pay period		4(c) \$ _____

Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	▶ Employee's signature (This form is not valid unless you sign it.) _____	▶ Date	

Employers Only	Employer's name and address _____	First date of employment _____	Employer identification number (EIN) _____
-----------------------	-----------------------------------	--------------------------------	--

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2022 if you meet both of the following conditions: you had no federal income tax liability in 2021 **and** you expect to have no federal income tax liability in 2022. You had no federal income tax liability in 2021 if (1) your total tax on line 24 on your 2021 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2022 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2023.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as Additional Medicare Tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.

Step 11 Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2022 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b)- Multiple Jobs Worksheet (Keep for your records.)

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 **Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 . 1 \$ _____

- 2 **Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
 - a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a . 2a \$
 - b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b 2b \$
 - c Add the amounts from lines 2a and 2b and enter the result on line 2c 2c \$ _____

- 3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. 3 _____

- 4 **Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) . 4 \$

Step 4(b)- Deductions Worksheet (Keep for your records.)

- 1 Enter an estimate of your 2022 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income . 1 \$ _____

- 2 Enter: (
 - \$25,900 if you're married filing jointly or qualifying widow(er)
 - \$19,400 if you're head of household
 - \$12,950 if you're single or married filing separately2 \$ _____

- 3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" 3 \$ _____

- 4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information 4 \$ _____

- 5 **Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 . 5 \$

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Widow(er)

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000- 39,999	\$40,000- 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000- 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$110	\$850	\$860	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,770	\$1,870
\$10,000 - 19,999	110	1,110	1,860	2,060	2,220	2,220	2,220	2,220	2,220	2,970	3,970	4,070
\$20,000 - 29,999	850	1,860	2,800	3,000	3,160	3,160	3,160	3,160	3,910	4,910	5,910	6,010
\$30,000 - 39,999	860	2,060	3,000	3,200	3,360	3,360	3,360	4,110	5,110	6,110	7,110	7,210
\$40,000 - 49,999	1,020	2,220	3,160	3,360	3,520	3,520	4,270	5,270	6,270	7,270	8,270	8,370
\$50,000 - 59,999	1,020	2,220	3,160	3,360	3,520	4,270	5,270	6,270	7,270	8,270	9,270	9,370
\$60,000 - 69,999	1,020	2,220	3,160	3,360	4,270	5,270	6,270	7,270	8,270	9,270	10,270	10,370
\$70,000 - 79,999	1,020	2,220	3,160	4,110	5,270	6,270	7,270	8,270	9,270	10,270	11,270	11,370
\$80,000 - 99,999	1,020	2,820	4,760	5,960	7,120	8,120	9,120	10,120	11,120	12,120	13,150	13,450
\$100,000 - 149,999	1,870	4,070	6,010	7,210	8,370	9,370	10,510	11,710	12,910	14,110	15,310	15,600
\$150,000 - 239,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	15,340	16,540	16,830
\$240,000 - 259,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	15,340	16,540	17,590
\$260,000 - 279,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	16,100	18,100	19,190
\$280,000 - 299,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	13,700	15,700	17,700	19,700	20,790
\$300,000 - 319,999	2,040	4,440	6,580	7,980	9,340	11,300	13,300	15,300	17,300	19,300	21,300	22,390
\$320,000 - 364,999	2,100	5,300	8,240	10,440	12,600	14,600	16,600	18,600	20,600	22,600	24,870	26,260
\$365,000 - 524,999	2,970	6,470	9,710	12,210	14,670	16,970	19,270	21,570	23,870	26,170	28,470	29,870
\$525,000 and over	3,140	6,840	10,280	12,980	15,640	18,140	20,640	23,140	25,640	28,140	30,640	32,240

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000- 39,999	\$40,000- 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000- 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$400	\$930	\$1,020	\$1,020	\$1,250	\$1,870	\$1,870	\$1,870	\$1,870	\$1,970	\$2,040	\$2,040
\$10,000 - 19,999	930	1,570	1,660	1,890	2,890	3,510	3,510	3,510	3,610	3,810	3,880	3,880
\$20,000 - 29,999	1,020	1,660	1,990	2,990	3,990	4,610	4,610	4,710	4,910	5,110	5,180	5,180
\$30,000 - 39,999	1,020	1,890	2,990	3,990	4,990	5,610	5,710	5,910	6,110	6,310	6,380	6,380
\$40,000 - 59,999	1,870	3,510	4,610	5,610	6,680	7,500	7,700	7,900	8,100	8,300	8,370	8,370
\$60,000 - 79,999	1,870	3,510	4,680	5,880	7,080	7,900	8,100	8,300	8,500	8,700	8,970	9,770
\$80,000 - 99,999	1,940	3,780	5,080	6,280	7,480	8,300	8,500	8,700	9,100	10,100	10,970	11,770
\$100,000 - 124,999	2,040	3,880	5,180	6,380	7,580	8,400	9,140	10,140	11,140	12,140	13,040	14,140
\$125,000 - 149,999	2,040	3,880	5,180	6,520	8,520	10,140	11,140	12,140	13,320	14,620	15,790	16,890
\$150,000 - 174,999	2,040	4,420	6,520	8,520	10,520	12,170	13,470	14,770	16,070	17,370	18,540	19,640
\$175,000 - 199,999	2,720	5,360	7,460	9,630	11,930	13,860	15,160	16,460	17,760	19,060	20,230	21,330
\$200,000 - 249,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,310
\$250,000 - 399,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,310
\$400,000 - 449,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,470
\$450,000 and over	3,140	6,290	8,880	11,380	13,880	16,010	17,510	19,010	20,510	22,010	23,380	24,680

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000- 39,999	\$40,000- 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000- 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$760	\$910	\$1,020	\$1,020	\$1,020	\$1,190	\$1,870	\$1,870	\$1,870	\$2,040	\$2,040
\$10,000 - 19,999	760	1,820	2,110	2,220	2,220	2,390	3,390	4,070	4,070	4,240	4,440	4,440
\$20,000 - 29,999	910	2,110	2,400	2,510	2,680	3,680	4,680	5,360	5,530	5,730	5,930	5,930
\$30,000 - 39,999	1,020	2,220	2,510	2,790	3,790	4,790	5,790	6,640	6,840	7,040	7,240	7,240
\$40,000 - 59,999	1,020	2,240	3,530	4,640	5,640	6,780	7,980	8,860	9,060	9,260	9,460	9,460
\$60,000 - 79,999	1,870	4,070	5,360	6,610	7,810	9,010	10,210	11,090	11,290	11,490	11,690	12,170
\$80,000 - 99,999	1,870	4,210	5,700	7,010	8,210	9,410	10,610	11,490	11,690	12,380	13,370	14,170
\$100,000 - 124,999	2,040	4,440	5,930	7,240	8,440	9,640	10,860	12,540	13,540	14,540	15,540	16,480
\$125,000 - 149,999	2,040	4,440	5,930	7,240	8,860	10,860	12,860	14,540	15,540	16,830	18,130	19,230
\$150,000 - 174,999	2,040	4,460	6,750	8,860	10,860	12,860	15,000	16,980	18,280	19,580	20,880	21,980
\$175,000 - 199,999	2,720	5,920	8,210	10,320	12,600	14,900	17,200	19,180	20,480	21,780	23,080	24,180
\$200,000 - 449,999	2,970	6,470	9,060	11,480	13,780	16,080	18,380	20,360	21,660	22,960	24,250	25,360
\$450,000 and over	3,140	6,840	9,630	12,250	14,750	17,250	19,750	21,930	23,430	24,930	26,420	27,730



Employee's Withholding Exemption Certificate

Submit form IT 4 to your employer on or before the start date of employment so your employer will withhold and remit Ohio income tax from your compensation. If applicable, your employer will also withhold school district income tax. You must file an updated IT 4 when any of the information listed below changes (including your marital status or number of dependents). You should contact your employer for instructions on how to complete an updated IT 4. **Your employer may require you to complete this form electronically.**

Section I: Personal Information

Employee Name:	Employee SSN:
Address, city, state, ZIP code:	
School district of residence (See <i>The Finder</i> at tax.ohio.gov):	School district number (#####):

Section II: Claiming Withholding Exemptions

1. Enter "0" if you are a dependent on another individual's Ohio return; otherwise enter "1" _____
2. Enter "0" if single or if your spouse files a separate Ohio return; otherwise enter "1" _____
3. Number of dependents _____
4. Total withholding exemptions (sum of line 1, 2, and 3) _____
5. Additional Ohio income tax withholding per pay period (optional) \$ _____

Section III: Withholding Waiver

I am **not** subject to Ohio or school district income tax withholding because (check all that apply):

- I am a full-year resident of Indiana, Kentucky, Michigan, Pennsylvania, or West Virginia.
- I am a resident military servicemember who is stationed outside Ohio on active duty military orders.
- I am a nonresident military servicemember who is stationed in Ohio due to military orders.
- I am a nonresident civilian spouse of a military servicemember and I am present in Ohio solely due to my spouse's military orders.
- I am exempt from Ohio withholding under R.C. 5747.06(A)(1) through (6).

Section IV: Signature (required)

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information is true, correct and complete.

Signature _____

Date _____

IT 4 Instructions

Most individuals are subject to Ohio income tax on their wages, salaries, or other compensation. To ensure this tax is paid, employers maintaining an office or transacting business in Ohio must withhold Ohio income tax, and school district income tax if applicable, from each individual who is an employee.

Such employees who are subject to Ohio income tax (and school district income tax, if applicable) should complete sections I, II, and IV of the IT 4 to have their employer withhold the appropriate Ohio taxes from their compensation. If the employee does not complete the IT 4 and return it to his/her employer, the employer:

- Will withhold Ohio tax based on the employee claiming **zero exemptions**, and
- **Will not** withhold school district income tax, even if the employee lives in a taxing school district.

An individual may be subject to an interest penalty for underpayment of estimated taxes (on form IT/SD 2210) based on under-withholding.

Certain employees may be **exempt** from Ohio withholding because their income is not subject to Ohio tax. Such employees should complete sections I, III, and IV of the IT 4 **only**.

The IT 4 does not need to be filed with the Department of Taxation. Your employer must maintain a copy as part of its records.

R.C. 5747.06(A) and Ohio Adm.Code 5703-7-10.

Section I

Enter the four-digit school district number of your primary address. If you do not know your school district of residence or its school district number, use *The Finder* at tax.ohio.gov. You can also verify your school district by contacting your county auditor or county board of elections.

If you move during the tax year, complete an updated IT 4 immediately reflecting your new address and/ or school district of residence.

Section II

Line 1: If you can be claimed on someone else's Ohio income tax return as a dependent, then you are to enter "0" on this line. Everyone else may enter "1".

Line 2: If you are single, enter "0" on this line. If you are married and you and your spouse file separate Ohio Income tax returns as "Married filing Separately" then enter "0" on this line.

Line 3: You are allowed one exemption for each dependent. Your dependents for Ohio income tax purposes are the same as your dependents for federal income tax purposes. See R.C. 5747.01(O).

Line 5: If you expect to owe more Ohio income tax than the amount withheld from your compensation, you can request that your employer withhold an additional amount of Ohio income tax. This amount should be reported in whole dollars.

Note: If you do not request additional withholding from your compensation, you may need to make estimated income tax payments using form IT 1040ES or estimated school district income tax payments using the SD 100ES. Individuals who commonly owe more in Ohio income taxes than what is withheld from their compensation include:

- Spouses who file a joint Ohio income tax return and both report income, and
- Individuals who have multiple jobs, all of which are subject to Ohio withholding.

Section III

This section is for individuals whose income is deductible or excludable from Ohio income tax, and thus employer withholding is not required. Such employee should check the appropriate box to indicate which exemption applies to him/her. Checking the box will cause your employer to not withhold Ohio income tax and/or school district income tax. The exemptions include:

- Reciprocity Exemption: If you are a resident of Indiana, Kentucky, Pennsylvania, Michigan or West Virginia and you work in Ohio, you do not owe Ohio income tax on your compensation. Instead, you should have your employer withhold income tax for your resident state. R.C. 5747.05(A)(2).
- Resident Military Servicemember Exemption: If you are an Ohio resident and a member of the United States Army, Air Force, Navy, Marine Corps, or Coast Guard (or the reserve components of these branches of the military) or a member of the National Guard, you do not owe Ohio income tax or school district income tax on your active duty military pay and allowances received while stationed outside of Ohio.

This exemption does not apply to compensation for nonactive duty status or received while you are stationed in Ohio.

R.C. 5747.01(A)(21).

- Nonresident Military Servicemember Exemption: If you are a nonresident of Ohio and a member of the uniformed services (as defined in 10 U.S.C. §101), you do not owe Ohio income tax or school district income tax on your military pay and allowances.
- Nonresident Civilian Spouse of a Military Servicemember Exemption: If you are the civilian spouse of a military servicemember, your pay may be exempt from Ohio income tax and school district income tax if all of the following are true:
 - Your spouse is a nonresident of Ohio;
 - You and your spouse are residents of the same state;
 - Your spouse is stationed in Ohio on military orders; and
 - You are present in Ohio solely to be with your spouse.

You must provide a copy of the employee's spousal military identification card issued to the employee by the Department of Defense when completing the IT 4.

Note: For more information on taxation of military servicemembers and their civilian spouses, see 50a U.S.C. §571.

- Statutory Withholding Exemptions: Compensation earned in any of the following circumstances is not subject to Ohio income tax or school district income tax withholding:

- Agricultural labor (as defined in 26 U.S.C. §3121(g));
- Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority;
- Services performed by an employee who is regularly employed by an employer to perform such service if she or he earns less than \$300 during a calendar quarter;

- Newspaper or shopping news delivery or distribution directly to a consumer, performed by an individual under the age of 18;
- Services performed for a foreign government or an international organization; and
- Services performed outside the employer's trade or business if paid in any medium other than cash.

*These exemptions are not common.

Note: While the employer is not required to withhold on these amounts, the income is still subject to Ohio income tax and school district income tax (if applicable). As such, you may need to make estimated income tax payments using form IT 1040ES and/or estimated school district income tax payments using form SD 100ES.

See R.C. 5747.06(A)(1) through (6).



Employment Eligibility Verification
Department of Homeland Security
 U.S. Citizenship and Immigration Services

USCIS
Form I-9
 OMB No. 1615-0047
 Expires 10/31/2022

▶ **START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.**

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Attestation *(Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)*

Last Name (Family Name)		First Name (Given Name)		Middle Initial	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number □□□□ - □□ - □□□□		Employee's E-mail Address		Employee's Telephone Number	

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following boxes):

<input type="checkbox"/> 1. A citizen of the United States	
<input type="checkbox"/> 2. A noncitizen national of the United States <i>(See instructions)</i>	
<input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____	
<input type="checkbox"/> 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____ Some aliens may write "N/A" in the expiration date field. <i>(See instructions)</i>	
<i>Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.</i>	
1. Alien Registration Number/USCIS Number: _____ OR 2. Form I-94 Admission Number: _____ OR 3. Foreign Passport Number: _____ Country of Issuance: _____	QR Code - Section 1 Do Not Write In This Space

Signature of Employee	Today's Date (mm/dd/yyyy)
-----------------------	---------------------------

Preparer and/or Translator Certification (check one):

I did not use a preparer or translator. A preparer(s) and/or translator(s) assisted the employee in completing Section 1.
(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Today's Date (mm/dd/yyyy)	
Last Name (Family Name)		First Name (Given Name)	
Address (Street Number and Name)		City or Town	State ZIP Code

Employer Completes Next Page



Employment Eligibility Verification
Department of Homeland Security
 U.S. Citizenship and Immigration Services

USCIS
Form I-9
 OMB No. 1615-0047
 Expires 10/31/2022

Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

Employee Info from Section 1	Last Name (Family Name)	First Name (Given Name)	M.I.	Citizenship/Immigration Status
-------------------------------------	-------------------------	-------------------------	------	--------------------------------

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title		Document Title		Document Title
Issuing Authority		Issuing Authority		Issuing Authority
Document Number		Document Number		Document Number
Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy)
Document Title		Additional Information		QR Code - Sections 2 & 3 Do Not Write In This Space
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				
Document Title				
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): _____ *(See instructions for exemptions)*

Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)	Title of Employer or Authorized Representative	
Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative		Employer's Business or Organization Name	
Employer's Business or Organization Address (Street Number and Name)		City or Town	State	ZIP Code

Section 3. Reverification and Rehires *(To be completed and signed by employer or authorized representative.)*

A. New Name (if applicable)			B. Date of Rehire (if applicable)	
Last Name (Family Name)	First Name (Given Name)	Middle Initial	Date (mm/dd/yyyy)	

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date (if any) (mm/dd/yyyy)
----------------	-----------------	---------------------------------------

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)	Name of Employer or Authorized Representative
--	---------------------------	---

LISTS OF ACCEPTABLE DOCUMENTS

All documents must be UNEXPIRED

Employees may present one selection from List A
or a combination of one selection from List B and one selection from List C.

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI 	OR	<ol style="list-style-type: none"> 1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <li style="text-align: center;">For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record 	AND	<ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security

Examples of many of these documents appear in the Handbook for Employers (M-274).

Refer to the instructions for more information about acceptable receipts.