Simply Counted & Tax

EMPLOYEE HANDBOOK

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SIMPLY COUNTED & TAX INC
EMPLOYEE HANDBOOK

TABLE OF CONTENTS

INTRODUCTION

Welcome to our Company. An interesting and challenging experience awaits you as an employee of Simply Counted & Tax Inc. The term "Company" as used throughout this handbook means Simply Counted & Tax Inc. We have written this handbook in order to answer some of the questions you may have concerning the policies of the Company. Please read it thoroughly and retain it for future reference. Should you have any questions regarding any policies or forms listed in the manual or otherwise, please ask your supervisor or a Company officer.

The policies in this handbook are subject to change at the sole discretion of the Company. We will notify you of these changes by appropriate means. However, changes in Company policy may be made at any time without notice. Changes will be effective on dates determined by the Company.

If you are uncertain about any policy or procedure, please check with your supervisor.

SECTION I : PHILOSOPHIES AND GOALS

1.1

SUBJECT: STATEMENT OF PHILOSOPHY AND GOALS

Simply Counted & Tax Inc serves the professional business & tax needs of both the public and private sectors. It is a service-oriented firm, committed to maintaining the highest standards of efficiency, productivity and professionalism.

1.2

SUBJECT: CONFIDENTIALITY

All employees are expected to maintain confidentiality in matters concerning Simply Counted & Tax Inc and its clients. Confidential subject matter includes, but is not limited to:

1. Personnel information
2. Internal operations
3. Billing information
4. Salary information
5. Client names
6. Online passwords of clients and the Company
7. Client electronic records and data
8. Disks, CDs and E-Mails

All questions regarding current or previous employee references, recommendations, employment and salary inquiries are to be referred to the President, or immediate Supervisor.

If an employee has any doubt as to whether a subject is confidential, he/she should refrain from discussing it and bring it to the supervisor's attention.

Breaches of confidentiality are serious, and may result in discipline, up to and including dismissal.

1.3

SUBJECT: TEAMWORK

Simply Counted & Tax Inc considers every employee to be an important member of the team as a whole. All employees are responsible to contribute to the welfare and maintenance of the team. Examples of teamwork include, but are not limited to:

1. Respecting co-workers as worthwhile and contributing members of the team.
2. Respecting the privacy of co-workers.
3. Not engaging in gossip.
4. Supporting management decisions.
5. Continued personal growth and well being.
6. Only engaging in talk and actions that are helpful and encouraging to all co-workers.

SECTION II : PERSONNEL POLICIES

SECTION 2.1 EMPLOYMENT PRACTICES

2.1.1

SUBJECT: PERSONNEL DEFINITIONS

1. **Full-Time Employee** – A full-time employee is one who regularly works a minimum of forty (40) hours per calendar week.
2. **Part-Time Employee** – A part-time employee is one who works less than 32 hours per calendar week on a regular schedule. Part-time employees are not entitled to paid holidays, paid vacation, or insurance.
3. **Temporary Employee** – A temporary employee may be hired to fill a position on a temporary basis. Temporary employees are not entitled to paid holidays, paid vacation, or insurance.

2.1.2

SUBJECT: PERSONNEL FILES

A personnel file will be maintained on each employee. Prior to beginning work with Simply Counted & Tax Inc an employee's personnel file must include:

1. Application for Employment **or** Resume
2. I-9 Employment Eligibility Verification Form
3. W-4 Form
4. Verification of results of current drug test (New)
5. Background check (New)
6. Emergency Contact Information
7. State I.D. or Drivers License

Other information in the personnel file may include, but not limited to the following:

1. Performance evaluations
2. Records of leave
3. Documentation of related training
4. Work related correspondence (Notes of outstanding performance, notes of reprimand, etc.)
5. Record of salary, positions, promotions, etc.
6. Exit interview summary material

Information contained within the personnel file will be treated as confidential, and will not be given to anyone other than authorized Simply Counted & Tax Inc employees (i.e., President, Accountant, or Immediate Supervisor), or government authorized auditors, without specific written permission of the employee, or by court action.

You may review your personnel file upon request and in the presence of authorized personnel. If you are interested in reviewing your file, contact your supervisor to plan.

To ensure that your personnel file is up-to-date at all times, notify your supervisor of any changes in your name, telephone number, home address, marital status, number of dependents, beneficiary designations, scholastic achievements, the individuals to notify in case of an emergency, etc.

2.1.3

SUBJECT: HIRING PRACTICES

The employment objective of Simply Counted & Tax Inc is to select personnel who meet high standards of personality, education, and occupational qualifications, who can meet the demands of their job assignments competently, and who have a capacity for growth.

Simply Counted & Tax Inc is an Equal Opportunity Employer and maintains a drug-free workplace. All applicants for employment or promotion will be screened on merit alone, without regard to sex, age, color, creed, irrelevant disability, marital status, ethnic or national origin, or membership in an organization.

Considerations include:

a. Mental and physical ability
b. Personality
c. Character
d. Education
e. Communication Skills
f. Experience and previous work record

2.1.4

SUBJECT: "AT WILL" EMPLOYMENT

Simply Counted & Tax Inc subscribes to a policy of employment At Will. Employees of Simply Counted & Tax Inc serve at the will of the Corporation and the employment relationship may be terminated at the will of the Corporation.

Simply Counted & Tax Inc reserves the right to terminate any employee at anytime. No one, including Officers of the Company, has a 'contract' to work at SIMPLY COUNTED & TAX INC. No one has the authority to authorize such a contract to **any** employee. Employees of SIMPLY COUNTED & TAX INC can also terminate their employment with SIMPLY COUNTED & TAX INC at any time. However, SIMPLY COUNTED & TAX INC would request a two (2) week notice.

2.1.5

SUBJECT: RESIGNATION

1. Employees who plan to resign voluntarily should notify his/her immediate supervisor in writing a minimum of two (2) weeks before the final working day. The supervisor will sign and date the receipt of the notification of resignation.
2. The notice of resignation will be placed in the employee's personnel file.
3. The President will reply to the employee with a written acceptance of the notice of resignation. A copy of the acceptance letter will be filed in the employee's personnel folder.
4. The President will complete the necessary termination paperwork including, but not limited to:
   - Change of Status form (for any insurance)
   - COBRA Notification form, (Does not Apply for Simply Tax, Inc.)
   - Simply IRA notification, if applicable

   (A copy of the 'Performance Appraisal' form is attached.)

2.1.6

SUBJECT: EXIT INTERVIEW

Regardless of the reason a full-time employee terminates his/her services with SIMPLY COUNTED & TAX INC, if possible, the Immediate Supervisor will conduct an Exit Interview with the employee concerning his/her service experiences, the termination/resignation, and other related matters.

The employee will be given an Exit Interview Questionnaire to be turned into the Supervisor at the time of the Exit Interview. The Supervisor will record any additional comments/information imparted during the Exit Interview in the appropriate space on the questionnaire. The completed questionnaire will be placed in the employee's personnel file.

The employee will turn in all Company keys, and any other company equipment or information at the Exit Interview. The employee's final paycheck will not be processed until all property belonging to the Company has been returned.

Employee's last paycheck will be mailed to the last current address on file, no exceptions.

2.1.7

SUBJECT: EMPLOYEE EVALUATION

The appropriate supervisory person(s) will evaluate employees' performance on an annual basis. The purpose of the evaluation is to both acknowledge and document good performance, as well as to document areas needing growth. Employees will be asked to sign a statement that their supervisor has discussed this evaluation, and the employee will be provided with space on the evaluation to make comments. The evaluations will be reviewed by the President or supervisor and placed in the employee's personnel file. Employees may request a copy of their own evaluation.

2.1.8

SUBJECT: EMPLOYEE GRIEVANCES

Employee grievances shall be given prompt and fair consideration. Any employee will be able to discuss with management any matter, which he/she feels requires adjustment. Any employee stating a grievance is assured that no antagonism on the part of his/her immediate supervisor, or top management will result there from.

Any grievance shall be handled in the following manner:

Step 1: Any employee who has a grievance or group of employees having a common grievance shall first take the matter up with his/her immediate supervisor and attempt to adjust the matter provoking said grievance. Unless settlement is reached within two (2) days, the grievance may be carried to Step 2.

Step 2: If not satisfactorily settled in Step 1, the grievance may be completed in writing and submitted by the employee or his/her agent to the President for possible settlement between the principals. The President must conclude and respond in writing to the employee within fourteen (14) working days. The decision of the President will become final on a majority vote of the Board of Directors. The Board may take any action they deem appropriate.

Any grievance not taken up with the employee's supervisor within ten days (10) after the occurrence of the incident complained of cannot be processed through the grievance procedure. A decision by Simply Counted & Tax Inc at any step in the grievance procedure, which is not appealed to the next higher step in the grievance procedure within five (5) days after the decision has been rendered, will be considered to have determined the particular grievance. The employee's failure to carry a grievance from one step to the next within the specified time limits shall be without prejudice to another employee's right to process the same subject matter in another grievance. All time limits noted in this section are exclusive of Saturday, Sunday and Company recognized holidays. Extensions of any time limit may be made by mutual agreement.

A full record of any employee grievance proceeding will be made and retained in the personnel file of the employee.

SECTION 2.2 ATTENDANCE POLICIES

2.2.1

SUBJECT: TARDINESS/EARLY DEPARTURE

Tardiness of an employee for reasons not allowed in the SIMPLY COUNTED & TAX INC Policies and/or unauthorized by management shall be considered an unauthorized tardy. This shall result in a loss of pay and may result in disciplinary action up to and including dismissal.

Tardiness Definition: The failure of an employee to show up for work at the scheduled time or to return from a break at the scheduled time.

Employees who are unable to get to work at their scheduled time or return from a break on time must notify their manager prior to their scheduled start time. Notification does not excuse the tardiness. A 10-minute grace period will be provided.

Early Departure Definition: The failure of an employee to remain at work for the entire duration of their scheduled shift. Employees who are unable to stay for the duration of their scheduled shift must notify their manager prior to leaving. Unapproved Tardiness and early departure occurrences three or more times combined in one calendar month will result in progressive disciplinary action, up to and including termination.

2.2.2

SUBJECT: UNAUTHORIZED ABSENCES

Absence of an employee for reasons not allowed in the SIMPLY COUNTED & TAX INC Policies and/or unauthorized by management shall be considered an unauthorized absence. This shall result in a loss of pay and may result in disciplinary action up to and including dismissal.

In case of an illness or emergency that requires an employee to be late or absent from work, the employee **must** notify his/her supervisor or other management personnel prior to normal working hours. Leaving messages with unauthorized personnel is not acceptable. Leaving messages on the SIMPLY COUNTED & TAX INC office voicemail system is acceptable.

In case of significant equipment failure or prohibitive weather, employees will be sent home or called and told not to report for work. This time off is not paid; however, it may be rescheduled with the Supervisor if circumstances permit.

2.2.3

SUBJECT: JURY DUTY

Employees will be excused from work while serving as a juror in any court in the United States or the STATE OF MICHIGAN providing the employee, upon receiving a summons to report for jury duty, immediately reports summons to his/her immediate Supervisor. The employee will be excused from his/her employment for the day or days required while serving as a juror, provided the employee's responsibility for jury duty exceeds three (3) hours during the day for which excuse is sought. If the responsibility is less than three (3) hours, the employee is expected to report to work directly after being released. The employee shall receive his regular pay while fulfilling his/her civic duty, up to three days. If employee is reimbursed for jury duty by the courts for the three days compensated by SIMPLY COUNTED & TAX INC it is to be reported in order to deduct this reimbursement from the employee daily compensation for jury duty.

2.2.4

SUBJECT: REMOTE WORK

Employee Eligibility: Candidate for remote work arrangements must:

a. Be trustworthy, disciplined, and self-motivated
b. Possess good time-management and organizational skills
c. Have worked at SIMPLY COUNTED & TAX INC for 6 months.

Position Eligibility: An employee may be eligible to work remotely if their duties can be met through basic hardware and software. Not all jobs can be performed from off-site locations. Any days requiring face-to-face interaction with clients and office personnel do not meet remote work requirements.

Type of Arrangement: While employees and their supervisors have the freedom to develop arrangements tailored to the employee and the company, the following requirements must be met:

a. Employees must carry out the same duties, assignments and other work responsibilities at their home office as they do when working on company premises.
b. Employees must attend scheduled meetings and participate in other required office activities. Scheduled meetings will be held via Zoom; link will be provided to the employee.
c. The employee and manager will agree on the number of days of remote work allowed each week, the work schedule the employee will customarily maintain, and the manner and frequency of communication. The employee should be reachable via email, Slack or phone within a reasonable time period during the agreed upon schedule.
d. Employees must arrange for childcare during their work hours. If in the event the remote work is due to childcare falling through and preventing the employee from working on the company premises that day, then the employee must try to maintain focus on work and tasks to complete them timely.

Security: Securing data and company information should be of the utmost concern. Consistent with the company's expectations of information security for employees working at the office, employees working from home will be expected to ensure the protection of proprietary company and client information accessible from their home office. Steps include locked cabinets and desks, regular password maintenance, and any other measures deemed appropriate by the company. Clean desk policy <u>must</u> be followed. Equipment must meet the security expectations of the IT expert contracted by SIMPLY COUNTED & TAX INC.

Equipment/Furnishings/Office Supplies: SIMPLY COUNTED & TAX INC will not provide remote work employees with equipment or other office furnishings for their home office. Employees will be responsible for providing office furnishings, such as desks, chairs, and lighting, as well as devices and connections needed for phone or internet access, at their own expense. Employees will be responsible for maintaining their home offices so that they can successfully accomplish their job responsibilities in an efficient manner.

Procedure: Remote work arrangements are approved by management on a case-by-case basis. Remote work might not be feasible. Employees interested in remote work should discuss the matter with their manager.

Remote work can be informal, such as short term or on the road for business. Other informal arrangements can be made for employees on family or medical leave, to the extent practical for the employee and the company, and with the consent of the employee's health care provider, if appropriate. All informal remote work arrangements are made on a case-by-case basis, focusing on the business needs of the company first. Such informal arrangements are not the focus of this policy.

Other Requirements/Restrictions: While working remotely, employees must adhere to all of the conditions in the Employee Handbook. All company policies around conduct, confidentiality, sick leave, etc., continue to apply, regardless of work location. *****Computer screens may NOT be blacked out while working remotely. *****

Disciplinary actions will follow policy transgressions of any kind.

SIMPLY COUNTED & TAX INC has the right to cancel or suspend employee remote work privileges at any time, for any reason, or for no reason. Every effort will be made to provide 30 days' notice of such change to accommodate commuting, childcare and other needs that may arise from such a change. There may be instances, however, where no notice is possible.

2.2.5

SUBJECT: MATERNITY LEAVE

SIMPLY COUNTED & TAX INC policy regarding maternity leave is subject to the discretion of the employee and the employer. A plan will be discussed to how long the employee would like to take, and the plan for returning to work. The following must be taken into consideration when determining the eligibility for the employee's maternity leave per FMLA regulations.

a. *Eligibility:* Employees must have worked for the company for at least 12 months and worked 1,250 hours in the previous 12 months.
b. *Leave Duration:* Up to 12 weeks of job-protected leave for birth, adoption, or foster placement, which can be taken within the first 12 months.
c. *Compensation:* While FMLA is unpaid, employees may use accrued sick leave, vacation, or PTO concurrently.
d. *Benefits Continuation:* The company will maintain health insurance coverage during the leave, provided the employee pays their normal share of premiums.
e. *Return to Work:* Upon returning, employees are entitled to their previous position or an equivalent position.
f. *Notice Requirement:* Employees should provide 30 days' advance notice or as soon as practicable.

g. *Parental Leave:* Company policy for non-birth parents for bonding is one week unpaid. Employees may use accrued sick leave, vacation or PTO concurrently.

Small Employer Exemption: While FMLA typically applies only to employers with 50+ employees. SIMPLY COUNTED & TAX INC will continue to follow the FMLA protection of position.

SECTION 2.3 EMPLOYEE BENEFITS

2.3.1

SUBJECT: SICK & PERSONAL LEAVE

SIMPLY COUNTED & TAX INC, is implementing a sick leave policy effective February 21, 2025, based on the Michigan ESTA Act. Sick time is accrued at a rate of 1 hour for every 30 hours worked. The accrued sick time may be used in 1-hour increments. If you are ill, you must call in to your immediate supervisor or a supervisor (if yours isn't available). Employees must call in within 15 minutes of their shift start in order to qualify to use accrued hours.

SIMPLY COUNTED & TAX INC does have unpaid personal leave of up to 3 days for death of an immediate family member. If possible, advance notice/authorization should be given, and approved by the President.

Extended leave beyond that covered by other leave policies may be granted only under special circumstances, and with the approval of the President.

Employees wishing extended personal leave should submit a Request for Leave of Absence form to their immediate supervisor specifying the reason for the request. The supervisor will submit the request to the President with a recommendation. The President will make a written response to the employee concerning the disposition of the request. Personal leave absence form is attached in Section 3 or at https://forms.gle/ccExkgcWDGB133K86.

Leave will be without pay and will begin only after applicable paid leave has been exhausted. For extended leave of over 10 days, no fringe benefits will be earned and service time will not accrue. Employees may have the option of continuing the life insurance coverage and AFLAC coverage at their own expense.

At the end of the leave, the employee will be considered for the first available position with similar status, duties and pay schedule.

(*The Family Medical Leave Act allows 6 months leave)

2.3.2

SUBJECT: VACATION

Paid annual vacation leave for full-time employees is earned at the following rate:

Years of Continuous Service	Vacation Earned
After 1 year of continuous service	40 hours
After 5 years of continuous service	80 hours
After 8 years of continuous service	120 hours
After 15 years of continuous service	160 hours

Employees must obtain approval of their immediate supervisor before taking vacation time by completing a 'Vacation Leave Request form' (attached) or at https://forms.gle/ccExkgcWDGB133K86. Generally, vacation must be approved at least one week in advance; however, if special conditions prevail, other arrangements may be made with the Supervisor. The maximum vacation hours or un-paid time off allowed at any one time during the months of January – April 15th of each year is 4 hours.

Employees entitled to more than 40 hours vacation may carry over a maximum of 10 hours into the next calendar year; however, that 10 hours MUST be taken during that carry-over year or it will be lost. In the event that an employee's vacation request is not approved due to project requirements, etc., the resulting excess hours may be carried over to a time mutually agreed upon.

With appropriate notification of resignation (see Policy Section 2.5), employees will not be paid unused vacation time upon separation. No vacation hours are granted for the year in which an employee resigns. Vacation leave may not be used as part of the two-week notice **unless** agreed upon by Management.

2.3.3

SUBJECT: HOLIDAYS

Full-time employees will be granted a minimum of six (6) paid holidays per year. The following holidays will be observed:

New Years Day	Labor Day
Memorial Day	Thanksgiving Day
Independence Day	Christmas Day

If, without prior approval of the immediate supervisor, an employee does not come to work the last scheduled working day before and the first scheduled working day after a paid holiday, the employee will not receive payment for that holiday.

If it should become necessary for an employee to work on a holiday, an equivalent day off will be given at a later date, with the approval of the employee's supervisor. Part-time and temporary employees do not receive paid holidays. Paid holidays begin after the 90-day probationary period is over.

2.3.4

SUBJECT: INSURANCE BENEFITS

Simply Counted & Tax Inc, as required by law, provides Worker's Compensation and Unemployment Compensation for all employees.

Group Life Insurance will be provided for each full-time employee, beginning after the 90-day probationary period is over.

Health Insurance is available to full time employees after 90 days of employment. SCT will pay 75% of premium the remaining 25% will be an employee deduction. **Health insurance premiums for spouses and dependents are not covered in any part by SCT. The premium will be an employee deduction.

The company will pay $40 per month for each full-time employee toward any AFLAC policy after employed for one year with SCT. Any additional cost associated with the AFLAC policy beyond the $40/per month will be handled as a payroll deduction; deducted each week. All employees and/or their dependents are eligible for coverage under the different AFLAC polices, if interested please request additional information provided by AFLAC representative. Part-time employees are eligible for AFLAC coverage at their cost through payroll deduction after 90 days of employment.

Upon termination of an employee, SIMPLY COUNTED & TAX INC will cease to pay group life insurance premiums for said employee. Insurance will be effective until the end of the month in which the employee leaves his/her position. AFLAC policies may be continued, per AFLAC, with the monthly premiums be the responsibility of the employee after leaving the company.

Part-time and temporary employees are not entitled to group life insurance, or any other benefits.

2.3.5

SUBJECT: RETIREMENT PLAN

Simply Counted & Tax Inc offers a Simple IRA retirement plan. SCT is currently matching 3% of employee wages. Eligibility will occur after one year of employment.

2.3.6

COMPANY WELLNESS POLICY

Our Company encourages and supports the physical and mental and personal growth of our employees from a holistic approach. The wellness policy is based on and rewarded to full time employees. There are two areas:

Physical/Mental Wellness

Years of Continuous Service	Wellness $ Earned
After 1 year of continuous service	$50/Month
After 8 years of continuous service	$100/Month
After 15 years of continuous service	$150/Month

The Wellness $ earned may be used in the following ways for example:

Massage
Energy Therapy
Reki Therapy
Weight Loss Program
Physical Fitness

Personal Growth

Years of Continuous Service	Personal Growth $ Earned
After 1 year of continuous service	$100/Year
After 8 years of continuous service	$200/Year
After 15 years of continuous service	$50/Month

The Personal Growth $ Earned may be used to support and encourage an individual's personal growth and enlightenment:

Purchase of Books
Personal Growth Organizations Dues
Personal Growth Class or Workshop

The expensing of these wellness or personal growth $ will be paid directly from The Simply Counted &Tax Inc to the supplier of the service or product unless otherwise specified.

Any other program (s) not listed may be presented, how it will benefit your individual situation, and may be considered as an alternative or replacement to options above.

Funds for personal growth are usually used for NATP or MTAP dues.

2.3.7

DEPENDENT CARE POLICY

Simply Counted & Tax Inc is committed to supporting our employees in balancing work and family responsibilities. We recognize the importance of providing care for children. This Dependent Care Policy outlines the benefits and guidelines available to eligible employees.

Eligible Dependents

For the purpose of this policy, a dependent is defined as:

- A child under the age of 5 who is a legal dependent of the employee

Dependent Care Assistance Program

Simply Counted & Tax Inc offers a Dependent Care Assistance Program (DCAP) that provides financial support to employees who incur expenses related to the care of their dependents. This program is intended to help employees manage the costs of daycare services.

Eligibility

- Full-time employees who have been employed for at least 1 year are eligible to participate in the Dependent Care Assistance Program.
- Employees must have qualifying dependents as defined above.

Workplace Flexibility

We understand that caregiving responsibilities may require flexible work arrangements. Simply Counted & Tax Inc offers the following options to help employees manage both work and dependent care needs:

- **Flexible Hours**: Employees may adjust their schedules to accommodate dependent care needs, with prior approval from their manager.
- **Remote Work**: Where possible, employees may be allowed to work remotely if caregiving responsibilities interfere with in-office work.
- **Paid Time Off**: Employees can use their accrued PTO or sick leave for caregiving needs, subject to company policies and approval.

Policy Updates

This policy may be updated periodically to comply with changing laws and company priorities. Employees will be notified of any changes to the policy and provided with updated guidelines.

Employee Responsibility

Employees are responsible for providing accurate information and documentation when participating in dependent care programs. Employees must ensure that care providers are eligible under IRS guidelines to avoid any issues with reimbursement or tax consequences.

Payment of Benefit

The expensing of the dependent care funds will be paid directly from Simply Counted &Tax Inc to the supplier of the service, unless otherwise specified.

SECTION 2.4 COMPENSATION

2.4.1

SUBJECT: TIME SHEETS/PAYROLL

All personnel will be responsible for submitting their individual daily. It is the employee's responsibility post their time completed with details of time spent on each client with description of tasks accomplished. All time is to be posted by noon the following Monday after the end of the payroll period. If you do not post your time by noon the following Monday, you will not be reminded.

Clock In/Clock Out: Times are records Sage Software daily. A user password will be set up for you. ***Your pay is calculated from the time entered.***

If there are any discrepancies in a paycheck due to not receiving, being incomplete, completing a time sheet late, or errors made on the time sheet, adjustments will be made on the next paycheck with proper back-up documents to substantiate the discrepancies.

The normal workweek is from 12:01 a.m. Sunday through midnight the following Saturday. Paychecks will be distributed every Friday for the prior week's period. Withholding tax and other authorized deductions will be deducted from each check. Payroll checks are directly deposited into the employee bank account, implemented on Wednesday posting to an employee's account on Friday.

Note: Paychecks will not be distributed to employees prior to 5 p.m. on paydays unless he/she has the authorization of the Immediate Supervisor who will notify the accountant to release the paycheck earlier.

2.4.2

SUBJECT: COMPENSATION ADJUSTMENTS

Compensation adjustments may be discussed at least once a year at the employee's annual performance evaluation.

Many factors are weighed when considering a compensation adjustment including, but not limited to, the financial resources of the Company and the work performance of the employee.

2.4.3

SUBJECT: MILEAGE REIMBURSEMENTS

If an employee uses his/her personal vehicle for errands for the office, he/she will be reimbursed for mileage at the current Federal mileage rate. The mileage incurred should be pre-approved prior to incurring. An expense report form shall be submitted for reimbursement which will include the date, reason for the errand and the actual mileage incurred. The reimbursement will be paid 7 days from the date of submission.

2.4.4

SUBJECT: EXPENSE REIMBURSEMENTS

Office/Supplies expenses will be reimbursed to employee when purchased with personal funds. These expenses are to be preapproved prior to expenditure. Prepare an expense report form and attach all receipts so that the accountant can balance your expenses. This **must** be done within three business days. The employee will be reimbursed within seven (7) working days from the date the Expense Report is received by the accountant. **Save all receipts**; **otherwise, you will not be reimbursed.**

SECTION 2.5 WORKPLACE EXPECTATIONS

2.5.1

SUBJECT: CLEAN DESK

A clean desk can be an import tool to ensure that all sensitive/confidential materials are removed from an end user workspace and locked away when the items are not in use or an employee leaves his/her workstation. It is one of the top strategies to utilize when trying to reduce the risk of security breaches in the workplace. Such a standard can also increase employee's awareness about protecting sensitive information.

The purpose of the SIMPLY COUNTED & TAX INC clean desk policy is to establish the minimum requirements for maintaining a "clean desk" – where sensitive/critical information about our employees, our intellectual property, our customers and our vendors is secure in locked areas and out of site. A Clean Desk guideline is not only ISO 27001/17799 compliant, but it is also part of standard basic privacy controls.

a. Employees should ensure that all sensitive/confidential information in hardcopy or electronic form is secure in their work area at the end of the day and when they are expected to be gone for an extended period.
b. Computer workstations should be locked when workspace is unoccupied and at the end of the workday.
c. Any Restricted or Sensitive information should be removed from the desk and locked in a drawer when the desk is unoccupied and at the end of the work day.
d. File cabinets containing Restricted or Sensitive information should be kept closed and locked when not in use or when not attended.
e. Keys used for access to Restricted or Sensitive information should not be left at an unattended desk.
f. Passwords must not be left on sticky notes posted on or under a computer, nor may they be left written down in an accessible location per the *Password Protection Standard.*
g. Printouts containing Restricted or Sensitive information should be immediately removed from the printer.
h. Upon disposal Restricted and/or Sensitive documents should be shredded in the official shredder bins or placed in the lock confidential disposal bins.
i. Whiteboards containing Restricted and/or Sensitive information should be erased.
j. Treat mass storage devices such as USB drives as sensitive and secure them in a locked drawer. All printers and fax machines should be cleared of papers as soon as they are printed; this helps ensure that sensitive documents are not left in printer trays for the wrong person to pick up.

2.5.2

SUBJECT: PASSWORD PROTECTION STANDARD

Passwords are a critical component of information security. Passwords serve to protect user accounts; however, failing to properly protect your password may result in the compromise of individual systems, data, or the SIMPLY COUNTED & TAX INC network. This standard provides best practices for securing passwords.

The purpose of this standard is to provide best practices for protecting passwords. These rules apply to SIMPLY COUNTED & TAX INC user accounts for systems directly under the Company's control. While we make every effort to utilize Company credentials to grant access to third-party tools, external systems may occasionally operate under varying rules.

a. Users must not use the same password for SIMPLY COUNTED & TAX INC accounts as for other non-SIMPLY COUNTED & TAX accounts (for example: personal ISP, social media, personal email, personal banking, etc).
b. Passwords must not be shared with ANYONE. All passwords are to be treated as sensitive, Confidential information.
c. Passwords must not be inserted into email messages, Alliance cases or other forms of electronic communication.
d. Passwords must not be revealed over the phone to anyone, even the IT Helpdesk.
e. Do not reveal a password on questionnaires or security forms.
f. Do not hint at the format of a password (for example, "my child's birthday" or "my mother's maiden name").
g. Do not write passwords down and store them anywhere in the office. Do not store passwords in a file on a computer system or mobile devices (phone, tablet) without encryption.
h. Do not use the "Remember Password" feature of applications (for example, web browsers), unless you are using the company approved application (currently, RoboForm).
i. Any user suspecting that his/her password may have been compromised must report the incident to ITS as soon as possible and change all passwords.

I.T. will verify compliance to this standard through various methods, including but not limited to, periodic walk-thrus, video monitoring, business tool reports, internal and external audits, and feedback to the standard owner.

Any exception to the standard must be approved by management in advance.

An employee found to have violated this standard may be subject to disciplinary action, up to and including termination of employment.

2.5.3

SUBJECT: FOCUS & INITIATIVE

Employees are expected to come to work each day focused on the tasks that they are to accomplish that day. Any personal distractions are to be silenced during work hours and handled either during the employee's lunch hour or after work hours.

2.5.4

SUBJECT: HARASSMENT

SIMPLY COUNTED & TAX INC does not condone or tolerate sexual harassment in the workplace.

There are two types of sexual harassment:

- Quid pro quo harassment
- Harassment that creates a hostile work environment

Harassment that creates a hostile work environment consists of unwelcome sexual advances, or sexual favors, or intimidation harassment and other verbal or physical conduct of a sexual nature, or harassment that unreasonably interferes with an employee's work performance, and creates an intimidating, hostile, or offensive working environment that seriously affects the psychological well being of the employee.

The Grievance Procedure Policy will be followed for complaints of harassment. If the complaint is against the employee's immediate supervisor, the employee may register a complaint with the President.

There will be no reprisals against any employee for making a complaint of harassment.

Employees who violate the harassment policy will be disciplined up to and including dismissal.

2.5.5

SUBJECT: AFFIRMATIVE ACTION/ DISCRIMINATION

SIMPLY COUNTED & TAX INC will not tolerate discrimination. Discrimination is strictly prohibited in hiring, placement, promotion, discharge, pay, fringe benefits, compensation, training and any other aspects of employment, on the basis of race, color, gender, nationality, age, lifestyle, religion, sexual orientation, physical abilities, military status, or status as a Vietnam-era or special disabled veteran in accordance with applicable federal and state laws. It is SIMPLY COUNTED & TAX INC's goal to create a work environment that capitalizes on everything that makes us unique as individuals and to give everyone an equal chance to be successful.

Pro-active steps will be taken to ensure equal opportunity in employment for women, minorities, veterans and persons with disabilities, as well as measures to eliminate discrimination. These measures may include suspension or immediate termination in a proven case of discrimination against any employee.
Simply Counted & Tax Inc is committed to providing a work environment that prohibits employment discrimination and provides opportunities for upward mobility to all employees on a nondiscriminatory basis.

Any grievance for discrimination shall be handled in the same manner as "Employee Grievances, Section 2.8."

2.5.6

SUBJECT: COMPUTER USAGE

Be advised that messaging systems should not be considered private; your electronic messages may be viewed by someone other than your intended recipient. SIMPLY COUNTED & TAX INC, subject to applicable laws and regulations, reserves the right to read any E-mail messages and attachments stored, received or transmitted on our systems, or on external E-mail used to conduct Simply Counted & Tax Inc business (for example, the Public Internet) and to disclose them to appropriate personnel in the company, or to external authorities.

REMEMBER:

- E-mail should not be used to send outside or circulate within the firm chain letters, jokes, advertising not relevant to the firm's operations or business activities, offensive or inappropriate material. Misuse of E-mail may result in disciplinary action up to and including termination.
- E-mail should be encrypted when sending highly sensitive or sensitive information.
- Check that only intended recipients are listed in the 'To' field and limit the number of persons listed in the 'cc" field.
- Use the same care and language in e-mail messages as you would in any other written memo or letter.

WHAT YOU NEED TO DO (Storage of E-mail Documents)

Remember that in accordance with SIMPLY COUNTED & TAX INC policy, business documents created or received on e-mail must be saved for the same length of time as their hard copy equivalents. There are two ways to comply with this:

- Create a folder in your e-mail account in which you save these messages. Back up your files appropriately; do not delete these messages. Print the e-mail message to PDF and save to the company's server in the client file or
- Print out a paper copy and scan it to the appropriate client file, if the process is not allowing the document to be saved to the server (i.e. some websites do not allow direct printing to a PDF format without an error.)

The following are points from the company's Electronic Mail Policy.

SIMPLY COUNTED & TAX INC PROPERTY

- E-mail services are extended for the sole use of SIMPLY COUNTED & TAX INC's employees to accomplish tasks related to and consistent with the company's business.
- Any e-mail address or account assigned by the company to individuals, subunits, or functions of the company, is the property of SIMPLY COUNTED & TAX INC, Inc.

Authorized Service Restrictions

- E-mail users are required to comply with state and federal law, company policies, and normal standards of professional and personal courtesy and conduct.

- Access to company e-mail services is a privilege that may be wholly or partially restricted by SIMPLY COUNTED & TAX INC without prior notice and without the consent of the e-mail user: a) when required by and consistent with applicable law or policy; b) when there is a reasonable suspicion that violations of policy or law have occurred or may occur; or c) when required to meet time-dependent, critical operational needs. Such access restrictions are subject to the approval of the appropriate supervisory or management authority.

Authorized Access and Disclosure

- SIMPLY COUNTED & TAX INC may permit the inspection, monitoring, or disclosure of e-mail in certain circumstances.
- Users are required to comply with company requests for access to and copies of company e-mail records when access or disclosure is required or allowed by applicable law or policy, regardless of whether such records reside on a computer housed or owned by the company. Failure to comply with such requests can lead to disciplinary or other legal action pursuant to applicable law or policy, including but not limited to appropriate personnel policies.

Misuse

- Using e-mail for illegal activities in strictly prohibited.
- Failure to follow state law with regard to the disposition of mail records can lead to criminal charges.
- Company e-mail services may not be used for commercial activities not approved by the appropriate supervisory personnel consistent with applicable policy.
- Applicable company policies include, but are not limited to, those policies and guidelines regarding personnel, intellectual property, or those regarding sexual or other forms of harassment.
- E-mail users shall not give the impression that they are representing, giving opinions, or otherwise making statements on behalf of SIMPLY COUNTED & TAX INC unless expressly authorized to do so.

Personal Use

- SIMPLY COUNTED & TAX INC e-mail services may be used for incidental personal purposes provided that such use does not: a) directly or indirectly interfere with the company operation of computing facilities or e-mail services; b) interfere with the e-mail users' employment or other obligations to the company; c) violate this Policy, or any other applicable policy or law, including but not limited to use for personal gain, conflict of interest or commitment, harassment, defamation, copyright violation or illegal activities.

Confidentiality

- The confidentiality of e-mail cannot be assured, and such confidentiality may be compromised by access consistent with applicable law or policy, including this Policy, by unintended redistribution, or due to current technologies inadequate to protect against unauthorized access. Users, therefore, should exercise extreme caution in using e-mail to communicate confidential or sensitive matters, and should not assume that their e-mail is private or confidential.

- Users may not access, use, or disclose personal or confidential information without appropriate authorization, and must take necessary precautions to protect confidentiality of personal or confidential information encountered in the performance of their duties or otherwise.

Security and Preservation

- E-mail to users and operators must follow sound professional practices in providing for the security of e-mail records, data, applications programs, and systems programs under their jurisdiction. Client personal information is not forwarded to a third party unless consent is provided by the client.
- Users and operators must guard against storage media deterioration and rapid technological changes which render e-mail records inaccessible due to hardware or software obsolescence.
- Users are responsible for safeguarding their identification (ID) codes and passwords, and for using them only as authorized.

Violations

- Suspected or known violations of policy or law should be confidentially reported to the appropriate supervisory level for the operational unit in which the violation occurs.

General Use Cautions

- The ability of a recipient to forward a message, or accidentally respond to a listserv rather than an individual, may broadcast an e-mail message widely.
- Remember that there is no way to guarantee that the purported sender of an e-mail message was in fact the real sender of the message. It is relatively easy to disguise an electronic identity.
- Printed, PDFs, e-mail Official Records should follow the hard-copy record retention and disposition schedules.
- Public Records are much more broadly defined than Official Records and may be considered to include, in certain circumstances, any information including all e-mail produced or received on company provided systems. Public Records, including e-mail, may be subject to disclosure under state public records law; or other applicable law, including by subpoena.
- Do comply with all state and federal laws.
- Do follow the normal standards of professional courtesy and conduct.
- Do follow the Official Records Retention and Disposition policies and schedules.
- Do respect copyright, proprietary rights, privacy laws.

YOU MAY NOT:

- Access, read, use, transfer or tamper with accounts or files that you are not authorized to use.
- Alter system software or hardware configurations without authorization.
- Libel or otherwise defame others via e-mail.
- Participate in illegal activities such as making threats, harassment, theft, breaching security measures, or violating other applicable law or policy.
- Engage in commercial activities not approved by the appropriate authority.
- Engage in activities for personal financial gain except as permitted under applicable company policies.

- Violate company policies and guidelines.
- Download pornographic material.
- Download excessive music files.
- Send or forward chain letters, letter-bombs or spam.

2.5.7

SUBJECT: PERSONAL CELL PHONE USAGE

SIMPLY COUNTED & TAX INC policy for personal cell phone use during work hours may be used **for incidental personal purposes** provided that such use does not:

a) Directly or indirectly interfere with the company operation of serving the client or smooth operations of the organization services.
b) Interfere with the other employees of the company and immediate task at hand
c) Violate usage, or any other applicable policy or law, including but not limited to use for personal gain, conflict of interest or commitment, harassment, defamation, copyright violation or illegal activities.
d) **Take away from meeting work goals, quality of work, obligations and deadlines.**

Key Aspects of Incidental Personal Use:

- *Minimal/De Minimis*: The use must be infrequent, of short duration, and involve little to no cost to the organization.
- *No Interference*: It must not interfere with official duties, productivity, or the operation of information technology resources.
- *Examples:* A quick call to family, checking a news site during a break, or a brief personal message.
- *Common Prohibitions:* Use for outside employment, extensive personal browsing, or downloading large files.

If phone use is noticed by management to be excessive, your hours recorded in Sage will be adjusted to accommodate the “break” taken while using your phone. Disciplinary action for phone use will follow the plan laid out in section 2.6.

2.5.8

SUBJECT: GROOMING & DRESS CODE POLICY

The purpose of the dress code policy is to ensure that employees present themselves in a manner that is professional, respectful, and aligned with the company's culture. We encourage employees to dress appropriately for the work they are performing and to consider the comfort of their colleagues and clients.

Professional Appearance:
Employees should wear clothing that is clean, well-maintained, and suitable for a professional workplace. Personal grooming and hygiene are expected at all times.

Dress for the Job:
Employees should dress according to the nature of their role, whether it is customer-facing or office-based.

Business Formal: For employees in client-facing or formal office settings, attire such as suits, ties, professional dresses, or equivalent attire is expected. This attire is expected when attending client events, such as not-for-profit fundraising events.
Business Casual: For most office environments, business casual is acceptable. This includes slacks, skirts, blouses, polos, button-down shirts, sweaters, and dress shoes.
Casual Friday: On designated casual days, jeans and blouse/polo are acceptable. However, attire should still be neat and in good condition (no ripped, torn, or excessively worn items).

Footwear:
Footwear should be safe, appropriate, and in good condition. Open-toed shoes are acceptable if they are appropriate for the setting/situation.

Personal Grooming:
Employees should maintain a neat and professional appearance at all times. Hairstyles, nails, and makeup should be tidy and appropriate for the workplace.

Accessories:
Accessories, including jewelry and scarves, should be appropriate for the work setting. Large or noisy accessories should be avoided.

Logo Wear/Branding:
Employees may wear company-branded clothing, but it should be worn in a professional manner. Any branded or promotional clothing should not be overly casual or flashy. A small logo on the front of a polo is acceptable.

Prohibited Attire
The following types of clothing are generally not permitted in the workplace:
- Clothing with offensive, inappropriate, or controversial graphics or text
- Excessively casual clothing, such as athletic wear
- Short skirts or shorts
- Clothing that is torn, excessively worn, or stained
- Hats, hoods, or sunglasses indoors (unless for medical or religious reasons)

We take pride in our professional reputation with clients, and we work hard to maintain the standards that clients expect. Grooming and dress code should always reflect a professional standard in all positions, including those that do not have direct face-to-face contact with clients.

2.5.9

SMOKE-FREE POLICY

Our company is committed to providing a safe and healthy work environment for all employees and prohibits smoking and use of tobacco products in all indoor space occupied by employees (or as otherwise required by state law). This includes, but is not limited to employees' desks, private offices, restrooms, conference rooms, lunch or break areas, storage areas.

2.5.10

SUBJECT: DRUG FREE WORKPLACE

In a commitment to safeguard the health of our employees and to provide a safe working environment for everyone, we have established a Drug-Free Workplace Policy for SIMPLY COUNTED & TAX INC. This policy is implemented pursuant to the Drug-Free Workplace program requirements under F.S. 440.102 and the proposed rules of the Department of Labor and Employment Security, Division of Workers Compensation.

The essential parts of this policy are:

1) SIMPLY COUNTED & TAX INC, prohibits the illegal use, possession, sale, manufacture or distribution of drugs, alcohol, or other controlled substances on its property. It is also against the policy of SIMPLY COUNTED & TAX INC to report to work under the influence of drugs or alcohol.

2) Drug Testing of Applicants
    a) All applicants considered final candidates for a position will be tested for the presence of drugs as part of the application process.
    b) Applicants will be asked to sign the Consent to Pre-employment form. If an applicant refuses, he will not be considered for employment and the employment application process will be terminated.
    c) If an applicants' test is positive, the applicant will not be considered for employment at that time and will be informed that he has failed to meet employment standards.

3) Testing of Employees
    a) Reasonable suspicion testing: Employees will be tested when there is a reasonable suspicion that an employee is using or has used drugs.
    b) Random Testing: Random testing will be at the option of the company.
    c) Routine Fitness for Duty Testing: Employees will be drug tested if the test is conducted as part of a routinely scheduled employee fitness-for-duty medical examination.
    d) Follow-up Testing: All employees who have been determined to have used drugs will be subject to unannounced follow-up drug tests.
    e) Additional Testing: Additional tests may also be conducted as required by applicable state or federal laws or regulations, or as deemed necessary by SIMPLY COUNTED & TAX INC.

4) Disciplinary Action
    a) In the case of first-time violation of SIMPLY COUNTED & TAX INC policy, including a positive drug test (without evidence of use, sale, possession, distribution, dispensation, or purchase of drugs or alcohol on SIMPLY COUNTED & TAX INC property or while on duty), the employee will be subject to discipline up to and including discharge.
    b) SIMPLY COUNTED & TAX INC may suspend employees without pay under this policy pending the results of a drug test or investigation

c) Any employee using, selling, purchasing, possessing, distributing, or dispensing drugs or alcohol on duty or on SIMPLY COUNTED & TAX INC property will be discharged.

5) All information, interviews, reports, statement memoranda and drug test results, written or otherwise, received by SIMPLY COUNTED & TAX INC as part of this drug testing program are confidential communications. Unless authorized by state laws, rules or regulations, SIMPLY COUNTED & TAX INC will not release such information without a written consent form signed voluntarily by the person tested.

6) A Drug Use Information form, which is a confidential report, is available for completion by job applicants and employees both before and after being drug tested. This form permits individuals to list all prescription and non-prescription drugs they are currently using or have used in the last month, as well as any other information they consider relevant to the test.

7) A list of the most common medications by brand name or common name and chemical name that may alter or affect a drug test is provided to applicants and employees.

8) Any applicant who refuses to submit to the pre-employment drug test shall be ineligible for hire.

9) Any employee who refuses to submit to a drug test may be terminated from employment or otherwise disciplined by the employer. An injured employee who refuses to submit to a drug test, or has a positive confirmation test, in addition to the above, forfeits his eligibility for <u>all</u> Workers Compensation Medical Benefits.

10) A list of names, addresses, and telephone numbers of employee assistance programs and local alcohol and drug rehabilitation programs is available to employees.

11) A job applicant or employee who receives a positive confirmed drug test result may contest or explain the result to the employer within 5 days after written notification of the positive test result. If a job applicant's or an employee's explanation or challenge is unsatisfactory to the employer, the person may contest the test results.

12) A job applicant or employee has the responsibility of notifying the drug-testing laboratory, through the employer, of any administrative or civil action brought pursuant to Chapter 440, MICHIGAN Statues. The lab will maintain the sample until the case or administrative appeal is settled.

13) The following is a list of all drugs (described by brand name, common name, and/or chemical name) for which the employer may test:
    - Amphetamines (Biphentamine, Desoxyn, Dexedringe)
    - Cannabinoids (marijuana, hashish, hash, hash oil, pot, joint, roach, spleaf, grass, weed, reefer)
    - Cocaine (coke, blow, nose candy, snow, flake, crack)
    - Phencyclidine (PCP, angel dust, hog)
    - Methaqualone
    - Opiates (opium, dover's powder, paregoric, parepectolin)
    - Barbiturates (Phenobarbital, Tuinal, Amytal)

- Benzodiazepines (Ativan, Azene, Clonopin, Dalmane, Diazepam, Halcion, Librium, Poxipam, Restoril, Serax, Tranxene, Valium, Vertron, Xanax)
- Methadone (Dolophine, Methadose)
- Propoxyphene (Darvocet, Darvon N, Dolene)

14) Job applicants and employees have the right to consult the testing laboratory for technical information regarding prescription and non-prescription medication.

15) To ensure that drugs and alcohol do not enter or affect the workplace, SIMPLY COUNTED & TAX INC, reserves the right to search all containers, drawers, desk, or other items on SIMPLY COUNTED & TAX INC property in furtherance of this policy. Individuals may be requested to display personal property for visual inspection upon SIMPLY COUNTED & TAX INC request.

16) Failure to consent to search or display for visual inspection will be grounds for termination or reason for denial of access to SIMPLY COUNTED & TAX INC's premises by any others.

17) Searches of employee's personal property will take place only in the employee's presence. All searches under this policy will occur with the utmost discretion and consideration for the employees involved.

18) Details of this policy may be obtained from SIMPLY COUNTED & TAX INC.

19) The contents of these drug and alcohol guidelines are presented as statements of SIMPLY COUNTED & TAX INC's current policy and may be changed and updated by SIMPLY COUNTED & TAX INC. These guidelines are not intended to create a contract between SIMPLY COUNTED & TAX INC and any employee. Nothing in these guidelines binds SIMPLY COUNTED & TAX INC to a specific or definite period of employment or to any specific policies, procedures, actions, rules, or terms and conditions of employment.

20) Employees, as a condition of employment, are required to abide by these guidelines.

I. STATEMENT OF POLICY

SIMPLY COUNTED & TAX INC acknowledges the problem of substance abuse (including alcohol) in our society. Furthermore, we see substance abuses as a serious threat to our corporate health as it impacts on the productivity of our employees. We are addressing this problem by introducing a new substance abuse policy to ensure that SIMPLY COUNTED & TAX INC will have a drug free workplace.

Drug and alcohol addiction are a complex, yet treatable disease. For this reason, our substance abuse program is targeted at alleviating the problem at the community level by involving both our employees and their families.

While SIMPLY COUNTED & TAX INC understands employees and applicants under a physician's care are required to use prescription drugs, abuse of prescribed medications will be dealt with in the same manner as the abuse of illegal substances.

The ultimate goal of this policy is to balance our respect for individual privacy with our need to keep a safe, productive, drug-free environment. Our intention is to prevent and treat substance abuse. We would like to encourage those who use drugs or abuse alcohol to seek help in overcoming their problem. In this way fully rehabilitated abusers who remain drug free can return to work as employees in good standing.

With these basic objectives in mind, SIMPLY COUNTED & TAX INC, Inc. has established the following policy with regard to use, possession or sale of alcohol and drugs.

II. DEFINITIONS

A. “Legal Drug” includes prescribed drugs and over-the-counter drugs that have been legally obtained and are being used solely for the purpose for which they were prescribed or manufactured.

B. “Illegal Drug” is any drug: (a) which is not legally obtainable (b) which may be legally obtainable but has not been legally obtained or (c) which is being used in a manner or for a purpose other than prescribed.

III. POLICY AND WORK RULE

SIMPLY COUNTED & TAX INC’s policy is to employ a work force free from use of illegal drugs and abuse of alcohol, either on or off the job. Any employee determined to be in violation of this policy is subject to disciplinary action, which may include termination, even for the first offense. It is a Standard of Conduct of Employees of SIMPLY COUNTED & TAX INC that employees shall not use illegal drugs or abuse alcohol. In order to maintain this Standard, SIMPLY COUNTED & TAX INC shall establish and maintain the programs and rules set forth below:

A. GENERAL PROCEDURES

An employee reporting for work visibly impaired is unable to properly perform required duties and will not be allowed to work. If possible, the employee’s supervisor should first seek another supervisor’s opinion. Then the supervisor should consult privately with the employee to determine the cause of the observation, including whether substance abuse has occurred. If, in the opinion of the supervisor, the employee is considered impaired, the employee should be sent home or to a medical facility by taxi or other safe transportation alternative, depending on the determination of the observed impairment, accompanied by the supervisor or another employee if necessary. An impaired employee should not be allowed to drive.

B. PRE-EMPLOYMENT DRUG ABUSE SCREENING

SIMPLY COUNTED & TAX INC will conduct pre-employment screening examinations designed to prevent hiring individuals who use illegal drugs or individuals whose use of illegal drugs indicates a potential for impaired or unsafe job performance. (See “Pre-Employment Drug Testing Policy”).

C. CURRENT EMPLOYEE DRUG AND ALCOHOL SCREENING

SIMPLY COUNTED & TAX INC will maintain screening practices to identify employees who use illegal drugs or abuse alcohol, either on or off the job. It shall be a condition of continued employment for all employees to submit to drug screen:

1. When there is a reasonable suspicion to believe that an employee is using illegal drugs or abusing or has abused alcohol.
2. When there is any mishap or accident involving the employee in which injury to persons or damage to property has occurred.
3. Upon return from extended absences (see "Active Employee Drug and Alcohol Abuse Testing Policy").

D. EMPLOYEE ASSISTANCE PROGRAM

SIMPLY COUNTED & TAX INC maintains an Employee Assistance Program (EAP), which provides help to employees and their families who suffer from alcohol or drug abuse. However, it is the responsibility of each employee to seek assistance from their EAP before alcohol or drug problems lead to disciplinary actions. Once a violation of this policy occurs, subsequently using the EAP on a voluntary basis will not necessarily lessen disciplinary action and may, in fact, have no bearing on the determination of appropriate disciplinary action.

The employee's decision to seek prior assistance from the EAP will not be used as the basis for disciplinary action and will not be used against the employee in any disciplinary proceeding. On the other hand, using the EAP will not be a defense to imposition of disciplinary action where facts providing a violation of this policy are obtained outside of the EAP. Accordingly, the purposes and practices of this policy and the EAP are not in conflict but are distinctly separate in their applications.

Through the EAP, SIMPLY COUNTED & TAX INC will provide appropriate assessment, referral to treatment, and treatment of drug and alcohol abuse (subject to the provisions of SIMPLY COUNTED & TAX INC's personnel policy or insurance benefits). Such employees may be granted leave with a conditional return to work depending on successful completion of the agreed upon appropriate treatment regimen which shall include random testing.

E. GROUNDS FOR TERMINATION OR DISCIPLINE

1. Illegal Drug Use

   An employee bringing onto SIMPLY COUNTED & TAX INC, Inc. premises or property, having possession of, being under the influence of, possessing in the employees body, blood, or urine any detectable amount, or using, consuming, transferring, selling, or attempting to sell or transfer any form of illegal drug as defined above while on company business or at any time during the hours between the beginning and ending of the employees work day, whether on duty or not, and whether on company business, company property or not, is guilty of misconduct and is subject to discipline including discharge or suspension without pay from employment, even for the first offense. Failure to submit to required medical or physical examinations or tests is misconduct and is grounds for discharge or suspension without pay from employment.

2. Alcohol Abuse

An employee who is under the influence of alcoholic beverages at any time while on company business or at any time during the hours between the beginning and the ending of the employee's work day, whether on duty or not, shall be guilty of misconduct and is subject to discipline including discharge or suspension without pay from employment, even for the first offense.

An employee shall be determined to be under the influence of alcohol if:

1. The employee's normal facilities are impaired due to the consumption of alcohol.

Or

2. The employee has a blood alcohol level of .05 or higher.

Failure to submit to required medical or physical examinations or tests is misconduct and is grounds for discharge or suspension without pay from employment.

ACTIVE EMPLOYEE SUBSTANCE ABUSE TESCTNG POLICY

Employees may be required to submit to drug and/or alcohol testing if there is cause for reasonable suspicion of substance abuse.

Whenever possible, the supervisor should have the employee observed by a second supervisor or manager before requiring testing. Employees who refuse substance testing under these circumstances will be terminated.

Circumstances that could be indicators of substance abuse problems and considered reasonable suspicion are:

1. Observed alcohol or drug abuse occurring during working hours on company premises.
2. Apparent physical state of impairment.
3. Incoherent mental state.
4. Marked changes in personal behavior that are otherwise unexplainable.
5. Deteriorating work performance that is not attributable to other factors.
6. Accidents or other actions that provide reasonable cause to believe the employee may be under the influence.

If the test results are positive, the employee may be administratively referred to the EAP. If the employee refuses treatment, or does not comply with the treatment recommended by the EAP, termination will result. If the tests are positive and if an employee is granted a leave of absence for substance abuse rehabilitation, he/she will be required to participate in all recommended after care and work rehabilitation programs. Upon successful completion of all or part of these required programs, the employee may be released to resume work but must agree to random substance abuse testing and close performance monitoring to ensure that he/she remains drug free.

SECTION 2.6 DISCIPLINARY PLAN

1. Verbal Warning Upon the first instance of a violation of these policies. An employee will receive a verbal warning from their manager in an attempt to correct the issue. The manager will discuss the event giving rise to the violation of the policy, Company expectations, and steps for the employee to improve.

    a. The manager will take brief written notes about the discussion, allowing the employee five days to review and sign the document, acknowledging their understanding. The manager will retention the document in the employee's personnel file.

2. Written Warning For a second violation of these policies. An employee will meet for a formal discussion with their manager to discuss the violation. The manager will outline the consequences for the failure of the employee to improve their behavior and provide the employee with a formal Performance Improvement Plan (PIP) detailing the issues and what the employee should do to correct them. This written warning and PIP will include a date for the corrective action to be reviewed of less than 30 days. The employee and manager will sign all documentation and it will be saved in the employee's personnel file.

3. Suspension and Final Written Warning Upon a third violation of these policies. The employee will be suspended. Depending on the severity and frequency of the violations, the employee may be suspended without pay in full-day increments, consistent with federal, state, and local wage and hour laws.

    a. The employee will also receive a final written warning, outlining the steps needed to correct the behavior and, if not done so within 30 days, the employee will be terminated. HR will retain all relevant documents in the employee's personnel file. Termination The last and most serious step in this process is the termination of the offending employee. The progressive nature of this process provides an employee with ample opportunity to correct their behavior. If they are unable to do so, the employee may be terminated upon approval from the manager.

Handbook Acknowledgement

The employee handbook describes important information about SIMPLY COUNTED & TAX INC, and I understand that I should consult human resources regarding any questions not answered in the handbook. I have entered into my employment relationship with SIMPLY COUNTED & TAX INC voluntarily and acknowledge that there is no specified length of employment. **Accordingly, either I or SIMPLY COUNTED & TAX INC can terminate the relationship at will, with or without cause, at any time, so long as there is not violation of applicable federal or state law.**

I understand and agree that no manager, supervisor, or representative of SIMPLY COUNTED & TAX INC has any authority to enter into any agreement for employment other than at-will. Only the President of the company has the authority to make any such agreement and then only in writing signed by the President of SIMPLY COUNTED & TAX INC

This manual and the policies and procedures contained herein supersede any and all prior practices, oral or written representations, or statements regarding the terms and conditions of your employment with SIMPLY COUNTED & TAX INC By distributing this handbook, SIMPLY COUNTED & TAX INC expressly revokes any and all previous policies and procedures which are inconsistent with those contained herein.

I understand that, except for employment at-will status, any and all policies and practices may be changed at any time by SIMPLY COUNTED & TAX INC, and the company reserves the right to change my hours, wages and working conditions at any time. All such changes will be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies.

I understand and agree that nothing in the employee handbook creates, or is intended to create, a promise or representation of continued employment and that employment at SIMPLY COUNTED & TAX INC is employment at-will, which may be terminated at the will of either SIMPLY COUNTED & TAX INC or myself. Furthermore, I acknowledge that this handbook is neither a contract of employment nor a legal document. I understand and agree that employment and compensation may be terminated with or without cause and with or without notice at any time by SIMPLY COUNTED & TAX INC or myself.

I have received the handbook, and I understand that it is my responsibility to read and comply with the policies contained in this handbook and any revisions made to it.

______________________________________ ______________________

Employee's signature Date

____

Employee's name (print)