



EMPLOYEE HANDBOOK

**EMPLOYEE HANDBOOK
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Your co-employer has teamed up with American Payroll and Benefits I, LLC, a Professional Employer Organization (APBI) as a Client Company.

APBI assists the Client Company with certain human resources and administrative functions. APBI does not, however, oversee the day-to-day operations of the Client Company or its employees. The managers and supervisors of the Client Company will continue to supervise your day-to-day activities as well as handle the operations of the business.

Communication is critical to the success of any business. This handbook outlines the benefits, practices and policies that are important to you. You should use this handbook as a guide and reference. If you have questions as you read through this handbook, please do not hesitate to discuss them with your Client Company supervisor.

PURPOSE OF THIS EMPLOYEE HANDBOOK

This Handbook has been assembled to give you important information about your job and benefits. It is intended as a guideline for both employees and the company. However, no written document can anticipate every situation that can occur. Because facts and circumstances may differ in any particular case, the company reserves the right to make all management decisions, as it deems best. The contents of this Handbook constitute only a summary of the employee benefits, personnel policies, and employment rules in effect at the time of publication. In the case of insurance, the current insurance documents control.

This Handbook should not be construed as creating an “employment contract” for any specific period. Although the company intends that the benefits, policies, and regulations outlined in this Handbook will generally remain in effect, it reserves the right at any time, with or without advance notice, to amend, curtail, or terminate completely, employee benefits offered or to otherwise revise the policies and procedures outlined in this Handbook.

If you are subject to any conflict of instruction regarding these policies, standards of conduct, or procedures and your Client Company supervisor is unable or unwilling to assist you, please request clarification from APBI in writing before taking any action.

COMMUNICATION

EMPLOYEE RELATIONS PHILOSOPHY

The Client Company is dedicated to providing an excellent employee relations program. The Client Company will attempt to maintain good working conditions, competitive wages and benefits, open communications, and employee involvement.

IF YOU HAVE A PROBLEM

If there is something about your job that is bothering you, let's get it out in the open and discuss it. We cannot help you unless you tell us what it is we can do.

Our Problem Solving Procedure offers employees the freedom to discuss anything they wish with their supervisors. If you have a problem, it can usually be resolved following these steps.

1. Any concern should first be discussed with your immediate supervisor as soon as possible. Your immediate supervisor is the person responsible for what goes on in your immediate work area and may be in the best position to help you.
2. If you are not satisfied after you have talked with your supervisor, you should request to speak with your manager.

You should also follow this procedure if you are or become disabled and you need some accommodation to enable you to perform the essential functions of your job or if you believe our "No Harassment" policy is being violated. After discussing the matter with you and conducting an appropriate investigation, we will reasonably accommodate you, or if possible, take appropriate action to ensure the enforcement of our policies.

When you inform us of a concern or problem, we will try to answer you as soon as possible under the circumstance. You are encouraged to utilize this procedure without fear of reprisal.

WHAT TO EXPECT FROM US

PROBATIONARY PERIOD

For every new employee, including rehires, the first ninety (90) calendar days of employment is a probationary period. During this first ninety (90) days, your job performance, attendance, attitude and overall interest in your job will be observed. During this period, you may or may not be eligible for certain Client Company benefits.

Employees who fail to demonstrate the commitment, performance and attitude expected by the Client Company may be terminated at any time during the probationary period. However, completion of the probationary period does not change or alter the “at-will” employment relationship. You continue to have the right to terminate your employment at any time, with or without cause or notice, and the Client Company has the same right.

As a result of an excused absence during your probationary period or for other reasons identified by management, the Client Company may choose to extend your probationary period as necessary to give you a further opportunity to demonstrate your ability to do the job. If your probationary period is extended, you will be notified.

EQUAL EMPLOYMENT OPPORTUNITY

We are committed to providing equal opportunity in all of our employment practices to all applicants and employees without regard to race, color, religion, sex, national origin, citizenship status, age, handicap or disability, or any other category protected by law.

AMERICANS WITH DISABILITY ACT (ADA) AND THE ADA AMENDMENTS (ADAAA)

The Americans with Disabilities Act (ADA) and the Americans with Disabilities Amendments Act, known as the ADAAA, are federal laws that prohibit employers from discriminating against applicants and individuals with disabilities and that when needed provide reasonable accommodations to applicants and employees who are qualified for a job, with or without reasonable accommodations, so that they may perform the essential job duties of the position.

It is the policy of APBI to comply with all federal and state laws concerning the employment of persons with disabilities and to act in accordance with regulations and guidance issued by the Equal Employment Opportunity Commission (EEOC). Furthermore, it is APBI’s policy not to discriminate against qualified individuals with disabilities in regard to application procedures, hiring, advancement, discharge, compensation, training or other terms, conditions and privileges of employment.

The Client Company will reasonably accommodate qualified individuals with a disability so that they can perform the essential functions of a job unless doing so causes a direct threat to these individuals or others in the workplace and the threat cannot be eliminated by reasonable accommodation and/or if the accommodation creates an undue hardship to APBI. Contact the Owners with any questions or requests for accommodation.

ANTI-HARASSMENT POLICY

APBI and the Client Company are committed to providing a work environment that is free of unlawful harassment. In furtherance to the commitment, all forms of unlawful harassment, which includes harassment on the basis of race, religion, color, sex (including pregnancy, childbirth, or related medical conditions), national origin, citizenship status, uniform service member status, age, genetic information, disability, or any other category protected by applicable federal, state, or local laws is strictly prohibited.

This policy against unlawful harassment applies to all employees of APBI, including supervisors and managers. APBI prohibits managers, supervisors, and employees from harassing co-workers as well as our customers, vendors, suppliers, independent contractors, and others doing business with the Client Company. In addition, we prohibit our customers, vendors, suppliers, independent contractors, and others doing business with us from harassing our employees.

Violation of this policy will subject an employee to disciplinary action, up to and including immediate termination.

Examples of Prohibited Sexual Harassment: Sexual harassment includes a broad spectrum of conduct. By way of illustration only, and not limitation, some examples of unlawful and unacceptable behavior include:

- Unwanted sexual advances;
- Offering an employment benefit (such as a raise or promotion or assistance with one's career) in exchange for sexual favors, or threatening an employment detriment (such as termination, demotion, or disciplinary action) for an employee's failure to engage in sexual activity;
- Visual conduct, such as leering, making sexual gestures, displaying sexually suggestive objects or pictures, cartoons or posters;
- Verbal sexual advances, propositions, requests or comments;
- Sending sexually-related text messages, videos or messages via social media;
- Verbal abuse of a sexual nature, graphic verbal commentaries about an individual's body, sexually degrading words used to describe an individual, suggestive or obscene letters, notes or invitations, and;
- Physical conduct, such as touching, assault, impeding or blocking movement.

Examples of What Constitutes Prohibited Harassment: In addition to the above listed conduct, APBI strictly prohibits harassment concerning race, color, religion, national origin, age or other protected characteristic. By way of illustration only, and not limitation, prohibited harassment concerning race, color, religion, national origin, age or other protected characteristic includes:

- Slurs, epithets, and any other offensive remarks;
- Jokes, whether written, verbal, or electronic;
- Threats, intimidation, and other menacing behavior;
- Other verbal, graphic, or physical conduct; and
- Other conduct predicated upon one or more of the protected categories identified in this policy.

If you have any questions about what constitutes harassing behavior, ask your supervisor or another member of management.

Harassment of our customers, clients, vendors, suppliers, independent contractors, employees of our customers, clients, vendors, suppliers, and independent contractors by our employees is also strictly prohibited. Such harassment includes the types of behavior specified in this policy, including sexual advances, verbal or physical conduct of a sexual nature, sexual comments and gender-based insults. Any such harassment will subject an employee to disciplinary action, up to and including immediate termination.

WHAT SHOULD YOU DO IF YOU FEEL YOU ARE OR HAVE BEEN HARASSED

If you feel that you are being harassed in violation of this policy by another employee, supervisor, manager or third party doing business with the Client Company, you should immediately contact a supervisor of the Client Company. If the Client Company does not completely and timely address your complaint of harassment, contact APBI at 352-624-1999. In addition, if you observe harassment by another employee, supervisor, manager or non-employee, please report the incident immediately to the individuals above. Appropriate action will also be taken in response to violation of this policy.

Your notification of the problem is essential. We cannot help resolve a harassment problem unless we are aware of it. Therefore, it is your responsibility to bring your concerns and/or problems to our attention so that we can take whatever steps are necessary to address the situation. APBI and the Client Company take all complaints of unlawful harassment seriously and will not penalize you or retaliate against you in any way for reporting a harassment problem in good faith.

All complaints of unlawful harassment which are reported to management will be investigated as promptly as possible and corrective action will be taken where warranted. The Client Company prohibits employees from hindering internal investigations and the internal complaint procedure. All complaints of unlawful harassment which are reported to management will be treated with as much confidentiality as possible, consistent with the need to conduct an adequate investigation.

POLICY AGAINST RETALIATION

APBI and the Client Company are committed to prohibiting retaliation against those who report, oppose, or participate in an investigation of alleged wrongdoing in the workplace. By way of example only, participating in an investigation of alleged wrongdoing in the workplace, includes, but is not limited to:

- Filing a complaint with a federal, state enforcement or administrative agency;
- Participating in or cooperating with a federal or state enforcement agency that is conducting an investigation of the Client Company regarding alleged unlawful activity;
- Testifying as a party, witness, or accused regarding alleged unlawful activity;
- Associating with another employee who is engaged in any of these activities;
- Making or filing an internal complaint with the Client Company regarding alleged unlawful activity;
- Providing informal notice to the Client Company regarding alleged unlawful activity.

We strictly prohibit any adverse action/retaliation against an employee for participating in an investigation of any alleged wrongdoing in the workplace. If you feel you are being retaliated against, you should immediately contact your supervisor. If you have attempted to address your complaint with the Client Company supervisor(s) and do not completely feel satisfied, contact APBI at 352-624-1999.

In addition, if you observe retaliation by another employee, supervisor, manager or non-employee, please report the incident immediately to the individuals above.

Any employee determined to be responsible for violating this policy will be subject to appropriate disciplinary action, up to and including termination. Moreover, any employee, supervisor or manager who condones or ignores violations of this policy will be subject to appropriate disciplinary action, up to and including termination.

LACTATION BREAK

The Client Company will provide a reasonable amount of break time to accommodate a female employee's need to express breast milk for the employee's infant child. The break time should, if possible, be taken concurrently with other break periods already provided. Non-exempt employees should clock out for any lactation time taken that does not run concurrently with normally scheduled rest periods, and such time generally will be unpaid. The Client Company will also make a reasonable effort to provide the employee with the use of a room or other location in close proximity to the employee's work area, for the employee to express milk in private.

Employees should notify their immediate supervisor to request time to express breast milk under this policy. If the Client Company does not completely and timely address your request, you should contact APBI at 252-624-1999. The Client Company does, however, reserve the right to deny an employee's request for a lactation break if the additional break time will seriously disrupt operations.

WHAT WE EXPECT OF YOU

POLICIES

This section of your handbook discusses your responsibilities as an employee. Please thoroughly familiarize yourself with these policies and apply them in your work.

The following policies focus on basic rules that may not be violated under any circumstance. Violation of any of these basic rules, policies in this handbook, or any other policy of the Client Company may lead to discipline, up to and including immediate termination. Obviously, the list is not all inclusive and there may be other circumstances for which employees may be disciplined, up to and including immediate termination. If you have any questions about these basic rules, or what we expect of you as one of our employees, please discuss them with your supervisor.

These rules do not alter the at-will nature of your employment. You and the Client Company have the right to terminate your employment at any time, with or without cause or notice.

ABSENTEEISM AND TARDINESS

Each employee is expected to be at his or her work station on time each day and to remain there throughout his or her scheduled hours. Absenteeism or tardiness, even for good reasons, is disruptive

of our operations and interferes with our ability to satisfy our customers' needs. Absenteeism or tardiness can result in discipline, up to and including termination.

If you are going to be late or absent from work for any reason, you must personally notify your supervisor as far in advance as possible so that proper arrangements can be made to handle your work during your absence. Of course, some situations may arise in which proper notice cannot be given. In those circumstances, you are expected to notify your supervisor as soon as possible. You must personally contact your supervisor unless otherwise indicated. If you must leave a message on voicemail, you must provide a number where your supervisor may reach you if need be. If you are required to leave work early, you must also personally contact your supervisor to obtain his/her permission unless otherwise indicated.

When absence is due to illness, the Client Company reserves the right to require appropriate medical documentation.

Although an employee may be terminated at any time for failing to report to work without contacting the Client Company, if an employee fails to report for work or call in for (3) consecutive business days they will be considered to have abandoned their job and will be terminated.

ALCOHOL AND DRUG POLICY

As a condition of initial and continued employment, we require all employees to report to work and perform their duties without the presence of any alcohol or drugs in their systems. We also will not tolerate employees using, possessing, manufacturing, selling, distributing or making arrangements to distribute drugs while at work, during working hours, in or on Company property. Further, we prohibit outside conduct, which is illegal, which affects your work, our relationship with the government, our customers, the public, or reflects poorly on the Company. Although the use of prescribed medications is not prohibited. If you think, or have been informed by your medical provider, that your use of a legally-prescribed drug or over-the-counter drug may present a safety risk or may interfere in any respect with your job performance, judgment, or behavior, you must report such risk or interference to your supervisor immediately.

To enforce this policy, we reserve the right to require all employees to submit at any time to test(s) to detect the presence of alcohol or drugs in their systems. All employees may be tested at any time without advance notice, including but not limited to, when being considered for a promotion or transfer, immediately following job-related accidents when there is a likelihood or reasonable possibility that the presence of drugs or alcohol contributed to the cause of the injury, incident or illness, and where the Company suspects that an employee may have violated our Drug Free Workplace policy. All post-incident testing of injured employees shall be performed within 24 hours of the incident. Furthermore all post incident testing of injured employees shall be conducted in compliance with OSHA Final Recordkeeping Rule (29 CFR 1904) and in such a manner that does not retaliate against any employee who reports an injury.

We reserve the right to search desks, cabinets, vehicles (including personal vehicles), bags, or any other property at the Company or in its vehicles.

Any violation of this policy, such as testing positive, refusing to submit to testing, refusing to allow a search or otherwise failing to cooperate in any investigation, or failing to execute any paperwork or

consent forms necessary for examinations or tests may result in discipline, including immediate termination. If you have any questions concerning this policy, please direct them to APBI at 352-624-1999.

PRESCRIPTION DRUGS

The proper use of medication prescribed by your physician is not prohibited; however, we do prohibit the misuse of prescribed medication. Employees' drug use may affect their job performance, such as by causing dizziness or drowsiness. Employees are required to disclose any medication that would make them a risk of harm to themselves or to others in performing their job responsibilities. It is the employee's responsibility to determine from his/her physician whether a prescribed drug may impair job performance.

NOTIFICATION OF IMPAIRMENT

It shall be the responsibility of each employee who observes or has knowledge of another employee in a condition which impairs the employee in the performance of his/her job duties, or who presents a hazard to the safety and welfare of others, or is otherwise in violation of this policy, to promptly report that fact to his/her immediate supervisor.

BACKGROUND SCREENING

To ensure that employees of the Client Company continue to be qualified and continue to have a strong potential to be productive and successful, and that the Client Company maintains a safe and productive work environment free of any form of violence, harassment or misconduct, and to determine eligibility for promotion, re-assignment or retention, the Client Company reserves the right to conduct background screening on any of its employees.

CELLULAR PHONES, PDAs, AND OTHER HANDHELD ELECTRONIC DEVICES

While at work, employees are expected to exercise the same discretion in using personal cellular phones, PDAs, and other handheld electronic devices as expected for the use of all Client Company devices and equipment. In the remainder of this policy, these devices are collectively referred to as "handheld devices." Excessive use of these handheld devices during the workday can interfere with employee productivity and can be distracting to others. Employees should use their good judgment to reasonably limit personal calls, personal text messaging, instant messaging, emailing and other means of electronic communication during work time. Employees are, therefore, asked to use these handheld devices for personal use outside of working hours, and to ensure that friends and family members are aware of the Client Company policy. Flexibility will be provided in circumstances demanding immediate attention. The Client Company will not be liable for the loss of handheld devices brought into the workplace.

COMPUTERS, DATABASES, E-MAIL, VOICE MAIL AND THE INTERNET

The following policy governs the use of all Client Company controlled computer equipment and software, collectively referred to hereinafter "Client Company Computer Systems." Client Company Computer Systems include all computing/processing assets either owned, leased, internally developed, or otherwise within the Client Company's control, including servers, computers, laptops, tablets,

handheld devices, storage devices, electronic devices, cell phones, smart phones, scanners, copiers, fax machines, databases, applications, cloud services, and network infrastructure used for Client Company business (including e-mail, voice mail, Internet access, data processing, data storage, and application development, installation, and maintenance.) The policy also governs all personal devices used for Client Company business including tablets, handheld devices, laptops, cell phones, smart phones, or home computers that are connected with or to the Client Company's computer system on a regular or intermittent basis, but which are otherwise not Client Company Computer Systems. This policy may not be changed except in a written document issued by a supervisor of the Client Company.

All Client Company Computer Systems are the Client Company's property to be used to facilitate the business of the Client Company. All information that is temporarily or permanently stored, transmitted or received via a Client Company Computer Systems remains the sole and exclusive property of the Client Company. As such, employees should have no expectation of privacy in connection with their access and use of such equipment and systems.

Employees should not use or access the Client Company Computer Systems in any manner that is unlawful, inappropriately wasteful or contrary to the Client Company's best interests. These electronic tools are provided to assist employees with the execution of their job duties and should not be abused.

Upon termination of employment, an employee shall not remove any software or data from Client Company Computer Systems and shall completely remove all data collected, downloaded and/or created on non-Client Company computers used for Client Company business that relate in any manner to the Client Company's business.

CONFLICT OF INTEREST

Our policy forbids employees from engaging in any other business which competes with the Client Company. The Client Company policy also forbids a financial interest in an outside concern, which does business with or is a competitor of the Client Company (except where such ownership consists of securities of a publicly owned corporation regularly traded on the public stock market). Rendering of directive, managerial, or consulting services to any outside concern which does business with or is a competitor of the Client Company, except with the knowledge and written consent of a supervisor of your Client Company, is also prohibited. If you think that there is a possibility that any business venture of yours may conflict with this policy, it is your responsibility to notify a supervisor of the Client Company and obtain his/her approval in writing.

DAMAGE TO PROPERTY

Deliberate or careless damage to the Client Company's property, as well as damage to your co-workers' or customers' property will not be tolerated.

FRAUD, DISHONESTY AND FALSE STATEMENTS

No applicant or employee may ever falsify any application, medical history records, invoices, paperwork, time sheets, time cards, investigative questionnaires or any other document. Any employee found to have falsified or made material misrepresentations or omissions on any such document will be subject to immediate termination of employment. If you observe any such violations, please report them to a manager immediately.

HAZARDOUS AND TOXIC MATERIALS

If your job requires that you use hazardous or toxic materials, you are expected to comply with all laws, rules and regulations concerning their safe handling and disposal. If you have any questions about the materials you work with or the proper safety or disposal procedures to follow, discuss them with your supervisor before taking any action.

HONESTY

Our credibility with our customers is critical to our success. Misrepresentation to a customer is against our policy and against the law. Under the law, an employee may be held liable for making misrepresentations to customers. It is also against policy to mislead or misrepresent any credit application or customer credit status to any financial institution. Employees are also expected to be honest in their dealings with their supervisors and co-workers.

ILLEGAL ACTIVITY

Employees are not permitted to engage in any kind of illegal activity on duty or on the Client Company's property, or while off the job which reflects detrimentally on the Client Company's worksite.

INSUBORDINATION

We all have duties to perform and everyone, including your supervisor, must follow directions from someone. It is against policy for an employee to refuse to follow the directions of a supervisor, management official or to treat a supervisor or management official in any insubordinate manner in any respect. Employees must fully cooperate with Client Company investigations into potential misconduct. Refusal to fully disclose information in the course of a Client Company investigation constitutes insubordination and will not be tolerated.

MISUSE OF PROPERTY

No employee should misuse, or use without authorization, equipment, vehicles, or other property of customers, vendors or other employees of the Client Company.

OUTSIDE EMPLOYMENT

There have been times when most of us have had the opportunity or the need to have two jobs at one time. It is important that other employment, as well as outside interests, do not interfere in any way with an employee's job with the Client Company. You should be careful that extra hours of work do not affect the safe operation of your job by leaving you tired and slow to react. Also, if your second job could create a potential conflict of interest, for example, working for a competitor, you are required to obtain written approval, in advance, from your supervisor.

OVERTIME AND WORK SCHEDULE

Your Client Company may periodically schedule overtime or weekend work in order to meet production needs. We will attempt to give as much advance notice as possible, and we expect that all employees who are scheduled to work overtime will be at work, unless excused by their supervisor. Otherwise, all

overtime work must be pre-approved by your supervisor. Working overtime without your supervisor's approval may result in discipline, up to and including termination.

PERSONAL APPEARANCE AND BEHAVIOR

We expect all employees to use good judgement in choosing dress and appearance and to present a neat, well-groomed appearance and a courteous disposition. We feel that these qualities go further than any other factor in making a favorable impression on the public and your fellow workers.

Employees should dress and present themselves in a business-like manner that reflects professional standards. Flashy, skimpy, tight-fitting, revealing, offensive and other non-business-like clothing are unacceptable. Employees who report to work in unacceptable attire may be requested to leave work and return in acceptable attire. Such time away from work will generally be without pay.

Employees are also expected to behave and conduct themselves in a professional and ethical manner at all times in the workplace. Unprofessional behavior in the workplace, such as inappropriate comments, jokes, gestures, printed materials, sexually related conversations, inappropriate touching of another employee (such as but not limited to kissing, hugging, massaging, sitting on laps), and any other behavior of a sexual nature is prohibited. Employees who fail to observe these standards will be subject to disciplinary action, up to and including termination.

Employees are expected to observe the Client Company's personal appearance and behavior policy at all times while at work.

POOR PERFORMANCE

Employees are expected to make every effort to learn their job and to perform at a level satisfactory to the Client Company at all times.

PROTECTION OF THE CLIENT COMPANY'S TRADE SECRETES AND CONFIDENTIAL INFORMATION

As part of their employment with the Client Company, employees may be exposed to and/or provided with trade secrets ("Trade Secrets") and other confidential and proprietary information ("Confidential Information") of the Client Company relating to the operation of the Client Company's business and its customers (collectively referred to as "Trade Secrets/Confidential Information").

"Trade Secrets" mean information, including a formula, pattern, compilation, program, device, method, technique or process, that: (1) derives independent economic value, actual or potential, from not being generally known to the public or to other persons or entities who can obtain economic value from its disclosure or use; and (2) is the subject of efforts that are reasonable under the circumstances to maintain its secrecy. The Client Company's Trade Secrets are: (1) not generally known to the public or to the Client Company's competitors; (2) were developed or compiled at significant expense by the Client Company over an extended period of time; and (3) are the subject of the Client Company's reasonable efforts to maintain their secrecy.

"Confidential Information" means information belonging to the Client Company, whether reduced to writing or in a form from which such information can be obtained, translated or derived into reasonably usable form, that has been provided to employees during their employment with the Client Company

and/or employee have gained access to while employed by the Client Company and/or were developed by employees in the course of their employment with the Client Company, that is proprietary and confidential in nature.

As part of the consideration employees provide to the Client Company in exchange for their continued employment with the Client Company is their agreement and acknowledgement that all Trade Secrets/Confidential Information developed, created or maintained by them shall remain at all times the sole property of the Client Company.

Employees will not, except as required in the conduct of the Client Company's business or as authorized in writing by the Client Company, disclose or use during their term of employment or subsequent thereto any Trade Secrets/Confidential Information. Furthermore, all records, files, plans, documents and the like relating to the business of the Client Company which employees prepare, use or come in contact with shall be and shall remain the sole property of the Client Company shall not be copied without written permission of the Client Company and shall be returned to the Client Company on termination or cessation of employment, or at the Client Company's request at any time.

SAFETY

It is our policy to promote safety on the job. The health and well-being of employees is foremost among our concerns. For this reason, you are urged to follow common sense safety practices and correct or report any unsafe condition to your supervisor. Each employee shall be instructed regarding APBI's and the Client Company's injury prevention program. Each employee is expected to assist the Client Company in maintaining safe working conditions. Safety is a state of mind and requires constant vigilance and common sense. Safety is everyone's responsibility. Remember: SAFETY FIRST.

All accidents – including those which do not involve serious injury and those involving customers – must be reported immediately to your supervisor. It is only through full knowledge of every accident that the Client Company can become a safer, healthier place to work for everyone.

SEARCHES AND INSPECTIONS

In order to protect the safety and property of all of our employees, the Client Company reserves the right to inspect employees' lockers, desks, cabinets, briefcases, toolboxes, purses, personal computers, personal motor vehicles and any other personal belongings brought onto Client Company property. Employees are expected to cooperate in any search. Failure to cooperate will result in disciplinary action up to and including termination of employment.

All files and records stored on Client Company computers are the property of the Client Location and may be inspected at any time. Client Company computers are for business purposes only and should not be used for non-work related matters. Use of Client Company computers for unauthorized purposes is prohibited. Electronic mail and voice mail messages are to be used for business purposes only and are considered Client Company property. The Client Company may access its computers at any time with or without prior notice and the employee should not assume that any data stored in Client Company computers is confidential.

SOCIAL MEDIA, SOCIAL NETWORKING AND WEBLOGS POLICY

The Client Company respects the rights of all employees to use social media. However, because communications by Client Company employees on social media could, in certain situations, negatively impact business operations, customer relations, or create legal liabilities, it is necessary for the Client Company to provide guidelines. For example, there are special requirements applicable to publishing promotional content online. Promotional content is content designed to endorse, promote, sell, advertise or otherwise support a Client Company's products or services. These guidelines are intended to address these and other similar matters.

Employees engaging in use of social media are subject to all of the Client Company's policies and procedures, including, but not limited to, the Client Company's policies: (1) protecting certain confidential information related to Client Company's operation; (2) safeguarding Client Company property; (3) prohibiting unlawful discrimination, harassment and retaliation; and (4) governing the use of Client Company computers, telephone systems, and other electronic and communication systems owned or provided by the Client Company.

Employees should know that the Client Company has the right to and will monitor the use of its computer, telephone, and other equipment and systems, as well as any publicly accessible social media. Employees should expect that any information created, transmitted, downloaded, exchanged or discussed on publicly accessible online social media may be accessed by the Client Company at any time without prior notice. This is particularly true in cases involving the use of Client Company equipment or systems.

THEFT

To protect you, your co-workers and the Client Company, we reserve the right to inspect all purses, briefcases, packages, lockers and vehicles on the Client Company's property. If you must remove Client Company property from the premises, you must obtain written permission in advance from your supervisor, unless otherwise indicated.

WORKPLACE VIOLENCE POLICY

APBI and your Client Company has a zero tolerance for violent acts or threats of violence against our employees, applicants, customers or vendors. We do not allow fighting, threatening words or conduct. Weapons of any kind are strictly prohibited and are not permitted on Client Company premises. No employee should commit or threaten to commit any violent act against a co-worker, applicant, customer or vendor. This includes discussions of the use of dangerous weapons, even in a joking manner.

Any employee who is subjected to or threatened with violence by a co-worker, customer or vendor, or is aware of another individual who has been subjected to or threatened with violence, is to report this information to his/her supervisor or manager as soon as possible.

All threats should be taken seriously. Please bring all threats to our attention so that we can deal with them appropriately. All threats will be thoroughly investigated, and all complaints which are reported to management will be treated with as much confidentiality as possible.

WORKSITE BENEFITS

APBI provides the following benefits to eligible employees. We reserve the right to terminate or modify these plans at any time, for any reason, with or without advance notice to employees.

YOUR PAY

APBI issues payroll on regular intervals of each month. If the scheduled payday falls on a Sunday or holiday, paychecks will generally be distributed the preceding business day. Any questions about the number of hours for which you have been credited and paid, the amount of your pay or deductions should be brought to the attention of your Client Company. If your Client Company does not completely and timely address your question, you should contact APBI at 352-624-1999.

If available, employees may receive their checks through direct deposit by completing and returning a Direct Deposit Authorization Form. Direct payroll deposit is the automatic deposit of your pay into the financial institution account(s) of your choice.

ADMINISTRATIVE PAY CORRECTIONS

Your Client Company and APBI take all reasonable steps to ensure that employees receive the correct amount of pay each paycheck and that employees are paid promptly on the scheduled payday. In the unlikely event that there is an error in the amount of pay, the employee should promptly bring the discrepancy to the attention of your supervisor who should then contact APBI so that corrections can be made as quickly as possible.

PAY DEDUCTIONS AND SETOFFS

The law requires that APBI make certain deductions from every employees' compensation. Among these are applicable federal, state, and local income taxes. APBI must also deduct Social Security taxes on each employee's earnings up to a specified limit that is called the Social Security "wage base."

Eligible employees may voluntarily authorize deductions from their paychecks to cover the costs of participation in any Client Company provided programs and benefits.

Pay setoffs are pay deductions taken by APBI usually to help pay off a debt or obligation and will be made where applicable in compliance with federal and state law.

If you have questions concerning why deductions were made from your paycheck or how they were calculated, APBI can assist in having your questions answered.

TIPPED EMPLOYEES

A "tipped employee", as defined in Section 3(t) of the Fair Labor Standards Act (FLSA) is any employee engaged in an occupation in which the individual customarily and regularly receives more than \$30.00 per month in tips. If you customarily and regularly receive at least \$30.00 a month in tips, you are a tipped employee. Furthermore FLSA Section 3(m) states that tips are the exclusive property of the tipped employee and specifically prohibits any agreement to surrender your tips to your Client Company.

Tips paid by credit card must be surrendered to the employee at the regular payday for the applicable workweek regardless of the actual receipt of funds. Some circumstances allow for the withholding of processing fees and the tip portion of rejected transactions if Minimum Wage is satisfied.

Tipped employees must report all tips. Make sure to include tip-outs given to you by another employee, and to subtract tip-outs that you have given others. The requirement that an employee must retain all tips does not preclude tip splitting or pooling arrangements among employees who customarily and regularly receive tips. The amounts retained by the employees who receive tips, and those given to other pool participants are considered tips of the individual who retains them and therefore subject to the provisions of IRS Code Regulations. For further reference on reporting tip requirements visit the IRS and Department of Labor's websites.

PAID TIME OFF

PTO – Vacation, sick and paid time off are obligations of your Client Company under paid time off plans (PTO) plans/policies adopted by them. All obligations for accrued and/or earned payments under your Client Company's PTO plans/policies are the sole responsibility of your Client Company. If your Client Company does not completely and timely address your questions, you should contact APBI at 352-624-1999.

CIVIC DUTIES

Your Client Company encourages each of its employees to accept his/her civic responsibilities. All eligible full-time employees will be allowed time off as the law provides for days spent in jury service or as a subpoenaed witness.

JURY DUTY

If you receive a call to jury duty, please notify your supervisor immediately and give a copy of your jury duty summons to your supervisor so that they may plan the department's work with as little disruption as possible. No employee's position will be jeopardized for meeting civic requirements.

Employees who are released from jury duty service before the end of their regularly scheduled shift or who are not asked to serve on a jury panel are expected to call their supervisor as soon as possible and report to work if requested.

FAMILY AND MEDICAL LEAVE ACT

The Family and Medical Leave Act ("FMLA") provides eligible employees the opportunity to take unpaid, job-protected leave for certain specified reasons. The maximum amount of leave an employee may use is either 12 or 26 weeks within a 12 month period depending on the reasons for the leave.

EMPLOYEE ELIGIBILITY

To be eligible for FMLA leave, you must:

- Have worked at least 12 months for the Client Company in the preceding seven years (limited exceptions may apply to the seven-year requirement);
- Have worked at least 1,250 hours for the Client Company over the preceding 12 months; and
- Currently work at a location where there are at least 50 employees within 75 miles.

All periods of absence from work due to or necessitated by service in the uniformed services are counted in determining FMLA eligibility.

CONDITIONS TRIGGERING LEAVE

FMLA leave may be taken for the following reasons:

- Birth of a child, or to care for a newly born child (up to 12 weeks);
- Placement of a child with the employee for adoption or foster care (up to 12 weeks);
- To care for an immediate family member (employee's spouse, child, or parent) with a serious health condition (up to 12 weeks);
- If the employee has a serious health condition that makes the employee unable to perform the employee's job (up to 12 weeks);
- To care for a Covered Servicemember with a serious illness or injury related to certain types of military service (up to 26 weeks); or,
- To handle certain qualifying exigencies arising out of the fact that the employee's spouse, son, daughter, or parent is on duty under a call or order to active duty in the Uniformed Services (up to 12 weeks).

The maximum amount of leave that may be taken in a 12-month period for all reasons combined is 12 weeks, with one exception. For leave to care for a Covered Servicemember, the maximum combined leave entitlement is 26 weeks, with leaves for all other reasons constituting no more than 12 of those 26 weeks.

DEFINITIONS

A "Serious Health Condition" is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities. Subject to certain conditions, the continuing treatment requirement includes an incapacity of more than three full calendar days and two visits to a health care provider or one visit to a health care provider and a continuing regimen of care; an incapacity caused by pregnancy or prenatal visits, a chronic condition, or permanent or long-term conditions; or absences due to multiple treatments. Other situations may meet the definition of continuing treatment.

IDENTIFYING THE 12-MONTH PERIOD

The Client Company measures the 12-month period in which leave is taken by the “rolling” 12-month method, measured backward from the date of any FMLA leave with one exception. For leave for a covered servicemember, the Client Company calculates the 12-month period beginning on the first day the eligible employee takes FMLA leave to care for a covered servicemember and ends 12 months after that date. FMLA leave for the birth or placement of a child for adoption or foster care must be concluded within 12 months of the birth or placement.

USING LEAVE

Eligible employees may take FMLA leave in a single block of time, intermittently (in separate blocks of time), or by reducing the normal work schedule when medically necessary for the serious health condition of the employee or immediate family member, or in the case of a covered servicemember, his or her injury or illness. Eligible employees may also take intermittent or reduced-scheduled leave for military qualifying exigencies. Intermittent leave is not permitted for birth of a child, to care for a newly-born child, or for placement of a child for adoption or foster care. Employees who require intermittent or reduced-schedule leave must try to schedule their leave so that it will not unduly disrupt the Client Company’s operations. Intermittent leave is permitted at the same intervals as provided in the Client Company’s PTO policy.

USE OF ACCRUED PAID LEAVE

Depending on the purpose of your leave request, you may choose (or the Client Company may require you) to use accrued paid leave (such as sick leave, vacation, or PTO), concurrently with some or all of your FMLA leave. In order to substitute paid leave for FMLA leave, an eligible employee must comply with the Client Company’s normal procedures for the applicable paid-leave policy (e.g., call-in procedures, advance notice, etc.).

MAINTENANCE OF HEALTH BENEFITS

If you and/or your family participate in a group health plan, the Client Company will maintain coverage during your FMLA leave on the same terms as if you had continued to work. If applicable, you must make arrangements to pay your share of health plan premiums while on leave. In some instances, the Client Company may recover premiums it paid to maintain health coverage or other benefits for you and your family. Use of FMLA leave will not result in the loss of any employment benefit that accrued prior to the start of your leave. Consult the applicable plan document for further information regarding eligibility, coverage and benefits.

NOTICE AND MEDICAL CERTIFICATION

When seeking FMLA leave, you are required to provide:

- Sufficient information for us to determine if the requested leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that you are unable to perform job functions, a family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. You must also inform the Client

Company if the requested leave is for a reason which FMLA leave was previously taken or certified.

- If the need for leave is foreseeable, this information must be provided 30 days in advance of the anticipated beginning date of the leave. If the need for leave is not foreseeable, this information must be provided as soon as is practicable and in compliance with the Client Company's normal call-in procedures.
- Medical certification supporting the need for leave due to a serious health condition affecting you or an immediate family member within 15 calendar days of the Client Company's request to provide the certification (additional time may be permitted in some circumstances). If you fail to do so, it may delay the commencement of your leave, withdraw any designation of FMLA leave or deny the leave, in which case your leave of absence would be treated in accordance with our standard leave of absence and attendance policies, subjecting you to discipline up to and including termination. Second or third medical opinions and periodic re-certifications may also be required.
- Periodic reports as deemed appropriate during the leave regarding your status and intent to return to work; and
- Medical certification of fitness for duty before returning to work, if the leave was due to your serious health condition. The Client Company will require this certification to address whether you can perform the essential functions of your position.

Failure to comply with the foregoing requirements may result in delay or denial of leave, or disciplinary action, up to and including termination. You should speak directly with a supervisor of your Client Company prior to taking a leave to ensure your understanding of all your obligations to Client Company while on leave, such as reporting and verification obligations. If your Client Company does not completely and timely address your request for leave, contact APBI at 352-624-1999. Failure to comply with this policy may substantially affect your ability to return to work.

EMPLOYER RESPONSIBILITIES

To the extent required by law, the Client Company will inform employees whether they are eligible under the FMLA. Should an employee be eligible for FMLA leave, the Client Company will provide him/her with a notice that specifies any additional information required as well as the employee's rights and responsibilities. If employees are not eligible, the Client Company will provide a reason for ineligibility. The Client Company will also inform employees if leave will be designated as FMLA-protected and, to the extent possible, note the amount of leave counted against the employee's leave entitlement. If the Client Company determines that the leave is not FMLA-protected, the Client Company will notify the employee.

JOB RESTORATION

Upon returning from FMLA leave, eligible employees will typically be restored to their original job or to an equivalent job with equivalent pay, benefits, and other employment terms and conditions.

FAILURE TO RETURN AFTER A FMLA LEAVE

Any employee who fails to return to work as scheduled after FMLA leave or exceeds the 12-week FMLA entitlement (or in the case of military caregiver leave, the 26-week FMLA entitlement), will be subject to the Client Company's standard leave of absence and attendance policies. This may result in termination

if you have no other Client Company provided leave available to you that applies to your continued absence. Likewise, following the conclusions of your FMLA leave, the Client Company's obligation to maintain your group health plan benefits ends (subject to any applicable COBRA rights).

OTHER EMPLOYMENT

The Client Company generally prohibits employees from holding other employment. This policy remains in force during all leaves of absence including FMLA leave and may result in disciplinary action, up to and including immediate termination of employment.

FRAUD

Providing false or misleading information or omitting material information in connection with an FMLA leave will result in disciplinary action, up to and including immediate termination.

EMPLOYER'S COMPLIANCE WITH FMLA AND EMPLOYEE'S ENFORCEMENT RIGHTS

FMLA makes it unlawful for any employer to interfere with, restrain, or deny the exercise of any right provided under FMLA, or discharge or discriminate against any person for opposing any practice made unlawful by FMLA, or for involvement in any proceeding under or relating to FMLA.

While the Client Company encourages employees to bring any concerns or complaints about compliance with FMLA to the attention of the supervisor of the Client Company, FMLA regulations require employers to advise employees that they may file a complaint with the U.S. Department of Labor or bring a private lawsuit against an employer.

Further, FMLA does not affect any federal or state law prohibiting discrimination, or supersede any State or local law collective bargaining agreement which provides greater family or medical leave rights.

LIMITED NATURE OF THIS POLICY

This policy should not be construed to confer any express or implied contractual relationship or rights to any employee not expressly provided for by FMLA. The Client Company reserves the right to modify this or any other policy as necessary, in its sole discretion to the extent permitted by law. State or local leave laws may also apply.

MILITARY-RELATED FMLA LEAVE

FMLA leave may also be available to eligible employees in connection with certain service-related medical and non-medical needs of family members. There are two forms of such leave. The first is Military Caregiver Leave, and the second is Qualifying Exigency Leave. For information detailing military-related FMLA leave, speak with your supervisor. If your Client Company does not completely and timely address your question, please contact APBI at 352-624-1999.

PERSONAL LEAVE OF ABSENCE

Additional types of unpaid personal leaves of absence may be granted in the sole discretion of management.

Failure to report to work as scheduled following a leave of absence may result in discipline, including termination. Time spent on personal leave of absence will not be used for computing benefits such as vacation or holidays.

You should speak directly with your supervisor prior to taking a leave to ensure your understanding of all of your obligations to your Client Company while on leave, such as your periodic reporting and re-verification obligations. If your Client Company does not completely and timely address your request for leave, you should contact APBI at 352-624-1999. Failure to comply with this policy may substantially affect your ability to return to work.

MILITARY LEAVE OF ABSENCE

Employees who require time off from work to fulfill military duties will be treated in accordance with applicable requirements of state and federal laws. You are expected to notify your supervisor of upcoming military duty by providing us with a copy of your orders as soon as possible.

IMMIGRATION LAW COMPLIANCE

In accordance with the Immigration Reform and Control Act of 1986 (IRCA), APBI only employs individuals who are legally authorized to work in the United States. Furthermore, APBI does not continue to employ any individual whose legal right to work in the United States has been terminated.

CIS Form I-9 is used to verify your identity and employment eligibility. You must complete section of Form I-9 and provide the required documentation supporting your identity and employment eligibility to your Client Company before you may begin working.

WORKERS COMPENSATION

APBI is committed to meeting its obligations under applicable workers' compensation acts which provide medical, rehabilitation and wage-replacement benefits to individuals who sustain work related injuries or illnesses while working. All work-related accidents, injuries, and illnesses must be reported immediately to APBI. The failure to promptly report an accident, injury, or illness may result in the loss of coverage under workers' compensation insurance.

CHANGES IN STATUS

CHANGES IN PERSONNEL RECORDS

To keep your personal records up to date, to ensure that the Client Company has the ability to contact you, and to ensure that the appropriate benefits are available to you, employees are expected to notify the Client Company promptly of any change of name, address, phone number, number of dependents, or other applicable information.

OUTSIDE INQUIRIES CONCERNING EMPLOYEES

All inquiries concerning employees from outside sources should be directed to a supervisor of the Client Company. No information should be given regarding any employee by any other employee or manager to an outside source.

NOTICE OF RESIGNATION

In the event you choose to resign from your position, we ask that you give us at least two weeks' written notice. You are responsible for returning Client Company property in your possession for which you are responsible.

EXIT INTERVIEW

Any employee leaving the Client Company may be required to attend an exit interview conducted by the employee's supervisor or a manager of the Client Company. The purpose of the interview is to determine the reasons for termination and to resolve any questions of compensation, Client Company property or other matters related to the termination.

If you have any questions, please contact:

American Payroll and Benefits I, LLC
P.O. Box 189
Ocala, FL 34478
Phone: 352-624-1999
Fax: 352-342-9356

EMPLOYEE HANDBOOK RECEIPT AND DISCLAIMER

I acknowledge that I have been given access to a copy of the Employee Handbook through my employer and/or online at www.APBPayroll.com and that it is my responsibility to read it or have it read to me. If I have any questions regarding the handbook, I understand that it is my responsibility to ask my supervisor about them. I recognize that it is my responsibility to read the policies, practices, standards and rules it contains, and I agree to comply with them during my employment with the company.

I understand the information in this handbook is intended to acquaint employees with general policies, principles, standards, and procedures, and does not represent a contractual commitment by the Company concerning terms of employment or other matters. The Company remains free to act according to the best business judgement of its management and to change, interpret, withdraw, or add to the policies, principles, standards, and procedures described in the handbook at any time without prior notice, consideration, or approval by an employee or employee group. I further understand that the handbook is not a guarantee on any specific policies, procedures, standards, rules, or length of employment. My manager or a representative of APBI can clarify current, specific details of the topics covered in this handbook. I further understand that I will be responsible for complying with future changes in such policies, practices, standards, and rules communicated to employees from time to time.

I understand that this handbook is not a contract of employment. I may voluntarily leave employment, and I may be terminated at any time for any reason. I understand that all oral or written statements to the contrary are hereby expressly disavowed and not to be relied on. I understand and agree that, if discharged, my employment is for no definite period and, regardless of the date of payment of my wages and salary, may be terminated at any time without prior notice.

Employee Name: Please Print

Employee Signature

Date

Client Company

This company is an equal opportunity employer. The company offers all persons and equal opportunity to work based on their abilities and qualifications, without regard to sex, marital status, race, color, creed, national origin, age, or the presence of non-job related handicaps. It is the company's policy to insist upon strict compliance with both the letter and spirit of this law on the part of all employees.