

EMPLOYEE HANDBOOK

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WELCOME

Welcome all Grant Engineering & Construction Group, LLC (GECG) Employees!

On behalf of your colleagues, I welcome you to GECG and wish you every success here.

We believe that each employee contributes directly to GECG's growth and success, and we hope you will take pride in being a member of our team.

It is company policy for all new employees and employees who are employed at the time of initial issuance to read through this Employee Handbook carefully and keep it for future reference. After reading the Employee Handbook, sign and date the Receipt and Acknowledgement located at the end of this Handbook and return it along with all the other new employee paperwork to the Human Resources Representative (located at end of this Handbook).

This Handbook summarizes a number of important policies, practices, and procedures. It is designed to serve only as a general guide for use in understanding and applying GECG's employment policies, practices, and procedures. **GECG** expressly reserves the right to alter, amend, modify, eliminate, or interpret any policy, practice, or procedure without prior notice and without prior consultation or agreement with any employee.

Should you have any questions with regard to any of the content of this Handbook, please see your Direct Supervisor about them. We strongly encourage you to have an open communication with your Supervisor. We believe communication creates a positive work environment.

Legal Notices

THIS HANDBOOK, THE PROVISIONS CONTAINED HEREIN, REFERRED TO OR MENTIONED HEREIN, OR ANY ORAL STATEMENTS MADE TO AN EMPLOYEE, ARE NOT INTENDED TO CREATE, NOR SHOULD THEY BE CONSTRUED TO CREATE, ANY RIGHTS, CONTRACTUAL OR OTHERWISE, BETWEEN GECG AND ANY ONE OR ALL OF ITS EMPLOYEES. THIS HANDBOOK IS NOT AN EMPLOYMENT CONTRACT. THE PROVISIONS OF THE HANDBOOK MAY BE AMENDED OR CANCELLED AT ANY TIME AT GECG'S SOLE DISCRETION.

ALL EMPLOYMENT WITH GECG IS VOLUNTARY AND "AT WILL." EMPLOYMENT "AT WILL" MEANS THAT GECG CAN TERMINATE ANY EMPLOYEE AT ANY TIME WITH OR WITHOUT CAUSE, WITH OR WITHOUT NOTICE AND FOR ANY REASON, SUBJECT TO APPLICABLE FEDERAL AND TERRITORIAL LAWS. EMPLOYMENT "AT WILL" ALSO MEANS, THAT AN EMPLOYEE MAY LEAVE THE EMPLOYMENT OF GECG AT ANY TIME. NO EMPLOYEE OF GECG CAN ENTER INTO AN EMPLOYMENT CONTRACT FOR A SPECIFIED PERIOD OF TIME WITHOUT A WRITTEN AGREEMENT EXECUTED BY THE MANAGING PRINCIPAL.

Should any provision of this Handbook be found to be unenforceable or invalid, such finding shall not invalidate the entire Handbook, but only that particular provision.

This Handbook supersedes any and all other Handbooks or other policies, practices or procedures, whether written or verbal. Any verbal representation inconsistent with this disclaimer is unauthorized and unenforceable.

SECTION 100 - EMPLOYMENT

Employment Applications - Policy Number 101

GECG relies upon the accuracy of any information contained in the employment application (where provided), as well as the accuracy of other data presented throughout the hiring process and employment.

Any misrepresentations, falsifications, or material omissions in any of this information or data may result in GECG's exclusion of the individual from further consideration for employment, or if the person has been hired, termination of employment.

Employment Probationary Period - Policy Number 102

The first (90) Ninety Days of employment shall constitute a probationary period during which period GECG may, in its absolute discretion, terminate the Employee's employment, for any reason without notice or cause.

Equal Employment Opportunity - Policy Number 103

GECG grants equal opportunity to all qualified persons without regard to race, color, religion, sex, sexual preference, marital status, disability, age, national origin, veteran status, or any other classification prescribed by federal, state, or local law. GECG's employment practices are designed to ensure that all individuals are recruited, hired, assigned, advanced, compensated, and retained on the basis of their performance and treated equally in these and all other respects without regard to race, color, religion, sex, sexual preference, marital status, disability, age, national origin, veteran status, or any other classification prescribed by the law.

Any employee with questions or concerns about any type of discrimination in the workplace is encouraged to bring these issues to the attention of GECG's <u>Designated Human Resources (HR) representative</u> in the manner described below. Employees can raise concerns and make reports of alleged or actual discrimination without fear of reprisal. Anyone found to be engaging in any type

of unlawful discrimination will be subject to disciplinary action, as deemed appropriate by GECG.

The procedure for bringing a discrimination issue to the attention of GECG is as follows:

- First to your <u>Direct Supervisor</u> (if your Direct Supervisor is Full Time). If the Direct Supervisor is not full time, then report to your <u>Designated HR Representative</u>.
- Your Supervisor will consult with the Principal for your respective office.
- If you feel you are being discriminated against by your Supervisor and/or the Principal for your respective office, bring the issue to the Managing Principal of GECG.

Conscientious Employee Protection Act - Policy Number 104

The Conscientious Employee Protection Act (CEPA), NJSA 34:19-1 et seq. is a New Jersey State Law in which the Supreme Court has stated that "... the core value that infuses CEPA is the legislative determination to protect from retaliatory discharge those employees who, believing that the public interest overrides the interest of the organization [they] serve , publicly blow the whistle [because] the organization is involved in corrupt, illegal, fraudulent or harmful activity."

It is GECG policy to have zero tolerance for any Company activity which violates public policy or the public's trust.

CEPA requires all businesses in New Jersey to conspicuously display and annually distribute to all employees written or electronic notices of its employees' protections, obligations, rights, and procedures under CEPA. This written policy is the basis of GECG's compliance with CEPA. A modified version of this policy will be posted in a conspicuous place in each GECG office on the legal notice board. On an annual basis, you will be sent an e-mail which reinforces this policy and requests that you review same.

In the event that you believe that GECG is violating a law, rule or regulation promulgated pursuant to law, you are required under CEPA to provide written notice of the alleged activity or violation to your Supervisor and GECG's legal counsel. Pursuant to CEPA, you are required to afford GECG a reasonable opportunity to correct the activity, or practice. GECG may, after assessing your complaint, conclude that the activity is not in violation of public policy or law. GECG will have at least fifteen (15) business days to correct the alleged violation or activity. In the event that GECG does not take corrective action on an activity which violates public policy or the public's trust, then CEPA permits you to make a disclosure to a public body for which you cannot be retaliated against by GECG.

Pursuant to CEPA, GECG shall not take retaliatory action against an employee because the employee does any of the following:

- a. Discloses, or threatens to disclose to a supervisor or to a public body an activity, policy or practice of GECG or another business with whom GECG has a business relationship, that the employee reasonably believes is in violation of law, or a rule or regulation promulgated pursuant to law;
- b. Provides information to, or testifies before, any public body conducting an investigation, hearing or inquiry into any violation of law, or a rule or regulation promulgated pursuant to law, by GECG or another business with whom GECG has a business relationship; or
- c. Objects to or refuses to participate in any activity, policy or practice which the employee reasonably believes:
 - is in violation of a law, or a rule or regulation promulgated pursuant to law: or
 - ii. is a fraudulent or criminal act; or
 - iii. is incompatible with a clear mandate of public policy concerning the public health, safety or welfare, or protection of the environment.

Disclosure by written notice to GECG is not required where the employee is reasonably certain that the activity, policy, or practice is known to one or more supervisors or management personnel of GECG, or where the employee reasonably fears physical harm as a result of the written statement being provided.

Not every alleged activity will fall under the protection afforded to an employee under CEPA. Alleged activities are very fact sensitive and cannot be easily categorized. The threshold question an employee must ask is whether the employee has identified either a law, rule or regulation promulgated pursuant to law, or a clear mandate of public policy concerning the public health, safety or welfare, which GECG has allegedly violated. Activities which do not involve or harm the general public do not fall under the purview of CEPA. As this is a complex area of law and fact sensitive, you are encouraged to consult with GECG's legal counsel or your own counsel if you believe or suspect a wrongdoing by GECG.

Immigration Law Compliance - Policy Number 105

All offers of employment are contingent on verification of your right to work in the United States. At the time of hire, you will be asked to provide original documents verifying your right to work and as required by federal law, to sign a Federal Form 1-9, Employment Eligibility Verification Form. If at any time GECG cannot verify your right to work in the United States, GECG may be required to terminate your employment. This information and documentation are to be used only for compliance with the Immigration Reform and Control Act (IRCA), and not for any unlawful purpose.

New employees are required to show their social security card and driver's license or compatible legal document to verify the information provided on Form W-4. A photocopy will be made and kept on file with each employee's Form W-4. These documents are needed to show compliance in the event of an audit by government authorities.

Personal Data Changes – Policy Number 106

It is the responsibility of each employee to promptly notify GECG of any changes in personal data. Personal mailing addresses, telephone numbers, number and names of dependents, individuals to be contacted in the event of an emergency, educational accomplishments, and other such information should be accurate and current at all times.

If any personal data has changed, notify the GECG Office Manager.

Return of Property – Policy Number 107

Employees are responsible for all GECG property, materials, or written information issued to them or in their possession or control. Employees must return all GECG property, tools, written or electronic documents, and any materials classified as Confidential information, which includes but is not limited to; any information, trade secrets, intellectual property, tools, materials, project materials, project documents, financial, business, electronic, stored, downable, or created mateirals learned during employment, must be returned immediately upon request or upon termination of employment.

Reference Checks - Policy Number 108

GECG will not honor any oral requests for references. All requests must be in writing and on company letterhead. It is GECG's policy to provide only an employee's dates of employment, salary history, and job title.

Employment Termination-Policy Number 109

An employee who wishes to resign from GECG should notify his/her Direct Supervisor (if full time) or the Human Resources Representative in writing. The recipient will then give the written notification to the Managing Principal. GECG requests a minimum of two weeks' notice. Notwithstanding GECG 's request and/or the time period given prior to the effective date of resignation, GECG expressly reserves the right to direct the employee to leave the workplace immediately or anytime thereafter. In such an instance, arrangement will be made between GECG and the employee for the employee to re-enter GECG's offices to retrieve his/her personal belongings.

Since employment with GECG is based on mutual consent, the employee has the right to terminate employment, with or without cause, at any time and similarly

GECG may terminate the employment relationship at any time, with or without notice or cause, subject to applicable federal and territorial laws.

GECG will generally schedule exit interviews at the time of employment termination. The Managing Principal and/or his designee will conduct the exit interview. The exit interview will afford an opportunity to discuss such issues as employee benefits, conversion privileges, repayment of outstanding debts to GECG, or return of GECG owned property. Suggestions, complaints, and questions can also be voiced.

Employee benefits will be affected by employment termination in the following manner. All accrued, vested benefits that are due and payable at termination will be paid. Some benefits may be continued at the employee's expense if the employee so chooses. The employee will be notified in writing by GECC of the benefits that may be continued and of the terms and limitations of such continuance.

Employees are not obligated or entitled to receive a two-week severance package, or any compensation that has not already accrued before the date of termination. Employer will not pay employee for any unaccrued vacation, sick, or PTO days. However, Employer will compensate employee for any accrued mileage.

SECTION 200 - CODE OF CONDUCT

Code of Ethics - Policy Number 201

By virtue of its client base and the nature of its business, GECG occupies a special position of public trust and professional responsibility. Good judgment, fairness, and personal integrity are the qualities that form the basis of our Code of Ethics. As an employee of GECG, you agree to refrain from any activities that would violate our ethical standards. If you have a question about whether an activity is prohibited, you should review it in advance with the Managing Principal.

Specifically, you agree to the following prohibitions:

Accepting any fee, commission, payment, gratuity, or any entertainment, service, or gift worth more than \$25 from a GECG client (current or prospective).

- Using or taking any property which belongs to GECG or to one of its employees without proper authorization.
- Engaging in any activity which would conflict with or detract from your ability to carry out your assigned duties and responsibilities.
- Participating in any outside business activity with a person you have met through your employment at GECG without notifying and receiving prior written approval from the Managing Principal.
- Doing business with or authorizing an employee to do business with any vendor who employs a relative of yours, without notifying and receiving prior written approval from <u>the Managing Principal</u>.
- Having any material personal interest in any vendor who does business with GECG.
- Violating any local, state, or federal-mandated rules or regulations.
- Making any statement or taking any action that would publicly discredit GECG's integrity or position of trust in the community at large.
- Intentionally recording an income, expense, or other transactions inaccurately in order to misstate any material facts or achieve some personal gain.
- Intentionally recording/charging time on your timesheet to a job/client for which you did not perform any activities on that job or on behalf of that client.

In general, the use of good judgment, based on high ethical principles, will guide you with respect to lines of acceptable conduct. If a situation arises where it is difficult to determine the proper course of action, the matter should be discussed openly with your <u>Direct Supervisor (if full time)</u> or the Managing Principal for advice and consultation.

Compliance with this policy of business ethics and conduct is the responsibility of every GECG employee. If you suspect the principles of this Code of Ethics are being violated, it is every employee's obligation to report the incident immediately to the Managing Principal.

Employee Conduct and Work Rules - Policy Number 202

GECG strives to provide a work environment that is pleasant, professional, and free from intimidation, hostility or other offenses which might interfere with work performance. Harassment of any sort – verbal, physical, sexual - will not be tolerated.

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

It is not possible to list all the forms of behavior that are considered unacceptable in the workplace (for the purposes of this policy, "workplace" is defined as any GECG office or project jobsite, any client or vendor office, or any other location where the employee is representing GECC.

The following are examples of infractions of rules of conduct that may result in disciplinary actions:

- Theft or inappropriate removal or possession of the property of others
- Falsification of timekeeping records
- Working under the influence of alcohol or illegal drugs
- Possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the

workplace, while on duty, or while operating GECC-owned vehicles or equipment

- Fighting or threatening violence in the workplace
- Insubordination or other disrespectful conduct
- Sexual or other unlawful or unwelcome harassment
- Possession of dangerous or unauthorized materials, such as explosives or firearms in the workplace
- Excessive absenteeism or any absence without notice
- Unauthorized absence from your workstation during the workday
- Unauthorized use of telephones, mail system, information technology systems, or other GECG-owned equipment
- Unauthorized disclosure of confidential information
- Violation of personnel policies
- Unsatisfactory performance or conduct

Work Schedules - Policy Number 203

The normal work schedule for all employees is 8 hours per day, 5 days per week. Employee hours are from 9:00 am through 6:00 pm (or 8:00 am through 5:00 pm) with one hour for lunch, preferably between the hours of 12:00 noon and 2:00 pm

GECG in its sole discretion and from year to year, may elect GECG to maintain summer hours which would be from 8:00 am through 5:30 pm with 1/2 hour for lunch Monday through Thursday. This enables most employees of GECG to leave at Noon on Friday. The summer hour schedule usually starts on Memorial Day weekend, and it ends on the Friday before Labor Day. Summer schedule are subject to GECG discretion and project requirements.

A minimum of two (2) staff members must remain in the office each Friday afternoon during the summer. Staffing for Friday summer hours is based on a predetermined, published rotating schedule.

On a Holiday week (i.e., July 4th), GECG's employees will work summer hours and close early on the last day before the Holiday.

This option is only available to Full-Time employees. Part-Time employees are not eligible for the Friday summer schedule.

Staffing needs and operational demands may necessitate variations in starting and ending times, as well as variations in the total hours that may be scheduled each day and week.

Attendance and Punctuality - Policy Number 204

Since working as a team is an effective way to conduct GECG's business, GECG believes that absenteeism and tardiness adversely affect our collective performance and place a burden on co-workers.

You must be at work promptly every day. If you cannot avoid being late for work or are unable to work as scheduled, notify your Direct Supervisor (full time) and the Human Resources representative as soon as possible. You must also notify your Supervisor on each additional day of any absence. Excessive absenteeism and/or tardiness may be grounds for disciplinary action, up to and including termination.

Personal Appearance - Policy Number 205

It is the policy of GECG that each employee's dress, grooming, and personal hygiene should be appropriate to the work situation. Employees are expected at all times to present a professional image to clients, prospects, and the public. Acceptable personal appearance, like proper maintenance of work areas, is an on-going requirement of employment with GECG. Departures from the conventional dress or personal grooming and hygiene standards are not permitted.

The requirements below are general in nature and are intended to give the employee guidance on acceptable personal appearance. GECG reserves the right, in its sole discretion, to determine what is acceptable.

Dress: Employees are expected at all times to dress in a manner that is normally acceptable in similar professional office environments. Employees should not wear at any time suggestive attire, ripped or torn jeans, flip-flops, athletic clothing, ripped or torn shorts, T-shirts, baseball hats and similar items of casual attire, which do not present a businesslike appearance. On Fridays, when no clients or visitors are scheduled in the office, a professional but relaxed style of dress (sometimes called business casual attire) is acceptable. As noted above, GECG reserves the right, in its sole discretion, to determine what is acceptable.

Personal Hygiene: Personal and oral hygiene is vital to good grooming. Extreme or offensive odors are not acceptable to GECG's guests or co-workers. There are no hair length restrictions for men or women, however, hair must be kept neat, clean, and combed. Sideburns, mustaches, and beards should be neatly trimmed.

Any employee who does not meet the standards of this policy will be required to take corrective action, which may include leaving the premises. Violations of this policy may also result in disciplinary action.

Confidentiality - Policy Number 206

All employees should be aware that information gained from GECG and GECG personnel must be regarded as confidential in order to preserve the privacy and reputation of colleagues. Violation of these policies may lead to disciplinary action.

Compensation Confidentiality: Compensation is a confidential personnel matter to be discussed only between an employee and the Managing Principal. Discussion among employees regarding compensation will not be tolerated and may be cause for disciplinary action.

Information Confidentiality: In the course of their work, employees may become knowledgeable of confidential information. Such information includes, but is not limited to, operating and business procedures, policies, forms, billing rates and practices, marketing database and client-related information. Disclosure of such

confidential information may be harmful to GECG's business and is considered a serious breach of employee loyalty, trust, and ethics and may constitute grounds for disciplinary action.

Sexual and Other Unlawful Harassment - Policy Number 207

It is the policy of GECG to provide an environment free of sexual harassment. Sexual harassment is a violation of Title VII of the Civil Rights Act of 1964 and it is against the policies of GECG for any employee, male or female, to sexually harass another employee.

Sexual and other unlawful harassment by an employee, client, guest, or visitor against an employee of GECG can take several forms. These include, but are not limited to sexist metaphors, sexual jokes, touching another in a suggestive or sexual manner, unwanted touching of another, touching someone with force or a threat of force, having pornographic material or material of a sexual nature in the workplace, distributing e-mails with sexual overtures, and unwanted advances.

If you, as an employee of GECG believe you are being harassed, either sexually or unlawfully by a co-worker, Supervisor, guest, client, or anyone else in the workplace, please contact the Managing Principal or GECG's legal counsel as soon as possible so that GECG can investigate the matter and take appropriate action. To the extent possible, all communications will be held strictly confidential.

There shall be no retaliation against any employee who makes a good faith harassment complaint. However, an employee who makes maliciously false claims may be subject to discipline up to and including termination.

Employees who sexually or unlawfully harass any individual in conjunction with their employment at GECG are subject to termination.

As part of its continuing commitment to equal employment opportunity efforts and pursuant to the guidelines on sex discrimination issued by the Equal Employment Opportunity Commission, GECG fully supports legislation to protect and safeguard

the rights and opportunities of all people to seek, obtain and hold employment without being subject to harassment or discrimination of any kind in the workplace.

Use of Phone, Mail Systems, and Internet Access - Policy Number 208

Personal Phone Calls: Employees are expected to restrict utilizing GECG's phones for personal use to an absolute minimum. Employees should arrange to make or receive calls before or after regular work hours or during the lunch break unless personal emergencies require immediate attention. Employees are expected to reimburse GECG for any personal long-distance calls. Personal long-distance calls may be made only in the event of an emergency. Violation of this policy may lead to disciplinary action.

Technology/Information/Computer Security: You are responsible for protecting GECG's property and information entrusted to you. This includes physical assets as well as cell phones, computer hardware, software, and programs, including electronic mail (E-mail). Employees may only use the Internet for GECG official business. A computer is a tool furnished by GECG for the purposes of the employee performing their work.

GECG prohibits the illegal duplication of software. The copyright holder is given certain exclusive rights, including the right to make and distribute copies. Federal law states that "it is illegal to make or distribute copies of copyrighted material without authorization." The only exception is the users' right to make a backup copy for archival purposes.

GECG's property, including computers, electronic mail, voicemail, telephones, postage machines and overnight mail accounts should only be used for conducting GECG business. Personal use of GECG computers, phones, voice mail and electronic mail systems is prohibited.

GECG must, and does, maintain the right and the ability to enter into any of these systems and to inspect and review any and all data recorded in those systems.

Because GECG reserves the right to obtain access to all voice mail and electronic mail messages left on or transmitted over these systems, you should not assume that such messages are private and confidential or that GECG or its designated representatives will not access and review this information. Individuals using GECG's business equipment should also have no expectation that any information stored on their computer - whether the information is contained on a computer hard drive, computer disks or in any other manner - will be private. A condition of employment with GECG is that the employee consents to GECG's right to enter the electronic systems for inspection and review of verbal and written messages and graphics.

Any employee who violates this policy or uses the electronic communication systems for improper purposes may be subject to discipline, up to and including termination.

Smoking - Policy Number 209

In keeping with GECG's obligation under the New Jersey Smoking Act, smoking is prohibited throughout the workplace in order to protect the health, welfare, and comfort of employees, clients, guests and visitors from the detrimental effects of tobacco smoke, and to project a professional image for GECG's clients.

GECG's designated area to smoke is outside of the building in the parking area. Employees shall not be absent from the workplace for the purposes of smoking for an extended period of time or on a repetitive or re-occurring basis, or they will be subject to disciplinary actions by GECG. An employee who smokes in the designated area is responsible for properly and safely disposing of their cigarette ashes and cigarette butts. This policy applies equally to all employees, customers, and visitors.

Drug and Alcohol Use - Policy Number 210

Consistent with GECG's commitment to providing a work environment that is safe, productive, and free of the dangers associated with drug or alcohol abuse, GECG may require all applicants being offered employment to undergo drug testing.

Offers of employment with GCEG to all new hires may be conditional upon a negative drug test result. While all applicants for employment have the right to refuse to undergo a drug test, GECG may choose not to employ an individual who refuses to undergo drug testing.

While on GECG premises and while conducting business-related activities on behalf of GECG premises, no employee may use, possess, distribute, sell, or be under the influence of alcohol or illegal drugs. The legal use of prescribed drugs is permitted in the workplace only if it does not impair an employee's ability to perform the essential functions of the job effectively and in a safe manner that does not endanger other individuals in the workplace.

Violations of this policy may lead to disciplinary action, up to and including immediate termination of employment, and or required participation in a substance abuse rehabilitation or treatment program.

Employees with questions on this policy or issues related to drug or alcohol use in the workplace should raise their concerns with their Supervisor.

Visitors in The Workplace - Policy Number 211

To provide for the safety and security of employees and the facilities at GECG, only authorized visitors are allowed in the workplace. Restricting unauthorized visitors helps maintain safety standards, protects against theft, ensures the security of equipment, protects confidential information, safeguards employee welfare, and avoids potential distractions and disturbances.

All visitors should enter GECG at the reception area. Authorized visitors shall receive directions or be escorted to their destination. Employees are responsible for the conduct and safety of their visitors.

If an unauthorized individual is observed on GECG's premises, employees should immediately notify their Direct Supervisor or, if necessary, direct the individual to the reception area.

SECTION 300 - BENEFITS AND COMPENSATION

Administrative Pay Corrections - Policy Number 301

GECG takes all reasonable steps to ensure that employees receive the correct amount of pay in 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 the <u>Payroll Supervisor</u> so that corrections can be made as quickly as possible.

Employee Benefits - Policy Number 302

Eligible employees at GECG, as defined elsewhere in this Handbook, are provided a wide range of benefits. A number of the programs (such as social security, workers' compensation, state disability, and unemployment insurance) cover all employees in the manner prescribed by law.

Benefits eligibility is dependent upon a variety of factors, including employee classification. The <u>Human Resources Representative</u> can identify the programs for which you are eligible. Details of many of these programs can be found elsewhere in this Employee Handbook.

The following benefit programs are available to eligible employees:

- Holidays
- Workers' Compensation Insurance
- Jury Duty Leave
- Benefit Conversion at Termination
- Paid Time Off (PTO)
- Health Insurance
- Life Insurance
- Short-Term Disability
- 401 (k) Savings Plan

• Profit Sharing Plan

Some benefit programs require contributions from the employee.

Employment Categories - Policy Number 303

On August 23, 2004, the Department of Labor's (DOL) revised rules implementing the Fair Labor Standards Act (FLSA) became effective. The FLSA addresses eligibility requirements related to overtime pay. The FLSA provides exemptions to overtime pay for certain employees falling in classifications or "executive," "administrative" or "learned professionals." GECG has assessed each employee's work responsibilities relative to the exempt (not eligible for overtime pay) and non-exempt (eligible for overtime pay) criteria set forth by the DOL and has determined which employees are eligible for overtime pay.

NON-EXEMPT employees are entitled to overtime pay under the specific provisions of federal and state laws.

EXEMPT employees are excluded from receiving overtime pay under specific provisions of federal law, <u>FLSA section 13(a)(1)</u> and state wage <u>(29 CFR § 541.301)</u> and hour laws.

In absence of notification by the Managing Principal each employee is classified as EXEMPT. In the event that any employee believes they are entitled to overtime pay pursuant to the DOL's regulations, it is the policy of GECG and the affirmative obligation of the employee to make an appropriate inquiry to GECG. An employee's EXEMPT or NON-EXEMPT classification may be changed only upon written notification by the Managing Principal and/or their designee.

The DOL's regulations are complex and must be applied to each employee on a case-by-case basis, as the regulations are fact sensitive. Notwithstanding same, it is the intent of GECG to provide an overview of the employment classifications so that employees understand their employment status and benefit eligibility. These classifications do not guarantee employment within the said classification or for

any specified period of time. Accordingly, the right to terminate the employment relationship at will, at any time, and for any reason is retained by both the employee and GECG.

In addition to the above categories, each employee will belong to one additional employment category for the purposes of determining eligibility for the benefits offered by GECG:

REGULAR FULL-TIME employees are those who are not in a temporary or introductory status and who are regularly scheduled to work GECG's full-time schedule. Generally, they are eligible for GECG's benefits package, subject to the terms, conditions, and limitations of each benefit program.

Regular Full-Time employees of GECG will require written approval by their Supervisor to participate in additional gainful employment outside of GECG. Any supplemental employment to be considered by GECG shall not compromise, be in competition with, or create a conflict of interest with an employee's position with GECG or GECG's position in the community at large. Furthermore, an employee will be expected to work normally scheduled hours and perform their job responsibilities at an acceptable level of performance.

REGULAR PART-TIME employees are those who are not assigned to a temporary or introductory status and who are regularly scheduled to work less than the full-time work schedule. Regular Part-Time employees are eligible for some benefits sponsored by GECG, subject to the terms, conditions, and limitations of each benefit program.

PART-TIME employees are those who are not assigned to a temporary or introductory. While they do receive all legally mandated benefits (such as social security and workers' compensation insurance), they are ineligible for all of GECG's other benefit programs.

INTRODUCTORY employees are those whose performance is being evaluated to determine whether further employment in a specific position with GECG is

appropriate. Employees who satisfactorily complete the introductory period, which is three months, will be notified of their new employment classification.

Paydays - Policy Number 304

As of January 1, 2021, all employees will be paid bimonthly on the 15th and 30th of each month. Each paycheck will include earnings for all work performed through the end of the previous payroll period. In the event that a regularly scheduled payday falls on a holiday, employees will receive pay on the last day of work before the regularly scheduled payday. If a regular payday falls during an employee's vacation, the employee may receive his or her earned wages before departing for vacation if a written request is submitted at least three weeks prior to departing for vacation.

Employees may have their pay directly deposited into their bank accounts if they provide advance written authorization to GECG and have properly submitted time records of their daily activity. Employees will receive an itemized statement of wages when GECG makes direct deposits.

Paid Time Off (PTO)/Personal Days - Policy Number 305

Paid Time Off (PTO) is an all-purpose time-off policy for Regular Full-Time eligible employees. Part-Time employees are not eligible for PTO. GECG's PTO Policy is somewhat different than many employers who allocate a number of sick days and a number of vacation days to their employees. In GECG's PTO policy, vacation days, sick days, time off necessitated by illness or injury, personal business, and personal time-off are all combined into a flexible program. Paid time-off for scheduled holidays, as set forth in Policy No. 308 is not a part of the PTO Policy.

PTO is an important employment-related benefit to both the employee and GECG. Notwithstanding same, for the benefit of GECG and all of the employees working for GECG, GECG has a duty to establish General Rules to ensure that GECG will always be able to service its clients and remain viable.

Due to varying lengths of service with GECG, the PTO Policy is unique to every employee. Accordingly, it is strongly suggested that you read this Policy and make note of your own personal set of circumstances as it applies to the PTO Policy in order to determine how many PTO days to which you are entitled. If there is any confusion as to how many PTO days you are entitled to, please discuss this policy with the Human Resources Representative. This Policy is effective as of the date of this Handbook, which means that you need to know your employment start date and length of service in order to ascertain how many PTO days you are entitled to for your first calendar year with GECG and beyond.

Employees earn PTO based on their years of service as Full Time Employees. The standard employee PTO schedule is shown below.

Years of Service (Start of Year)	PTO (Days) (based on 8 hours per day)
0 – 2	10
3 – 6	15
7 – 10	20
10+	25

The following general rules apply to all employees eligible for PTO:

To schedule a planned PTO, employees are required to complete the PTO form, submit to your Supervisor for endorsement and submission to the Managing Principal for approval, subject to verification by the Office Manager as to days remaining. Requests will be reviewed based on a number of factors including business needs and staffing requirements. A PTO request for five consecutive days or longer must be approved a minimum of one month prior to the planned PTO.

Employees cannot use PTO days in advance if they have not yet accrued to their benefit.

If you have fully used your PTO days for a calendar year, any time off taken for being sick, ill, or injured, or for personal business or personal time-off will be without

compensation. If any employee has available earned accrued PTO, then that PTO must be utilized before unpaid time is approved.

Employees cannot carry more than two (2) PTO days (16 hours) from one calendar year to the next (with the limited exception for New Employment set forth below). The only exception is if the Managing Principal authorizes additional PTO days to be carried over based on project related circumstances.

PTO is paid at the employee's base pay rate <u>at the time of absence</u>. It does not include overtime or any special forms of compensation such as incentives, commissions or bonuses.

PTO must be used in minimum increments of no less than one (1) hour. PTO can only be accrued during the time you are actually working for GECG. PTO cannot be earned during extended absences from GECG in cases of military leave, pregnancy, etc.

If you have earned more than 10 PTO days, you may not take more than two consecutive weeks in a calendar year unless approved by the Managing Principal.

If you have used all of your PTO days before the 4th quarter of a calendar year and you will be out 3 or more days during the 4th quarter, it is presumed that your time off is for medically related reasons for which a doctor's note is to be provided.

If you voluntarily leave the employment of GECG, you will be compensated for your accrued but unused PTO days provided the employee provides two weeks advance written notice to GECG.

If you are terminated by GECG, you will be paid for any unused PTO days which have accrued through the last date of employment.

Relative to the accrual schedule described below: If you begin employment between the first day and the 15th day of a calendar month, you will be eligible to count that particular month as your first month of employment. (For example, if you start work on February 3, your first month of employment will be February.)

If you begin employment after the 15th day of a calendar month, your first month of employment will be the following calendar month. (For example, if you start work on February 16, your first month of employment will be March.)

New employees must wait a period of three (3) months before they are allowed to use their accrued PTO unless otherwise permitted by the Managing Principal.

If you begin employment before June 30, you will be required to use your accrued PTO days before the end of your first calendar year.

If you begin employment after June 30, you will not be required to use your accrued PTO days before the end of the calendar year, however, they must be used by June 30 of the following year. This carryover is separate from the maximum two (2) PTO carryover outlined in Policy No 305.

Accrual Schedule - First Calendar Year of Employment: During the first full calendar year of employment with GECG, employees will earn PTO days at a rate of 1/24th of their annual PTO schedule and accrual will coincide with the bimonthly pay period.

Accrual Schedule - Subsequent Full Calendar Years of Employment: Subsequent to the first calendar year of employment with GECG employees shall accrue their 50% of their PTO on January 1st of each subsequent year, and 50% of their PTO on July 1st of each subsequent year.

Overtime - Policy Number 306

When operating requirements or other needs cannot be met during regular working hours, <u>Full-Time Non-Exempt</u> employees may be scheduled to work overtime hours. When possible, advance notification of these mandatory assignments will be provided. All overtime work must receive the <u>Direct Full Time Supervisor's</u> prior authorization. Overtime assignments will be distributed as equitably as practical to all employees qualified to perform the required work.

Overtime is only in increments of a minimum of 1 hour. Any time less than that will not be counted as overtime. A Full-Time Non-Exempt employee must work 40 hours in the week to be eligible for overtime pay. Overtime will be paid at one and one-half times the employee's base rate at the time that the overtime is worked unless otherwise stipulated by the Client's contract with GECG.

Exempt employees are expected to work more than 40 hours a week if a project or work calls for additional time. However, exempt salaried employees are not eligible to receive overtime compensation.

Pay Deductions - Policy Number 307

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

If you have any questions concerning why deductions were made from your paycheck or how they were calculated, your Direct Full Time Supervisor can assist in having your questions answered.

Holidays - Policy Number 308

GECG will grant paid holiday time off to all Regular Full-Time eligible employees immediately upon assignment to an eligible employment classification. Holiday pay will be calculated based on the employee's straight time pay rate (as of the date of the holiday) times the number of hours the employee would otherwise have worked that day (maximum 8 hours).

To be eligible for holiday pay, employees must work the last scheduled day immediately preceding and the first scheduled day immediately following the holiday unless the Managing Principal has previously approved the employee to have the days off.

A recognized holiday that falls on a Saturday will be observed on the preceding Friday. A recognized holiday that falls on a Sunday will be observed on the following Monday.

If a recognized holiday falls during an eligible employee's paid absence (PTO) such as vacation or sick leave, holiday pay will be provided instead of the paid time off benefit that would otherwise apply.

Paid time off for holidays will be counted as hours worked for the purposes of determining whether overtime pay is owed.

Absences Excused and Paid - Policy Number 309

GECG recognizes that some absences are unavoidable, for reasons either highly personal, or legal. All Regular Full-Time employees are eligible for excused absences. The absences described below are excused and paid.

Bereavement Policy Number 309.1

Policy Statement: Benefit eligible employees are entitled to up to two consecutive workdays of paid bereavement leave for the death of the employee's own spouse or same-sex domestic partner, child, stepchild, parent or sibling, and up to one (1) day of paid bereavement leave for other family members as defined below. Employees are entitled to a paid one-day funeral leave for relatives not specifically mentioned in this policy. Employees are responsible for notifying their supervisors of the need for bereavement leave orally or in a written request.

Number of Days of Consecutive Paid Bereavement Leave:

Two Days	 Spouse or Same Sex Domestic Partner (SSDP)
	◆ Child
	◆ Stepchild
	◆ Parent
	◆ Sibling

One Day	 Stepparent or Stepparent of Spouse/SSDP
	◆ Grandchild or Grandchild of Spouse/SSDP
	 Grandparent or Grandparent of Spouse/SSDP
	♦ Son-in-law or Son-in-law of Spouse/SSDP
	◆ Daughter-in-law or Daughter-in-law of Spouse/SSDP
	◆ Child of Spouse/SSDP
	◆ Stepchild of Spouse/SSDP
	◆ Parent of Spouse/SSDP
	◆ Sibling of Spouse/SSDP
	 Any relative not specifically mentioned in this policy

Any additional time requested will be considered unpaid time off, and may be granted depending on specific circumstances such as:

- Distance:
- Travel:
- Funeral arrangements;
- Estate planning;
- · Child care; and
- Personal Injury.

If the employee is not granted unpaid time off, an employee must provide written notice that he/she wishes to use accrued <u>vacation days</u>. All employees must submit a written request and obtain written approval for all Bereavement Leave, no matter the situation.

Jury Absence 309.2

Legal Obligations: While serving on jury duty or being subpoenaed as a witness, an employee receives his full base salary minus the amount received as a juror or witness. The employee must provide a court document noting the length of time spent on a jury or witness duty and pay received for such service. Employees are expected to report for work when it does not interfere with court obligations. Employees will be allowed a maximum of 10 days for jury duty service per year. Exceptions will only be granted with the approval of the Managing Principal.

In order to be paid for an excused absence, an employee must contact his/her Direct Supervisor by the start of work for each day of absence, unless the absence has been prearranged. If he/she is not available, the employee should contact the Office Manager. Leaving a message with the answering service or a message machine is not sufficient.

Performance Evaluation - Policy Number 310

Employees are strongly encouraged to discuss job performance and goals on an informal, day-to-day basis. Additional formal performance evaluations are conducted to provide both Supervisors and employees the opportunity to discuss job tasks, identify and correct weaknesses, encourage, and recognize strengths, and discuss positive, purposeful approaches for meeting goals.

Performance evaluations are scheduled approximately every 12 months at the option of GECG or as mutually convenient between the employee and GECG.

Merit-based pay adjustments may be awarded by GECG in an effort to recognize truly superior employee performance. The decision to award such an adjustment is dependent upon numerous factors, including, but not limited to the information documented by the performance evaluation process. Merit-based pay adjustments are at the sole discretion of the Managing Principal.

Emergency Closings - Policy Number 311

At times, emergencies such as severe weather, fires, power failures, pandemics, epidemics, government required closings, state of emergencies, etc., can disrupt company operations. In extreme cases, these circumstances may require the closing of a work facility. You should call GECG 's main office number (973) 358-5020 and leave a message for the Business Operations Manager if you are not previously notified. Employees can also send an email to the Business Operations Manager. Listen to the message to ascertain whether GECG will open its offices. Management will make all efforts to having an office closing message and/or

email distributed to employees no later than one hour prior to the regularly scheduled start time.

When operations are closed due to emergency conditions recognized by GECG, the time off from scheduled work will be paid.

Employees may still be required to work from home, in order to receive pay for the day of office closure.

In cases where an emergency closing is not authorized, employees who fail to report for work will not be paid for the time off. Employees may request available paid leave time such as unused PTO benefits, and this request must be approved by the Managing Principal.

Timekeeping - Policy Number 312

Accurate, timely and reliable timesheets are critical to meeting the financial, legal and management obligations of GECG. Each employee is required to prepare, in a prompt, careful, and honest manner, all timesheets, reports, vouchers, and reimbursement requests as applicable. Each employee shall keep their weekly timesheet current daily and submit it to our web-based timekeeping and expense system; If you do not have access to this system ether submit your timesheet to the Accounting Department or as directed by the Business Manager, for the workweek on the following Monday by 12 noon.

GECG also requires that each employee accurately and fully sign in and out of the office and indicate the purpose for which an employee is leaving the office during the course of the normal day. The sign in-out book is located in the front reception area.

Business Travel Expenses - Policy Number 313

GECG will reimburse employees for reasonable business travel expenses incurred while on assignments away from the normal work location. All business travel must be approved in advance by your Direct Full Time Supervisor.

Employees whose travel plans have been approved are responsible for making their own travel arrangements.

Employees should contact their Direct Full Time Supervisor for guidance and assistance on procedures related to travel arrangements, expense reports, reimbursement for specific expenses, or any other business travel issues.

When approved, the actual costs of travel, meals, lodging and other expenses directly related to accomplishing business travel objectives will be reimbursed by GECG. Employees are expected to limit expenses to reasonable amounts. GECG expects that the good judgment of the employee will be used in all situations, and the employee will handle matters as if they were personal.

Expenses that generally will be reimbursed include the following:

- Airfare or train fare for travel in coach or economy class or the lowest available fare.
- Car rental fees, only for compact or mid-sized cars.
- Fares for shuttle or airport bus service, where available; costs of public transportation for ground travel.
- Taxi fares only when there is a no less expensive alternative.
- Mileage costs for the use of personal cars, only when less expensive transportation is not available.
- The cost of standard accommodation in low to mid-priced hotels, motels, or similar lodgings.
- The cost of meals, no more lavish than would be eaten at the employee's own expense.
- Tips not exceeding 15% of the total cost of a meal or 10% of a taxi fare.
- Charges for telephone calls, fax, and similar services required for business purposes.

- Charges for one personal telephone call per day.
- Charges for laundry attendant services, only for trips of five or more days.
 (Personal care items are not reimbursed.)

Traffic fines will not be reimbursed.

Employees who are involved in an accident while traveling on business must promptly report the incident to the Office Manager, within 48 hours and provide proof of documentation

When travel is completed, employees must submit completed travel expense reports within five (5) days. Reports must be accompanied by receipts for all individual expenses.

Use of Company-Owned Vehicles - Policy Number 314

When using company-owned vehicles, employees are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards, and guidelines.

Please notify the Business Operations Manager if any vehicle appears to be damaged, defective, or in need of repair. Prompt reporting of damage, defects, and the need for repairs could prevent deterioration of equipment and possible injury to employees or others.

The improper, careless, negligent, destructive, or unsafe use or operation of vehicles, as well as excessive or avoidable traffic and parking violations, can result in disciplinary action.

Solicitation and Distribution - Policy Number 315

To prevent disruptions in the operations of GECG, and in order to protect employees from harassment and interference with their work, the following are GECG's rules regarding solicitation and distribution of literature and other material

or items on GECG property. Violation of these rules will be cause for appropriate discipline.

"Working time" refers to that portion of any working day in which the employee is supposed to be performing actual job duties; it does not include such times as lunch, break time, or time before or after the scheduled workday. During working time, no employee may:

- Solicit or distribute literature, material, or items to another employee for any purpose;
- Solicit or distribute literature, material or items to an employee who is on "working time" while they themselves are on "non-working time;"
- Distribute literature, material or items to other employees in working areas;
- Solicit or distribute literature, material or items to visitors at any time for any non-work- related purpose.

Persons who are not employed by GECG may not solicit employees or visitors and may not distribute literature, material, or items at any time for any purpose on Company property.

Health Insurance - Policy Number 316

GECG's health insurance plan provides employees and their dependents access to medical insurance benefits. Employees in the following employment classifications are eligible to participate in the health insurance plan: Regular Full-Time employees. Notwithstanding the foregoing, GECG and the said employee shall mutually agree as to whether the said employee will receive health insurance and/or life insurance at the time of hire.

Eligible employees may participate in the health insurance plan subject to all terms and conditions of the agreement between GECG and the insurance carrier.

A change in employment classification that would result in loss of eligibility to participate in the health insurance plan may qualify an employee for benefits

continuation under the Consolidated Omnibus Budget Reconciliation Act (COBRA). Refer to the Benefits Continuation policy for more information.

Details of the health insurance plan are described in the Summary Plan Description (SPD). An SPD and information on the cost of coverage will be provided in advance of enrollment to eligible employees. Contact the Accounting Department for more information about health insurance benefits.

Health Insurance Portability and Accountability Act (HIPPA) - Policy No. 317

A federal law known as the Health Insurance Portability and Accountability Act (HIPPA) of 1996 considers health information of employees to be "protected health information" (PHI). Accordingly, under HIPPA, employees' medical records under GECG's health plan enjoy certain privacy protection not only within GECG but by GECG's health insurance provider as well. Because of HIPPA, GECG has adopted a policy that GECG's employees responsible for administering GECG's health insurance program (as well as any other employee) will not create or receive PHI in connection with GECG's health plan. Instead, all PHI will be created or received by GECG's health insurance carrier who also must comply with the stringent provisions of HIPPA in order to keep your medical records and information private. Accordingly, any inquiries regarding PHI-related documents must be directed to GECG's health insurance carrier and all PHI must be sent directly to the carrier.

You may contact GECG's Business Operations Manager for the appropriate contact information. If you believe that your privacy as it relates to your PHI is being violated by GECG or any employee of GECG, please contact the designated Human Resources Representative or GECG's legal counsel immediately.

Life Insurance - Policy Number 318

Life insurance offers you and your family important financial protection. GECG provides a basic life insurance plan for eligible employees.

Employees in the following employment classifications are eligible to participate in the life insurance plan if they also receive medical benefits:

• Regular Full-Time employees.

Eligible employees may participate in the life insurance plan subject to all terms and conditions of the agreement between GECG and the insurance carrier.

Details of the basic life insurance plan including benefit amounts are described in the Summary Plan Description provided to eligible employees. Contact the Designated Human Resources Representative for more information about life insurance benefits.

Life-Threatening Illnesses in the Workplace - Policy Number 319

Employees with life-threatening illnesses, such as cancer, heart disease, and HIV, often wish to continue their normal pursuits including work, to the extent allowed by their condition. GECG supports these endeavors as long as employees are able to meet acceptable performance standards. As in the case of other disabilities, GECG will make reasonable accommodation in accordance with all legal requirements to allow qualified employees with life-threatening illnesses to perform the essential functions of their jobs. However, if an employee has contracted COVID-19, or believes he/she has come in contact with COVID-19, please notify the Managing Immediately.

Medical information on individual employees is treated confidentially. GECG will take reasonable precautions to protect such information from inappropriate disclosure. Supervisors and other employees have a responsibility to respect and maintain the confidentiality of employee medical information.

401 (K) Savings Plan - Policy Number 320

GECG will <u>reestablish</u> a 401 (k) Savings Plan to provide employees the potential for future financial security for retirement.

To be eligible to join the 401 (k) Savings Plan, you must be 21 years of age or older. You may join the plan only during open enrollment periods. Eligible employees shall be those employees who have completed one full calendar year (i.e., January-December) of full-time employment. Eligible employees may participate in the 401 (k) plan subject to all terms and conditions of the plan.

Because your contribution to a 401 (k) Savings Plan is automatically deducted from your pay before federal and state tax withholdings are calculated, you save tax dollars now by having your current taxable amount reduced. While the amounts deducted generally will be taxed when they are finally distributed, favorable tax rules typically apply to 401 (k) distributions.

Any Company bonuses may be applied to and contributed to your 401 (k) Plan.

Complete details of the 401 (k) Savings Plan are described in the Summary Plan Description provided to eligible employees. Contact the Accounting Department for the Summary Plan Description or for more information about the 401 (k) Savings Plan.

Short-Term Disability - Policy Number 321

GECG provides a short-term disability benefits plan to eligible employees who are unable to work because of a qualifying disability due to an injury or illness. Employees in the following employment classifications are eligible to participate in the short term disability plan: Regular Full-Time employees.

Eligible employees may participate in the Short-Term Disability plan subject to all terms and conditions of the agreement between GECG and the State of New Jersey.

Disabilities arising from pregnancy or pregnancy-related illness are treated the same as any other illness that prevents an employee from working. Disabilities covered by workers' compensation are excluded from Short Term Disability coverage.

Workers' Compensation Insurance - Policy Number 322

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

Employees who sustain work-related injuries or illnesses should inform their Direct Full Time Supervisor immediately. No matter how minor an on-the-job injury may appear, it is important that it be reported immediately. This will enable an eligible employee to qualify for coverage as quickly as possible.

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

Employee Remote Work Policy - Policy Number 323

All remote work must receive prior approval from [your Direct Supervisor, Human Resources, Managing Principal, etc.]. **Not all positions are appropriate or feasible for remote work.** Employees may work remotely on a permanent or temporary basis depending on business needs, but no longer than 2 Years. This remote work policy is only in effect due to the COVID-19 pandemic and public health guidelines and are subject to change.

While Working At Home: To ensure that employee performance will not suffer in remote work arrangements, we advise our remote employees to:

- Choose a quiet and distraction-free working space
- Have an internet connection that's adequate for their job
- Dedicate their full attention to their job duties during working hours
- Adhere to all meal and rest break and attendance schedules agreed upon with their manager and in compliance with state law
- Do not save personal company information on your personal laptops, and practice data protection. (See Appendix 3)

Remote employees will have weekly meetings to check the status of their work progress, (either online or in-person when possible).

- Mandatory meetings with your supervisor will occur (every Wednesday or biweekly) at designated times (via conference call, Skype, Zoom);
- Repetitive absence from meetings may result in termination.

Our remote employees must follow all Company policies like their office-based colleagues:

- Employees should refrain from using social media while on the clock;
- Revealing confidential information while at home;
- Be present at all online meetings, unless your Direct Supervisor gave written consent excusing your absence;
- Follow all Employee Code of Conduct, Anti-discrimination/Anti-harassment Equality, and Safety regulations.
- All Employees are expected to be in professional dress attire when attending online meetings.

Your assigned work schedule is Monday-Friday 8 a.m. to 5 p.m. Non-exempt employees must follow all applicable policies including, but not limited to, meal and rest breaks, requesting prior approval for overtime, and timekeeping. Off-the-clock work is prohibited under our policy. Exempt salaried employees may be required to work more than the designated workday.

We will install all Company-required software when employees receive their equipment. If equipment is not available and employees use their own equipment for work, the Company will reimburse the employee for that use, consistent with legal requirements and this policy.

Equipment that we provide is Company property. The Company retains control over the property and reserves the right to monitor Company property even when used at your remote location.

Equipment supplied by the Company is to be used for business purposes only. The remote worker will sign an inventory of all Company property received and agree to take appropriate action to protect the items from damage or theft. Employees must take proper measures to secure Company information, assets and systems.

Remote employees will also receive expense reimbursement to cover reasonable and necessary business-related expenses that are incurred (e.g., internet, equipment repairs, shipping costs, technological equipment, and mileage).

GECG COVID-19 PROTOCOL – Policy Number 324

Sick leave arrangements 324.1

- 1. If you have cold symptoms, such as cough/sneezing/fever, or feel poorly, request sick leave or to work from home.
- 2. If you have a positive COVID-19 diagnosis, you can return to the office only after you've fully recovered, with a doctor's note confirming your recovery, and at least 14 calendar days of bed rest.

Work from home requests 324.2

- 3. If you are feeling ill, but you are able to work, you can request to work from home.
- 4. If you have recently returned from areas with a high number of COVID-19 cases (based on CDC announcements), we'll ask you to work from home for 14 calendar days and return to the office only if you are fully asymptomatic. You will also be asked not to come into physical contact with any colleagues during this time.
- 5. If you've been in close contact with someone infected by COVID-19, with a high chance of being infected yourself, request work from home. You will also be asked not to come into physical contact with any colleagues during this time.
- 6. If you're a parent and you have to stay at home with your children, request work from home. Follow up with your manager or departmental leader to make arrangements and set expectations.

The following required actions should be observed by all employees in order to protect themselves and others from Coronavirus:

Employees should practice good hygiene by:

- Regularly washing hands with soap and water for at least 20 seconds.
- Coughing/sneezing into a tissue, or upper sleeve, not in hands.
- Avoid touching eyes, nose, and mouth with hands.
- Avoiding contact with anyone with respiratory illnesses of any kind
- We will routinely clean and disinfect all frequently touched surfaces

including:

- Work stations
- Countertops
- Door knobs/handles
- We will provide tissues and disinfecting, disposable wipes

Mandatory Covid-19 Vaccination - Policy Number 325

Purpose 325.1

Consistent with its duty to provide and maintain a workplace that is free of recognized hazards, the Company has adopted a Mandatory Covid-19 Vaccination Policy for Employees. This policy is intended to safeguard the health and well-being of employees and their families, clients, visitors, and others work in our facilities from Covid-19's infectious conditions that can be reduced through an effective mandatory employee vaccination program. This policy complies with all state and local laws and is based upon guidance provided by the Centers for Disease Control and Prevention (CDC) and public health and licensing authorities, as applicable.

Scope 325.2

This policy applies to all GECG employees: faculty (including regular full-time, part-time, administrative, temporary, and senior employees, and individuals receiving offers of employment in any of these categories. This policy does not apply to students, vendors, or visitors. This policy supersedes any prior communications, oral and written in order to continue employment at GECG. GECG requires proof of an employee's receipt of other vaccines or compliance with health and safety requirements. Compliance under this policy may require recurrent vaccinations or boosters on an annual or recurrent basis consistent with U.S. Food and Drug Administration labeling and CDC recommendations.

Policy 325.3

The initial deadline for an employee's completion of the Covid-19 vaccine is December 31, 20211. On or before this date, all employees must either: (a) accurately and truthfully notified GECG administration, or the Managing Principal of the dates of the completed vaccination, and provided proof of certification of (i.e., receipt of first/second dose in a 2-dose series vaccine such as Pfizer or Moderna, or receipt of a single-dose vaccine, such as Johnson & Johnson) or (b) obtain an approved Office of Human Resources (OHR) vaccine exemption (with specification of any reasonable accommodation if applicable and available). For purpose of compliance with this policy, an employee is considered to have completed the Covid-19 vaccination two weeks after the receipt of either the single dose or 2-shot vaccine series to enable antibodies to develop. The process for seeking accommodation is explained below. Individuals receiving offers of employment will be required to comply with this policy prior to the commencement of employment.

Employees who do not fulfill one of these two requirements will be placed on unpaid leave for up to 14 days (14) calendar days. During this time period, employees who either submit information to administration or the Managing Principal of a completed vaccination card or receive an approved OHR vaccine exemption will be authorized to return to duty subject to operational needs. If at the end of the unpaid leave period an employee has not completed vaccination or received at least the first dose of a series of approved vaccines, his/her continuing employment status will be terminated at GECG's discretion.

Individuals receiving offers of employment are required to timely comply with this policy prior to the commencement of employment by providing either proof of a completed vaccination or receipt of vaccine exemption approval. Individuals receiving offers of employment from GECG who do not timely comply with this policy will have their offer of employment rescinded.

Request for Vaccine Exemption and Accommodation – Policy Number 326

To assist any employee who has either: (a) an underlying medical condition or disability that contraindicates administration of the Covid-19 vaccine, (b) pregnancy or pregnancy-related medical condition, or (c) an objection based upon a sincerely held religious belief, practice, or observance, GECG provide exemption from the vaccination requirement and engage in an interactive process to determine if a reasonable accommodation can be provided so long as it does not create an undue hardship for GECG and/or does not pose a direct threat to the health or safety of others in the workplace and/or to the employee.

To request an exemption from the vaccination requirement for one of the above reasons, employees are required to submit a completed Request for Exemption from COVID-19 Vaccination Form. (See Appendix 4). Employees who submit their request with supporting documentation before December 1, 2021, should receive a determination from the administration before the December 31, 2021, deadline. Employees are encouraged to submit their requests as soon as possible. Employees may request an exemption and seek workplace accommodation without fear of retaliation.

If an employee believes that s/he has been treated in a manner not in accordance with this policy, please notify the administration, or the Managing Principal immediately.

Pregnancy Disability Leave - Policy Number 327

GECG provides pregnancy disability leaves of absence without pay to eligible employees who are temporarily unable to work due to a disability related to pregnancy, childbirth, or related medical conditions.

Employees in the following employment classifications are eligible to request pregnancy disability leave as described in this policy: Regular Full-Time employees. Eligible employees may request pregnancy disability leave only after having

completed 12 months of service. Employees should make requests for pregnancy disability leave to their Direct Full-Time supervisors at least 30 days in advance of foreseeable events and as soon as possible for unforeseeable events.

A health care provider's statement must be submitted verifying the need for pregnancy disability leave and its beginning and expected end dates. Any changes in this information should be promptly reported to GECG. Employees returning from pregnancy disability leave must submit a health care provider's verification of their fitness to return to work.

Employees are normally granted unpaid leave for the period of disability, up to a maximum of 6 weeks, within any 12-month period. Employees may substitute any accrued paid leave time for unpaid leave as part of the pregnancy disability leave period.

Subject to the terms, conditions, and limitations of the applicable plans, GECG will continue to provide health insurance benefits for the full period of the approved pregnancy disability leave.

Benefit accruals, such as PTO days and holiday benefits, will be suspended during the leave and will resume upon return to active employment.

So that an employee's return to work can be properly scheduled, an employee on pregnancy disability leave is requested to provide GECG with at least two weeks' advance notice of the date she intends to return to work.

When a pregnancy disability leave ends, the employee will be reinstated to the same position, unless either the job has ceased to exist because of legitimate business reasons, or preserving the job would substantially undermine the ability to operate GECG as dictated by the business environment. If the same position is not available, the employee will be offered a comparable position in terms of such issues as pay, location, job content, and promotional opportunities.

If an employee fails to report to work promptly at the end of the pregnancy leave, GECG will assume that the employee has resigned.

Benefits Continuation (COBRA) - Policy Number 328

The Federal Consolidated Omnibus Budget Reconciliation Act (COBRA) gives employees and their qualified beneficiaries the opportunity to continue health insurance coverage under GECG's health plan when a "qualifying event" would normally result in the loss of eligibility. Some common qualifying events are resignation, termination of employment, or death of an employee, a reduction in an employee's hours or a leave of absence, an employee's divorce or legal separation and a dependent child no longer meeting eligibility requirements.

Under COBRA, the employee or beneficiary pays the full cost of coverage at GECG's group rates plus an administration fee for a fixed period of time. GECG provides each eligible employee with a written notice describing rights granted under COBRA when the employee becomes eligible for coverage under GECG's health insurance plan. The notice contains important information about the employee's rights and obligations.

SECTION 400 – ARBITRATION

ARBITRATION – Policy Number 401

Statement of Intent. The resolution of disagreements that arise between an individual employee and GECG or between employees in a manner affecting GECG is best accomplished by internal complaint resolution procedures, and where that fails, by arbitration conducted under the rules of the American Arbitration Association ("AAA"). Employees and GECG benefit from use of private arbitration because it usually results in quicker, less costly resolution of disagreements than litigation in territorial or federal courts. For these reasons, GECG has adopted an arbitration policy. GECG reserves the right to alter, amend, modify, or revoke this policy at its sole and absolute discretion at any time with or without notice, provided, however, that no change detrimental to you will apply to any dispute that already has been initiated under the rules of AAA. Continued employment is sufficient consideration to form a contract only with respect to this policy.

The provisions of this handbook, except for the provisions of this arbitration policy, do not establish a contract, express or implied, guaranteeing employment for any specific duration.

Scope of Policy. Arbitration is the final, exclusive, and required forum for the resolution of all employment related disputes that are based on a legal claim. If an employment related dispute is not resolved through the internal complaint resolution procedure and the matter is based on a legal claim, any party to the dispute may initiate the arbitration process.

A dispute is based on a legal claim and is subject to this policy if it arises or involves a claim under any federal, state or local statute, regulation or common law doctrine regarding or relating to employment discrimination, terms and conditions of employment, or termination of employment including, but not limited to, the following: Title VII of the Civil Rights Act of 1964, the Civil Rights Act of 1866, the Civil Rights Act of 1991, the Age Discrimination In Employment Act, the Rehabilitation Act of 1973, the Americans with Disabilities Act, the Employee Retirement Income Security Act of 1974, and all applicable amendments; territorial human rights or fair employment practices laws; breach of contract,

promissory estoppels, or any other contract theory; and defamation, employment, negligence, misrepresentation, suppression or any other tort theory. This policy covers any dispute subject to arbitration that is brought on or after the applicable effective date, even if the alleged act or omission occurred prior to the applicable effective date.

Arbitration rules and procedures. The rules and procedures to be used under this policy are the employment dispute resolution rules of the American Arbitration Association.

Scope of Relief. The arbitrator shall:

- follow the rules of law of the U.S. Virgin Islands and any applicable federal law
- have the authority to grant any remedy or relief that the arbitrator deems just and equitable and which is consistent with applicable law including any statutory caps or limits.

SECTION 500 - EMPLOYEE RECEIPT & ACKNOWLEDGMENT OF EMPLOYEE HANDBOOK

Please read the following statements, sign below and return this form to the Human Resource Department.

I have received and read the GECG Employee Handbook. I acknowledge the following:

The Employee Handbook describes important information about GECG, and I understand that I should consult my Designated Human Resources Representative regarding any questions not answered in the Handbook or any policies that I don't understand. I have entered into my employment relationship with GECG voluntarily and acknowledge that there is no specified length of employment committed to me or which I expect. Accordingly, I can terminate the relationship, with or without cause, at any time and GECG, similarly, may terminate the employment relationship at any time, with or without prior notice or cause, subject to applicable federal or territorial laws.

Since the information, policies, and benefits described here are necessarily subject to change, I acknowledge that revisions to the Handbook may occur, except to GECG's policies of employment-at-will and for arbitration. All such changes will be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies. Only the Managing Principal has the ability to implement any revisions to the policies in this Handbook. Furthermore, I acknowledge that this Handbook is neither a contract of employment nor a legal document.

I have reviewed this Handbook and have become familiar with the applicable policies and procedures. I agree to follow GECG policies and procedures. If I fail to conform to GECG policies, practices, and procedures I may be subject to disciplinary action including termination of employment.

I shall keep this copy of the Handbook in a safe and secure location within my workplace during my employment with GECG. I acknowledge that this

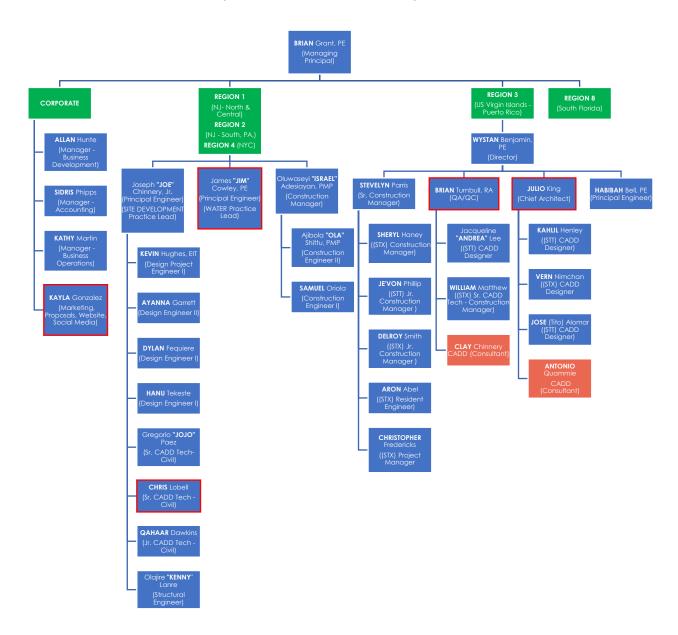
Handbook is the property of GECG and that I shall voluntarily surrender it upon leaving the employment of GECG.

MY EMPLOYMENT WITH GECG IS VOLUNTARY AND "AT WILL." EMPLOYMENT "AT WILL" MEANS THAT NOTHING IN THIS HANDBOOK OR IN ANY VERBAL STATEMENT TO AN EMPLOYEE SHALL CREATE EMPLOYMENT FOR A DEFINITE TERM. NO EMPLOYEE OF GECG CAN ENTER INTO AN EMPLOYMENT CONTRACT FOR A SPECIFIED PERIOD OF TIME WITHOUT A WRITTEN AGREEMENT EXECUTED BY BRIAN GRANT. "GECG MAY TERMINATE MY EMPLOYMENT AT ANY TIME, FOR ANY REASON IN ACCORDANCE WITH APPLICABLE LAW.

Employee's Name (please print)	Employee's Position
☐ Exempt ☐ Non-Exempt	
Employee Status:	Date of Employment
Employee's Signature	Date

Appendix 1: Company Organization Chart

(As of September 1, 2023)



Employee Employment Status Legend



Appendix 2: Designated HR Roles

(As of September 1, 2023)

Human Policy Role	Employee Name	Contact Email
Managing Principal	Brian Grant P.E.	bgrant@grantecg.com
Human Resources Representative	Kathy Martin, MBA	kmartin@grantecg.com
Direct Supervisor (Full time)	(See Organization Chart)	
Payroll Supervisor	Kathy Martin, MBA	kmartin@grantecg.com
Business Operations Manager	Kathy Martin, MBA	kmartin@grantecg.com
GECG Legal Counsel	(TBD)	

Appendix 3: Data Protection and Remote Security

Protecting GECG organization data is important to the security and sustainability of OUR organization and you, as an employee, play a critical role in this protection. If each person is conscientious, the organization can build a culture of cyber readiness that spans from the home to the office.

For many remote workers, the data you will be accessing are documents (word processing, spreadsheets, or presentations), files (accounting), or databases (customer management or order tracking).

To start, always be aware of what device (e.g. phone, laptop) you are using (company or personal), how you connect to the Internet (e.g. home WiFi, café, library) and your company's network (e.g. do you use a VPN or not), and how you access, work on, transfer, and store data (e.g. email, apps, etc.)

Here are the key data protection tips for working remotely and/or in a hybrid remote/office environment:

Accessing Data

- Never share your passwords or log-in credentials
- Know what information is considered confidential and with whom it can be shared

Storing and Using Data

- Know where you are storing your documents company server, cloud storage, personal cloud storage, personal computer, removable media (USBs)
- If you are using a shared computer, never store confidential information on it
- Mark sensitive information with appropriate naming (e.g., confidential, proprietary)
- Ensure that sensitive information is protected at home in the same ways you do at work.
- Use your company's document naming and version control procedures; if there are none, add a version number to your document names (e.g.

- New_Product Announcement_V1.docx becomes New_Product _Announcement_V2.docx)
- You should avoid saving documents to your personal computer to work on them

Sharing Data

- Never share sensitive (i.e., confidential, proprietary) documents without approval even with others in your organization
- Use encryption whenever possible; if you absolutely need to send confidential information as an attachment, make sure the document is encrypted or password protected

Appendix 4: Request for Exemption from Mandatory COVID-19 Vaccination Form

REQUEST FOR VACCINATION ACCOMODATION Medical Exemption

Section One (Co	mpleted by Employee)		
Name (Print)		Date:	
Dept:		Position:	
Manager:		Work/Cell Phone:	
	The state of the s	Grant Engineering & Construction Group, Llicy for the following vaccination. COVID-	
best of my know exemption from	rledge and that I am submitting the Mandatory Vaccination Poon in this Form, or otherwise, mo	going information is truthful and accurate to the ng this Form to substantiate my request for a colicy. I understand and acknowledge that a cay lead to corrective action up to and including	an ny
to provide this ac	ccommodation if doing so wou direct threat to myself or other	er the Managing Principal nor GECG is require uld pose an undue hardship on GECG or wou ers in the workplace, in accordance with Sta	ıld
Employee Signat	ure	Date:	
Section Two (Cor	npleted by Medical Provider)		
Medical Provider: In compliance with all applicable Federal, State, and Local rules and regulations, GECG and its Managing Principal mandate that all employees receive the COVID-19 vaccination as a condition of employment. The above individual is seeking an exemption to this mandate due to one or more medical issues. Accordingly, the company hereby requests that you complete this Form to assist in the reasonable accommodation process. The person named above should not receive the COVID-19 vaccine due to:			
to one or more n Accordingly, the reasonable acco	e company hereby requests ommodation process.	that you complete this Form to assist in th	

REQUEST FOR VACCINATION ACCOMODATION Medical Exemption

nd accurate, and request exemption adividual.	on from the
Provider Phone:	
- -	
ninistration)	
_	
ails:	
_	
ails:	
	Date: Provider Phone: ministration) ails:

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This Medical Exemption Form (the "Form") must be returned to the administration and your

Direct Supervisor, or the Managing Principal, as possible.

REQUEST FOR VACCINATION ACCOMODATION Religious Exemption

Section One (Completed by Emp	ployee)		
Name (Print)	Date:		
	Position:		
Manager:	Work/Cell Phone:		
I am requesting a religious exem	ption from Grant Engineering & Constructio eligious beliefs and practices. Policy for the	n Group, LLC (GECG) Mandatory	
knowledge and that I am submitt Vaccination Policy. I understan	rify that the foregoing information is truthful ing this Form to substantiate my request for a d and acknowledge that any falsified infor to and including termination of employme	an exemption from the Mandatory mation in this Form, or otherwise,	
accommodation if doing so wou	dge that neither the Managing Principal no old pose an undue hardship on GECG or wo nce, in accordance with State and Federal I	uld otherwise pose a direct threat	
Employee Signature	Date:		
Section Two (Completed by your	Religious Organization/Clergy)		
Principal mandate that all emplo	le Federal, State, and Local rules and regu byees receive the COVID-19 vaccination as cemption to this mandate due to one or mo	a condition of employment. The	
Accordingly, GECG hereby requests that you complete this Form to assist in the reasonable accommodation process.			
The person named above should	not receive the COVID-19 vaccine due to:	:	
This exemption should be (Select Temporary, Expiring o Permanent	•		
I certify the above information vaccination for the above-name	to be true and accurate, and requested individual.	exemption from the COVID-19	
Clergy Name (print):			
Clergy Signature	Date:		
Clergy Name & Address:			

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REQUEST FOR VACCINATION ACCOMODATION Religious Exemption

Section Three (Completed by GECG Staff / Administration)
Date of initial request: / /
Date completed form received: / /
Describe the requested accomodation:
Evaluation of impact/anticipated impact, if any:
Accommodation request (Select one):
Approved: / /
Describe specific accommodation details:
□ Denied: / /
Describe why accommodation was denied:
If denied, possible alternative accommodations to be considered:
Date discussed with employee: / /
Final accommodation agreed upon:

This Religious Exemption Form (the "Form") must be returned to the administration and your Direct Supervisor,

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or the Managing Principal, as possible.

Appendix 5: Paid Company Holiday Schedule

COMPANY HOLIDAYS: CALENDAR YEAR 2024

Both Offices: (USA, USVI & Nigeria)

Holiday	Date	US	USVI	Nigeria
New Year's Day	January 1	\boxtimes	\boxtimes	\boxtimes
Martin Luther King Day	January 15			
President's Day	February 19		\boxtimes	\boxtimes
Good Friday	March 29			
(Optional in exchange for Veteran's				
Day) Easter Monday Memorial Day Juneteenth	April 1 May 27 June 19			
USVI – Emancipation Day	July 3			
USA - Independence Day	July 4		\boxtimes	
Labor Day	September 2		\boxtimes	
Nigeria Independence Day	October 1			
	(Observed)			
Veteran's Day	November 11	\boxtimes	\boxtimes	
(Optional in exchange for Good Friday)				
Thanksgiving Day	November 28		\boxtimes	
Day after Thanksgiving Day	November 29	\boxtimes	\boxtimes	\boxtimes
Christmas Day	December 25	\boxtimes		\boxtimes

Company Holiday Calendar is updated Annually