



129 Mount Auburn Street  
Cambridge, MA 02138  
Tel: 617-497-4970  
Fax: 617-497-4974  
[info@pgcalc.com](mailto:info@pgcalc.com)  
[www.pgcalc.com](http://www.pgcalc.com)

# **PG Calc Incorporated**

## **Employee Handbook**

### **March 2022**

## TABLE of CONTENTS

1.0 WELCOME .....	5
Welcome to PG Calc! .....	5
Mission Statement .....	5
2.0 INTRODUCTORY LANGUAGE AND GOVERNING POLICIES .....	6
A Word About This Handbook .....	6
Revisions to Handbook .....	6
A Word About our Employee Relations Philosophy .....	7
Immigration Reform and Control Act .....	7
Religious Accommodation .....	7
Disability Accommodation .....	7
Pregnancy Accommodation .....	8
EEO Statement and Nonharassment Policy .....	8
Domestic Violence Leave .....	8
3.0 HIRING AND ORIENTATION POLICIES .....	9
New Employee Orientation .....	9
Categories of Employment .....	9
Introductory Period .....	9
Talk to Us .....	9
Job Abandonment .....	10
4.0 YOUR PAY AND PROGRESS .....	11
Recording Your Time .....	11
Payday .....	11
Paycheck Deductions .....	11
Deductions for Exempt Employees .....	11
Garnishment/Child Support .....	12
Direct Deposit .....	12
Performance Improvement .....	12
Job Descriptions .....	13
Pay Raises .....	13
Overtime .....	13
Accommodations for Nursing Mothers .....	13
Meal and Rest Periods .....	13
5.0 TIME AWAY FROM WORK AND OTHER BENEFITS .....	14
Employee Benefits .....	14
Holidays .....	14
Vacation Time .....	14
Sick Time .....	15
Jury Duty .....	15
Voting Leave .....	16
Military Leave .....	16
Family Military Leave .....	16
Family & Medical Leave .....	16
Parental Leave .....	16
Bereavement Leave .....	17
Crime Victim & Witness Leave .....	17
Personal Leave of Absence .....	17
Supplemental Paid Parental Leave Benefits .....	18
Medical Insurance .....	18
Dental Insurance .....	19
COBRA .....	19
Section 125 Plans .....	19
Long-Term Disability Insurance .....	20
Social Security .....	20
Unemployment Insurance .....	20
Workers' Compensation .....	20
401 (k) Retirement Plan .....	20
Employee Bonuses .....	20
Professional Development .....	20
6.0 ON THE JOB .....	22
Social Security Number Privacy and Protection of Personal Information .....	22
Attendance and Punctuality .....	22
Business Hours .....	22
Work from Home and Remote Employees .....	22
Meal Time .....	23
Work Assignments .....	23
Contact with the Company .....	23
Standards of Conduct .....	23
Access to Personnel Files .....	24
Client and Public Relations .....	24

Non-Solicitation .....	24
Distribution.....	25
Changes in Personal Data.....	25
Care of Equipment.....	25
Use of Employer Credit Cards.....	25
Business Expenses Policy.....	25
Travel Expenses.....	26
Visitors.....	26
Severe Weather.....	27
Personal Cell Phone/Mobile Device Use.....	27
Acceptable Use of Electronic Communications.....	27
Social Media.....	29
Security of Electronic Devices.....	31
Dress Policy.....	31
Personal Hygiene.....	31
Pet Policy.....	31
Recycling and Waste Prevention.....	32
Reference Checks.....	32
Protecting Corporate Information.....	32
Inventions.....	33
Document Retention.....	33
Conflict of Interest/Code of Ethics.....	33
Outside Employment.....	33
Parking.....	33
Contact with the Media.....	34
Office Supplies.....	34
Disciplinary Process.....	34
Resignation Policy.....	34
<b>7.0 SAFETY IN THE WORKPLACE.....</b>	<b>36</b>
Each Employee's Responsibility.....	36
Policy Against Workplace Violence.....	36
No Weapons in the Workplace.....	37
In An Emergency.....	37
Workplace Searches.....	37
Good Housekeeping.....	38
Smoking in the Workplace.....	38
Drug and Alcohol Policy.....	38
Employer Sponsored Social Events.....	39
<b>CLOSING STATEMENT.....</b>	<b>39</b>
<b>ACKNOWLEDGMENT OF RECEIPT AND REVIEW.....</b>	<b>40</b>
<b>STATE ADDENDUMS.....</b>	<b>41</b>
<b>DELAWARE POLICIES.....</b>	<b>41</b>
HIRING AND ORIENTATION POLICIES.....	41
Accommodations for Victims of Domestic Abuse, Sexual Offenses and/or Stalking.....	41
Disability Accommodation.....	41
EEO Statement and Nonharassment Policy.....	42
BENEFITS.....	44
Crime Victim Leave.....	44
<b>FLORIDA POLICIES.....</b>	<b>45</b>
HIRING AND ORIENTATION POLICIES.....	45
Disability Accommodation.....	45
EEO Statement and Nonharassment Policy.....	45
<b>MAINE POLICIES.....</b>	<b>48</b>
HIRING AND ORIENTATION POLICIES.....	48
Disability Accommodation.....	48
EEO Statement and Nonharassment Policy.....	48
BENEFITS.....	50
Domestic/Sexual Violence Leave.....	50
Family Military Leave.....	51
Veteran Leave for Medical Appointments.....	52
<b>MASSACHUSETTS POLICIES.....</b>	<b>53</b>
HIRING AND ORIENTATION POLICIES.....	53
Disability Accommodation.....	53
EEO Statement and Nonharassment Policy.....	53
Pregnant Workers Fairness Act Notice.....	56
BENEFITS.....	56

Crime Victim and Witness Leave.....	56
Paid Family and Medical Leave.....	56
Paid Sick Leave.....	59
Parental Leave .....	60
<b>SAFETY AND LOSS PREVENTION .....</b>	<b>60</b>
Workplace Smoking.....	60
<b>MINNESOTA POLICIES.....</b>	<b>61</b>
HIRING AND ORIENTATION POLICIES .....	61
Disability Accommodation .....	61
EEO Statement and Nonharassment Policy.....	61
WAGE AND HOUR POLICIES .....	63
Wage Disclosure Protection .....	63
BENEFITS .....	63
Bone Marrow Donation Leave .....	63
Leave for Victims of Harassment or Domestic Violence.....	64
Pregnancy and Parenting Leave .....	64
School Conference and Activities Leave .....	65
Victim and Witness Leave .....	66
<b>NEW HAMPSHIRE POLICIES .....</b>	<b>67</b>
HIRING AND ORIENTATION POLICIES .....	67
Disability Accommodation .....	67
EEO Statement and Nonharassment Policy.....	67
BENEFITS .....	69
Crime Victim Leave .....	69
Pregnancy Disability Leave .....	69
<b>OHIO POLICIES .....</b>	<b>71</b>
HIRING AND ORIENTATION POLICIES .....	71
Disability Accommodation .....	71
EEO Statement and Nonharassment Policy.....	71
BENEFITS .....	73
Crime Victim and Witness Leave.....	73
<b>PENNSYLVANIA POLICIES .....</b>	<b>74</b>
HIRING AND ORIENTATION POLICIES .....	74
Disability Accommodation .....	74
EEO Statement and Nonharassment Policy.....	74
BENEFITS .....	76
Crime Victim and Witness Leave.....	76
<b>VERMONT POLICIES .....</b>	<b>77</b>
HIRING AND ORIENTATION POLICIES .....	77
Disability Accommodation .....	77
EEO Statement and Nonharassment Policy.....	77
BENEFITS .....	79
Court Attendance and Witness Leave .....	79
Crime Victim Leave .....	79
Family Leave .....	80
Paid Sick Leave.....	81
Parental Leave .....	82
Short Term Family Leave .....	83
Town Meeting Leave .....	84
<b>WASHINGTON POLICIES .....</b>	<b>85</b>
HIRING AND ORIENTATION POLICIES .....	85
Accommodations for Victims of Domestic Violence, Sexual Assault, or Stalking.....	85
Disability Accommodation .....	85
EEO Statement and Nonharassment Policy.....	86
WAGE AND HOUR POLICIES .....	88
Wage Disclosure Protection .....	88
BENEFITS .....	88
Leave for Victims of Domestic Violence, Sexual Assault, or Stalking .....	88
Military Family Leave .....	89
Paid Family and Medical Leave Insurance .....	90
Paid Sick Leave.....	92

## **1.0 Welcome**

### **Welcome to PG Calc!**

This Employee Handbook has been developed to help you become acquainted with PG Calc and answer many of your initial questions.

As an employee of PG Calc, you are very important. Your contribution cannot be overstated. Our goal is to provide the finest-quality products and services to our clients and to do so more efficiently and economically than our competitors. By satisfying our clients' needs, we ensure they will continue to do business with us and will recommend us to others.

You are an important part of this process because your work directly influences PG Calc's reputation.

We are glad you have joined us, and we hope you will find your work to be both challenging and rewarding.

Sincerely,



Gary Pforzheimer  
President

### **Mission Statement**

To help non-profits and the companies that support them in all aspects of planned giving fundraising.

## 2.0 Introductory Language and Governing Policies

### A Word About This Handbook

This Employee Handbook contains information about the employment policies and practices of the company. We expect each employee to read this Employee Handbook carefully, as it is a valuable reference for understanding your job and the company. The policies outlined in this Employee Handbook should be regarded as management guidelines only, which in a developing business will require changes from time to time. The company retains the right to make decisions involving employment as needed in order to conduct its work in a manner that is beneficial to the employees and the company. This Employee Handbook supersedes and replaces any and all prior Employee Handbooks and any inconsistent verbal or written policy statements.

The company complies with federal and state law and this handbook generally reflects those laws. The company also complies with any applicable local laws, even though there may not be an express written policy contained in the handbook.

Except for the policy of at-will employment, the company reserves the right to revise, delete and add to the provisions of this Employee Handbook at any time without further notice. All such revisions, deletions or additions to the Employee Handbook must be in writing and must be signed by the President. No oral statements or representations can change the provisions of this Employee Handbook.

The provisions of this Employee Handbook are not intended to create contractual obligations with respect to any matters it covers. Nor is this Employee Handbook intended to create a contract guaranteeing that you will be employed for any specific time period. Any agreement to employment for a specified period of time will be put into writing and signed by the President.

Nothing in this Employee Handbook is intended to unlawfully restrict an employee's right to engage in any of the rights guaranteed them by Section 7 of the National Labor Relations Act, including but not limited to, the right to engage in concerted protected activity for the purposes of their mutual aid and/or protection. Nothing in this Employee Handbook will be interpreted, applied or enforced to interfere with, restrain or coerce employees in the exercise of Section 7 rights.

**OUR COMPANY IS AN AT-WILL EMPLOYER. THIS MEANS THAT REGARDLESS OF ANY PROVISION IN THIS EMPLOYEE HANDBOOK, EITHER YOU OR THE COMPANY MAY TERMINATE THE EMPLOYMENT RELATIONSHIP AT ANY TIME, FOR ANY REASON, WITH OR WITHOUT CAUSE OR NOTICE. NOTHING IN THIS EMPLOYEE HANDBOOK OR IN ANY DOCUMENT OR STATEMENT, WRITTEN OR ORAL, SHALL LIMIT THE RIGHT TO TERMINATE EMPLOYMENT AT-WILL. NO OFFICER, EMPLOYEE OR REPRESENTATIVE OF THE COMPANY IS AUTHORIZED TO ENTER INTO AN AGREEMENT— EXPRESS OR IMPLIED—WITH ANY EMPLOYEE FOR EMPLOYMENT FOR A SPECIFIED PERIOD OF TIME UNLESS SUCH AN AGREEMENT IS IN A WRITTEN CONTRACT SIGNED BY THE PRESIDENT OF THE COMPANY.**

This Employee Handbook refers to current benefit plans maintained by the company. Refer to the actual plan documents and summary plan descriptions if you have specific questions regarding the benefit plan. Those documents are controlling.

Likewise, if a written contract is inconsistent with the Employee Handbook, the written contract is controlling.

For additional state-specific regulatory information, please see the corresponding state addendum.

### Revisions to Handbook

This handbook is our attempt to keep you informed of the terms and conditions of your employment, including PG Calc policies and procedures. The handbook is not a contract. The Company reserves the

right to revise, add, or delete from this handbook as we determine to be in our best interest, except the policy concerning at-will employment. When changes are made to the policies and guidelines contained herein, we will endeavor to communicate them in a timely fashion, typically in a written supplement to the handbook or by posting on the company's intranet.

## **A Word About our Employee Relations Philosophy**

We are committed to providing the best possible climate for maximum development and goal achievement for all employees. Our practice is to treat each employee as an individual. We seek to develop a spirit of teamwork; individuals working together to attain a common goal.

In order to maintain an atmosphere where these goals can be accomplished, we provide a comfortable and progressive workplace. Most importantly, we have a workplace where communication is open and problems can be discussed and resolved in a mutually respectful atmosphere. We take into account individual circumstances and the individual employee.

We firmly believe that with direct communication, we can continue to resolve any difficulties that may arise and develop a mutually beneficial relationship.

## **Immigration Reform and Control Act**

In compliance with the federal Immigration Reform and Control Act of 1986 (IRCA), as amended, and any state law requirements, if applicable, our company is committed to employing only individuals who are authorized to work in the United States.

Each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility.

If an employee is authorized to work in this country for a limited time period, the individual will be required to submit proof of renewed employment eligibility prior to expiration of that period to remain employed by the company.

## **Religious Accommodation**

PG Calc is dedicated to treating its employees equally and with respect and recognizes the diversity of their religious beliefs. All employees may request an accommodation when their religious beliefs cause a deviation from the Company dress code or the individual's schedule, basic job duties, or other aspects of employment. The Company will consider the request but reserves the right to offer its own accommodation to the extent permitted by law. Some, but not all, of the factors that will be considered are cost, the effect that an accommodation will have on current established policies, and the burden on operations — including other employees — when determining a reasonable accommodation. At no time will the Company question the validity of a person's belief.

If you require a religious accommodation, speak with your Supervisor or the CFO.

## **Disability Accommodation**

For further information surrounding Disability Accommodation, please refer to your state-specific addendum:

<a href="#">Delaware</a>	<a href="#">Florida</a>	<a href="#">Maine</a>	<a href="#">Massachusetts</a>	<a href="#">Minnesota</a>
<a href="#">New Hampshire</a>	<a href="#">Ohio</a>	<a href="#">Pennsylvania</a>	<a href="#">Vermont</a>	<a href="#">Washington</a>

## Pregnancy Accommodation

For further information surrounding Pregnancy Accommodation, please refer to your state-specific addendum:

<a href="#">Massachusetts</a>	<a href="#">New Hampshire</a>
-------------------------------	-------------------------------

## EEO Statement and Nonharassment Policy

For further information surrounding Equal Employment Opportunity and Non-harassment, please refer to your state-specific addendum:

<a href="#">Delaware</a>	<a href="#">Florida</a>	<a href="#">Maine</a>	<a href="#">Massachusetts</a>	<a href="#">Minnesota</a>
<a href="#">New Hampshire</a>	<a href="#">Ohio</a>	<a href="#">Pennsylvania</a>	<a href="#">Vermont</a>	<a href="#">Washington</a>

## Domestic Violence Leave

For further information surrounding Domestic Violence, please refer to your state-specific addendum:

<a href="#">Delaware</a>	<a href="#">Maine</a>	<a href="#">Minnesota</a>	<a href="#">Washington</a>
--------------------------	-----------------------	---------------------------	----------------------------



## **3.0 Hiring and Orientation Policies**

### **New Employee Orientation**

Upon joining our company, you were given this copy of our Employee Handbook. After reading this Employee Handbook please electronically acknowledge this document through Employee Self Service in iSolved.

Your department supervisor is responsible for the operations of your department. (S)he is a good source of information about the company and your job.

### **Categories of Employment**

#### Full-Time Employees

Regularly work at least a 30-hour workweek.

#### Part-Time Employees

Regularly work less than 30 hours each week.

In addition to the preceding categories, employees are also categorized as "exempt" or "non-exempt."

#### Non-Exempt Employees

Entitled to overtime pay as required by applicable federal and state law.

#### Exempt Employees

Not entitled to overtime pay and may also be exempt from minimum wage requirements pursuant to applicable federal and state laws.

Upon hire, your immediate supervisor will notify you of your employment classification.

### **Introductory Period**

Full-time and part-time employees are on an introductory period during their first 90 days of employment.

During this time, you will be able to determine if your new job is suitable for you and your immediate supervisor will have an opportunity to evaluate your work performance. However, the completion of the introductory period does not guarantee employment for any period of time since you are an at-will employee both during and after your introductory period.

### **Talk to Us**

We encourage you to bring your questions, suggestions and complaints to our attention. We will carefully consider each of these in our continuing effort to improve operations.

If you feel you have a problem, present the situation to your immediate supervisor so that the problem can be settled by examination and discussion of the facts. We hope that your immediate supervisor is able to satisfactorily resolve most matters.

If you still have questions after meeting with your immediate supervisor or if you would like further clarification on the matter, request a meeting with the CFO. (S)he will review the issues and meet with you to discuss possible solutions.

Finally, if you still believe that your problem has not been fairly or fully addressed, request a meeting with the President.

Your suggestions and comments on any subject are important, and we encourage you to take every opportunity to discuss them with us. Your job will not be adversely affected in any way because you choose to use this procedure.

If at any time you do not feel comfortable speaking with your immediate supervisor or the next level of management, discuss your concern with any other member of management with whom you feel comfortable.

### **Job Abandonment**

If you fail to show up for work or fail to call in with an acceptable reason for the absence for a period of three consecutive days, you will be considered to have abandoned your job and voluntarily resigned from PG Calc.

## **4.0 Your Pay and Progress**

### **Recording Your Time**

Non-exempt employees must record their hours on time sheets and give them to their supervisor or to the CFO by the period end day.

Accurately recording all of your time is required in order to be sure that you are paid for all hours worked. You are expected to follow the established procedures in keeping an accurate record of your hours worked. Time must be recorded as follows:

- Immediately before starting your shift.
- Immediately after finishing work before your meal period.
- Immediately before resuming work after your meal period.
- Immediately after finishing work.
- Immediately before and after any other time away from work.

Exempt employees may be required to accurately record their time worked in accordance with federal and state wage and hour law.

All employees subject to this policy are required to accurately record all time worked.

The workweek starts on Monday and ends on Sunday.

### **Payday**

You will be paid semimonthly on the 15th of the month and the last day of the month for the periods that have ended on the 15th of the month and the last day of the month.

When our payday is a holiday, you will be paid on the last working day before the holiday. If our payday is a Saturday or Sunday, you will be paid on the preceding Friday.

Please review your paycheck for errors. If you find a mistake, report it to the CFO immediately. The CFO will assist you in taking the steps necessary to correct the error.

### **Paycheck Deductions**

PG Calc is required by law to make certain deductions from your pay each pay period. This includes income and unemployment taxes, Federal Insurance Contributions Act (FICA) contributions (Social Security and Medicare), and any other deductions required under law or by court order for wage garnishments. The amount of your tax deductions will depend on your earnings and the information you list on your federal Form W-4 and applicable state withholding form. You may also authorize voluntary deductions from your paycheck, including contributions for insurance premiums, retirement plans, spending accounts, or other services. Your deductions will be reflected in your wage statement.

The Company will not make deductions to your pay that are prohibited by federal, state, or local law. If you have any questions about deductions from your pay, contact your Supervisor. You will be reimbursed in full for any isolated, inadvertent, or improper deductions, as defined by law. If an error is found, you will receive an immediate adjustment, which will be paid no later than your next regular payday.

### **Deductions for Exempt Employees**

It is the policy of the company that exempt employees' pay will not be "docked," or subject to deductions, in violation of salary pay rules issued by the United States Department of Labor and any corresponding rules issued by the state government, as applicable. However, the company may make deductions from

employees' salaries in a way that is permitted under federal and state wage and hour rules. Employees will be reimbursed in full for any isolated, inadvertent, or improper deductions, as defined by law.

Thus, exempt employees may be subject to the following salary deductions, except where prohibited by state law, but only for the following reasons:

- Absences of one or more full days for personal reasons, other than sickness or disability; or
- Absences of one or more full days due to sickness or disability, if there is a plan, policy, or practice providing replacement compensation for such absences; or
- Absences of one or more full days before eligibility under such a plan, policy, or practice or after replacement compensation for such absences has been exhausted; or
- Suspensions of one or more full days for violations of safety rules of major significance; or
- Suspensions of one or more full days for violations of written workplace conduct rules, such as rules against sexual harassment and workplace violence; or
- Payment of actual time worked in the first and last weeks of employment, resulting in a proportional rate of an employee's full salary; or
- Any unpaid leave taken under the Family and Medical Leave Act; or
- Negative paid-time-off balances, in whole-day increments only.

The company will not make deductions which are prohibited by the Fair Labor Standards Act or state laws from its exempt employees' pay.

If questions or concerns about any pay deductions arise, employees may discuss and resolve them with the CFO. If an error is found, you will receive an immediate adjustment which will be paid no later than on the next regular payday.

## **Garnishment/Child Support**

When an employee's wages are garnished by a court order, our company is legally bound to withhold the amount indicated in the garnishment order from the employee's paycheck. Our company will, however, honor applicable federal and state guidelines that protect a certain amount of an employee's income from being subject to garnishment.

## **Direct Deposit**

PG Calc encourages all employees to enroll in direct deposit. To take advantage of direct deposit, you can do so by entering your banking information into iSolved through Employee Self Service. Typically, the bank will begin the direct deposit of your payroll within 30 calendar days after you submit your completed application.

iSolved will contain images of your paystubs, including all forms of pay and deductions.

## **Performance Improvement**

PG Calc will make efforts to periodically review your work performance. The performance improvement process will take place annually, or as business needs dictate. You may specifically request that your Supervisor assist you in developing a performance improvement plan at any time.

The performance improvement process is a means for increasing the quality and value of your work performance. Your initiative, effort, attitude, job knowledge, and other factors will be addressed. You must understand that a positive job performance review does not guarantee a pay raise or continued employment. Pay raises and promotions are based on numerous factors, including company performance, only one of which is job performance.

## **Job Descriptions**

The company maintains a job description for each position in the company. The job description outlines the essential duties and responsibilities of the position. When the duties and/or responsibilities of a position change, the job description is revised to reflect those changes. If you have any questions or wish to obtain a copy of your position's job description, please see your immediate supervisor.

## **Pay Raises**

Depending upon your performance and our company's profitability, adjustments in your pay may be made when there has been an improvement in or sustainment of an already good performance during the review period. The starting pay period for your raise will be noted by your Supervisor at the time of the adjustment, and if that date is earlier than the current pay period then your next paycheck will reflect the amount owed in arrears.

## **Overtime**

There will be times when you will need to work overtime so that we may meet the needs of our clients. Although you will be given advance notice when feasible, this is not always possible. Non-exempt employees must have all overtime approved in advance by their immediate supervisor.

Non-exempt employees will be paid at a rate of time and one-half their regular hourly rate for hours worked in excess of 40 hours in a workweek, unless state law provides a greater benefit in which case, we will comply with the state law.

Only actual hours worked count toward computing weekly overtime.

If you have any questions concerning overtime pay, check with the CFO.

## **Accommodations for Nursing Mothers**

PG Calc will provide nursing mothers reasonable unpaid break time to express milk for their infant child(ren) for up to one year following the child's birth.

If you are nursing, you will be provided with a space, other than a restroom, that is shielded from view and free from intrusion from co-workers and the public.

Expressed milk can be stored in company refrigerators. Sufficiently mark or label your milk to avoid confusion for other employees who may share the refrigerator.

Break time should, if possible, be taken concurrently with any other break time already provided. If you are nonexempt, clock out for any time taken that does not run concurrently with normally scheduled rest periods.

You must make reasonable efforts to not disrupt Company operations.

You are encouraged to discuss the length and frequency of these breaks with your Supervisor.

## **Meal and Rest Periods**

PG Calc strives to provide a safe and healthy work environment and complies with all federal and state regulations regarding meal and rest periods. Check with your Supervisor regarding procedures and schedules for rest and meal breaks.

## 5.0 Time Away From Work and Other Benefits

### Employee Benefits

PG Calc has developed a comprehensive set of employee benefit programs to supplement our employees' regular wages. Our benefits represent a hidden value of additional income to our employees.

This Employee Handbook describes the current benefit plans maintained by PG Calc. Refer to the actual plan documents and summary plan descriptions if you have specific questions regarding the benefit plan. Those documents are controlling.

PG Calc reserves the right to modify and/or terminate its benefits at any time. We will keep you informed of any changes.

### Holidays

The company normally observes approximately 11 holidays during the year, the specific days will change based on the calendar year. Please see the company intranet, which is update before the end of each year for the following year.

With prior approval of your supervisor, you may choose to work on a holiday and take a different day off.

Full-time and part-time employees are eligible for paid holidays immediately upon hire. Part-time employees are paid for their typical amount of time worked on that day.

### Vacation Time

PG Calc provides employees with paid vacation.

#### Eligibility

All full-time regular employees are eligible to receive vacation time immediately upon hire.

#### Deposits Into Your Leave Account

Vacation is calculated according to your work anniversary date.

The amount of vacation received each year is based on your length of service and accrues monthly up to a maximum annual grant as shown below:

- First year of employment: 15 days annually.
- 5 years of employment: 16 days annually.
- 6-9 years of employment: 1 additional day per year thereafter.
- 10+ years of employment: 20 days annually.

Part-time regular employees receive vacation time in proportion to their work schedule.

Vacation granted during your first year of employment will be prorated based on your hire date.

#### Leave Usage and Requests for Leave

PG Calc encourages you to use your vacation time. While you are only eligible to begin using vacation upon earning sufficient hours, your Supervisor can approve vacation time ahead of what has been earned in specific circumstances.

Vacation requests must be submitted to the employee's supervisor in advance through Employee Self Service in iSolved. Requests must be submitted at least a week in advance. Employees must receive

confirmation of approval from their supervisor prior to taking time off. Unpaid vacation requests will be reviewed on a case-by-case basis by the employee's Supervisor.

The Company will generally grant requests for vacation when possible, taking business needs into consideration. When multiple employees request the same time off, their length of employment and seniority may determine priority in scheduling vacation times.

### During a Leave of Absence

PG Calc may require you to use any unused vacation during disability or family medical leave, or any other leave of absence, where permissible under local, state, and federal law.

You will not accrue vacation during unpaid leaves of absence, or other periods of inactive service, unless vacation accrual is required by applicable federal, state, or local law.

### Carryover

All unused vacation time can be carried over to the following year at the beginning of the following anniversary year, however employees are subject to a balance limit cap of 240 hours in their vacation bucket. Once the cap is reached, vacation time will stop accruing until some time is used, at which point accrual will resume, subject to the maximum annual accrual and the balance limit cap of 240 hours.

### Separation of Employment

Upon separation of employment for any reason, you will be paid for earned but unused vacation time.

## **Sick Time**

PG Calc allows all employees 10 sick days per calendar year based upon hours worked, up to a balance limit of 45 days.

New employees begin accruing sick leave on their first day of employment.

Notify your Supervisor as far in advance as possible if you are going to take sick time off. There may be occasions, such as sudden illness, when you cannot notify your Supervisor in advance. In those situations, provide notification of your circumstances as soon as possible. You may also be requested to provide a certificate of illness to your Supervisor.

You may use sick leave benefits for dental or doctor visits or to care for immediate family members who are sick. There may also be state mandated use of sick time. Unused sick days may not be converted to a cash payment. You may be required to use available sick leave during family and medical leave, disability leave, or other leave in accordance with state law.

PG Calc's sick time policy complies with state-mandated sick leave laws. For further information on sick leave laws in your state, please refer to your state-specific addendum.

<a href="#">Massachusetts</a>	<a href="#">Vermont</a>	<a href="#">Washington</a>
-------------------------------	-------------------------	----------------------------

## **Jury Duty**

PG Calc encourages employees to fulfill their civic duties related to jury duty. If you are summoned for jury duty, notify your Supervisor as soon as possible to make scheduling arrangements.

If you are classified as exempt, you will not incur any deduction in pay for a partial week's absence due to jury duty. If you are classified as nonexempt you will be paid your regular wages for the first three days of

juror service or any part thereof. For any additional days, time spent on jury duty will be unpaid if you are classified as nonexempt. You may opt to use vacation in place of unpaid leave.

The Company reserves the right to require employees to provide proof of jury duty service to the extent authorized by law.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

## **Voting Leave**

Our company believes that every employee should have the opportunity to vote in any state or federal election, general primary, or special primary. Any employee, whose work schedule does not provide him/her with one hour to vote while polls are open, will be granted up to one paid hour off in order to vote. We reserve the right to select the hours you are excused to vote, consistent with applicable legal requirements. Notify your immediate supervisor of the need for voting leave as soon as possible.

## **Military Leave**

Employees who are required to fulfill military obligations in any branch of the Armed Forces of the United States or in state military service will be given the necessary time off and reinstated in accordance with federal and state law.

The time off will be unpaid, except where state law dictates otherwise. Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Accrued vacation may be used for this leave if the employee chooses. Military orders should be presented to your immediate supervisor and arrangements for leave made as early as possible before departure. Employees are required to give advance notice of their service obligations to the company unless military necessity makes this impossible. You must notify your immediate supervisor of your intent to return to employment based on requirements of the law. Your benefits may continue to accrue during the period of leave in accordance with state and federal law.

Additional information regarding military leaves may be obtained from your immediate supervisor.

## **Family Military Leave**

For further information surrounding Family Military Leave, please refer to your state-specific addendum:

<a href="#">Maine</a>	<a href="#">Washington</a>
-----------------------	----------------------------

## **Family & Medical Leave**

For further information surrounding Family & Medical Leave, please refer to your state-specific addendum:

<a href="#">Massachusetts</a>	<a href="#">Vermont</a>	<a href="#">Washington</a>
-------------------------------	-------------------------	----------------------------

## **Parental Leave**

For further information surrounding Parental Leave, please refer to your state-specific addendum:

<a href="#">Massachusetts</a>	<a href="#">Minnesota</a>	<a href="#">Vermont</a>
-------------------------------	---------------------------	-------------------------



## Bereavement Leave

Full-time and part-time employees are eligible immediately upon hire for up to five paid days for the death of an immediate family member. Members of the immediate family include spouses, domestic partners, parents, brothers, sisters, children, children of domestic partners, stepparent or stepchildren. Up to three days for grandchildren, grandparents, parents-in-law and parents of domestic partners or any member of the family residing in the employee's home. One day for sister-in-law, brother-in-law, or son/daughter-in-law not residing in the employee's home

Full-time and part-time employees are eligible immediately upon hire for one paid day to attend the funeral of aunts, uncles, nieces, and nephews.

Part-time employees are eligible for bereavement pay in proportion to the number of hours they normally are scheduled to work.

Requests for bereavement leave should be made to your immediate supervisor as soon as possible.

## Crime Victim & Witness Leave

For further information surrounding Crime Victim & Witness Leave, please refer to your state-specific addendum:

<a href="#">Delaware</a>	<a href="#">Massachusetts</a>	<a href="#">Minnesota</a>	<a href="#">New Hampshire</a>	<a href="#">Ohio</a>
<a href="#">Pennsylvania</a>	<a href="#">Vermont</a>			

## Personal Leave of Absence

PG Calc recognizes that you may need time off from work in special circumstances that other leave policies may not address. In such cases, you may request a personal leave of absence.

### Requesting Leave

Requests for unpaid personal leave must be submitted to your Supervisor in writing at least 7 days in advance where practical. In emergency situations, written notice must be provided as soon as possible. The request should include the reason for the leave as well as the dates you expect to begin and end the leave.

Job performance, absenteeism, and departmental requirements will be taken into consideration before a request is approved. Requests for unpaid personal leave may be denied or granted for any reason and are within the sole discretion of the Company.

You will be required to use all available paid leave balances prior to taking an unpaid personal leave of absence.

Sick leave, PTO, vacation time, seniority, or other benefits will not accrue during an unpaid personal leave of absence. Holidays that occur during an unpaid personal leave of absence will not be paid.

If you are granted a personal leave of absence, reinstatement to your position or any position is not guaranteed without prior approval.

### Benefits While on Leave

Your Company-provided health benefits will be continued at the same level and under the same conditions as prior to the leave. You are responsible for payment of your portion of the insurance premium while on personal leave.

If you are on a personal leave of absence and you fail to pay your premium payment in a timely manner, the Company will provide you with information about your rights under COBRA and/or applicable state continuation coverage policies.

#### Extension of Leave

You are required to return from unpaid personal leave on the originally scheduled return date. If you are unable to return, you must request an extension of the leave in writing at least 7 days in advance of the return date. Leave extensions will be considered on a case-by-case basis. If the Company denies the extension request, you must return to work on the originally scheduled return date or be considered to have voluntarily resigned from your employment.

#### Return to Work

In advance of your scheduled return date, your Supervisor will arrange for you to resume your previous position, if available. However, the Company's need to fill a position may override the ability to hold a position open until your return. Therefore, we cannot assure our ability to reinstate you to any position after your leave. The Company retains the discretion to determine the similarity of any available positions and your qualifications. If we are unable to reinstate you or you refuse the offer of reinstatement to a different position, your leave status will be changed to a voluntary termination.

#### Failure to Return from Leave

If you fail to return to work after an unpaid leave of absence, you will be considered to have resigned your employment.

#### Alternative Employment

While on an unpaid leave of absence, you may not work or be gainfully employed either for yourself or others unless express, written permission to perform such outside work has been granted by the Company. If you are on a leave of absence and are found to be working elsewhere without permission, you will be subject to disciplinary action up to and including termination.

### **Supplemental Paid Parental Leave Benefits**

PG Calc provides up to six weeks of supplemental paid parental leave benefits to staff members for the birth or adoption of a child.

For employees who work in states with paid family & medical leave programs, this paid parental leave benefit will run concurrently with Paid Family & Medical Leave (PFML). PG Calc will use this benefit to make employee's salary whole for the first six weeks that an employee is out on PFML. In other words, PG Calc will pay the difference between an employee's regular salary/hourly rate and the wages paid by the insurance carrier under our PFML policy.

You must provide at least two weeks' notice of the anticipated date of departure and the date you intend to return or provide notice as soon as practicable if there are reasons beyond your control.

### **Medical Insurance**

Eligible full-time employees may enroll in a single, a single plus one dependent, or a family contract on the first of the month following their date of hire. Eligibility may be defined by state law and/or by the insurance contract.

Information and enrollment forms may be obtained from the CFO.

To assist you with the cost of this insurance, our company pays 85% of a single, a single plus one dependent, or a family contract. You are responsible for paying the balance through payroll deduction.

Participating employees are also covered under our medical insurance plan's prescription drug program.

A booklet containing the details of the plan and eligibility requirements may be obtained from the CFO.

Refer to the actual plan document and summary plan description if you have specific questions regarding this benefit plan. Those documents are controlling.

At the end of employment, you may be entitled to continuation or conversion of the group medical insurance plan in accordance with the terms of the policy and/or applicable state and federal law. For more information, contact the CFO.

## **Dental Insurance**

Eligible full-time employees may enroll in a single or a family contract on the first of the month following their date of hire.

Information and enrollment forms may be obtained from your immediate supervisor.

To assist you with the cost of this insurance, our company pays 50% of a single or a family contract. You are responsible for paying the balance through payroll deduction.

A booklet containing the details of the plan and the eligibility requirements may be obtained from the CFO.

Refer to the actual plan document and summary plan description if you have specific questions regarding this benefit plan. Those documents are controlling.

At the end of employment, you may be entitled to continuation or conversion of the group dental insurance plan in accordance with the terms of the policy and/or applicable state and federal law. For more information, contact the CFO.

## **COBRA**

The Consolidated Omnibus Budget Reconciliation Act (COBRA) provides the opportunity for eligible PG Calc employees and their beneficiaries to continue health insurance coverage under the Company health plan when a "qualifying event" could result in the loss of eligibility. Qualifying events include resignation, termination of employment, death of an employee, reduction in hours, a leave of absence, divorce or legal separation, entitlement to Medicare, or where a dependent child no longer meets eligibility requirements.

Contact the CFO to learn more about your COBRA rights.

## **Section 125 Plans**

Our company offers a pretax contribution option for employees. This employee benefit is known as a Section 125 plan.

A Section 125 plan is a benefit plan that allows you to make contributions toward premiums for medical insurance, dental insurance and out-of-pocket medical expenses or dependent care expenses on a "before tax", rather than an "after tax" basis. Your premium contributions and qualified expenses are deducted from your gross pay before income taxes and Social Security is calculated.

To participate in this plan, complete an election form and return it to the CFO.

You cannot make any changes to your pretax contributions until the next open enrollment period, unless your family status changes or you become eligible for a special enrollment period due to a loss of coverage. Family status changes include marriage, divorce, death of a spouse or child, birth or adoption of a child or discharge of employment of your spouse. A change in election due to a change in family status is effective the next pay period.

## **Long-Term Disability Insurance**

Eligible employees are automatically enrolled in our long-term disability insurance program.

Eligible full-time employees may enroll in this insurance program on the first of the month following their date of hire.

Long-term disability insurance provides eligible employees with a continuing source of income after ninety consecutive days of total disability. The benefits are calculated as a percentage of your salary.

The cost of this insurance is fully paid by the company, and these premiums are considered part of your taxable income.

This is intended as a summary of benefits only. Additional information may be obtained from the CFO.

## **Social Security**

During your employment, you and the company both contribute funds to the federal government to support the Social Security program. This program is intended to provide you with retirement benefit payments and medical coverage once you reach retirement age.

## **Unemployment Insurance**

Upon separation from employment, you may be entitled to state and federal unemployment insurance benefits. Information about unemployment insurance can be obtained from the CFO.

## **Workers' Compensation**

On-the-job injuries are covered by our Workers' Compensation insurance policy. This insurance is provided at no cost to you. If you are injured on the job, no matter how slightly, report the incident immediately to the CFO. Consistent with applicable state law, failure to report an injury within a reasonable period of time could jeopardize your claim. We ask for your assistance in alerting management to any condition that could lead to or contribute to an employee accident.

## **401 (k) Retirement Plan**

Our company offers eligible employees the option of investing in a tax-deferred 401(k) plan. This plan is intended to be used in combination with your Social Security benefits and personal resources to provide you with supplemental income upon retirement.

If you have any questions regarding this plan, see the CFO.

## **Employee Bonuses**

Employees may receive bonuses from time to time. These are based on individual merit, the company's profitability and any other factor(s) deemed significant by the company. Whether or not bonuses are granted and the amounts granted are within the sole discretion of the President.

## **Professional Development**

Our company believes in supporting the individual growth of its employees. To encourage employee development, our company offers a professional development reimbursement program to eligible employees who attend job-related seminars.

To participate in this program, you must be a full-time or part-time employee who has completed your introductory period.

Approval from your department Supervisor must be received prior to registration for the seminar. Our company will pay the full cost of approved job-related seminars.

In an effort to keep our company informed of new developments, we ask that you share any new information presented at the seminar with the rest of the staff.

## **6.0 On the Job**

### **Social Security Number Privacy and Protection of Personal Information**

To ensure to the extent practicable the confidentiality of our employees' and applicants' Social Security Numbers (SSNs) and confidential personal information, no employee may acquire, disclose, transfer, or unlawfully use the SSN or personal information of any employee except in accordance with company policy. The release of employee SSNs, driver's license numbers, or financial account numbers to external parties is prohibited except where required by law. Internal access to employee SSNs, driver's license numbers, or financial account numbers is restricted to employees with a legitimate business need for the information.

Employee SSNs and personal information may be collected in the ordinary course of business for the purpose of identity verification or to administer benefits and in accordance with state and federal laws. Records that include Social Security numbers and personal information will be maintained in accordance with federal and state laws.

Any documents that include employee SSNs or personal information which are to be discarded must be destroyed by shredding paper documents and running a data scrubbing program before disposing of electronic storage media.

Any violation of this policy will result in disciplinary action up to and including discharge.

Where this company policy and operating procedures may conflict with state law, the state law shall supersede this policy.

For more information about this policy and the company's operating procedures, please contact your immediate supervisor.

### **Attendance and Punctuality**

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

If you are going to be late for work or absent, notify your immediate supervisor as far in advance as is feasible under the circumstances, but before the start of your workday, using an agreed-upon method of communication. In addition, in order to best keep the company informed of your availability, please update the Daily Scheduler on the PG Calc Intranet or ask your supervisor to do so on your behalf.

Personal issues requiring time away from your work should be scheduled during your nonworking hours if possible or the time away should be made up as soon as possible to ensure the employee's weekly workload is completed.

### **Business Hours**

Because of the nature of our business, your work schedule may vary depending on your job. The standard work week is 40 hours for all full-time employees. A standard work day is not less than eight and a half consecutive hours including a thirty minute unpaid lunch period. Core hours at PG Calc are from 10:00 a.m. to 4 p.m. and all full-time employees are expected to be working during those hours. Check with your immediate supervisor if you have questions about your hours of work.

### **Work from Home and Remote Employees**

By prior arrangement with their Supervisor, some employees are considered "Remote Employees" and are not expected to work from PG Calc's main office on a regular basis. All other employees should arrange their work schedules with their Supervisor. PG Calc supports a "hybrid" work environment where non-Remote Employees work from the main office some days and elsewhere other days. In crafting hybrid

schedules for each employee, considerations need to be made for group cohesion and the logistics of office work are at the discretion of each Supervisor.

## **Meal Time**

A 30-minute, unpaid meal break should be taken each day.

## **Work Assignments**

Work assignments will be distributed by your immediate supervisor. When possible, you will be advised of future assignments in advance, so you will have ample time to prepare for the assignment.

Once you have begun an assignment you will report directly to your immediate supervisor for all matters relating to its completion.

## **Contact with the Company**

The company should know your location at all times during business hours. Your immediate supervisor will keep a record of your assignments, and (s)he should be notified of your whereabouts outside the company during working hours.

## **Standards of Conduct**

PG Calc wishes to create a work environment that promotes job satisfaction, respect, responsibility, integrity, and value for all our employees, clients, customers, and other stakeholders. We all share in the responsibility of improving the quality of our work environment. By deciding to work here, you agree to follow our rules.

While it is impossible to list everything that could be considered misconduct in the workplace, what is outlined here is a list of common-sense infractions that could result in discipline, up to and including immediate termination of employment. This policy is not intended to limit our right to discipline or discharge employees for any reason permitted by law.

Examples of inappropriate conduct include:

- Violation of the policies and procedures set forth in this handbook.
- Possessing, using, distributing, selling, or negotiating the sale of illegal drugs or other controlled substances.
- Being under the influence of alcohol during working hours on Company property (including in Company vehicles), or on Company business.
- Inaccurate reporting of the hours worked by you or any other employees.
- Providing knowingly inaccurate, incomplete, or misleading information when speaking on behalf of the Company or in the preparation of any employment-related documents including, but not limited to, job applications, personnel files, employment review documents, intra-company communications, or expense records.
- Taking or destroying Company property.
- Possession of potentially hazardous or dangerous property (where not permitted) such as firearms, weapons, chemicals, etc., without prior authorization.
- Fighting with, or harassment of (as defined in our EEO policy), any fellow employee, vendor, or customer.
- Disclosure of Company trade secrets and proprietary and confidential commercially-sensitive information (i.e. financial or sales records/reports, marketing or business strategies/plans, product development information, customer lists, patents, trademarks, etc.) of the Company or its customers, contractors, suppliers, or vendors.
- Refusal or failure to follow directions or to perform a requested or required job task.
- Refusal or failure to follow safety rules and procedures.

- Excessive tardiness or absences.
- Smoking in nondesignated areas.
- Working unauthorized overtime.
- Solicitation of fellow employees on Company premises during working hours.
- Failure to dress according to Company policy.
- Use of obscene or harassing (as defined by our EEO policy) language in the workplace.
- Engaging in outside employment that interferes with your ability to perform your job at this Company.
- Gambling on Company premises.
- Lending keys or keycards to Company property to unauthorized persons.

Nothing in this policy is intended to limit your rights under the National Labor Relations Act, or to modify the at-will employment status where at-will is not prohibited by state law.

## **Access to Personnel Files**

Employees who submit a written request to review their personnel files will, in accordance with state law, receive an opportunity to view their files within five business days on company premises and during normal business hours.

Employees who submit a written request for a copy of their personnel files will, in accordance with state law, receive a copy of their files within five business days.

The company will notify an employee within 10 days if it places negative information in the employee's personnel file, to the extent that the information is, has been used or may be used, to negatively affect the employee's qualification for employment, promotion, transfer, additional compensation or the possibility that the employee will be subject to disciplinary action.

An employee shall be permitted to review their own personnel file on no more than two separate occasions per calendar year. The notification and review related to the placing of negative information in the employee's personnel file does not count toward the two permitted annual reviews.

For more information, contact the CFO.

## **Client and Public Relations**

Our company's reputation is built on excellent service and quality work. To maintain this reputation requires the active participation of every employee.

The opinions and attitudes that clients have toward our company may be determined for a long period of time by the actions of one employee. It is sometimes easy to take a client for granted, but if we do we run the risk of losing not only that client, but his or her associates, friends or family who may also be clients or prospective clients.

Each employee must be sensitive to the importance of providing courteous treatment in all working relationships.

## **Non-Solicitation**

For the purpose of this policy, solicitation includes, but is not limited to, for collection of any debt or obligation, for raffles of any kind or chance taking, or for the sale of merchandise or business services, the attempt to sell any product or service (e.g. selling or collecting for Tupperware®, Avon® products, churches, schools, Girl Scout cookies, etc).

Although solicitation is not encouraged, it is permitted as long as it is agreed to by the President in advance. Nothing in this policy is intended to restrict an employee's statutory rights.



## **Distribution**

Distribution of any type (materials, goods, etc.) is prohibited in work areas at any time, whether or not the employees are on working time. Non-employees are prohibited from distributing materials to employees on company premises at any time. Inappropriate literature is prohibited, e.g. literature that violates the company's non-harassment and discrimination policies; items of a defamatory nature, items that include threats of violence, unprotected literature of a political nature that is highly inflammatory and likely to disrupt facility discipline and order or safety. Nothing in this policy is intended to restrict an employee's statutory rights.

## **Changes in Personal Data**

It is your obligation to provide PG Calc with your current contact information, including current mailing address, telephone number, and an emergency contact. Inform the Company of any changes to your marital or tax withholding status. Failure to do so may result in loss of benefits or delayed receipt of W-2 and other mailings. To make changes to this information, contact the CFO, your Supervisor, and make those changes through iSolved.

## **Care of Equipment**

You are expected to demonstrate proper care when using the company's property and equipment. No property may be removed from the premises without the proper authorization of management. If you lose, break or damage any property, report it to the CFO at once.

## **Use of Employer Credit Cards**

All employees in the possession of a credit card issued by PG Calc will adhere to the strictest guidelines of responsibility for the protection and proper use of that card. Credit card purchases for over \$250 must receive prior approval from your Supervisor.

Submit all sales receipts generated by use of the Company credit card and expense codes via the process set out by the CFO. Your Company credit card may not be used for personal reasons. Use of the Company credit card is restricted to approved business-related expenses.

Any unauthorized purchases made with a credit card issued by the Company will be the cardholder's responsibility. You must reimburse any such purchase to the Company within 7 days.

Immediately report lost or stolen Company cards to the CFO. Failure to follow this policy may result in disciplinary action up to and including discharge.

## **Business Expenses Policy**

The purpose of this policy is to define approved nontravel business expenses and the authority for incurring and approving such expenses at PG Calc.

Approved business expenses are the reasonable and necessary expenses incurred by employees to achieve legitimate business purposes that are not covered by normal Company procurement processes.

### **Business Meetings (Employer-Sponsored Events and Meetings)**

The Company pays for expenses necessary to achieve a valid business purpose when meetings are held with customers, vendors, or other Company employees. The most senior Company individual present is to pay for and report all expenses.

### **Entertainment**

The Company pays for entertainment expenses only when they clearly benefit the Company and include customers and are promotional in nature. The most senior individual present is to pay for and report all expenses.

#### Technical and Training Seminars

The Company pays for expenses associated with attendance at classes and seminars that enhance job-related skills. Prior approval must be obtained by your Supervisor.

#### Gifts

You may present gifts only under exceptional circumstances and with prior approval of the appropriate Company officer.

#### Reporting

Report approved expenses on the standard expense report form and include a description of the expense, its business purpose, date, place, and the participants.

### **Travel Expenses**

The purpose of this policy is to define approved business travel expenses and the authority for incurring and approving such expenses at PG Calc.

Travel expenses are the reasonable and necessary expenses incurred by employees when traveling on approved PG Calc business trips. Travel is limited to business activities for which other means of communication is inadequate and for which prior approval from your Supervisor has been received.

#### Advances

The Company does not generally provide cash travel advances. Normally, you will be expected to use a company credit card, and if you don't have one, personal credit cards and/or your own cash and submit approved expenses on the standard Expense Report Form.

#### Travel Expenses

The Company pays the actual amounts incurred for appropriate expenses when you are on travel assignments. Examples of typical expenses include the following:

- Airline tickets.
- Meals and lodging.
- Car rental, bus, taxi, parking.
- Telephone and fax.
- Laundry and dry cleaning (trips exceeding one week only, unless emergency).
- Business supplies and services.
- Associated gratuities.
- Other expenses necessary to achieve the business purposes.

#### Family Members

The Company will not pay the travel expenses of spouses or other family members; however family members are welcome to share employee hotel rooms

### **Visitors**

Visitors may not have keys or access codes to company premises and must be met by a PG Calc employee so as to be verified of their reason for visiting and escorted to the employee to whom they are visiting. Visitors are not allowed in any area of the building without being accompanied by an authorized

employee. Under no circumstances will visitors be allowed in confidential, unauthorized or potentially hazardous areas.

## **Severe Weather**

Severe weather is to be expected during winter months. In severe weather when you don't have a safe option for making it into the office, you may take the day off as a vacation day, or a partial day if you need to come in late or leave early, or be prepared and work from home if you don't want to use a vacation day.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

If extreme weather conditions require closing of the building, you will be notified by your immediate supervisor.

## **Personal Cell Phone/Mobile Device Use**

While PG Calc permits employees to bring personal cell phones and other mobile devices (i.e. smart phones, tablets, laptops) into the workplace, you must not allow the use of such devices to interfere with your job duties or impact workplace safety and health.

Use of personal cell phones and mobile devices at work can be distracting and disruptive and cause a loss of productivity. Thus, you should primarily use such personal devices during nonworking time, such as breaks and meal periods. During this time, use devices in a manner that is courteous to those around you, especially during meetings. Outside of nonworking time, use of such devices should be minimal and limited to emergency use only. If you have a device that has a camera and/or audio/video recording capability, you are restricted from using those functions on Company property unless authorized in advance by management or when they are used in a manner consistent with your right to engage in concerted activity under section 7 of the National Labor Relations Act (NLRA).

You are expected to comply with Company policies regarding the protection of confidential and proprietary information when using personal devices.

You may not connect your personal device to the Company network or to Company equipment (computers, printers, etc.) and must be in compliance with the Mobile Device Policies set forth in the company's WISP for all use of personal devices for work purposes.

Nothing in this policy is intended to prevent employees from engaging in protected concerted activity under the NLRA.

You will be subject to disciplinary action up to and including termination of employment for violation of this policy.

## **Acceptable Use of Electronic Communications**

This policy contains guidelines for Electronic Communications created, sent, received, used, transmitted, or stored using company communication systems or equipment and employee provided systems or equipment used either in the workplace, during working time or to accomplish work tasks. "Electronic Communications" include, among other things, messages, images, data or any other information used in e-mail, instant messages, voice mail, fax machines, computers, personal digital assistants (including Blackberry, iPhone, iPad, tablet, smart phone or similar devices), text messages, pagers, telephones, cellular and mobile phones including those with cameras, Intranet, Internet, back-up storage, information on a memory or flash key or card, jump or zip drive or any other type of internal or external removable storage drives. In the remainder of this policy, all of these communication devices are collectively referred to as "Systems."

Employees may use our Systems to communicate internally with co-workers or externally with clients, suppliers, vendors, advisors, and other business acquaintances for business purposes.

All Electronic Communications contained in company Systems are company records and/or property. Although an employee may have an individual password to access our Systems, the Systems and Electronic Communications belong to the company. The Systems and Electronic Communications are accessible to the company at all times including periodic unannounced inspections. Our Systems and Electronic Communications are subject to use, access, monitoring, review, recording and disclosure without further notice.

Our Systems and Electronic Communications are not confidential or private. The company's right to use, access, monitor, record and disclose Electronic Communications without further notice applies equally to employee-provided systems or equipment used in the workplace, during working time, or to accomplish work tasks.

Although incidental and occasional personal use of our Systems that does not interfere or conflict with productivity or the company's business or violate policy is permitted, personal communications in our Systems are treated the same as all other Electronic Communications and will be used, accessed, recorded, monitored, and disclosed by the company at any time without further notice. Since all Electronic Communications and Systems can be accessed without advance notice, employees should not use our Systems for communication or information that employees would not want revealed to third parties.

Employees may not use our Systems in a manner that violates our policies including but not limited to Equal Employment Opportunity, No Harassment, Protecting Company Information, Non-Solicitation, and Distribution. Employees may not use our Systems in any way that may be seen as insulting, disruptive, obscene, offensive, or harmful to morale. Examples of prohibited uses include, but are not limited to, sexually-explicit drawings, messages, images, cartoons, or jokes; propositions or love letters; ethnic or racial slurs, threats of violence or bullying, or derogatory comments; or any other message or image that may be in violation of company policies or federal, state or local law.

In addition, employees may not use our Systems:

- To download, save, send or access any discriminatory or obscene material;
- To download anything from the internet (including shareware or free software) without the advance written permission of their supervisor;
- To download, save, send or access any site or content that the company might deem "adult entertainment;"
- To access any "blog" or otherwise post a personal opinion on the Internet (see Social Media policy);
- To solicit employees or others;
- To attempt or to gain unauthorized or unlawful access to computers, equipment, networks, or systems of the company or any other person or entity;
- In connection with any infringement of intellectual property rights, including but not limited to copyrights; and
- In connection with the violation or attempted violation of any law.

An employee may not misrepresent, disguise, or conceal his or her identity or another's identity in any way while using Electronic Communications; make changes to Electronic Communications without clearly indicating such changes; or use another person's account, mail box, password, etc. without prior written approval of the account owner and without identifying the actual author.

Employees must always respect intellectual property rights such as copyrights and trademarks. Employees must not copy, use, or transfer trade secrets or proprietary materials of the company or others without appropriate authorization.

All Systems passwords and encryption keys must be available and known to the company. Employees may not install password or encryption programs without the written permission of their supervisor. Employees may not use the passwords and encryption keys belonging to others.

Numerous state and federal laws apply to Electronic Communications. The company will comply with applicable laws. Employees also must comply with applicable laws and should recognize that an employee could be personally liable and/or subject to fine and imprisonment for violation of applicable laws.

This policy does not limit an employee's rights under Section 7 of the National Labor Relations Act. Nothing in this policy is meant to restrict an employee's right to discuss the terms and conditions of his/her employment during non-working hours using non-company systems.

Violations of this policy may result in disciplinary action up to and including discharge as well as possible civil liabilities or criminal prosecution. Where appropriate, the company may advise legal officials or appropriate third parties of policy violations and cooperate with official investigations. We will not, of course, retaliate against anyone who reports possible policy violations or assists with investigations.

If you have questions about the acceptable use of our Systems or the content of Electronic Communications, ask your supervisor for advance clarification.

## **Social Media**

The company has in place policies that govern use of its own electronic communication systems, equipment, and resources which employees must follow. We encourage you to use good judgment when communicating via social media.

"Social media" includes all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else's web log or blog, journal or diary, personal web site, social networking or affinity web site, web bulletin board or a chat room, whether or not associated or affiliated with the company, as well as any other form of electronic communication.

The same principles and guidelines found in the company's Employee Handbook policies apply to your activities online. Ultimately, you are solely responsible for what you post online. Before creating online content, consider some of the risks and rewards that are involved. Keep in mind that any of your conduct that adversely affects your job performance, the performance of fellow employees or otherwise adversely affects clients, vendors, suppliers, people who work on behalf of the company or its legitimate business interests may result in disciplinary action up to and including immediate discharge.

### **Be Respectful**

The Company cannot force or mandate respectful and courteous activity by employees on social media during nonworking time. If you decide to post complaints or criticism, avoid using statements, photographs, video, or audio that reasonably could be viewed as unlawful, slanderous, threatening, or that might constitute unlawful harassment. Examples of such conduct might include defamatory or slanderous posts meant to harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, sex, disability, age, national origin, religion, veteran status, or any other status or class protected by law or Company policy. Your personal posts and social media activity should not reflect upon or refer to the Company.

### **Maintain Accuracy and Confidentiality**

When posting information:

- Maintain the confidentiality of trade secrets, intellectual property, and confidential commercially-sensitive information (i.e. financial or sales records/reports, marketing or business strategies/plans, product development, customer lists, patents, trademarks, etc.) related to the Company.
- Do not create a link from your personal blog, website, or other social networking site to a Company website that identifies you as speaking on behalf of the Company.
- Never represent yourself as a spokesperson for the Company. If the Company is a subject of the content you are creating, do not represent yourself as speaking on behalf of the Company. Make it clear in your social media activity that you are speaking on your own behalf.
- Respect copyright, trademark, third-party rights, and similar laws and use such protected information in compliance with applicable legal standards.

The following is a general and non-exhaustive list of guidelines you should keep in mind:

1. Always be fair and courteous to fellow employees, clients, vendors, suppliers or people who work on behalf of the company. Also, keep in mind that you are more likely to resolve work related complaints by speaking directly with your co-workers or by utilizing our Talk To Us policy than by posting complaints to a social media outlet.
2. Nevertheless, if you decide to post complaints or criticism, avoid using statements, photographs, video or audio that reasonably could be viewed as malicious, obscene, threatening or intimidating, that disparages clients, employees, vendors, or suppliers, or that might constitute harassment or bullying. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, age, gender, national origin, color, disability, religion or any other status protected by federal, state or local law or company policy. Inappropriate postings that may include discriminatory remarks, harassment, retaliation, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated and may subject you to disciplinary action up to and including immediate discharge.
3. Make sure you are always truthful and accurate when posting information or news. If you make a mistake, correct it quickly. Be open about any previous posts you have altered. Use privacy settings when appropriate. Remember that the Internet archives almost everything; therefore, even deleted postings can be searched. The Internet is immediate, nothing that is posted ever truly "expires." Never post any information or rumors that you know to be false about the company, fellow employees, clients, vendors, suppliers, people working on behalf of the company or competitors.
4. Maintain the confidentiality of company trade secrets and proprietary or confidential information. Trade secrets may include information regarding the development of systems, processes, products, know-how and technology. Do not post internal reports, policies, procedures or other internal business-related confidential communications.
5. Do not create a link from your blog, website or other social networking site to the company's website without identifying yourself as a company employee.
6. Express only **your** personal opinions. Never represent yourself as a spokesperson for the company. If the company is a subject of the content you are creating, be clear and open about the fact that you are an employee and make it clear that your views do not represent those of the company, fellow employees, clients, vendors, suppliers or people working on behalf of the company. If you do publish a blog or post online related to the work you do or subjects associated with the company, make it clear that you are not speaking on behalf of the company. It is best to include a disclaimer such as "The postings on this site are my own and do not necessarily reflect the views of PG Calc Incorporated".
7. You must refrain from using social media while on working time or while using equipment we provide, unless it is work-related as authorized by your supervisor, or other member of management; or consistent with the Acceptable Use of Electronic Communications Policy.
8. Do not use any company email addresses to register on social networks, blogs or other online tools utilized for personal use.

Employees are encouraged to report violations of this policy. The company prohibits retaliation against any employee for reporting a possible deviation from this policy or for cooperating in an investigation.

Any employee who retaliates against another employee for reporting a possible deviation from this policy or for cooperating in an investigation will be subject to disciplinary action, up to and including immediate discharge.

Employees should not speak to the media on the company's behalf without contacting their supervisor. All media inquiries should be directed to them.

Where applicable, the company complies with state laws concerning access to an employees' personal social networking account, including restrictions concerning employer requests for an employees' username and/or password.

If you have questions or need further guidance, please contact your supervisor.

## **Security of Electronic Devices**

Each employee provided with an electronic device is responsible for the physical security of that device. All devices acquired for or on behalf of the company are company property. The device must be locked up and stored in a secure location when it is not on the company premises or in the immediate possession of the authorized user. In addition, the user must return the device immediately upon request of the company. A user must notify the CFO immediately if the device is lost, stolen, misplaced, or damaged. All work created or performed on the device is company property. The device is subject to inspection by the company at any time without further advance notice. The device must be used in a manner that complies with all company policies including the Acceptable Use of Electronic Communications, Equal Employment Opportunity, No Harassment, and Protecting Company Information.

Violations of this policy may be grounds for disciplinary action up to and including discharge.

## **Dress Policy**

Employees are expected to maintain the highest standards of personal cleanliness and present a neat, professional appearance at all times.

Our clients' satisfaction represents the most important and challenging aspect of our business. Whether or not your job responsibilities place you in direct client contact, you represent the company with your appearance as well as your actions. The properly-attired individual helps to create a favorable image for the company, to the public and fellow employees.

The company maintains a business casual environment. All employees should use discretion in wearing attire that is appropriate for the office and client interaction.

The Company, in accordance with applicable law, will reasonably accommodate employees with disabilities or religious beliefs that make it difficult for them to comply fully with the personal appearance policy unless doing so would impose an undue hardship on the Company. Contact your Supervisor to request a reasonable accommodation.

## **Personal Hygiene**

Maintaining a professional, business-like appearance is very important to the success of our company. Part of the impression you make on others depends on your choice of dress, personal hygiene and courteous behavior. A daily regimen of good grooming and hygiene is expected of everyone. Please ensure that you maintain good personal hygiene habits. While at work, you are required to be clean, dressed appropriately and well groomed.

## **Pet Policy**

PG Calc recognizes the important role of pets in the lives of some employees and acknowledges the benefits of pets in the workplace.

PG Calc is equally committed to accommodating the needs of employees that are not pet owners and may institute additional policies to that effect (e.g., setting aside pet-free areas such as conference rooms and restrooms). Any employee may designate his or her individual office as a pet free zone.

Before bringing a pet to the office, the employee pet owner must first obtain permission of their Supervisor. PG Calc reserves the right to limit the number of pets in the office and may deny permission for additional pets if that limit is reached, or for any reason whatsoever.

The employee pet owner must comply if asked to provide a current veterinary health record proving wellness, heartworm prevention, parasite control, and vaccine compliance.

The employee pet owner may be asked by the company to discontinue bringing their pet to work if the relevant policy and procedures are not upheld, or for any other reason.

Service dogs and other service animals are covered by the Americans with Disabilities policy which is detailed elsewhere in this Personnel Manual.

**Pets Must:**

- Be well socialized, housebroken, and in a clean, groomed, healthy condition with no fleas or communicable diseases (such as kennel cough or recent history of ringworm).
- Not interrupt the work of others by barking or otherwise causing a disturbance.
- Be controllable and/or restrained while on company premises.

**Employee Pet Owners Will:**

- Ensure that the pet does not create a disturbance or distraction from work
- Care for the pet in a responsible way that ensures the safety of other employees and visitors, as well as the safety of the pet.
- Be responsible for any undue wear or damage to company property that may be caused by the pet.
- Clean up after their pets — both inside and outside.
- Utilize their designated lunch period to tend to the needs of their pet or obtain approval of their Supervisor for any other arrangement.

**General Rules**

- If an employee has to leave work to remove their dog from the premises if it becomes ill while on PG Calc property, or for any other reasons, the employee will need to use accrued time off. If the employee does not have accrued vacation hours, the time it takes to remove the dog from the premises will be unpaid time.
- Kitchen areas are off limits to pets.

Employees should communicate directly with each other regarding any complaints or minor issues that arise due to the pet's presence in the office. Employees without pets and employee pet owners are encouraged to work together to respect each others' needs and to reach a reasonable compromise that is acceptable to everyone. If employees cannot find a reasonable resolution, the matter should be brought to the attention of management. Any serious issues should be brought to the attention of management right away. This policy is subject to change without notice as determined by the PG Calc.

## **Recycling and Waste Prevention**

The company is committed to the environment and its future. Therefore, recycling containers are located throughout the building for the collection of recyclable materials. Waste of time, materials and utilities is costly to the company. If you have any waste prevention ideas, please advise the CFO in writing.

## **Reference Checks**

Under no circumstances should an employee provide another individual with information regarding current or former employees of our company. If you receive a request for reference information, please forward it to the CFO.

## **Protecting Corporate Information**

Protecting our company's information is the responsibility of every employee. Do not discuss the company's confidential business or proprietary business matters, or share confidential, personal employee information with anyone who does not work for us such as friends, family members, members of the media, or other business entities. You are required to sign a nondisclosure agreement as a condition of your employment, in accordance with state and federal law.



Confidential information does not include information pertaining to the terms and conditions of an employee's employment. Nothing in this policy is designed to limit an employee's rights under Section 7 of the National Labor Relations Act.

All telephone calls regarding a current or former employee's position/compensation with our company must be forwarded to the CFO.

The company's address shall not be used for the receipt of personal mail.

## **Inventions**

Any invention created, in whole or in part, during your work hours, or from the use of equipment or facilities belonging to PG Calc, is a "work for hire" and is the property of the Company.

If you intend to develop and maintain property rights to any invention that relates in any way to products or services of the Company, you are required to obtain a written waiver of this policy, signed by both you and the President.

## **Document Retention**

The company maintains a formal document retention policy and procedure. The CFO will explain how that policy applies to you and the work that you perform. You must retain all work products in the manner required and for the time period required by our policy. Never destroy or delete any work product until the retention periods specified by the company's policy have been satisfied. Failure to comply with the company document retention policy and procedure may result in discipline up to and including discharge.

## **Conflict of Interest/Code of Ethics**

A company's reputation for integrity is its most valuable asset and is directly related to the conduct of its officers and other employees. Therefore, employees must never use their positions with the company, or any of its clients, for private gain, to advance personal interests or to obtain favors or benefits for themselves, members of their families or any other individuals, corporations, or business entities.

The company adheres to the highest legal and ethical standards applicable in our business. The company's business is conducted in strict observance of both the letter and spirit of all applicable laws and the integrity of each employee is of utmost importance.

Employees of the company shall conduct their personal affairs such that their duties and responsibilities to the company are not jeopardized and/or legal questions do not arise with respect to their association or work with the company.

## **Outside Employment**

We hope that you will not find it necessary to seek additional outside employment. However, if you are planning to accept an outside position, you must notify your immediate supervisor in writing.

Outside employment must not conflict in any way with your responsibilities within our company. You may not work for competitors, nor may you take an ownership position with a competitor.

Employees may not conduct outside work or use company property, equipment, or facilities in connection with outside work while on company time.

## **Parking**

Parking arrangements on-site at PG Calc must be made with the CFO. Parking is a privilege not a right, and can be revoked at any time by the President for failure to comply with these policies and norms.

Parkers must park carefully in the areas described so as to maximize the number of spaces in the lot. Parkers must make their keys available so as not to block anyone into the lot. Parkers should exercise extreme care when entering exiting and open doors to prevent damage to another's car. Any damage must be reported immediately to the affected car owner or the CFO or President and appropriate compensation for the damage needs to be made.

Only those who have paid for parking for the current month, or those explicitly allowed to park by them may park in the lot on a given day. Anyone substituting must put that substitution on the Intranet sign-in page.

The company is not responsible for loss, damage or theft of your vehicle. Therefore, we suggest that you lock your car doors.

## **Contact with the Media**

All media inquiries regarding the company and its operations must be referred to the President or the Director of Marketing. Only the President or the Director of Marketing is authorized to make or approve public statements on behalf of the company. No employees, unless specifically designated by the President or the Director of Marketing, are authorized to make statements on behalf of or as a representative of the company.

## **Office Supplies**

Our company maintains a stock of basic office supplies such as pens, paper clips, staples, note pads, etc. used on a day-to-day basis by employees. If you need additional items not regularly stocked, please speak to the person in your office responsible for ordering supplies to place a special order. All office supplies are for business use only and should not be removed from the office for non-business use. Violations of this policy may result in disciplinary action up to and including discharge.

## **Disciplinary Process**

Violation of PG Calc policies or procedures may result in disciplinary action including demotion, transfer, leave without pay, or termination of employment. The Company encourages a system of progressive discipline depending on the type of prohibited conduct. However, the Company is not required to engage in progressive discipline and may discipline or terminate employees who violate the rules of conduct, or where the quality or value of their work fails to meet expectations at any time. Again, any attempt at progressive discipline does not imply that your employment is anything other than on an "at-will" basis.

In appropriate circumstances, management will first provide you with a verbal warning, then with one or more written warnings, and if the conduct is not sufficiently altered, eventual demotion, transfer, forced leave, or termination of employment. Your Supervisor will make every effort possible to allow you to respond to any disciplinary action taken. Understand that while the Company is concerned with consistent enforcement of our policies, we are not obligated to follow any disciplinary or grievance procedure and that depending on the circumstances, you may be disciplined or terminated without any prior warning or procedure.

## **Resignation Policy**

PG Calc hopes that your employment with the Company will be a mutually rewarding experience; however, the Company acknowledges that varying circumstances can cause you to resign employment. The Company intends to handle any resignation in a professional manner with minimal disruption to the workplace.

### Notice

The Company requests that you provide a minimum of notice of your resignation equal to your annual vacation. Provide a written resignation letter to your Supervisor. If you provide less notice than requested, the Company may deem you to be ineligible for rehire, depending on the circumstances of the notice given.

The Company reserves the right to provide you with pay in lieu of notice in situations where job or business needs warrant.

#### *Final Pay*

The Company will pay separated employees in accordance with applicable laws and other sections of this handbook.

Notify the Company if your address changes during the calendar year in which resignation occurs to ensure tax information is sent to the correct address.

#### *Return of Property*

Return all Company property at the time of separation, including keys, tools, laptops, credit cards, and identification cards. Failure to return some items may result in deductions from your final paycheck where state law allows. In some circumstances, the Company may pursue criminal charges for failure to return Company property.

## 7.0 Safety in the Workplace

### Each Employee's Responsibility

Safety can only be achieved through teamwork at our company. Each employee and supervisor must practice safety awareness by thinking defensively, anticipating unsafe situations and reporting unsafe conditions immediately.

Please observe the following precautions:

1. Notify your immediate supervisor of any emergency situation. If you are injured or become sick at work, no matter how slightly, you must inform your immediate supervisor immediately.
2. The use of alcoholic beverages or illegal substances during working hours will not be tolerated. The possession of alcoholic beverages or illegal substances on the company's property is forbidden.
3. Use, adjust and repair machines and equipment only if you are trained and qualified.
4. Know the proper lifting procedures. Get help when lifting or pushing heavy objects.
5. Understand your job fully and follow instructions. If you are not sure of the safe procedure, don't guess; just ask your immediate supervisor.
6. Know the locations, contents and use of first aid and fire fighting equipment.

A violation of a safety precaution is in itself an unsafe act. A violation may lead to disciplinary action, up to and including discharge.

### Policy Against Workplace Violence

As the safety and security of our employees, vendors, contractors, and the general public is in the best interests of PG Calc, we are committed to working with our employees to provide a work environment free from violence, intimidation, and other disruptive behavior.

#### Zero Tolerance Policy

The Company has a zero tolerance policy regarding workplace violence and will not tolerate acts or threats of violence, harassment, intimidation, and other disruptive behavior, either physical or verbal, that occurs in the workplace or other areas. This applies to management, co-workers, employees, and non-employees such as contractors, customers, and visitors.

Workplace violence can include oral or written statements, gestures, or expressions that communicate a direct or indirect threat of physical harm, damage to property, or any intentional behavior that may cause a person to feel threatened.

#### Prohibited Conduct

Prohibited conduct includes, but is not limited to:

- Physically injuring another person.
- Threatening to injure a person or damage property by any means, including verbal, written, direct, indirect, or electronic means.
- Taking any action to place a person in reasonable fear of imminent harm or offensive contact.
- Possessing, brandishing, or using a firearm on Company property or while performing Company business except as permitted by state law.
- Violating a restraining order, order of protection, injunction against harassment, or other court order.

#### Reporting Incidents of Violence

Report to your Supervisor or President, in accordance with this policy, any behavior that compromises our ability to maintain a safe work environment. All reports will be investigated immediately and kept confidential, except where there is a legitimate need to know. You are expected to cooperate in any investigation of workplace violence.

### Violations

Violating this policy may subject you to criminal charges as well as discipline up to and including immediate termination of employment.

### Retaliation

Victims and witnesses of workplace violence will not be retaliated against in any manner. In addition, you will not be subject to discipline for, based on a reasonable belief, reporting a threat or for cooperating in an investigation.

If you initiate, participate, are involved in retaliation, or obstruct an investigation into conduct prohibited by this policy, you will be subject to discipline up to and including termination.

If you believe you have been wrongfully retaliated against, immediately report the matter your Supervisor or the President

## **No Weapons in the Workplace**

Possession, use or sale of weapons, firearms or explosives on work premises, while operating company machinery, equipment or vehicles for work-related purposes or while engaged in company business off premises is forbidden except where expressly authorized by the company and permitted by state and local laws. This policy applies to all employees, including but not limited to, those who have a valid permit to carry a firearm.

Employees who are aware of violations or threats of violations of this policy are required to report such violations or threats of violations to their immediate supervisor immediately.

Violations of this policy will result in disciplinary action, up to and including discharge.

## **In An Emergency**

Your immediate supervisor should be notified immediately when an emergency occurs. Emergencies include all accidents, medical situations, bomb threats, other threats of violence, and the smell of smoke. If your immediate supervisor is unavailable, contact the nearest company official.

Should an emergency result in the need to communicate information to employees outside of business hours, your immediate supervisor will contact you. Therefore, it is important that employees keep their personal emergency contact information up to date. Notify your immediate supervisor when this information changes.

When events warrant an evacuation of the building, you should follow the instructions of your immediate supervisor or any other member of management. You should leave the building in a quick and orderly manner. You should assemble at the pre-determined location as communicated to you by your immediate supervisor to await further instructions or information.

Please direct any questions you may have about the company's emergency procedures to your immediate supervisor.

## **Workplace Searches**

To protect the property and to ensure the safety of all employees, clients and the company, the company reserves the right to conduct personal searches consistent with state law, and to inspect any packages, parcels, purses, handbags, brief cases, lunch boxes or any other possessions or articles carried to and from the company's property. In addition, the company reserves the right to search any employee's office, desk, files, locker, equipment or any other area or article on our premises. In this regard, it should be noted that all offices, desks, files, lockers, equipment, etc. are the property of the company, and are issued for the

use of employees only during their employment. Inspection may be conducted at any time at the discretion of the company.

Persons entering the premises who refuse to cooperate in an inspection conducted pursuant to this policy may not be permitted to enter the premises. Employees working on or entering or leaving the premises who refuse to cooperate in an inspection, as well as employees who after the inspection are believed to be in possession of stolen property or illegal substances, will be subject to disciplinary action, up to and including discharge, if upon investigation they are found to be in violation of the company's security procedures or any other company rules and regulations.

## **Good Housekeeping**

Good work habits and a neat place to work are essential for job safety and efficiency. You are expected to keep your place of work organized and materials in good order at all times. Report anything that needs repair or replacement to your immediate supervisor.

## **Smoking in the Workplace**

Our company is committed to providing a safe and healthy environment for employees and visitors. Smoking is allowed only in designated areas outside the building.

Violations of this policy may result in disciplinary action, up to and including discharge.

## **Drug and Alcohol Policy**

PG Calc is committed to providing a safe, healthy, and productive work environment. Consistent with this commitment, it is the intent of the Company to maintain a drug and alcohol-free workplace. Being under the influence of alcohol, illegal drugs (as classified under federal, state, or local laws), or other impairing substances while on the job may pose a serious health and safety risk to others, and will not be tolerated.

### *Prohibited Conduct*

The Company expressly prohibits employees from engaging in the following activities when they are on duty or conducting Company business or on Company premises (whether or not they are working):

- The use, abuse, or being under the influence of alcohol, illegal drugs, or other impairing substances.
- The possession, sale, purchase, transfer, or transit of any illegal or unauthorized drug, including prescription medication that is not prescribed to the individual, or drug-related paraphernalia.
- The illegal use or abuse of prescription drugs.

While the use of marijuana has been legalized under some state laws for medicinal and/or recreational uses, it remains an illegal drug under federal law. The Company does not discriminate against employees solely on the basis of their lawful off-duty use of marijuana. You may not consume or be under the influence of marijuana while on duty or at work. If you have a valid prescription for medical marijuana, refer to the Company Disability Accommodation policy for additional information.

Nothing in this policy is meant to prohibit your appropriate use of over-the-counter medication or other medication that can legally be prescribed under both federal and state law, if it does not impair your job performance or safety or the safety of others. If you take over-the-counter medication or other medication that can legally be prescribed under both federal and state law to treat a disability, inform your Supervisor if you believe the medication may impair your job performance, safety, or the safety of others or if you believe you need a reasonable accommodation before reporting to work while under the influence of that medication.

PG Calc reserves the right to drug and alcohol screening when there is reasonable belief that an employee who is working or on company property is using, or is under the influence of, prohibited drugs, alcohol, and substances or that there has been a violation of this policy. Any employee who refuses to submit to a drug or alcohol screening may be removed from company property and be subject to disciplinary action up to

and including termination of employment.

### Employer-Sponsored Events

From time to time, the Company may sponsor social or business-related events where alcohol may be served.

### Violations

Violation of this policy may result in disciplinary action, up to and including termination of employment.

## **Employer Sponsored Social Events**

PG Calc holds periodic social events for employees. Be advised that your attendance at these events is voluntary and does not constitute part of your work-related duties. This policy does not prohibit the use or consumption of alcohol at these events. However, if you choose to consume alcohol at such events, you must do so responsibly and maintain your obligation to conduct yourself properly and professionally at all times.

If you choose to drink alcoholic beverages, you must do so in a responsible manner. Do not drink and drive. Instead, please call a taxi or appoint a designated driver.

## **Closing Statement**

Thank you for reading our handbook. We hope it has provided you with an understanding of our mission, history, and structure as well as our current policies and guidelines. We look forward to working with you to create a successful Company and a safe, productive, and pleasant workplace.

Gary Pforzheimer, President

PG Calc

## Acknowledgment of Receipt and Review

By signing below, I acknowledge that I have received a copy of the PG Calc Employee Handbook (handbook) and that I have read it, understand it, and agree to comply with it. I understand that the Company has the maximum discretion permitted by law to interpret, administer, change, modify, or delete the rules, regulations, procedures, and benefits contained in the handbook at any time with or without notice. No statement or representation by a supervisor, manager, or any other employee, whether oral or written, can supplement or modify this handbook. Changes can only be made if approved in writing by the President of the Company. I also understand that any delay or failure by the Company to enforce any rule, regulation, or procedure contained in the handbook does not constitute a waiver on behalf of the Company or affect the right of the Company to enforce such rule, regulation, or procedure in the future.

I understand that neither this handbook nor any other communication by a management representative or other, whether oral or written, is intended in any way to create a contract of employment. I further understand that, unless I have a written employment agreement signed by an authorized Company representative, I am employed "at-will" (to the extent permitted by law) and this handbook does not modify my "at-will" employment status.

If I am covered by a written employment agreement (signed by an authorized Company representative) or a collective bargaining agreement that conflicts with the terms of this handbook, I understand that the terms of the employment agreement or collective bargaining agreement will control.

This handbook is not intended to preclude or dissuade employees from engaging in legally protected activities under the National Labor Relations Act (NLRA). This handbook is not intended to violate any local, state, or federal law. No provision or policy applies or will be enforced if it conflicts with or is superseded by any requirement or prohibition contained in federal, state, or local law, or regulation. Furthermore, nothing in this handbook prohibits an employee from reporting concerns to, filing a charge or complaint with, making lawful disclosures to, providing documents or other information to, or participating in an investigation or hearing conducted by the Equal Employment Opportunity Commission (EEOC), National Labor Relations Board (NLRB), Securities and Exchange Commission (SEC), or any other federal, state, or local agency charged with the enforcement of any laws.

This handbook supersedes any previous handbook or policy statements, whether written or oral, issued by PG Calc.

If I have any questions about the content or interpretation of this handbook, I will contact CFO.

---

Signature

---

Date

---

Print Name



# State Addendums

---

## Delaware Policies

### Hiring and Orientation Policies

#### Accommodations for Victims of Domestic Abuse, Sexual Offenses and/or Stalking

PG Calc will provide reasonable accommodation to the known limitations of employees who have been the victim of domestic violence, sexual offenses, or stalking (as those terms have been defined by state law), when such reasonable accommodations are required to perform the essential functions of his or her job, unless the accommodation would pose an undue hardship on the operation of the Company.

If you require an accommodation, notify your Supervisor. When making your request for an accommodation, make sure to include relevant information, such as:

- A description of the proposed accommodation.
- The reason you need an accommodation.
- How the accommodation will help you perform the essential functions of your job.

After receiving your request, the Company will engage in an interactive dialogue with you to explore potential reasonable accommodations that could help you perform the essential functions of your job. The Company encourages you to suggest specific reasonable accommodations that you believe would allow you to perform your job. However, the Company is not required to make the specific accommodation requested by you and may provide an alternative accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on the Company.

The Company will not discriminate or retaliate against employees for requesting an accommodation.

#### Disability Accommodation

PG Calc complies with the Americans with Disabilities Act (ADA), the Pregnancy Discrimination Act, and all applicable state and local fair employment practices laws, and is committed to providing equal employment opportunities to qualified individuals with disabilities, including disabilities related to pregnancy, childbirth, and related conditions. Consistent with this commitment, the Company will provide reasonable accommodation to otherwise qualified individuals where appropriate to allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship on the business.

If you require an accommodation because of your disability, it is your responsibility to notify your Supervisor. You may be asked to include relevant information such as:

- A description of the proposed accommodation.
- The reason you need an accommodation.
- How the accommodation will help you perform the essential functions of your job.

After receiving your request, the Company will engage in an interactive dialogue with you to determine the precise limitations of your disability and explore potential reasonable accommodations that could overcome those limitations. Where appropriate, we may need your permission to obtain additional information from your medical provider. All medical information received by the Company in connection with a request for accommodation will be treated as confidential.

The Company encourages you to suggest specific reasonable accommodations that you believe would

allow you to perform your job. However, the Company is not required to make the specific accommodation requested by you and may provide an alternative accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on the Company.

If leave is provided as a reasonable accommodation, such leave may run concurrently with leave under the federal Family and Medical Leave Act and/or any other leave where permitted by state and federal law.

The Company will not discriminate or retaliate against employees for requesting an accommodation.

## **EEO Statement and Nonharassment Policy**

### **Equal Opportunity Statement**

PG Calc is committed to the principles of equal employment. We are committed to complying with all federal, state, and local laws providing equal employment opportunities, and all other employment laws and regulations. It is our intent to maintain a work environment that is free of harassment, discrimination, or retaliation because of age (40 and older), race (including traits historically associated with race, which include, but are not limited to, hair texture and protective hairstyles such as braids, locks, and twists), marital status, color, national origin, ancestry, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed servicemember status, status as a victim of "domestic violence," a "sexual offense," or "stalking" (as those terms are defined by state law), employment status, or any other status protected by federal, state, or local laws. The Company is dedicated to the fulfillment of this policy in regard to all aspects of employment, including but not limited to recruiting, hiring, placement, transfer, training, promotion, rates of pay, and other compensation, termination, and all other terms, conditions, and privileges of employment.

The Company will conduct a prompt and thorough investigation of all allegations of discrimination, harassment, or retaliation, or any violation of the Equal Employment Opportunity Policy in a confidential manner. The Company will take appropriate corrective action, if and where warranted. The Company prohibits retaliation against employees who provide information about, complain about, or assist in the investigation of any complaint of discrimination or violation of the Equal Employment Opportunity Policy.

We are all responsible for upholding this policy. You may discuss questions regarding equal employment opportunity with your Supervisor or any other designated member of management.

### **Policy Against Workplace Harassment**

PG Calc has a strict policy against all types of workplace harassment, including sexual harassment and other forms of workplace harassment based upon an individual's age (40 and older), race (including traits historically associated with race, which include, but are not limited to, hair texture and protective hairstyles such as braids, locks, and twists), marital status, color, national origin, ancestry, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed servicemember status, status as a victim of "domestic violence," a "sexual offense," or "stalking" (as those terms are defined by state law), employment status, or any other status protected by federal, state, or local laws. All forms of harassment of, or by, employees, vendors, visitors, customers, and clients are strictly prohibited and will not be tolerated. The protections of this policy extend to all individuals in the workplace, including employees, applicants, apprentices, staffing agency workers, unpaid interns, and independent contractors.

### **Sexual Harassment**

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when (1) submission to such conduct is made either explicitly or implicitly as a term or condition of an individual's employment; (2) submission to, or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

While it is not possible to identify every act that constitutes or may constitute sexual harassment, the following are some examples of sexual harassment:

- Unwelcome requests for sexual favors;
- Lewd or derogatory comments or jokes;
- Comments regarding sexual behavior or the body of another;
- Sexual innuendo and other vocal activity such as catcalls or whistles;
- Obscene letters, notes, emails, invitations, photographs, cartoons, articles, or other written or pictorial materials of a sexual nature;
- Repeated requests for dates after being informed that interest is unwelcome;
- Retaliating against another for refusing a sexual advance or reporting an incident of possible sexual harassment to the Company or any government agency;
- Offering or providing favors or employment benefits such as promotions, favorable evaluations, favorable assigned duties or shifts, etc., in exchange for sexual favors; and
- Any unwanted physical touching or assaults, or blocking or impeding movements.

#### Other Harassment

Other workplace harassment is verbal or physical conduct that insults or shows hostility or aversion towards an individual because of the individual's age (40 and older), race (including traits historically associated with race, which include, but are not limited to, hair texture and protective hairstyles such as braids, locks, and twists), marital status, color, national origin, ancestry, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed servicemember status, status as a victim of "domestic violence," a "sexual offense," or "stalking" (as those terms are defined by state law), employment status, or any other status protected by federal, state, or local laws.

Again, while it is not possible to list all the circumstances that may constitute other forms of workplace harassment, the following are some examples of conduct that may constitute workplace harassment:

- The use of disparaging or abusive words or phrases, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to the above protected categories;
- Written or graphic material that insults, stereotypes, or shows aversion or hostility toward an individual or group because of one of the above protected categories and that is placed on walls, bulletin boards, email, voicemail, or elsewhere on our premises, or circulated in the workplace; and
- A display of symbols, slogans, or items that are associated with hate or intolerance toward any select group.

#### Reporting Discrimination and Harassment

If you feel that you have witnessed or have been subjected to any form of discrimination or harassment, immediately notify David Kelly, CFO, [dkelly@pgcalc.com](mailto:dkelly@pgcalc.com), 617-497-4970 x 1107 or Gary Pforzheimer, President, [gpforzheimer@pgcalc.com](mailto:gpforzheimer@pgcalc.com), 617-497-4970.

The Company prohibits retaliation against employees who, based on a reasonable belief, provide information about, complain, or assist in the investigation of any complaint of harassment or discrimination.

We will promptly and thoroughly investigate any claim and take appropriate action where we find a claim has merit. To the extent possible, we will retain the confidentiality of those who report suspected or alleged violations of the harassment policy.

Discipline for violation of this policy may include, but is not limited to, reprimand, suspension, demotion, transfer, and discharge. If the Company determines that harassment or discrimination occurred, corrective action will be taken to effectively end the harassment. As necessary, the Company may monitor any incident of harassment or discrimination to assure the inappropriate behavior has stopped. In all cases, the Company will follow up as necessary to ensure that no individual is retaliated against for making a complaint or cooperating with an investigation.

## Benefits

### Crime Victim Leave

If you are the victim of a crime, PG Calc will provide you with time off from work to:

- Participate, at the prosecutor's request, in preparation for a criminal justice proceeding.
- Attend any criminal justice proceeding if the attendance is reasonably necessary to protect your interests.
- Attend a criminal justice proceeding in response to a subpoena.

To be eligible for leave under this policy, you must be:

- The victim of the crime at issue in the proceedings;
- The parent, guardian, or custodian of a victim who is unable to meaningfully understand or participate in the legal process due to physical, psychological, or mental impairment;
- The spouse, adult child or stepchild, parent, or sibling of the victim if the victim is deceased; or
- The legal representative of the victim (i.e., a member of the victim's family or an individual designated by the victim or by the court).

If you are a defendant, co-defendant, or co-conspirator with respect to the crime, you are not eligible for time off under this policy.

Time off under this policy will be without pay; however, exempt personnel may receive pay, as required by applicable law. You may choose to use accrued vacation or paid time off (PTO) while attending such proceedings or meetings.

If you wish to take leave under this policy, provide reasonable advance notice to your Supervisor. You may be required to provide a copy of the notice of the proceeding. If advance notice is not feasible, you must provide appropriate documentation within a reasonable time after the absence.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

# Florida Policies

## Hiring and Orientation Policies

### Disability Accommodation

PG Calc complies with the Americans with Disabilities Act (ADA), the Pregnancy Discrimination Act, and all applicable state and local fair employment practices laws, and is committed to providing equal employment opportunities to qualified individuals with disabilities, including disabilities related to pregnancy, childbirth, and related conditions. Consistent with this commitment, the Company will provide reasonable accommodation to otherwise qualified individuals where appropriate to allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship on the business.

If you require an accommodation because of your disability, it is your responsibility to notify your Supervisor. You may be asked to include relevant information such as:

- A description of the proposed accommodation.
- The reason you need an accommodation.
- How the accommodation will help you perform the essential functions of your job.

After receiving your request, the Company will engage in an interactive dialogue with you to determine the precise limitations of your disability and explore potential reasonable accommodations that could overcome those limitations. Where appropriate, we may need your permission to obtain additional information from your medical provider. All medical information received by the Company in connection with a request for accommodation will be treated as confidential.

The Company encourages you to suggest specific reasonable accommodations that you believe would allow you to perform your job. However, the Company is not required to make the specific accommodation requested by you and may provide an alternative accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on the Company.

If leave is provided as a reasonable accommodation, such leave may run concurrently with leave under the federal Family and Medical Leave Act and/or any other leave where permitted by state and federal law.

The Company will not discriminate or retaliate against employees for requesting an accommodation.

## EEO Statement and Nonharassment Policy

### Equal Opportunity Statement

PG Calc is committed to the principles of equal employment. We are committed to complying with all federal, state, and local laws providing equal employment opportunities, and all other employment laws and regulations. It is our intent to maintain a work environment that is free of harassment, discrimination, or retaliation because of age (40 and older), sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), marital status, race, national origin (including ancestry), disability, creed, religion, genetic information, HIV status, military or veteran status, or any other status protected by federal, state, or local laws. The Company is dedicated to the fulfillment of this policy in regard to all aspects of employment, including but not limited to recruiting, hiring, placement, transfer, training, promotion, rates of pay, and other compensation, termination and all other terms conditions and privileges of employment.

The Company will conduct a prompt and thorough investigation of all allegations of discrimination, harassment, or retaliation, or any violation of the Equal Employment Opportunity Policy in a confidential manner. The Company will take appropriate corrective action, if and where warranted. The Company prohibits retaliation against employees who provide information about, complain about, or assist in the

investigation of any complaint of discrimination or violation of the Equal Employment Opportunity Policy.

We are all responsible for upholding this policy. You may discuss questions regarding equal employment opportunity with your Supervisor or any other designated member of management.

### Policy Against Workplace Harassment

PG Calc has a strict policy against all types of workplace harassment, including sexual harassment and other forms of workplace harassment based upon an individual's age (40 and older), sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), marital status, race, national origin (including ancestry), disability, creed, religion, genetic information, HIV status, military or veteran status, or any other status protected by federal, state, or local laws. All forms of harassment of, or by, employees, vendors, visitors, customers, and clients are strictly prohibited and will not be tolerated.

### Sexual Harassment

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when (1) submission to such conduct is made either explicitly or implicitly as a term or condition of an individual's employment; (2) submission to, or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

While it is not possible to identify every act that constitutes or may constitute sexual harassment, the following are some examples of sexual harassment:

- Unwelcome requests for sexual favors;
- Lewd or derogatory comments or jokes;
- Comments regarding sexual behavior or the body of another;
- Sexual innuendo and other vocal activity such as catcalls or whistles;
- Obscene letters, notes, emails, invitations, photographs, cartoons, articles, or other written or pictorial materials of a sexual nature;
- Repeated requests for dates after being informed that interest is unwelcome;
- Retaliating against another for refusing a sexual advance or reporting an incident of possible sexual harassment to the Company or any government agency;
- Offering or providing favors or employment benefits such as promotions, favorable evaluations, favorable assigned duties or shifts, etc., in exchange for sexual favors; and
- Any unwanted physical touching or assaults, or blocking or impeding movements.

### Other Harassment

Other workplace harassment is verbal or physical conduct that insults or shows hostility or aversion towards an individual because of the individual's age (40 and older), sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), marital status, race, national origin (including ancestry), disability, creed, religion, genetic information, HIV status, military or veteran status, or any other status protected by federal, state, or local laws.

Again, while it is not possible to list all the circumstances that may constitute other forms of workplace harassment, the following are some examples of conduct that may constitute workplace harassment:

- The use of disparaging or abusive words or phrases, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to the above protected categories;
- Written or graphic material that insults, stereotypes, or shows aversion or hostility towards an individual or group because of one of the above protected categories and that is placed on walls, bulletin boards, email, voicemail, or elsewhere on our premises, or circulated in the workplace; and
- A display of symbols, slogans, or items that are associated with hate or intolerance towards any select group.

### Reporting Discrimination and Harassment

If you feel that you have witnessed or have been subjected to any form of discrimination or harassment, immediately notify David Kelly, CFO, [dkelly@pgcalc.com](mailto:dkelly@pgcalc.com), 617-497-4970 x 1107 or Gary Pforzheimer, President, [gpforzheimer@pgcalc.com](mailto:gpforzheimer@pgcalc.com), 617-497-4970.

The Company prohibits retaliation against employees who, based on a reasonable belief, provide information about, complain, or assist in the investigation of any complaint of harassment or discrimination.

We will promptly and thoroughly investigate any claim and take appropriate action where we find a claim has merit. To the extent possible, we will retain the confidentiality of those who report suspected or alleged violations of the harassment policy.

Discipline for violation of this policy may include, but is not limited to, reprimand, suspension, demotion, transfer, and discharge. If the Company determines that harassment or discrimination occurred, corrective action will be taken to effectively end the harassment. As necessary, the Company may monitor any incident of harassment or discrimination to assure the inappropriate behavior has stopped. In all cases, the Company will follow up as necessary to ensure that no individual is retaliated against for making a complaint or cooperating with an investigation.

# Maine Policies

## Hiring and Orientation Policies

### Disability Accommodation

PG Calc complies with the Americans with Disabilities Act (ADA), the Pregnancy Discrimination Act, and all applicable state and local fair employment practices laws, and is committed to providing equal employment opportunities to qualified individuals with disabilities, including disabilities related to pregnancy, childbirth, and related conditions. Consistent with this commitment, the Company will provide reasonable accommodation to otherwise qualified individuals where appropriate to allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship on the business.

If you require an accommodation because of your disability (even if you can perform the essential functions of the job with some difficulty), it is your responsibility to notify your Supervisor. You may be asked to include relevant information such as:

- A description of the proposed accommodation.
- The reason you need an accommodation.
- How the accommodation will help you perform the essential functions of your job.

After receiving your request, the Company will engage in an interactive dialogue with you to determine the precise limitations of your disability and explore potential reasonable accommodations that could overcome those limitations. Where appropriate, we may need your permission to obtain additional information from your medical provider. All medical information received by the Company in connection with a request for accommodation will be treated as confidential.

The Company encourages you to suggest specific reasonable accommodations that you believe would allow you to perform your job. However, the Company is not required to make the specific accommodation requested by you and may provide an alternative accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on the Company.

If leave is provided as a reasonable accommodation, such leave may run concurrently with leave under the federal Family and Medical Leave Act and/or any other leave where permitted by state and federal law.

The Company will not discriminate or retaliate against employees for requesting an accommodation.

## EEO Statement and Nonharassment Policy

### Equal Opportunity Statement

PG Calc is committed to the principles of equal employment. We are committed to complying with all federal, state, and local laws providing equal employment opportunities, and all other employment laws and regulations. It is our intent to maintain a work environment that is free of harassment, discrimination, or retaliation because of age, race, color, national origin, ancestry, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), HIV status, tobacco use during nonworking hours, physical or mental disability, genetic information (including testing and characteristics), familial status, domestic violence victim status, veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws. The Company is dedicated to the fulfillment of this policy in regard to all aspects of employment, including but not limited to recruiting, hiring, placement, transfer, training, promotion, rates of pay, and other compensation, termination, and all other terms, conditions, and privileges of employment.

The Company will conduct a prompt and thorough investigation of all allegations of discrimination, harassment, or retaliation, or any violation of the Equal Employment Opportunity Policy in a confidential



manner. The Company will take appropriate corrective action, if and where warranted. The Company prohibits retaliation against employees who provide information about, complain about, or assist in the investigation of any complaint of discrimination or violation of the Equal Employment Opportunity Policy.

We are all responsible for upholding this policy. You may discuss questions regarding equal employment opportunity with your Supervisor or any other designated member of management.

### Policy Against Workplace Harassment

PG Calc has a strict policy against all types of workplace harassment, including sexual harassment and other forms of workplace harassment based upon an individual's age, race, color, national origin, ancestry, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), HIV status, tobacco use during nonworking hours, physical or mental disability, genetic information (including testing and characteristics), familial status, domestic violence victim status, veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws. All forms of harassment of, or by, employees, vendors, visitors, customers, and clients are strictly prohibited and will not be tolerated.

### Sexual Harassment

Unwelcome sexual harassment is a form of sex discrimination. Sexual harassment is unlawful under federal law and the Maine Human Rights Act. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when (1) it threatens job security, working conditions, or opportunities for advancement; (2) submission to such conduct is made either explicitly or implicitly as a term or condition of an individual's employment; (3) submission to, or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (4) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

While it is not possible to identify every act that constitutes or may constitute sexual harassment, the following are some examples of sexual harassment:

- Unwelcome requests for sexual favors;
- Lewd or derogatory comments or jokes;
- Comments regarding sexual behavior or the body of another;
- Sexual innuendo and other vocal activity such as catcalls or whistles;
- Obscene letters, notes, emails, invitations, photographs, cartoons, articles, or other written or pictorial materials of a sexual nature;
- Repeated requests for dates after being informed that interest is unwelcome;
- Retaliating against another for refusing a sexual advance or reporting an incident of possible sexual harassment to the Company or any government agency;
- Offering or providing favors or employment benefits such as promotions, favorable evaluations, favorable assigned duties or shifts, etc., in exchange for sexual favors; and
- Any unwanted physical touching or assaults, or blocking or impeding movements.

### Other Harassment

Other workplace harassment is verbal or physical conduct that insults or shows hostility or aversion towards an individual because of the individual's age, race, color, national origin, ancestry, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), HIV status, tobacco use during nonworking hours, physical or mental disability, genetic information (including testing and characteristics), familial status, domestic violence victim status, veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws.

Again, while it is not possible to list all the circumstances that may constitute other forms of workplace harassment, the following are some examples of conduct that may constitute workplace harassment:

- The use of disparaging or abusive words or phrases, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to the above-protected categories;
- Written or graphic material that insults, stereotypes, or shows aversion or hostility towards an individual or group because of one of the above-protected categories and that is placed on walls, bulletin boards, email, voicemail, or elsewhere on our premises, or circulated in the workplace; and
- A display of symbols, slogans, or items that are associated with hate or intolerance towards any select group.

### Reporting Discrimination and Harassment

If you feel that you have witnessed or have been subjected to any form of discrimination or harassment, immediately notify David Kelly, CFO, [dkelly@pgcalc.com](mailto:dkelly@pgcalc.com), 617-497-4970 x 1107 or Gary Pforzheimer, President, [gpforzheimer@pgcalc.com](mailto:gpforzheimer@pgcalc.com), 617-497-4970.

The Company prohibits retaliation against employees who, based on a reasonable belief, provide information about, complain, or assist in the investigation of any complaint of harassment or discrimination.

We will promptly and thoroughly investigate any claim and take appropriate action where we find a claim has merit. To the extent possible, we will retain the confidentiality of those who report suspected or alleged violations of the harassment policy.

Discipline for violation of this policy may include, but is not limited to, reprimand, suspension, demotion, transfer, and discharge. If the Company determines that harassment or discrimination occurred, corrective action will be taken to effectively end the harassment. As necessary, the Company may monitor any incident of harassment or discrimination to assure the inappropriate behavior has stopped. In all cases, the Company will follow up as necessary to ensure that no individual is retaliated against for making a complaint or cooperating with an investigation.

If you are dissatisfied with our internal investigation and response, you have the right to file a complaint with the Maine Human Rights Commission, #51 State House Station, 19 Union Street, Augusta, Maine, 04330, (phone) 207-624-6290.

All employees receive training and written notice about harassment upon hire, and receive written reminders about the policy every year. Supervisors and managers receive more training and information upon hire, with periodic reviews thereafter.

## **Benefits**

### **Domestic/Sexual Violence Leave**

If you or one of your family members is the victim of domestic violence, sexual assault, or stalking, PG Calc will provide you reasonable and necessary paid leave from work to:

- Prepare for and attend court proceedings;
- Receive medical treatment or attend to medical treatment for a victim who is your daughter, son, parent, or spouse; or
- Obtain necessary services to remedy a crisis cause by domestic violence, sexual assault, or stalking.

**Family member** means your spouse, parent, or child.

This leave may only be used when you or your family member is the victim of violence, assault, sexual assaults, stalking, or any act that would support an order for protection under Maine Title 19-A, chapter 101.

To obtain leave under this policy, you must provide notice within a reasonable time under the circumstances. You may be required to provide reasonable documentation of the family relationship, which

may include a statement attesting to the relationship, a birth certificate, a court document, or similar documents.

Leave may not be granted if you do not make the request for leave within a reasonable time under the circumstances, if the leave would cause the Company to sustain an undue hardship, or if the leave is impractical, unreasonable, or unnecessary based on the facts made known to the Company.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

## **Family Military Leave**

PG Calc will provide eligible employees up to 15 days of unpaid family military leave per deployment of a family member. **Family member** means a child, spouse, or domestic partner who is a resident of Maine and is ordered to active duty by the Governor or President of the United States for a period of 180 days or longer to a duty assignment that is in a combat theater or an area where armed conflict is taking place.

### Eligibility

To be eligible for leave you must have been employed by the Company for at least 12 months and have worked for at least 1,250 hours during the 12-month period immediately preceding the leave.

### When Leave May Be Taken

You may only take leave:

- In the 15 days immediately prior to deployment;
- During deployment, if the family member is granted leave; or
- During the 15 days immediately following deployment.

### Notice

For leave lasting five or more consecutive workdays, you must provide at least 14 days' notice of the intended date upon which the leave will begin. If leave is for fewer than five days, you must provide as much advance notice as is practicable. Work with your Supervisor to schedule leave in a manner that will not unduly disrupt Company operations.

### Certification

The Company may require verification (i.e., copy of military orders) that you are eligible for leave under this policy.

### Compensation

Leave under this policy is without pay.

### Benefits

You are entitled to continue your benefits (i.e., group life insurance, health insurance, disability insurance or pensions) while on leave at your own expense.

### Interaction with FMLA

Where applicable, leave under this policy will run concurrently with the FMLA's qualifying exigency leave.

### Reinstatement

Upon return from leave, you will be restored to your prior position or to a comparable position with equivalent pay, benefits, seniority and other terms and conditions of employment. Exceptions may apply if you cannot be reinstated for reasons unrelated to the exercise of rights under this policy.

### Retaliation

The Company will not retaliate against employees who request or take leave in accordance with this policy.

### **Veteran Leave for Medical Appointments**

PG Calc employees who are veterans may take available paid leave to attend scheduled appointments at a medical facility operated by the U.S. Department of Veteran Affairs. If you have used all available paid leave, you will be granted unpaid leave to attend the appointment. A **veteran** includes a person who has served on active duty in the U.S. Armed Forces, Armed Forces Reserves, or the National Guard of any state, and was discharged or released with an honorable discharge.

Provide as much notice as reasonably possible of your need for leave. The Company may require you to provide verification of your appointment.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

# Massachusetts Policies

## Hiring and Orientation Policies

### Disability Accommodation

PG Calc complies with the Americans with Disabilities Act (ADA), the Pregnancy Discrimination Act, and all applicable state and local fair employment practices laws, and is committed to providing equal employment opportunities to qualified individuals with disabilities, including pregnancy, childbirth, and related medical conditions, such as lactation or the need to express milk for a nursing child. Consistent with this commitment, the Company will provide reasonable accommodation to otherwise qualified individuals where appropriate to allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship on the business.

Where an individual is suffering from a pregnancy-related disability or condition, reasonable accommodation may include, but is not limited to:

- More frequent or longer paid or unpaid breaks;
- Time off to attend to a pregnancy complication or recover from childbirth with or without pay;
- Acquisition or modification of equipment or seating;
- Temporary transfer to a less strenuous or hazardous position;
- Job restructuring;
- Light duty;
- Private non-bathroom space for expressing breast milk;
- Assistance with manual labor; or
- A modified work schedule.

If you require an accommodation because of your disability (even if you can perform the essential functions of the job with some difficulty), it is your responsibility to notify your Supervisor. You may be asked to include relevant information such as:

- A description of the proposed accommodation.
- The reason you need an accommodation.
- How the accommodation will help you perform the essential functions of your job.

After receiving your request, the Company will engage in an interactive dialogue with you to determine the precise limitations of your disability and explore potential reasonable accommodations that could overcome those limitations. Where appropriate, we may need your permission to obtain additional information from your medical provider. All medical information received by the Company in connection with a request for accommodation will be treated as confidential.

The Company encourages you to suggest specific reasonable accommodations that you believe would allow you to perform your job. However, the Company is not required to make the specific accommodation requested by you and may provide an alternative accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on the Company.

If leave is provided as a reasonable accommodation, such leave may run concurrently with leave under the federal Family and Medical Leave Act and/or any other leave where permitted by state and federal law.

The Company will not discriminate or retaliate against employees for requesting an accommodation.

### EEO Statement and Nonharassment Policy

#### Equal Opportunity Statement

PG Calc is committed to the principles of equal employment. We are committed to complying with all federal, state, and local laws providing equal employment opportunities, and all other employment laws and regulations. It is our intent to maintain a work environment that is free of harassment, discrimination, or retaliation because of sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), race, religion, color, national origin, ancestry, physical or mental disability, genetic information, marital status, age (40 and older), AIDS/HIV status, arrest and conviction information, status as a registered qualifying medical marijuana patient or registered primary caregiver, admission to a mental facility, military service, veteran status, or any other status protected by federal, state, or local laws. The Company is dedicated to the fulfillment of this policy in regard to all aspects of employment, including but not limited to recruiting, hiring, placement, transfer, training, promotion, rates of pay, and other compensation, termination, and all other terms, conditions, and privileges of employment.

The Company will conduct a prompt and thorough investigation of all allegations of discrimination, harassment, or retaliation, or any violation of the Equal Employment Opportunity Policy in a confidential manner. The Company will take appropriate corrective action, if and where warranted. The Company prohibits retaliation against employees who provide information about, complain about, or assist in the investigation of any complaint of discrimination or violation of the Equal Employment Opportunity Policy. We are all responsible for upholding this policy. You may discuss questions regarding equal employment opportunity with your Supervisor or any other designated member of management.

#### Policy Against Workplace Harassment

PG Calc has a strict policy against all types of workplace harassment, including sexual harassment and other forms of workplace harassment based upon an individual's sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), race, religion, color, national origin, ancestry, physical or mental disability, genetic information, marital status, age (40 and older), AIDS/HIV status, arrest and conviction information, status as a registered qualifying medical marijuana patient or registered primary caregiver, admission to a mental facility, military service, veteran status, or any other status protected by federal, state, or local laws. All forms of harassment of, or by, employees, vendors, visitors, customers, and clients are strictly prohibited and will not be tolerated.

#### Sexual Harassment

**Sexual harassment** means sexual advances, requests for sexual favors, and verbal or physical conduct of a sexual nature when:

- Submission to or rejection of such advances, requests, or conduct is made either explicitly or implicitly a term or condition of employment or as a basis for employment decisions; or
- Such advances, requests, or conduct have the purpose or effect of unreasonably interfering with an individual's work performance by creating an intimidating, hostile, humiliating, or sexually offensive work environment.

While it is not possible to identify every act that constitutes or may constitute sexual harassment, the following are some examples of sexual harassment:

- Unwelcome requests for sexual favors;
- Lewd or derogatory comments or jokes;
- Comments regarding sexual behavior or the body of another;
- Sexual innuendo and other vocal activity such as catcalls or whistles;
- Obscene letters, notes, emails, invitations, photographs, cartoons, articles, or other written or pictorial materials of a sexual nature;
- Repeated requests for dates after being informed that interest is unwelcome;
- Retaliating against another for refusing a sexual advance or reporting an incident of possible sexual harassment to the Company or any government agency;
- Offering or providing favors or employment benefits such as promotions, favorable evaluations, favorable assigned duties or shifts, etc., in exchange for sexual favors; and
- Any unwanted physical touching or assaults, or blocking or impeding movements.

### Other Harassment

Other workplace harassment is verbal or physical conduct that insults or shows hostility or aversion towards an individual because of the individual's sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), race, religion, color, national origin, ancestry, physical or mental disability, genetic information, marital status, age (40 and older), AIDS/HIV status, arrest and conviction information, status as a registered qualifying medical marijuana patient or registered primary caregiver, admission to a mental facility, military service, veteran status, or any other status protected by federal, state, or local laws.

Again, while it is not possible to list all the circumstances that may constitute other forms of workplace harassment, the following are some examples of conduct that may constitute workplace harassment:

- The use of disparaging or abusive words or phrases, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to the above protected categories;
- Written or graphic material that insults, stereotypes, or shows aversion or hostility towards an individual or group because of one of the above protected categories and that is placed on walls, bulletin boards, email, voicemail, or elsewhere on our premises, or circulated in the workplace; and
- A display of symbols, slogans, or items that are associated with hate or intolerance towards any select group.

### Reporting Discrimination and Harassment

If you feel that you have witnessed or have been subjected to any form of discrimination or harassment, immediately notify David Kelly, CFO, [dkelly@pgcalc.com](mailto:dkelly@pgcalc.com), 617-497-4970 x 1107 or Gary Pforzheimer, President, [gpforzheimer@pgcalc.com](mailto:gpforzheimer@pgcalc.com), 617-497-4970.

The Company prohibits retaliation against employees who, based on a reasonable belief, provide information about, complain, or assist in the investigation of any complaint of harassment or discrimination.

We will promptly and thoroughly investigate any claim and take appropriate action where we find a claim has merit. To the extent possible, we will retain the confidentiality of those who report suspected or alleged violations of the harassment policy.

Discipline for violation of this policy may include, but is not limited to, reprimand, suspension, demotion, transfer, and discharge. If the Company determines that harassment or discrimination occurred, corrective action will be taken to effectively end the harassment. As necessary, the Company may monitor any incident of harassment or discrimination to assure the inappropriate behavior has stopped. In all cases, the Company will follow up as necessary to ensure that no individual is retaliated against for making a complaint or cooperating with an investigation.

### State and Federal Remedies

In addition to the Company reporting process, if you believe you have been subjected to harassment, you may file a formal complaint with either or both of the government agencies listed here. Using the Company complaint process does not prohibit you from filing a complaint with these agencies. Note that claims must be filed with the Equal Employment Opportunity Commission (EEOC) and the Massachusetts Commission Against Discrimination (MCAD) within 300 days.

#### **EEOC Boston Office**

Address: John F. Kennedy Federal Building, 475 Government Center, Boston, MA 02203

Phone: 800-669-4000

Fax: 617-565-3196

TTY: 800-669-6820

ASL Video Phone: 844-234-5122

Website: <https://publicportal.eeoc.gov/portal/>

#### **MCAD**

Address: 1 Ashburton Place, Suite 601, Boston, MA 02108

Phone: 617-994-6000  
TTY: 617-994-6196  
Alternative Languages: 617-994-6196  
Email: [mcad@mass.gov](mailto:mcad@mass.gov)  
Fax: 617-994-6024

## **Pregnant Workers Fairness Act Notice**

The Massachusetts Pregnant Workers Fairness Act prohibits discrimination against employees due to pregnancy or conditions related to pregnancy. The law also requires employers to provide reasonable accommodations to employees who are pregnant or have a condition related to pregnancy. Conditions related to pregnancy include, but are not limited to, morning sickness, lactation, or the need to express breast milk.

The procedures for requesting an accommodation are described in the Massachusetts Disability Accommodation policy.

## **Benefits**

### **Crime Victim and Witness Leave**

Occasionally, employees may be the victim of a crime or legally compelled to attend a judicial proceeding as a witness. In these circumstances, employees may take unpaid leave to:

- Respond to a subpoena to appear as a witness in any criminal proceeding;
- Attend a court proceeding or participate in a police investigation related to a criminal case in which they are a witness or a crime victim (or a deceased family member was a victim);
- Attend or participate in a court proceeding related to a civil case in which they are a victim of family violence; or
- Obtain a restraining or protective order on their own behalf.

If you need to take leave under this policy, notify your Supervisor as soon as possible. You may be required to provide documentation supporting such leave.

This policy does not apply to employees who have committed or are alleged to have committed a crime.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

### **Paid Family and Medical Leave**

PG Calc provides time off to eligible employees who qualify for paid family and medical leave (PFML) benefits under Massachusetts law. PFML benefits are funded through a payroll deduction.

#### Eligibility

To be eligible for PFML, you must work in Massachusetts and meet the financial eligibility requirements for unemployment benefits under Massachusetts law at the time of your requested leave.

#### Reasons for Leave

Beginning January 1, 2021, PMFL may be taken for the following reasons:

- The birth of a child, adoption of a child, or foster care placement of a child with you (Family Leave).
- To care for your own serious health condition (Medical Leave).
- To care for a family member who is a covered service member (Family Leave).
- For a qualifying exigency related to a family member who is on active duty or has been notified of an impending call or order to active duty in the armed forces (Family Leave).



Beginning July 1, 2021, PMFL may be taken to care for a family member with a serious health condition (Medical Leave).

**Family member** means your spouse, domestic partner, child, parent, or parent of your spouse or domestic partner; a person who stood in loco parentis to you when you were a minor child; or your grandchild, grandparent, or sibling.

**Covered service member** means:

- A member of the armed forces, including a member of the National Guard or Reserves, who is:
  - Undergoing medical treatment, recuperation, or therapy;
  - Otherwise in outpatient status; or
  - Is otherwise on the temporary disability retired list for a serious injury or illness that was incurred by the member in the line of duty on active duty in the armed forces, or a serious injury or illness that existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the armed forces; **or**
- A former member of the armed forces, including a former member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy for:
  - A serious injury or illness that was incurred by the member in line of duty on active duty in the armed forces; or
  - A serious injury or illness that existed before the beginning of the member's active duty and was aggravated by service in line of duty on active duty in the armed forces and manifested before or after the member was discharged or released from service.

**Serious health condition** means an illness, injury, impairment, or physical or mental condition that involves either inpatient care in a hospital, hospice, or residential medical facility, or continuing treatment by a health care provider. To qualify as "continuing treatment," the patient must either be incapacitated for more than three consecutive full calendar days, incapacitated due to pregnancy or prenatal care, or incapacitated due to a chronic serious health condition that requires periodic treatment and continues over an extended period of time.

### Leave Usage

Beginning January 1, 2021, eligible employees may take up to 26 total weeks total of family and medical leave. Individually, the law provides:

- Up to 12 weeks of paid family leave in a leave year:
  - For the birth, adoption, or foster care placement of a child; or
  - Due to a qualifying exigency arising out of the fact that a family member is on active duty or has been notified of an impending call to active duty in the armed forces.
- Up to 20 weeks of paid medical leave in a leave year for a serious health condition that causes you to be unable to perform the functions of your position.
- Up to 26 weeks of paid family leave in a leave year to care for a family member who is a covered service member undergoing medical treatment or otherwise addressing the consequences of a serious health condition relating to the family member's military service.

Beginning July 1, 2021, eligible employees may also take up to 12 weeks of paid family leave in a leave year to care for a family member with a serious health condition.

For purposes of this policy, the leave year is the consecutive 52-week period beginning on the Sunday immediately before the first day that you take family or medical leave.

### Intermittent Leave

If medically necessary, you may take PFML intermittently or on a reduced schedule basis:

- To care for your own, a family member's, or a covered service member's, serious health condition.
- Because of a qualifying exigency related to your family member who is on active duty or has been notified of an impending call or order to active duty.

If leave is taken for the birth, adoption, or placement of a child, you may only take leave intermittently or on a reduced schedule basis if you and the Company agree.

#### Interaction with Other Laws

PFML will run concurrently with any leave for which you may be eligible under the federal Family and Medical Leave Act (FMLA) and the Massachusetts Parental Leave Act (MPLA).

#### Notice

Where the need for leave is foreseeable at least 30 days in advance, you must provide at least 30 days' written notice. If the need for leave is not foreseeable at least 30 days in advance, you must give notice as soon as practical under the circumstances.

In addition, if you are seeking intermittent or reduced schedule leave that is foreseeable due to a planned medical treatment, you must consult with the Company in advance of your application for benefits and make a reasonable effort to schedule treatment so as to not unduly disrupt the Company's operations, subject to the approval of your health care provider.

Failure to provide appropriate notice may result in the delay or denial of leave, where consistent with Massachusetts law.

#### Claims

To obtain PFML benefits, you must file an application for benefits with our private insurance carrier. You must provide notice to the Company prior to filing your application for benefits with the carrier. The carrier will accept an application up to 60 days prior to the anticipated leave start date. All applications must be supported by a certification showing that the leave is for a qualifying reason. Applications and other forms may be obtained from the CFO. You will be notified by the carrier of the approval or denial of your application.

#### Fitness for Duty Requirements

If you take leave because of your own serious health condition (except if you are taking intermittent leave), you are required to provide medical certification that you are fit to resume work. You will not be permitted to resume work until certification is provided.

#### Continuation of Health Benefits

If the Company provides you with health benefits under a group health plan, the Company will maintain and pay for your health coverage at the same level and under the same conditions as coverage would have been provided if you had not taken PFML. If you use paid time off to cover part or all of PFML leave, the employee portion of any premiums will continue to be paid through payroll deductions. If you are not using paid time off to cover part or all of PFML leave, you will be responsible for remitting your portion of health premiums to the Company in order to ensure continuation of benefits.

#### Reinstatement

Upon return from covered PFML, you will be reinstated to your previous position or to an equivalent position, with the same status, pay, employment benefits, length-of-service credit and seniority credit as of the date of leave. However, the Company reserves the right to deny reinstatement if other employees of equal length of service credit and status in the same or equivalent positions have been laid off due to economic conditions or other changes in operating conditions affecting employment during the period of leave.

#### Benefit Amount

An employee's weekly PFML benefits are calculated and provided by our Private Plan insurance carrier. No family or medical leave benefits are payable during the first seven calendar days of an approved initial claim for benefits, and this initial waiting period will count against the total available period of leave in a

benefit year. Where the approved claim involves leave on an intermittent or reduced leave schedule, the wait period will be seven consecutive calendar days, not the total accumulation of seven days of leave.

#### Substitution of Accrued Paid Leave

Employees or covered individuals who are approved for paid leave benefits may choose to use accrued paid time off rather than receive a paid benefit under the PFML regulations. Employees or covered individuals may not be compensated with PFML benefits for any period of time for which they received compensation through the use of accrued paid leave. The use of paid time off will run concurrently with the leave period provided under PFML.

#### Retaliation

The Company will not retaliate against employees who request or take PFML in accordance with this policy.

### **Paid Sick Leave**

PG Calc provides paid sick leave to all employees. PG Calc's sick leave policy complies with and is more generous than the Massachusetts Earned Sick Time Law. The policy below provides an overview of the Massachusetts Earned Sick Time Law that PG Calc's [Sick Time](#) policy complies with.

#### Eligibility

All employees whose primary place of employment is Massachusetts are eligible for sick leave.

#### Reasons for Leave

Sick leave may be taken for the following reasons:

- To care for your own or a family member's physical or mental illness, injury, or medical condition that requires home care, professional medical diagnosis or care, or preventative medical care.
- To attend your own or a family member's medical appointments.
- To address the physical, legal, or psychological effects of domestic violence inflicted on you or your child.

**Family member** means:

- Your child (including a biological, adopted, foster, or step child; legal ward; or person for whom you have assumed parental responsibilities).
- Your spouse.
- You or your spouse's parents (including a biological, adoptive, foster, or step parent, or any person who assumed parental responsibilities over you or your spouse as a child).

#### Notice

If the need for leave is foreseeable, you must make a good faith effort to provide advance notice. If unforeseeable, provide notice as soon as practical. If known, notice should include the expected length of the absence.

#### Documentation

The Company may require you to submit documentation to support your use of sick leave if your absence:

- Exceeds 24 consecutively scheduled work hours or three consecutive days on which you are scheduled to work;
- Occurs within two weeks prior to your final scheduled day of work (except in the case of temporary employees); or
- Occurs after four unforeseeable and undocumented absences within a three-month period.

Any reasonable documentation signed by a health care provider indicating the need for sick leave for personal illness, the illness of a family member, or a routine medical examination for you or your family member will be acceptable.

Required documentation must be submitted within seven days of the absence. Additional time will be allowed if good cause can be shown.

#### Payment upon Termination

You will not be paid for any unused sick leave when your employment ends.

#### Interaction with Other Leave

Sick leave will run concurrently with other types of leave where permitted under applicable law.

You may choose to use, or the Company may require you to use, paid sick leave to receive pay when taking other statutorily-authorized leave that would otherwise be unpaid.

#### Retaliation

The Company will not retaliate against employees who request or take leave in accordance with this policy.

### **Parental Leave**

PG Calc provides up to eight weeks of unpaid leave in a 12-month period to employees for the birth or adoption of a child. You must work full time and have three consecutive months of employment with the Company to qualify for this leave.

You must provide at least two weeks' notice of the anticipated date of departure and the date you intend to return, or provide notice as soon as practicable if there are reasons beyond your control.

You will be placed in your original job or an equivalent job with equivalent pay and benefits upon return from leave. You will not lose any benefits that accrued before leave was taken.

Federal FMLA leave, state Paid Family and Medical Leave and Massachusetts parental leave run concurrently and cannot be used consecutively if leave is covered under all laws. Parental leave will also run concurrently with PG Calc's Supplemental Paid Parental Leave Benefits.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

### **Safety and Loss Prevention**

#### **Workplace Smoking**

PG Calc is concerned about the effect that smoking, vaping and secondhand smoke inhalation can have on its employees and clients. Smoking and vaping in the office, client areas, and restrooms is prohibited.

# Minnesota Policies

## Hiring and Orientation Policies

### Disability Accommodation

PG Calc complies with the Americans with Disabilities Act (ADA), the Pregnancy Discrimination Act, and all applicable state and local fair employment practices laws, and is committed to providing equal employment opportunities to qualified individuals with disabilities, including disabilities related to pregnancy, childbirth, and related conditions. Consistent with this commitment, the Company will provide reasonable accommodation to otherwise qualified individuals where appropriate to allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship on the business.

If you require an accommodation because of your disability, it is your responsibility to notify your Supervisor. You may be asked to include relevant information such as:

- A description of the proposed accommodation.
- The reason you need an accommodation.
- How the accommodation will help you perform the essential functions of your job.

After receiving your request, the Company will engage in an interactive dialogue with you to determine the precise limitations of your disability and explore potential reasonable accommodations that could overcome those limitations. Where appropriate, we may need your permission to obtain additional information from your medical provider. All medical information received by the Company in connection with a request for accommodation will be treated as confidential.

The Company encourages you to suggest specific reasonable accommodations that you believe would allow you to perform your job. However, the Company is not required to make the specific accommodation requested by you and may provide an alternative accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on the Company.

If leave is provided as a reasonable accommodation, such leave may run concurrently with leave under the federal Family and Medical Leave Act and/or any other leave where permitted by state and federal law.

The Company will not discriminate or retaliate against employees for requesting an accommodation.

### EEO Statement and Nonharassment Policy

#### Equal Opportunity Statement

PG Calc is committed to the principles of equal employment. We are committed to complying with all federal, state, and local laws providing equal employment opportunities, and all other employment laws and regulations. It is our intent to maintain a work environment that is free of harassment, discrimination, or retaliation because of race, color, creed, religion, national origin, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, or related conditions), marital status, disability, public assistance, age, and familial status, genetic information, local commissions activity, veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws. The Company is dedicated to the fulfillment of this policy in regard to all aspects of employment, including but not limited to recruiting, hiring, placement, transfer, training, promotion, rates of pay, and other compensation, termination, and all other terms, conditions, and privileges of employment.

The Company will conduct a prompt and thorough investigation of all allegations of discrimination, harassment, or retaliation, or any violation of the Equal Employment Opportunity Policy in a confidential manner. The Company will take appropriate corrective action, if and where warranted. The Company

prohibits retaliation against employees who provide information about, complain about, or assist in the investigation of any complaint of discrimination or violation of the Equal Employment Opportunity Policy.

We are all responsible for upholding this policy. You may discuss questions regarding equal employment opportunity with your Supervisor or any other designated member of management.

### Policy Against Workplace Harassment

PG Calc has a strict policy against all types of workplace harassment, including sexual harassment and other forms of workplace harassment based upon race, color, creed, religion, national origin, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, or related conditions), marital status, disability, public assistance, age, and familial status, genetic information, local commissions activity, veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws. All forms of harassment of, or by, employees, vendors, visitors, customers, and clients are strictly prohibited and will not be tolerated.

### Sexual Harassment

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when (1) submission to such conduct is made either explicitly or implicitly as a term or condition of an individual's employment; (2) submission to, or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

While it is not possible to identify every act that constitutes or may constitute sexual harassment, the following are some examples of sexual harassment:

- Unwelcome requests for sexual favors;
- Lewd or derogatory comments or jokes;
- Comments regarding sexual behavior or the body of another;
- Sexual innuendo and other vocal activity such as catcalls or whistles;
- Obscene letters, notes, emails, invitations, photographs, cartoons, articles, or other written or pictorial materials of a sexual nature;
- Repeated requests for dates after being informed that interest is unwelcome;
- Retaliating against another for refusing a sexual advance or reporting an incident of possible sexual harassment to the Company or any government agency;
- Offering or providing favors or employment benefits such as promotions, favorable evaluations, favorable assigned duties or shifts, etc., in exchange for sexual favors; and
- Any unwanted physical touching or assaults, or blocking or impeding movements.

### Other Harassment

Other workplace harassment is verbal or physical conduct that insults or shows hostility or aversion towards an individual based upon race, color, creed, religion, national origin, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, or related conditions), marital status, disability, public assistance, age, and familial status, genetic information, local commissions activity, veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws.

Again, while it is not possible to list all the circumstances that may constitute other forms of workplace harassment, the following are some examples of conduct that may constitute workplace harassment:

- The use of disparaging or abusive words or phrases, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to the above protected categories;
- Written or graphic material that insults, stereotypes, or shows aversion or hostility towards an individual or group because of one of the above protected categories and that is placed on walls, bulletin boards, email, voicemail, or elsewhere on our premises, or circulated in the workplace; and

- A display of symbols, slogans, or items that are associated with hate or intolerance towards any select group.

### Reporting Discrimination and Harassment

If you feel that you have witnessed or have been subjected to any form of discrimination or harassment, immediately notify David Kelly, CFO, [dkelly@pgcalc.com](mailto:dkelly@pgcalc.com), 617-497-4970 x 1107 or Gary Pforzheimer, President, [gpforzheimer@pgcalc.com](mailto:gpforzheimer@pgcalc.com), 617-497-4970.

The Company prohibits retaliation against employees who, based on a reasonable belief, provide information about, complain, or assist in the investigation of any complaint of harassment or discrimination.

We will promptly and thoroughly investigate any claim and take appropriate action where we find a claim has merit. To the extent possible, we will retain the confidentiality of those who report suspected or alleged violations of the harassment policy.

Discipline for violation of this policy may include, but is not limited to, reprimand, suspension, demotion, transfer, and discharge. If the Company determines that harassment or discrimination occurred, corrective action will be taken to effectively end the harassment. As necessary, the Company may monitor any incident of harassment or discrimination to assure the inappropriate behavior has stopped. In all cases, the Company will follow up as necessary to ensure that no individual is retaliated against for making a complaint or cooperating with an investigation.

## **Wage and Hour Policies**

### **Wage Disclosure Protection**

Notice to employees — Under the Minnesota Wage Disclosure Protection law, you have the right to tell any person the amount of your own wages. Your employer cannot retaliate against you for disclosing your own wages or discussing another employee's wages which have been disclosed voluntarily. Your remedies under the Wage Disclosure Protection law are to bring a civil action against your employer and/or file a complaint with the Minnesota Department of Labor and Industry at (651) 284-5070 or (800) 342-5354.

## **Benefits**

### **Bone Marrow Donation Leave**

PG Calc will provide eligible employees with up to 40 hours of paid leave to undergo medical procedures to donate bone marrow.

#### Eligibility

To be eligible for bone marrow donation leave, you must work at least 20 hours per week.

#### Notice and Documentation

To obtain leave under this policy you must provide reasonable notice of the need for leave and submit verification from a physician detailing the purpose and length of the leave requested. If there is a medical determination that you do not qualify as a donor, the paid leave of absence provided to you prior to that medical determination will not be forfeited.

#### Retaliation

The Company will not retaliate against employees who request or take leave in accordance with this policy.

## Leave for Victims of Harassment or Domestic Violence

PG Calc will provide employees who are victims of harassment or domestic abuse, or whose family or household member is the victim of domestic abuse, with reasonable time off for certain qualifying reasons.

### Eligibility

All employees are eligible for this leave.

### Leave Usage

Leave may be taken for the following reasons:

- In the case of harassment, to obtain a restraining order against the harasser; or
- In the case of domestic abuse, to obtain an order of protection for yourself or your family or household member.

**Family or household member** means your spouse or former spouse, your parents and children, a person related to you by blood, a person who currently resides with you or has resided with you in the past, a person with whom you have a child in common, regardless of whether you were married or lived together, or any person with whom you are involved in a significant romantic or sexual relationship. In addition, this term refers to a man and woman if the woman is pregnant and the man is alleged to be the father, regardless of whether they have been married or have lived together at any time.

### Notice

Except in the case of imminent danger to your health and safety or that of your family or household member, you must provide at least 48 hours' advance notice of your need for leave. You may be required to provide documentation showing evidence of your need for leave.

### Compensation

Leave under this policy is unpaid; however, you may substitute any applicable paid leave for all or a portion of your unpaid leave.

### Confidentiality

Information about your request for leave will be kept confidential, except as required by federal or state law or as necessary to protect your safety in the workplace.

### Retaliation

The Company will not retaliate against employees who request or take leave in accordance with this policy.

## Pregnancy and Parenting Leave

PG Calc provides eligible employees with up to 12 weeks total of unpaid pregnancy or parenting leave in accordance with the Minnesota Pregnancy and Parenting Leave Act (MPPLA).

### Eligibility

To be eligible for pregnancy and parenting leave, you must:

- Have worked for the Company for at least 12 months before requesting leave; and
- Work an average number of hours per week equal to at least one-half the full-time equivalent position in your job classification, as defined by Company personnel policies or practices or pursuant to the provisions of a collective-bargaining agreement, during the 12-month period immediately preceding the leave.

### Use of Leave



MPPLA leave is available to biological or adoptive parents in conjunction with the birth or adoption of a child. A **child** is a person under the age of 18 or is under the age of 20 but still attending a secondary school. Leave must start within 12 months of the birth or adoption; however, if the child remains in the hospital longer than the mother, leave must begin within 12 months after the child leaves the hospital (parenting leave).

MPPLA leave is also available to eligible female employees for prenatal care or for incapacity due to pregnancy, childbirth, or related health conditions and will begin at the time you request (pregnancy leave).

#### Interaction with FMLA

MPPLA leave and FMLA leave run concurrently, which means the leave provided by each individual law will count against your entitlement under both laws. However, if you take FMLA leave for unrelated reasons (such as a back injury not caused by pregnancy), you will still be entitled to 12 weeks of leave for pregnancy-related illness and parental leave.

#### Return to Work

After leave, you will be returned to your former position or to a position of comparable duties, number of hours, and pay. However, if during such leave the Company experiences a layoff and you would have lost your job had you not been on leave, you will not be reinstated. In this situation, you will retain all rights under the Company layoff and recall system.

Upon agreement with the Company, you may return to work part time during the leave period without forfeiting the right to return to employment at the end of the leave period.

#### Notice

You must provide reasonable advance notice of the dates leave will begin and the estimated amount of leave that will be taken. If the leave is for more than one month, you must notify your Supervisor at least two weeks prior to returning from such leave.

#### Substitution of Paid Leave

The amount of MPPLA leave will be reduced by any paid leave provided by the Company, including disability, personal, medical, or sick leave, or accrued vacation time, so the total leave (MPPLA leave plus paid leave) is not more than 12 weeks.

#### Benefits

The Company will continue to provide insurance coverage under any group insurance policy, group subscriber contract, or health care plan to you and your dependents as if you were not on leave. In some instances, the Company may recover premiums it paid to maintain health coverage or other benefits for you and your family.

#### Abuse of Leave

If you are found to have provided a false reason for a leave, you will be subject to disciplinary action up to and including termination.

#### Retaliation

The Company will not retaliate against employees who request or take leave in accordance with this policy.

### **School Conference and Activities Leave**

If eligible, PG Calc will provide you with up to 16 hours of unpaid leave in a 12-month period to attend school conferences or activities related to your child, if those conferences or activities cannot be scheduled outside your regular work hours. If your child receives childcare services or attends a prekindergarten regular or special education program, you may use this leave time to attend a conference or activity related

to your child, or to observe and monitor the services or program, provided the conference, activity, or observation cannot be scheduled outside your regular work hours.

To be eligible for leave you must have worked an average number of hours per week equal to one-half the full-time equivalent position in your job classification during the 12-month period immediately preceding the leave.

If leave cannot be scheduled outside your regular work hours and the need for the leave is foreseeable, you must provide reasonable prior notice and make a reasonable effort to schedule the leave so as not to unduly disrupt the operations of the Company.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

### **Victim and Witness Leave**

PG Calc realizes that, on occasion, you may have an obligation to participate in criminal legal proceedings either as a witness or because you or a close family member was victimized by a criminal act. The Company provides unpaid leave to attend those proceedings under circumstances described below.

If you are required to attend a criminal proceeding either as a witness or as a crime victim (or a close family member of a crime victim), you must provide at least 48 hours' advance notice to your Supervisor to make arrangements for a leave of absence. If it is impractical or an emergency prevents you from providing advance notice, provide notification as soon as possible.

The Company reserves the right to require employees to provide proof of the need for leave to the extent authorized by law.

Leave under this policy is unpaid. You may opt to use vacation in place of unpaid leave.

Any information related to your leave will be kept confidential by the Company.

This policy does not apply to employees seeking leave because they have committed or are alleged to have committed a criminal act.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

# **New Hampshire Policies**

## **Hiring and Orientation Policies**

### **Disability Accommodation**

PG Calc complies with the Americans with Disabilities Act (ADA), the Pregnancy Discrimination Act, and all applicable state and local fair employment practices laws, and is committed to providing equal employment opportunities to qualified individuals with disabilities, including disabilities related to pregnancy, childbirth, and related conditions. Consistent with this commitment, the Company will provide reasonable accommodation to otherwise qualified individuals where appropriate to allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship on the business.

If you require an accommodation because of your disability (even if you can perform the essential functions of the job with some difficulty), it is your responsibility to notify your Supervisor. You may be asked to include relevant information such as:

- A description of the proposed accommodation.
- The reason you need an accommodation.
- How the accommodation will help you perform the essential functions of your job.

After receiving your request, the Company will engage in an interactive dialogue with you to determine the precise limitations of your disability and explore potential reasonable accommodations that could overcome those limitations. Where appropriate, we may need your permission to obtain additional information from your medical provider. All medical information received by the Company in connection with a request for accommodation will be treated as confidential.

The Company encourages you to suggest specific reasonable accommodations that you believe would allow you to perform your job. However, the Company is not required to make the specific accommodation requested by you and may provide an alternative accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on the Company.

If leave is provided as a reasonable accommodation, such leave may run concurrently with leave under the federal Family and Medical Leave Act and/or any other leave where permitted by state and federal law.

The Company will not discriminate or retaliate against employees for requesting an accommodation.

### **EEO Statement and Nonharassment Policy**

#### **Equal Opportunity Statement**

PG Calc is committed to the principles of equal employment. We are committed to complying with all federal, state, and local laws providing equal employment opportunities, and all other employment laws and regulations. It is our intent to maintain a work environment that is free of harassment, discrimination, or retaliation because of age, race, color, marital status, national origin, ancestry, religious creed, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability, genetic information (including testing and characteristics), crime victim status, veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws. The Company is dedicated to the fulfillment of this policy in regard to all aspects of employment, including but not limited to recruiting, hiring, placement, transfer, training, promotion, rates of pay, and other compensation, termination, and all other terms, conditions, and privileges of employment.

The Company will conduct a prompt and thorough investigation of all allegations of discrimination, harassment, or retaliation, or any violation of the Equal Employment Opportunity Policy in a confidential

manner. The Company will take appropriate corrective action, if and where warranted. The Company prohibits retaliation against employees who provide information about, complain about, or assist in the investigation of any complaint of discrimination or violation of the Equal Employment Opportunity Policy.

We are all responsible for upholding this policy. You may discuss questions regarding equal employment opportunity with your Supervisor or any other designated member of management.

### Policy Against Workplace Harassment

PG Calc has a strict policy against all types of workplace harassment, including sexual harassment and other forms of workplace harassment based upon an individual's age, race, color, marital status, national origin, ancestry, religious creed, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability, genetic information (including testing and characteristics), crime victim status, veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws. All forms of harassment of, or by, employees, vendors, visitors, customers, and clients are strictly prohibited and will not be tolerated.

### Sexual Harassment

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when (1) submission to such conduct is made either explicitly or implicitly as a term or condition of an individual's employment; (2) submission to, or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

While it is not possible to identify every act that constitutes or may constitute sexual harassment, the following are some examples of sexual harassment:

- Unwelcome requests for sexual favors;
- Lewd or derogatory comments or jokes;
- Comments regarding sexual behavior or the body of another;
- Sexual innuendo and other vocal activity such as catcalls or whistles;
- Obscene letters, notes, emails, invitations, photographs, cartoons, articles, or other written or pictorial materials of a sexual nature;
- Repeated requests for dates after being informed that interest is unwelcome;
- Retaliating against another for refusing a sexual advance or reporting an incident of possible sexual harassment to the Company or any government agency;
- Offering or providing favors or employment benefits such as promotions, favorable evaluations, favorable assigned duties or shifts, etc., in exchange for sexual favors; and
- Any unwanted physical touching or assaults, or blocking or impeding movements.

### Other Harassment

Other workplace harassment is verbal or physical conduct that insults or shows hostility or aversion toward an individual because of the individual's age, race, color, marital status, national origin, ancestry, religious creed, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability, genetic information (including testing and characteristics), crime victim status, veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws.

Again, while it is not possible to list all the circumstances that may constitute other forms of workplace harassment, the following are some examples of conduct that may constitute workplace harassment:

- The use of disparaging or abusive words or phrases, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to the above protected categories;

- Written or graphic material that insults, stereotypes, or shows aversion or hostility toward an individual or group because of one of the above protected categories and that is placed on walls, bulletin boards, email, voicemail, or elsewhere on our premises, or circulated in the workplace; and
- A display of symbols, slogans, or items that are associated with hate or intolerance toward any select group.

### Reporting Discrimination and Harassment

If you feel that you have witnessed or have been subjected to any form of discrimination or harassment, immediately notify David Kelly, CFO, [dkelly@pgcalc.com](mailto:dkelly@pgcalc.com), 617-497-4970 x 1107 or Gary Pforzheimer, President, [gpforzheimer@pgcalc.com](mailto:gpforzheimer@pgcalc.com), 617-497-4970.

The Company prohibits retaliation against employees who, based on a reasonable belief, provide information about, complain, or assist in the investigation of any complaint of harassment or discrimination.

We will promptly and thoroughly investigate any claim and take appropriate action where we find a claim has merit. To the extent possible, we will retain the confidentiality of those who report suspected or alleged violations of the harassment policy.

Discipline for violation of this policy may include, but is not limited to, reprimand, suspension, demotion, transfer, and discharge. If the Company determines that harassment or discrimination occurred, corrective action will be taken to effectively end the harassment. As necessary, the Company may monitor any incident of harassment or discrimination to assure the inappropriate behavior has stopped. In all cases, the Company will follow up as necessary to ensure that no individual is retaliated against for making a complaint or cooperating with an investigation.

## **Benefits**

### **Crime Victim Leave**

PG Calc will permit you to take unpaid leave to participate in investigations, or court or other related legal proceedings, under the following circumstances:

1. Where you are the victim of a crime or attempted crime.
2. Where your immediate family member is a victim of a crime or attempted crime and is a minor.
3. Where your immediate family member is a victim of homicide.

**Immediate family member** means your father, mother, stepparent, child, stepchild, sibling, spouse, grandparent, or legal guardian; or any person involved in an intimate relationship with you and residing in the same household.

If you need to take crime victim leave, notify your Supervisor and make scheduling arrangements. The Company may request documentation supporting your need for leave.

Leave under this policy will be unpaid; however, exempt employees may be paid as required by law. You may choose to use vacation for any unpaid leave.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

### **Pregnancy Disability Leave**

If you are unable to perform the essential functions of your job due to a temporary physical disability resulting from pregnancy, childbirth, or related medical conditions, PG Calc will permit you to take a leave of absence for the period of your disability. If you are also eligible for leave under the federal Family and Medical Leave Act (FMLA), such leave will run concurrently.

Upon return to work, you will be reinstated to your original job or to a comparable position unless business

necessity makes doing so impossible or unreasonable.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

# Ohio Policies

## Hiring and Orientation Policies

### Disability Accommodation

PG Calc complies with the Americans with Disabilities Act (ADA), the Pregnancy Discrimination Act, and all applicable state and local fair employment practices laws, and is committed to providing equal employment opportunities to qualified individuals with disabilities, including disabilities related to pregnancy, childbirth, and related conditions. Consistent with this commitment, the Company will provide reasonable accommodation to otherwise qualified individuals where appropriate to allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship on the business.

If you require an accommodation because of your disability, it is your responsibility to notify your Supervisor. You may be asked to include relevant information such as:

- A description of the proposed accommodation.
- The reason you need an accommodation.
- How the accommodation will help you perform the essential functions of your job.

After receiving your request, the Company will engage in an interactive dialogue with you to determine the precise limitations of your disability and explore potential reasonable accommodations that could overcome those limitations. Where appropriate, we may need your permission to obtain additional information from your medical provider. All medical information received by the Company in connection with a request for accommodation will be treated as confidential.

The Company encourages you to suggest specific reasonable accommodations that you believe would allow you to perform your job. However, the Company is not required to make the specific accommodation requested by you and may provide an alternative accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on the Company.

If leave is provided as a reasonable accommodation, such leave may run concurrently with leave under the federal Family and Medical Leave Act and/or any other leave where permitted by state and federal law.

The Company will not discriminate or retaliate against employees for requesting an accommodation.

## EEO Statement and Nonharassment Policy

### Equal Opportunity Statement

PG Calc is committed to the principles of equal employment. We are committed to complying with all federal, state, and local laws providing equal employment opportunities, and all other employment laws and regulations. It is our intent to maintain a work environment that is free of harassment, discrimination, or retaliation because of age (40 and older), race, color, national origin, ancestry, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws. The Company is dedicated to the fulfillment of this policy in regard to all aspects of employment, including but not limited to recruiting, hiring, placement, transfer, training, promotion, rates of pay, and other compensation, termination, and all other terms, conditions, and privileges of employment.

The Company will conduct a prompt and thorough investigation of all allegations of discrimination, harassment, or retaliation, or any violation of the Equal Employment Opportunity Policy in a confidential manner. The Company will take appropriate corrective action, if and where warranted. The Company

prohibits retaliation against employees who provide information about, complain about, or assist in the investigation of any complaint of discrimination or violation of the Equal Employment Opportunity Policy.

We are all responsible for upholding this policy. You may discuss questions regarding equal employment opportunity with your Supervisor or any other designated member of management.

### Policy Against Workplace Harassment

PG Calc has a strict policy against all types of workplace harassment, including sexual harassment and other forms of workplace harassment based upon an individual's age (40 and older), race, color, national origin, ancestry, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws. All forms of harassment of, or by, employees, vendors, visitors, customers, and clients are strictly prohibited and will not be tolerated.

### Sexual Harassment

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when (1) submission to such conduct is made either explicitly or implicitly as a term or condition of an individual's employment; (2) submission to, or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

While it is not possible to identify every act that constitutes or may constitute sexual harassment, the following are some examples of sexual harassment:

- Unwelcome requests for sexual favors;
- Lewd or derogatory comments or jokes;
- Comments regarding sexual behavior or the body of another;
- Sexual innuendo and other vocal activity such as catcalls or whistles;
- Obscene letters, notes, emails, invitations, photographs, cartoons, articles, or other written or pictorial materials of a sexual nature;
- Repeated requests for dates after being informed that interest is unwelcome;
- Retaliating against another for refusing a sexual advance or reporting an incident of possible sexual harassment to the Company or any government agency;
- Offering or providing favors or employment benefits such as promotions, favorable evaluations, favorable assigned duties or shifts, etc., in exchange for sexual favors; and
- Any unwanted physical touching or assaults or blocking or impeding movements.

### Other Harassment

Other workplace harassment is verbal or physical conduct that insults or shows hostility or aversion toward an individual because of the individual's age (40 and older), race, color, national origin, ancestry, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws.

Again, while it is not possible to list all the circumstances that may constitute other forms of workplace harassment, the following are some examples of conduct that may constitute workplace harassment:

- The use of disparaging or abusive words or phrases, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to the above protected categories;
- Written or graphic material that insults, stereotypes, or shows aversion or hostility toward an individual or group because of one of the above protected categories and that is placed on walls, bulletin boards, email, voicemail, or elsewhere on our premises, or circulated in the workplace; and



- A display of symbols, slogans, or items that are associated with hate or intolerance toward any select group.

### Reporting Discrimination and Harassment

If you feel that you have witnessed or have been subjected to any form of discrimination or harassment, immediately notify David Kelly, CFO, [dkelly@pgcalc.com](mailto:dkelly@pgcalc.com), 617-497-4970 x 1107 or Gary Pforzheimer, President, [gpforzheimer@pgcalc.com](mailto:gpforzheimer@pgcalc.com), 617-497-4970.

The Company prohibits retaliation against employees who, based on a reasonable belief, provide information about, complain, or assist in the investigation of any complaint of harassment or discrimination.

We will promptly and thoroughly investigate any claim and take appropriate action where we find a claim has merit. To the extent possible, we will retain the confidentiality of those who report suspected or alleged violations of the harassment policy.

Discipline for violation of this policy may include, but is not limited to, reprimand, suspension, demotion, transfer, and discharge. If the Company determines that harassment or discrimination occurred, corrective action will be taken to effectively end the harassment. As necessary, the Company may monitor any incident of harassment or discrimination to assure the inappropriate behavior has stopped. In all cases, the Company will follow up as necessary to ensure that no individual is retaliated against for making a complaint or cooperating with an investigation.

## **Benefits**

### **Crime Victim and Witness Leave**

PG Calc realizes that, on occasion, you may have an obligation to participate in criminal legal proceedings either as a witness or because you, or a close family member, was victimized by a criminal act. The Company provides unpaid leave to attend those proceedings under circumstances described below.

If you are required to attend a criminal proceeding, including a grand jury or juvenile proceeding, either as a witness or as a crime victim (or a close family member or representative of a crime victim), inform your Supervisor as soon as possible to make arrangements for a leave of absence.

The Company reserves the right to require employees to provide proof of the need to attend the criminal proceedings to the extent authorized by law.

Leave under this policy is unpaid. You may opt to use vacation in place of unpaid leave.

Any information related to your leave will be kept confidential by the Company to the extent possible.

This policy does not apply to employees seeking leave because they have committed, or are alleged to have committed, an offense against the Company or an offense involving them during the course of their employment.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

# Pennsylvania Policies

## Hiring and Orientation Policies

### Disability Accommodation

PG Calc complies with the Americans with Disabilities Act (ADA), the Pregnancy Discrimination Act, and all applicable state and local fair employment practices laws, and is committed to providing equal employment opportunities to qualified individuals with disabilities, including disabilities related to pregnancy, childbirth, and related conditions. Consistent with this commitment, the Company will provide reasonable accommodation to otherwise qualified individuals where appropriate to allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship on the business.

If you require an accommodation because of your disability, it is your responsibility to notify your Supervisor. You may be asked to include relevant information such as:

- A description of the proposed accommodation.
- The reason you need an accommodation.
- How the accommodation will help you perform the essential functions of your job.

After receiving your request, the Company will engage in an interactive dialogue with you to determine the precise limitations of your disability and explore potential reasonable accommodations that could overcome those limitations. Where appropriate, we may need your permission to obtain additional information from your medical provider. All medical information received by the Company in connection with a request for accommodation will be treated as confidential.

The Company encourages you to suggest specific reasonable accommodations that you believe would allow you to perform your job. However, the Company is not required to make the specific accommodation requested by you and may provide an alternative accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on the Company.

If leave is provided as a reasonable accommodation, such leave may run concurrently with leave under the federal Family and Medical Leave Act and/or any other leave where permitted by state and federal law.

The Company will not discriminate or retaliate against employees for requesting an accommodation.

### EEO Statement and Nonharassment Policy

#### Equal Opportunity Statement

PG Calc is committed to the principles of equal employment. We are committed to complying with all federal, state, and local laws providing equal employment opportunities, and all other employment laws and regulations. It is our intent to maintain a work environment that is free of harassment, discrimination, or retaliation because of age (40 and older), race, color, national origin, ancestry, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws. The Company is dedicated to the fulfillment of this policy in regard to all aspects of employment, including but not limited to recruiting, hiring, placement, transfer, training, promotion, rates of pay, and other compensation, termination, and all other terms, conditions, and privileges of employment.

The Company will conduct a prompt and thorough investigation of all allegations of discrimination, harassment, or retaliation, or any violation of the Equal Employment Opportunity Policy in a confidential manner. The Company will take appropriate corrective action, if and where warranted. The Company

prohibits retaliation against employees who provide information about, complain about, or assist in the investigation of any complaint of discrimination or violation of the Equal Employment Opportunity Policy.

We are all responsible for upholding this policy. You may discuss questions regarding equal employment opportunity with your Supervisor or any other designated member of management.

### Policy Against Workplace Harassment

PG Calc has a strict policy against all types of workplace harassment, including sexual harassment and other forms of workplace harassment based upon an individual's age (40 and older), race, color, national origin, ancestry, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws. All forms of harassment of, or by, employees, vendors, visitors, customers, and clients are strictly prohibited and will not be tolerated.

### Sexual Harassment

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when (1) submission to such conduct is made either explicitly or implicitly as a term or condition of an individual's employment; (2) submission to, or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

While it is not possible to identify every act that constitutes or may constitute sexual harassment, the following are some examples of sexual harassment:

- Unwelcome requests for sexual favors;
- Lewd or derogatory comments or jokes;
- Comments regarding sexual behavior or the body of another;
- Sexual innuendo and other vocal activity such as catcalls or whistles;
- Obscene letters, notes, emails, invitations, photographs, cartoons, articles, or other written or pictorial materials of a sexual nature;
- Repeated requests for dates after being informed that interest is unwelcome;
- Retaliating against another for refusing a sexual advance or reporting an incident of possible sexual harassment to the Company or any government agency;
- Offering or providing favors or employment benefits such as promotions, favorable evaluations, favorable assigned duties or shifts, etc., in exchange for sexual favors; and
- Any unwanted physical touching or assaults or blocking or impeding movements.

### Other Harassment

Other workplace harassment is verbal or physical conduct that insults or shows hostility or aversion toward an individual because of the individual's age (40 and older), race, color, national origin, ancestry, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws.

Again, while it is not possible to list all the circumstances that may constitute other forms of workplace harassment, the following are some examples of conduct that may constitute workplace harassment:

- The use of disparaging or abusive words or phrases, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to the above protected categories;
- Written or graphic material that insults, stereotypes, or shows aversion or hostility toward an individual or group because of one of the above protected categories and that is placed on walls, bulletin boards, email, voicemail, or elsewhere on our premises, or circulated in the workplace; and

- A display of symbols, slogans, or items that are associated with hate or intolerance toward any select group.

### Reporting Discrimination and Harassment

If you feel that you have witnessed or have been subjected to any form of discrimination or harassment, immediately notify David Kelly, CFO, [dkelly@pgcalc.com](mailto:dkelly@pgcalc.com), 617-497-4970 x 1107 or Gary Pforzheimer, President, [gpforzheimer@pgcalc.com](mailto:gpforzheimer@pgcalc.com), 617-497-4970.

The Company prohibits retaliation against employees who, based on a reasonable belief, provide information about, complain, or assist in the investigation of any complaint of harassment or discrimination.

We will promptly and thoroughly investigate any claim and take appropriate action where we find a claim has merit. To the extent possible, we will retain the confidentiality of those who report suspected or alleged violations of the harassment policy.

Discipline for violation of this policy may include, but is not limited to, reprimand, suspension, demotion, transfer, and discharge. If the Company determines that harassment or discrimination occurred, corrective action will be taken to effectively end the harassment. As necessary, the Company may monitor any incident of harassment or discrimination to assure the inappropriate behavior has stopped. In all cases, the Company will follow up as necessary to ensure that no individual is retaliated against for making a complaint or cooperating with an investigation.

## **Benefits**

### **Crime Victim and Witness Leave**

PG Calc realizes that, on occasion, you may have an obligation to participate in criminal legal proceedings either as a witness or because you, or a close family member, was victimized by a criminal act. The Company provides unpaid leave to attend those proceedings under circumstances described below.

If you are required to attend a criminal proceeding, including a grand jury or juvenile proceeding, either as a witness or as a crime victim (or a close family member or representative of a crime victim), inform your Supervisor as soon as possible to make arrangements for a leave of absence.

The Company reserves the right to require employees to provide proof of the need to attend the criminal proceedings to the extent authorized by law.

Leave under this policy is unpaid. You may opt to use vacation in place of unpaid leave.

Any information related to your leave will be kept confidential by the Company to the extent possible.

This policy does not apply to employees seeking leave because they have committed or are alleged to have committed a criminal act.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

# Vermont Policies

## Hiring and Orientation Policies

### Disability Accommodation

PG Calc complies with the Americans with Disabilities Act (ADA), the Pregnancy Discrimination Act, and all applicable state and local fair employment practices laws, and is committed to providing equal employment opportunities to qualified individuals with disabilities, including disabilities related to pregnancy, childbirth, and related conditions. Consistent with this commitment, the Company will provide reasonable accommodation to otherwise qualified individuals where appropriate to allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship on the business.

If you require an accommodation because of your disability, it is your responsibility to notify your Supervisor. You may be asked to include relevant information such as:

- A description of the proposed accommodation.
- The reason you need an accommodation.
- How the accommodation will help you perform the essential functions of your job.

After receiving your request, the Company will engage in an interactive dialogue with you to determine the precise limitations of your disability and explore potential reasonable accommodations that could overcome those limitations. Where appropriate, we may need your permission to obtain additional information from your medical provider. All medical information received by the Company in connection with a request for accommodation will be treated as confidential.

The Company encourages you to suggest specific reasonable accommodations that you believe would allow you to perform your job. However, the Company is not required to make the specific accommodation requested by you and may provide an alternative accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on the Company.

If leave is provided as a reasonable accommodation, such leave may run concurrently with leave under the federal Family and Medical Leave Act and/or any other leave where permitted by state and federal law.

The Company will not discriminate or retaliate against employees for requesting an accommodation.

## EEO Statement and Nonharassment Policy

### Equal Opportunity Statement

PG Calc is committed to the principles of equal employment. We are committed to complying with all federal, state, and local laws providing equal employment opportunities, and all other employment laws and regulations. It is our intent to maintain a work environment that is free of harassment, discrimination, or retaliation because of age, race, color, national origin, ancestry, place of birth, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), gender identity, AIDS/HIV status, physical or mental disability, genetic information (including testing and characteristics), arrest and conviction information, credit history, veteran status, uniformed servicemember status, crime victim status, or any other status protected by federal, state, or local laws. The Company is dedicated to the fulfillment of this policy in regard to all aspects of employment, including but not limited to recruiting, hiring, placement, transfer, training, promotion, rates of pay, and other compensation, termination, and all other terms, conditions, and privileges of employment.

The Company will conduct a prompt and thorough investigation of all allegations of discrimination, harassment, or retaliation, or any violation of the Equal Employment Opportunity Policy in a confidential

manner. The Company will take appropriate corrective action, if and where warranted. The Company prohibits retaliation against employees who provide information about, complain about, or assist in the investigation of any complaint of discrimination or violation of the Equal Employment Opportunity Policy.

We are all responsible for upholding this policy. You may discuss questions regarding equal employment opportunity with your Supervisor or any other designated member of management.

### Policy Against Workplace Harassment

PG Calc has a strict policy against all types of workplace harassment, including sexual harassment and other forms of workplace harassment based upon an individual's age, race, color, national origin, ancestry, place of birth, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), gender identity, AIDS/HIV status, physical or mental disability, genetic information (including testing and characteristics), arrest and conviction information, credit history, veteran status, uniformed servicemember status, crime victim status, or any other status protected by federal, state, or local laws. All forms of harassment of, or by, employees, individuals engaged to perform work or services, vendors, visitors, customers, and clients are strictly prohibited and will not be tolerated.

### Sexual Harassment

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when (1) submission to such conduct is made either explicitly or implicitly as a term or condition of an individual's employment; (2) submission to, or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

While it is not possible to identify every act that constitutes or may constitute sexual harassment, the following are some examples of sexual harassment:

- Unwelcome requests for sexual favors;
- Lewd or derogatory comments or jokes;
- Comments regarding sexual behavior or the body of another;
- Sexual innuendo and other vocal activity such as catcalls or whistles;
- Obscene letters, notes, emails, invitations, photographs, cartoons, articles, or other written or pictorial materials of a sexual nature;
- Repeated requests for dates after being informed that interest is unwelcome;
- Retaliating against another for refusing a sexual advance or reporting an incident of possible sexual harassment to the Company or any government agency;
- Offering or providing favors or employment benefits such as promotions, favorable evaluations, favorable assigned duties or shifts, etc., in exchange for sexual favors; and
- Any unwanted physical touching or assaults or blocking or impeding movements.

### Other Harassment

Other workplace harassment is verbal or physical conduct that insults or shows hostility or aversion towards an individual because of the individual's age, race, color, national origin, ancestry, place of birth, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), gender identity, AIDS/HIV status, physical or mental disability, genetic information (including testing and characteristics), arrest and conviction information, credit history, veteran status, uniformed servicemember status, crime victim status, or any other status protected by federal, state, or local laws.

Again, while it is not possible to list all the circumstances that may constitute other forms of workplace harassment, the following are some examples of conduct that may constitute workplace harassment:

- The use of disparaging or abusive words or phrases, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to the above protected categories;

- Written or graphic material that insults, stereotypes, or shows aversion or hostility towards an individual or group because of one of the above protected categories and that is placed on walls, bulletin boards, email, voicemail, or elsewhere on our premises, or circulated in the workplace; and
- A display of symbols, slogans, or items that are associated with hate or intolerance towards any select group.

### Reporting Discrimination and Harassment

If you feel that you have witnessed or have been subjected to any form of discrimination or harassment, immediately notify David Kelly, CFO, [dkelly@pgcalc.com](mailto:dkelly@pgcalc.com), 617-497-4970 x 1107 or Gary Pforzheimer, President, [gpforzheimer@pgcalc.com](mailto:gpforzheimer@pgcalc.com), 617-497-4970.

The Company prohibits retaliation against employees who, based on a reasonable belief, provide information about, complain, or assist in the investigation of any complaint of harassment or discrimination.

We will promptly and thoroughly investigate any claim and take appropriate action where we find a claim has merit. To the extent possible, we will retain the confidentiality of those who report suspected or alleged violations of the harassment policy.

Discipline for violation of this policy may include, but is not limited to, reprimand, suspension, demotion, transfer, and discharge. If the Company determines that harassment or discrimination occurred, corrective action will be taken to effectively end the harassment. As necessary, the Company may monitor any incident of harassment or discrimination to assure the inappropriate behavior has stopped. In all cases, the Company will follow up as necessary to ensure that no individual is retaliated against for making a complaint or cooperating with an investigation.

## **Benefits**

### **Court Attendance and Witness Leave**

PG Calc realizes that, on occasion, employees may be summoned to appear as a witness in a civil or criminal proceeding. In such cases, you will be provided unpaid leave to attend. Notify your Supervisor as soon as possible to make scheduling arrangements. You may opt to use vacation in place of unpaid leave.

The Company reserves the right to require employees to provide proof of the need for leave to the extent authorized by law.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

### **Crime Victim Leave**

PG Calc will provide eligible employees who are considered a crime victim as defined under the applicable law with unpaid crime victim leave to attend a deposition or court proceeding related to any of the following:

- A criminal proceeding when you are a victim (as defined by applicable law) with a right or obligation to appear.
- A relief from abuse hearing when you are seeking the order.
- A hearing concerning an order against stalking or sexual assault when you are seeking the order.
- A relief from abuse, neglect, or exploitation hearing when you are the person seeking relief.

To be eligible for crime victim leave you must have worked:

- For the Company for a period of six months; and
- For an average of 20 hours per week.

Notify your Supervisor of your need for leave as soon as reasonably possible.

You may substitute available accrued sick leave, vacation time, PTO, or any other accrued paid leave for any part of the leave.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

While on leave you will continue to receive benefits at the same level and under the same conditions that coverage would be provided if you were continuously employed. You may be required to contribute to the cost of benefits during leave at your existing rate of contribution.

At the end of leave you will be returned to your previous position or a comparable position at the same level of compensation, employment benefits, seniority, and any other term or condition of employment that existed on the day leave began.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

## **Family Leave**

In accordance with the Vermont Parental and Family Leave Act (PFLA), PG Calc will provide eligible employees up to a total of 12 weeks of parental and/or family leave in a 12-month period.

### Eligibility

To be eligible for family leave under the PFLA, you must:

- Have been continuously employed with the Company for at least one year; and
- Work at least 30 hours per week on average.

### Leave Entitlement

You may take up to 12 weeks of family leave in a 12-month period for:

- Your own serious illness; or
- The serious illness of your child, stepchild (including the child of a civil union partner), or ward who lives with you, foster child, parent, spouse, civil union partner, or parent-in-law (including the parent-in-law of a civil union partner).

**Serious illness** means an accident, disease, or physical or mental condition that poses imminent danger of death, requires inpatient care in a hospital, or requires continuing in-home care under the direction of a physician.

The total amount of leave, for any reason or combination of reasons, under the PFLA is 12 weeks per leave year.

### Interaction with Other Leave

If applicable, family leave under the PFLA will run concurrently with Family and Medical Leave Act (FMLA) leave.

### Leave Requests

You must provide two weeks advance notice of your intention to take leave under this policy. The notice must include the date the leave is expected to begin and the estimated duration of the leave. Reasonable notice must be provided if you need to extend the length of a leave.

### Compensation

Family leave is unpaid. However, you may elect to use up to six weeks of accrued sick leave, vacation, or other accrued paid leave during family leave.



### Continuation of Benefits

Your employment benefits during the leave will be continued at the same level and under the same conditions that coverage would have been provided had your employment continued. You will be required to continue to pay your portion of the cost of benefits during the leave.

### Return from Leave

Upon return from leave, you will be restored to your prior position or to a comparable position at the same level of compensation, benefits, seniority, and other terms and conditions of employment. However, reinstatement may be denied if:

- During the leave your job would have been terminated or you would have been laid off for reasons unrelated to the leave; or
- You performed unique services for the Company and hiring a permanent replacement during the leave was the only viable alternative to prevent substantial and grievous economic injury to operations. In such cases, the Company will provide you reasonable notice of the intent to replace you.

If you do not return to employment at the end of a leave for reasons other than serious illness, you must reimburse the Company for the value of any compensation paid to or on behalf of you during the leave. Payments of accrued sick leave or vacation need not be reimbursed.

### Abuse of Leave

If you are found to have provided a false reason for a leave, you will be subject to disciplinary action up to and including termination.

### Retaliation

The Company will not retaliate against employees who request or take leave in accordance with this policy.

## **Paid Sick Leave**

PG Calc provides paid sick leave to all employees. PG Calc's sick leave policy complies with and is more generous than Vermont's Earned Sick Time Law. The policy below provides an overview of the Vermont Earned Sick Time Law that PG Calc's [Sick Time](#) policy complies with.

### Eligibility

Generally, most employees whose primary place of employment is Vermont, who are at least 18 years of age, and who work an average of at least 18 hours per week are eligible for sick leave. Speak with your Supervisor to learn if you are eligible.

### Reasons for Leave

Sick leave may be taken for the following reasons:

- Your own illness or injury.
- For professional diagnostic, preventative, routine, or therapeutic health care.
- To care for a sick or injured family member, including helping that individual obtain diagnostic, preventative, routine, or therapeutic health treatment; or to accompany a parent, grandparent, spouse, or parent-in-law to an appointment related to their long-term care.
- To arrange for social or legal services or to obtain medical care or counseling for yourself or a family member who is a victim of domestic violence, sexual assault, or stalking, or who is relocating as a result of domestic violence, sexual assault, or stalking.
- To care for a family member because the school or business where the individual is normally located during your workday is closed for public health or safety reasons.

**Family member** means your brother, sister, child, foster child, grandchild, grandparent, parent-in-law, or spouse.

#### Compensation

You will be compensated for sick leave at your regular rate of pay or at the Vermont minimum wage, whichever is greater.

#### Interaction with Other Leave

Sick leave will run concurrently with other types of leave where permitted under applicable law.

#### Notice

If the need for sick leave is foreseeable, you must make a good faith effort to provide advance notice and schedule the leave in a manner that does not unduly disrupt business operations. If unforeseeable, provide notice as soon as practical. If known, notice should include the expected length of the absence.

#### Payment upon Termination

You will not be paid for any unused sick leave when your employment ends.

#### Retaliation

The Company will not retaliate against employees who request or take leave in accordance with this policy.

### **Parental Leave**

In accordance with the Vermont Parental and Family Leave Act (PFLA), PG Calc will provide eligible employees up to a total of 12 weeks of parental and/or family leave in a 12-month period.

#### Eligibility

To be eligible for parental leave under the PFLA, you must:

- Have been continuously employed with the Company for at least one year; and
- Work at least 30 hours per week on average.

#### Leave Entitlement

You may take up to 12 weeks of parental leave in a 12-month period for:

- Your own pregnancy;
- The birth of your child; or
- The initial placement for adoption with you of a child 16 years of age or younger.

Leave for adoption must be taken within one year of the initial placement of the child.

The total amount of leave, for any reason or combination of reasons, under the PFLA is 12 weeks per leave year.

#### Interaction with Other Leave

If applicable, parental leave under the PFLA will run concurrently with Family and Medical Leave Act (FMLA) leave.

#### Leave Requests

You must provide two weeks advance notice of your intention to take leave under this policy. The notice must include the date the leave is expected to begin and the estimated duration of the leave. Reasonable notice must be provided if you need to extend the length of a leave.

#### Compensation

Parental leave is unpaid. However, you may elect to use up to six weeks of accrued sick leave, vacation, or other accrued paid leave during parental leave.

#### Continuation of Benefits

Your employment benefits during the leave will be continued at the same level and under the same conditions that coverage would have been provided had your employment continued. You will be required to continue to pay your portion of the cost of benefits during the leave.

#### Return from Leave

Upon return from leave, you will be restored to your prior position or to a comparable position at the same level of compensation, benefits, seniority, and other terms and conditions of employment. However, reinstatement may be denied if:

- During the leave your job would have been terminated or you would have been laid off for reasons unrelated to the leave; or
- You performed unique services for the Company and hiring a permanent replacement during the leave was the only viable alternative to prevent substantial and grievous economic injury to operations. In such cases, the Company will provide you reasonable notice of the intent to replace you.

If you do not return to employment at the end of a leave for reasons other than serious illness, you must reimburse the Company for the value of any compensation paid to or on behalf of you during the leave. Payments of accrued sick leave or vacation need not be reimbursed.

#### Abuse of Leave

If you are found to have provided a false reason for a leave, you will be subject to disciplinary action up to and including termination.

#### Retaliation

The Company will not retaliate against employees who request or take leave in accordance with this policy.

### **Short Term Family Leave**

PG Calc will provide eligible employees up to four hours of short-term family leave in any 30-day period, not to exceed 24 hours in any 12-month period.

#### Eligibility

To be eligible for leave, you must have worked for the Company for at least one year and worked an average of at least 30 hours per week.

#### Use of Leave

You may take short-term leave for the following reasons:

- To participate in preschool or school activities, such as parent-teacher conferences, that are directly related to the academic educational advancement of a child, stepchild (including the child of a civil union partner), foster child, or ward who lives with you;

- To attend or accompany a child, stepchild, foster child, or ward who lives with you, or a parent, spouse (including same-sex spouse), civil union partner, or parent-in-law to routine medical or dental appointments;
- To accompany a parent, spouse (including same-sex spouse), civil union partner, or parent-in-law to other appointments for professional services related to that person's care and well-being; or
- To respond to a medical emergency involving a child, stepchild, foster child or ward who lives with you, or a parent, spouse (including same-sex spouse), civil union partner, or parent-in-law.

#### Notice and Scheduling

Provide notice of the need for leave as early as possible, but in no case later than seven days before leave is to be taken, except in the case of an emergency. **Emergency** means circumstances in which the required seven-day notice could have a significant adverse impact on the family member. In addition, you must make a reasonable attempt to schedule appointments for which short-term leave may be taken outside of regular work hours.

#### Increments of Leave

Leave under this policy must be taken in increments of two hours.

#### Compensation

Leave taken under this policy is unpaid; however, you may choose to use any accrued vacation or personal leave during the time off.

#### Retaliation

The Company will not retaliate against employees who request or take leave in accordance with this policy.

### **Town Meeting Leave**

You may take unpaid leave for the purpose of attending a town meeting, so long as the absence does not conflict with the essential operations of PG Calc. Notify your Supervisor at least seven days prior to the town meeting.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

# **Washington Policies**

## **Hiring and Orientation Policies**

### **Accommodations for Victims of Domestic Violence, Sexual Assault, or Stalking**

PG Calc will provide reasonable safety accommodation to employees who are victims of domestic violence, sexual assault, or stalking, provided the accommodation would not pose an undue hardship on Company business.

Reasonable safety accommodations may include, but are not limited to:

- Transfer or reassignment;
- Modified job schedule;
- Change in work telephone number, email address, or workstation;
- Installed locks;
- Implementing safety procedures; or
- Any other adjustment to a job structure, workplace facility, or work requirement in response to an actual or threatened act of domestic violence, sexual assault, or stalking.

If you require a safety accommodation, notify your Supervisor. You may be required to provide documentation verifying that you are a victim of domestic violence, sexual assault, or stalking. This requirement may be satisfied by providing the Company with documents such as a police report, court order, or written statement.

After receiving your request for a safety accommodation, the Company will work with you to explore potential accommodations. The Company encourages you to suggest specific accommodations that you believe would be effective. However, the Company is not required to make any requested accommodation and may provide an alternative accommodation that can be made without imposing an undue hardship on the Company.

The Company will not discriminate or retaliate against employees who are victims of domestic violence, sexual assault, or stalking, or who request an accommodation in accordance with this policy.

### **Disability Accommodation**

PG Calc complies with the Americans with Disabilities Act (ADA), the Pregnancy Discrimination Act, and all applicable state and local fair employment practices laws, and is committed to providing equal employment opportunities to qualified individuals with disabilities, including disabilities related to pregnancy, childbirth, and related medical conditions. Consistent with this commitment, the Company will provide reasonable accommodation to otherwise qualified individuals where appropriate to allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship on the business.

Where an individual is suffering from a pregnancy-related disability or medical condition, reasonable accommodation may include, but is not limited to:

- Providing more frequent, longer, or flexible restroom breaks;
- Modifying a no food or drink policy;
- Job restructuring, part-time or modified work schedules, reassignment to a vacant position, or acquiring or modifying equipment, devices, or an employee's workstation;
- Providing seating or allowing the employee to sit more frequently if her job requires her to stand;
- Providing for a temporary transfer to a less strenuous or less hazardous position;
- Providing assistance with manual labor and limits on lifting; or
- Scheduling flexibility for prenatal visits.

If you require an accommodation because of your disability, it is your responsibility to notify your Supervisor. You may be asked to include relevant information such as:

- A description of the proposed accommodation.
- The reason you need an accommodation.
- How the accommodation will help you perform the essential functions of your job.

After receiving your request, the Company will engage in an interactive dialogue with you to determine the precise limitations of your disability and explore potential reasonable accommodations that could overcome those limitations. Where appropriate, we may need your permission to obtain additional information from your medical provider. All medical information received by the Company in connection with a request for accommodation will be treated as confidential.

The Company encourages you to suggest specific reasonable accommodations that you believe would allow you to perform your job. However, the Company is not required to make the specific accommodation requested by you and may provide an alternative accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on the Company.

If leave is provided as a reasonable accommodation, such leave may run concurrently with leave under the federal Family and Medical Leave Act and/or any other leave where permitted by state and federal law.

The Company will not discriminate or retaliate against employees for requesting an accommodation.

## **EEO Statement and Nonharassment Policy**

### **Equal Opportunity Statement**

PG Calc is committed to the principles of equal employment. We are committed to complying with all federal, state, and local laws providing equal employment opportunities, and all other employment laws and regulations. It is our intent to maintain a work environment that is free of harassment, discrimination, or retaliation because of age (40 and older), race (including traits historically associated or perceived to be associated with race, which include, but are not limited to, hair texture and protective hairstyles such as afros, braids, locks, and twists), color, national origin, ancestry, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability (including obesity), genetic information (including testing and characteristics), veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws. The Company is dedicated to the fulfillment of this policy in regard to all aspects of employment, including but not limited to recruiting, hiring, placement, transfer, training, promotion, rates of pay, and other compensation, termination, and all other terms, conditions, and privileges of employment.

The Company will conduct a prompt and thorough investigation of all allegations of discrimination, harassment, or retaliation, or any violation of the Equal Employment Opportunity Policy in a confidential manner. The Company will take appropriate corrective action, if and where warranted. The Company prohibits retaliation against employees who provide information about, complain about, or assist in the investigation of any complaint of discrimination or violation of the Equal Employment Opportunity Policy.

We are all responsible for upholding this policy. You may discuss questions regarding equal employment opportunity with your Supervisor or any other designated member of management.

### **Policy Against Workplace Harassment**

PG Calc has a strict policy against all types of workplace harassment, including sexual harassment and other forms of workplace harassment based upon an individual's age (40 and older), race (including traits historically associated or perceived to be associated with race, which include, but are not limited to, hair texture and protective hairstyles such as afros, braids, locks, and twists), color, national origin, ancestry, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability (including obesity), genetic information (including testing and characteristics), veteran status, uniformed

servicemember status, or any other status protected by federal, state, or local laws. All forms of harassment of, or by, employees, applicants, vendors, visitors, customers, and clients are strictly prohibited and will not be tolerated.

### Sexual Harassment

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when (1) submission to such conduct is made either explicitly or implicitly as a term or condition of an individual's employment; (2) submission to, or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

While it is not possible to identify every act that constitutes or may constitute sexual harassment, the following are some examples of sexual harassment:

- Unwelcome requests for sexual favors;
- Lewd or derogatory comments or jokes;
- Comments regarding sexual behavior or the body of another;
- Sexual innuendo and other vocal activity such as catcalls or whistles;
- Obscene letters, notes, emails, invitations, photographs, cartoons, articles, or other written or pictorial materials of a sexual nature;
- Repeated requests for dates after being informed that interest is unwelcome;
- Retaliating against another for refusing a sexual advance or reporting an incident of possible sexual harassment to the Company or any government agency;
- Offering or providing favors or employment benefits such as promotions, favorable evaluations, favorable assigned duties or shifts, etc., in exchange for sexual favors; and
- Any unwanted physical touching or assaults or blocking or impeding movements.

### Other Harassment

Other workplace harassment is verbal or physical conduct that insults or shows hostility or aversion toward an individual because of the individual's age (40 and older), race (including traits historically associated or perceived to be associated with race, which include, but are not limited to, hair texture and protective hairstyles such as afros, braids, locks, and twists), color, national origin, ancestry, religion, sex, sexual orientation (including transgender status, gender identity or expression), pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability (including obesity), genetic information (including testing and characteristics), veteran status, uniformed servicemember status, or any other status protected by federal, state, or local laws.

Again, while it is not possible to list all the circumstances that may constitute other forms of workplace harassment, the following are some examples of conduct that may constitute workplace harassment:

- The use of disparaging or abusive words or phrases, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to the above protected categories;
- Written or graphic material that insults, stereotypes, or shows aversion or hostility toward an individual or group because of one of the above protected categories and that is placed on walls, bulletin boards, email, voicemail, or elsewhere on our premises, or circulated in the workplace; and
- A display of symbols, slogans, or items that are associated with hate or intolerance toward any select group.

### Reporting Discrimination and Harassment

If you feel that you have witnessed or have been subjected to any form of discrimination or harassment, immediately notify David Kelly, CFO, [dkelly@pgcalc.com](mailto:dkelly@pgcalc.com), 617-497-4970 x 1107 or Gary Pforzheimer, President, [gpforzheimer@pgcalc.com](mailto:gpforzheimer@pgcalc.com), 617-497-4970.

The Company prohibits retaliation against applicants or employees who, based on a reasonable belief, provide information about, complain, or assist in the investigation of any complaint of harassment or

discrimination.

We will promptly and thoroughly investigate any claim and take appropriate action where we find a claim has merit. To the extent possible, we will retain the confidentiality of those who report suspected or alleged violations of the harassment policy.

Discipline for violation of this policy may include, but is not limited to, reprimand, suspension, demotion, transfer, and discharge. If the Company determines that harassment or discrimination occurred, corrective action will be taken to effectively end the harassment. As necessary, the Company may monitor any incident of harassment or discrimination to assure the inappropriate behavior has stopped. In all cases, the Company will follow up as necessary to ensure that no individual is retaliated against for making a complaint or cooperating with an investigation.

## Wage and Hour Policies

### Wage Disclosure Protection

In accordance with Washington law, PG Calc will not:

- Require, as a condition of employment, that you not disclose the amount of your wages.
- Require you to sign a waiver or other document that prevents you from disclosing the amount of your wages.

Additionally, the Company will not discriminate or in any other manner retaliate against you for:

- Inquiring about, disclosing, comparing, or otherwise discussing your wages or the wages of other employees;
- Asking the Company to provide a reason for the amount of your wages or lack of opportunity for advancement; or
- Aiding or encouraging other employees to exercise their rights under this policy.

If you have access to or knowledge of the compensation information of other employees as a part of your essential job functions, you may not disclose that information to individuals who do not otherwise have authorized access to it, unless the disclosure is: (1) In response to a formal charge or complaint; (2) In furtherance of an investigation, proceeding, hearing, or other action (including an investigation conducted by the Company); or (3) Consistent with the legal duty of the Company to furnish information.

This policy does not require you to disclose the amount of your wages.

If you believe that you have been discriminated or retaliated against in violation of this policy, immediately report your concerns to the CFO.

Nothing in this policy will be enforced to interfere with, restrain or coerce, or retaliate against employees regarding their rights under the National Labor Relations Act.

## Benefits

### Leave for Victims of Domestic Violence, Sexual Assault, or Stalking

If you are a victim, or a family member of a victim, of domestic violence, sexual assault, or stalking, PG Calc will provide you with reasonable unpaid leave from work to take care of legal or law enforcement needs or to get medical treatment, social services assistance, or mental health counseling. **Family member** means a child, spouse, parent, parent-in-law, grandparent, or person you are dating. The Company may request verification of your family relationship.

When possible, you must provide reasonable advance notice of the need for leave. If advance notice



cannot be given because of an emergency or unforeseen circumstances due to domestic violence, sexual assault, or stalking, you or someone on your behalf must provide notice no later than the end of the first day you take leave.

You may be required to provide verification that you or your family member is a victim of domestic violence, sexual assault, or stalking and that the leave is being taken for purposes described above. Verification must be provided in a timely manner and will only be used to establish that the leave is legally protected. You may satisfy the verification requirements by providing the Company with documents such as a police report, court order, or written statement.

With exception, information provided by you will be kept confidential. This includes:

- The fact that you or your family member is a victim of domestic violence, sexual assault, or stalking.
- That you have requested or obtained domestic violence leave.
- Any written or oral statement, documentation, record, or corroborating evidence you provide.

Information provided by you will only be disclosed under the following circumstances:

- When requested or consented to by you.
- When ordered by a court or administrative agency.
- Where otherwise required by applicable federal or state law.

Leave under this policy is unpaid; however, you may choose to use any accrued paid leave. Leave may be taken intermittently, on a reduced work schedule, or in a single block of time, as the circumstances warrant. During the leave, the Company will maintain any health insurance coverage being provided in the same manner as if you had not taken leave.

The leave must be reasonable in duration, which will be determined by management and you, based upon the circumstances.

Upon return from leave, you will be reinstated to the position held prior to taking leave or to an equivalent position with equivalent benefits, pay, and other terms and conditions of employment, subject to certain exceptions as provided under Washington law.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

## **Military Family Leave**

In accordance with the Washington Military Family Leave Act (MFLA), PG Calc will provide employees who are the spouse of a military member up to 15 days of leave from work for each deployment when the military spouse is deployed or called up to active duty. The leave may be used prior to the deployment, or during the period when the military spouse is on leave during the deployment.

As used in this policy:

- **Spouse** includes same-sex spouses and state-registered domestic partners.
- **Military member** means a member of the U.S. Armed Forces, National Guard, or reserves.

To be eligible for such leave, you must work 20 or more hours per week.

To take military family leave, you must provide notice of intention to take leave within five business days of receiving official notice of an impending call or order to active duty or of a leave from deployment.

The leave provided under this policy is unpaid; however, you may substitute any available paid leave. You may split the 15-day leave between different periods of time (pre-deployment or while the military member is on leave during deployment). The total number of days of leave, however, cannot exceed 15 days per deployment.

The Company may count FMLA-qualified leave related to a deployment as state MFLA leave if the leave is taken before the deployment, or during any period when the military spouse is on leave from deployment.

You will be allowed to continue available group health benefits at your own expense.

Upon return from leave, you will be restored to your prior position.

The Company will not retaliate against employees who request or take leave in accordance with this policy.

## **Paid Family and Medical Leave Insurance**

Washington State's Paid Family and Medical Leave program is a mandatory statewide insurance program that provides most employees in Washington with paid time off to give or receive care. The program is administered by the Washington Employment Security Department (ESD) and is funded by premiums paid by both employees (through payroll deductions) and/or employers, depending on the size of the employer.

This program allows eligible employees to take up to 12 weeks of paid time off to:

- Welcome a child into their family (through birth, adoption, or foster placement).
- Deal with a serious illness or injury.
- Care for a seriously ill or injured relative.
- Prepare for a family member's pre- or post-deployment activities, or deal with childcare issues related to a family member's military deployment.

In certain cases, eligible employees may be entitled to up to 18 weeks of leave.

### **Eligibility**

To be eligible for Paid Family and Medical Leave you must have:

- Worked at least 820 hours (or about 16 hours a week) in Washington during the qualifying period. The 820 hours are cumulative, regardless of the number of employers or jobs you have had during the year. All paid work in Washington over the course of the year counts toward the 820 hours, including part-time, seasonal, and temporary work.
- Experienced a qualifying event. Qualifying events include:
  - Your own, or a family member's, serious health condition.
  - The birth, adoption, or foster placement of a child with you.
  - A qualifying exigency under the federal Family and Medical Leave Act (FMLA).

***Family member*** means:

- Your biological, adopted, or foster children, stepchildren, a child's spouse, or a child to whom you stand in loco parentis, are a legal guardian, or are a de facto parent, regardless of age or dependency status.
- Your spouse or state registered domestic partner.
- Your parents or your spouse's parents (including biological, adoptive, de facto, or foster parents, stepparents, or legal guardians or an individual who stood in loco parentis to you or your spouse as a child).
- Your siblings.
- Your grandchildren.
- Your grandparents.
- Any individual who regularly resides in your home or where your relationship creates an expectation that you care for the person, and that person depends on you for care. It does not include an individual who simply resides in your home with no expectation that you care for them.

### **Requesting Leave**

If the need for leave is foreseeable, provide 30 days' written notice of your intent to take leave. Notice must contain at least the anticipated timing and duration of leave. When unforeseeable, provide written notice as soon as practicable.

Failure to provide proper notice may result in the denial of leave for a period of time equal to the number of days that notice was insufficient.

### Questions and Applying for Benefits

While on leave, you are entitled to partial wage replacement benefits. The weekly benefit range is up to 90 percent of your weekly pay, depending on your income. Your wage replacement benefits are determined and paid by the ESD.

If you have questions regarding this policy, contact the CFO. If you are eligible for Paid Family and Medical Leave benefits, apply through the Washington Employment Security Department (ESD) online application at <https://paidleave.wa.gov/>.

If leave is being taken due to your own serious health condition or the serious health condition of a family member, certification from a health care provider will be required. Certification must include:

- The name, address, telephone number, and contact information of the health care provider and type of medicine the health provider is licensed to practice.
- The anticipated duration of leave.
- Other information as requested by the ESD to determine eligibility for the qualifying event.

The information must also include either:

- For medical leave, information from a health care provider that the employee has a serious health condition; or
- For family leave, information sufficient to establish that the family member has a serious health condition requiring physical or psychological care.

If leave is taken to bond with your child after birth or placement, the ESD may request a copy of:

- The child's birth certificate;
- Certification from a health care provider;
- Court documents to show placement; or
- Other reasonable documentation to substantiate the qualifying event.

If leave is taken because of a qualifying military exigency, you will be required to provide documents or information such as:

- Active duty orders;
- The approximate dates in which leave will be needed; or
- Other information to substantiate the qualifying event.

The ESD may also request documentation or information from you that is sufficient to establish the familial relationship for the purposes of benefit eligibility.

### Leave Duration

Eligible employees may take up to 12 weeks of paid leave per year. If you give birth to a baby, you qualify for up to 16 weeks of paid leave. If you experience complications from pregnancy, you may qualify for up to 18 weeks.

If leave is taken to bond with a new child, leave must be taken during the first 12 months following the child's birth or placement.

Paid Family and Medical Leave may be used intermittently rather than all at once.

### Health Insurance

Your health insurance will remain active while you are on leave. If you contribute to the cost of your health insurance, you must continue to pay your portion of the premium cost during your leave.

### Interaction with Other Laws

You will not be required to use other leave before using Paid Family and Medical Leave.

### Pandemic Leave Assistance

For leave beginning anytime in 2021 through March 31, 2022, if you do not work 820 hours during the qualifying period but are otherwise eligible for a leave, you may be eligible for a pandemic leave assistance employee grant (pandemic leave assistance).

To be eligible for pandemic leave assistance you must have:

- Worked 820 hours during the first through fourth calendar quarters of 2019; or
- Worked 820 hours during the second through fourth calendar quarters of 2019 and first calendar quarter of 2020.

You may file a claim with the department for pandemic leave assistance beginning August 1, 2021.

You are not eligible for pandemic leave assistance for any week in which you receive unemployment compensation, workers' compensation, or any other applicable federal unemployment compensation, industrial insurance, or disability insurance.

Pandemic leave assistance does not apply to an employee who did not work 820 hours because of an employment separation due to misconduct or a voluntary separation unrelated to the COVID-19 pandemic.

### Retaliation

The Company will not retaliate against employees who request or take leave under the Washington Paid Family and Medical Leave program.

## **Paid Sick Leave**

PG Calc provides paid sick leave to all employees. PG Calc's sick leave policy complies with and is more generous than the Washington Paid Sick Leave Law. The policy below provides an overview of the Washington Paid Sick Leave Law that PG Calc's [Sick Time](#) policy complies with.

### Eligibility

All employees are eligible for sick leave.

### Reasons for Leave

Sick leave may be taken for the following reasons:

- To care for your own or a family member's mental or physical illness, injury, or health condition, including the need for medical diagnosis, care, or treatment, and preventive medical care.
- If and when the Company closes for a health-related reason or when your child's school closes for a health-related reason.
- For absences that qualify for leave under the state's Domestic Violence Leave Act (DVLA).

**Family member** means:

- A child, including a biological, adopted, or foster child, stepchild, or a child to whom you stand in loco parentis, are a legal guardian, or are a de facto parent, regardless of age or dependency status;

- A biological, adoptive, de facto, or foster parent, stepparent, or legal guardian of you or your spouse or registered domestic partner, or a person who stood in loco parentis when you were a minor child;
- A spouse;
- A registered domestic partner;
- A grandparent;
- A grandchild; or
- A sibling.

#### Notice

If the need for leave is foreseeable, you must provide notice at least 10 days in advance, or as early as practical, before the first day sick leave is used. If unforeseeable, provide notice as soon as practical before the required start of your shift. If known, notice should include the expected length of the absence.

#### Documentation

For absences exceeding three days, you may be required to provide verification that your use of sick leave is for an authorized purpose. Verification must be provided within 10 days after the first day of absence. Verification may not be required if it results in an unreasonable burden or expense to you and may not exceed privacy or verification requirements otherwise established by law.

#### Interaction with Other Leave

You may be required to use available sick leave during family and medical leave, disability leave, or other statutorily-authorized leave that would otherwise be unpaid.

#### Payment Upon Termination

You will not be paid for any unused sick leave when your employment ends.

#### Reinstatement of Sick Leave Upon Rehire

The Company will reinstate previously accrued, unused sick leave if you separate and are rehired within 12 months.

#### Retaliation

The Company will not retaliate against employees who request or take leave in accordance with this policy.

Reviewed and approved by David Kelly and Gary Pforzheimer - 5/3/2023

Reviewed & Approved by David Kelly 5/10/2024