



THIS DOCUMENT CONTAINS CONFIDENTIAL AND PROPRIETARY INFORMATION

Employee Handbook

EPS Software Corp.





Table of Contents

Section	Policy	Revision Date:
INTRODUCTION		
	Employee Welcome Message	01/07/2012
	Organization Description	01/07/2012
	Introductory Statement	01/07/2012
EMPLOYMENT		
101	Nature of Employment	03/05/2001
103	Equal Employment Opportunity	03/05/2001
104	Business Ethics and Conduct	11/28/2011
107	Immigration Law Compliance	02/06/2003
110	Outside Employment	01/07/2012
112	Employee Non-Disclosure	02/06/2003
113	Disability Accommodation	01/07/2012
116	Job Posting and Employee Referrals	02/06/2003
120	Contractors	11/28/2011
EMPLOYMENT STATUS & RECORDS		
201	Employment Categories	01/07/2012
202	Access to Personnel Files	02/06/2003
203	Employment Reference Checks	02/06/2003
205	Introductory Period	03/05/2001
208	Employment Applications	03/05/2001
EMPLOYEE BENEFIT PROGRAMS		
301	Employee Benefits	11/28/2011
303	Vacation Benefits	11/28/2011
305	Holidays	02/06/2003
307	Sick Leave Benefits	09/23/2003
311	Jury and Witness Duty	02/06/2003
312	Time off to Vote	02/06/2003
314	Educational Assistance	02/06/2003
316	Health Insurance	02/06/2003
317	Life Insurance	02/06/2003
318	Short-Term Disability	02/28/2013
319	Long-Term Disability	01/07/2012
320	Vision Insurance	06/22/2022
350	Simple IRA Savings Match Plan	02/06/2003
355	Bonuses	01/07/2012
356	Health/Wellness Stipend	07/01/2013



LEAVES OF ABSENCE

360	Bereavement Leave	01/07/2012
361	Personal Leave	03/12/2004
365	Military Leave	01/17/2012

TIMEKEEPING/PAYROLL

401	Timekeeping	11/28/2011
403	Paydays	02/06/2003
410	Pay Deductions	02/06/2003

WORK CONDITIONS & HOURS

502	Work Schedules & Flex Time	09/29/2003
503	The "Virtual Office"	09/29/2003
505	Smoking	03/05/2001
512	Business Travel Expenses	06/22/2022
518	Workplace Monitoring	03/05/2001
520	Accidents and Safety	03/05/2001
522	Workplace Violence Prevention	03/05/2001
585	Personal Property	03/05/2001

COMPUTER, EMAIL AND INTERNET

601	Computer and Email Usage	02/06/2003
602	Internet Acceptable Use Policy	01/07/2012

EMPLOYEE CONDUCT & DISCIPLINARY ACTION

701	Employee Conduct and Work Rules	03/05/2001
703	Sexual and Other Unlawful Harassment	01/07/2012
704	Attendance and Punctuality	03/05/2001
705	Personal Appearance	02/06/2003
706	Return of Property	03/05/2001
708	Resignation	03/05/2001
714	Drug Testing	02/06/2003
716	Progressive Discipline	03/05/2001
718	Problem Resolution	02/06/2003

CLOSING

900	Summary	02/06/2003
051	Employee Acknowledgement Form	11/28/2011



Welcome!

On behalf of your colleagues, I welcome you to EPS Software Corp. and CODE and wish you every success here.

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

This handbook was developed to describe some of the expectations of our employees and to outline the policies, programs, and benefits available to eligible employees. Employees should familiarize themselves with the contents of the employee handbook as soon as possible, for it will answer many questions about employment with EPS. In addition to this handbook, there is also the EPS Benefit Details Document you will want to familiarize yourself with.

In addition to these documents, other important company information is periodically posted at www.eps-office.com. Items may include job openings, information about company-sponsored events and activities, and legally required notices.

We hope that your experience here will be challenging, enjoyable, and rewarding. Again, welcome!

Regards,

Markus Egger
President
EPS Software Corp

ORGANIZATION DESCRIPTION

I. Goods and Services



CODE Consulting consists of a group of world class developers and project leaders who assist clients in building better applications on any scale, from small consultations a few hours long, to soup-to-nuts custom software project implementations that last for years. We provide development, project management, and architectural know-how. We do much more than make recommendations, we also do the actual work and we provide infrastructure required to facilitate such projects.

Our goal is to always exceed client expectations by providing invaluable software services. Our vision is to work with world-class developers who use best of breed methodologies, tools and techniques. Our guiding principle is obsessive dedication to flawlessly accomplishing assignments.

The Consulting Division works intimately with our clients' IT departments. We may work onsite, side by side with company developers writing code, mentoring them in difficult areas, or providing the analysis and design specifications while in-house staff does the actual programming.

We have emerged as the "Go To" team for clients with pressing software needs. We concentrate on providing very high quality services utilizing cutting edge technologies that are stable, scalable and adaptable. In short, "We help companies build better software".



CODE Training is compiled of the most extensive and advanced network of experts, from authors to presenters. CODE Training partners with more MVPs, Influencers, Gurus, and RDs than any other company. Thanks to our community involvement, we have access to the best experts for each topic. Not only do our trainers have lots of training and speaking experience, but they also bring real-world expertise to the table. They don't just teach, they also "do". Additionally, CODE Training is a valuable source for custom software project leads.



CODE Magazine, a bi-monthly publication, originally known as Software Developer Magazine, was originally published in German in 1998 and 1999. In the spring of 2000, *CODE Magazine's* premier issue was released in the US. *CODE* is distributed world-wide with its largest audience in North America and Europe.

CODE Magazine is an advanced technology forum for developers and technical managers focused on providing in-depth information to the development and systems applications community. Each issue of *CODE Magazine* contains very detailed and practical articles of current technologies and developer tools. Created by developers, *CODE Magazine* is the trusted source of information for working developers seeking information for their latest software development projects. Since its inception, *CODE Magazine* has focused on technologies and application architecture "best practices" illustrating them with examples in multiple programming languages.

CODE Focus, a sister brand to *CODE Magazine*, is a custom designed publication that we offer to the IT community that targets information and analysis around a specific technology.



CODE Framework is a free open-source business application development framework from the makers of CODE Magazine, Markus Egger, and CODE Consulting. It can be downloaded free from <https://codeframework.io/Downloads>.

CODE Framework consists of various components and tools that help developers with common aspects of business application development, such as simplified SOA development with various clients, WPF development, data access, and much more. The main focus of this framework is to enable productive, flexible, and highly maintainable business application development for professional software developers. The world's most productive, maintainable, and reusable business application development framework for professional developers, Free and Open Source!



CODE Staffing is the staffing arm of EPS Software Corp. We provide professional software developers either on-site or remotely to augment your software development team. Our expertise spans various platforms, such as Windows, Web, Mobile Devices (including iOS and Android), Cloud, Services, Databases, and more. Our experts also specialize in rewriting older software, such as VB, and Visual FoxPro into today's technologies. With CODE Staffing, you not only get the extra resources you need, you get the entire CODE Developer Network of professionals available for questions!

How can we do all this? We have a wide network of excellent people and a repeatable process that we bring to every project.

II. The History of EPS

EPS (Egger Program Service) was founded by Markus Egger in 1993 in Salzburg, Austria. EPS focused on FoxPro consulting and training. Initially, horizontal market products were produced as well, but were soon dropped in favor of the consulting services.

In 1997 EPS became EPS Software Corp and incorporated in Houston, Texas. EPS Software Corp hired its first employees in July 1999. EPS Software Corp now focuses on custom software, consulting and training, as well as publishing *CODE Magazine*. Thru the years, it simply made sense to also brand our training as “CODE Training” since it was the training arm of the magazine. Once we traveled down that path and considering that CODE Magazine had become a well-trusted brand, it simply made sense to brand all our other offerings and then our divisions with the “CODE” moniker.

III. Management Philosophy

EPS believes in hiring very highly skilled people who share common goals and interests in producing high level and quality software. We believe that the strength of EPS lies in its employees, and thus we try to provide a comfortable and enjoyable work environment. We believe that in order to keep quality people, respect, generous compensation, and training are the most important elements.

Customers are among our organization's most valuable assets. Every employee represents EPS to our customers and to the public. The way we do our jobs presents an image of our entire organization. Customers judge all of us by how they are treated with each employee contact both face-to-face and online.

Our personal contact with the public, our manners on the telephone, and the communications we send to customers both written and online are a reflection not only of ourselves, but also of the professionalism of EPS. Positive customer relations not only enhance the public's perception or image of EPS, but also pay off in greater customer loyalty and increased sales and profit.



IV. Goals

EPS plans on continued growth in the custom software market, consulting, training, and in vertical markets. Plans are to expand the company's reputation for producing high level and quality products. Branding for the company is CODE, with each division reinforcing the overall message "Helping companies build better software".

INTRODUCTORY STATEMENT

This handbook is designed to acquaint you with EPS Software Corp and to provide you with information about working conditions, employee benefits, and some of the policies affecting your employment. You should read, understand, and comply with all provisions of the handbook. It describes many of your responsibilities as an employee and outlines the programs developed by EPS to benefit employees. One of our objectives is to provide a work environment that is conducive to both personal and professional growth.

No employee handbook can anticipate every circumstance or question about policy. As EPS continues to grow, the need may arise and EPS reserves the right to revise, supplement, or rescind any policies or portion of the handbook from time to time as it deems appropriate, in its sole and absolute discretion. Employees will, of course, be notified of such changes to the handbook as they occur.

101 Nature of Employment

Date: 03/05/2001

This handbook is intended to provide employees with a general understanding of our personnel policies. Employees are encouraged to familiarize themselves with the contents of this handbook. However, this handbook cannot anticipate every situation or answer every question about employment. It is not an employment contract and is not intended to create contractual obligations of any kind. Neither the employee nor EPS is bound to continue the employment relationship if either chooses, at its will, to end the relationship at any time.



In order to retain necessary flexibility in the administration of policies and procedures, EPS reserves the rights to change, revise, or eliminate without notice, any of the policies and/or benefits described in this handbook. The only recognized deviations from the stated policies are those authorized by the president of EPS.

103 Equal Employment Opportunity

Date: 03/05/2001

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at EPS will be based on merit, qualifications, and abilities. EPS does not discriminate in employment opportunities or practices on the basis of race, color, religion, gender, national origin, age, disability, or any other characteristic protected by law.

EPS will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship. This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training.

Any employees with questions or concerns about any type of discrimination in the workplace are encouraged to bring these issues to the attention of their immediate supervisor. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination will be subject to disciplinary action, up to and including termination of employment.

104 Business Ethics and Conduct

Date: 02/06/2003

The successful business operation and reputation of EPS is built on the principles of fair dealing and ethical conduct of our employees. Our reputation for integrity and excellence requires careful observance of the spirit and letter of all applicable laws and regulations, as well as a scrupulous regard for the highest standards of conduct and personal integrity.

The continued success of EPS is dependent upon our customers' trust and we are dedicated to preserving that trust. Employees have a responsibility to EPS, its



customers, and shareholders to act in a way that will merit the continued trust and confidence of the public.

Business-related gifts or free services beyond ordinary business practice may not be accepted. Gifts or sample products that are of token or insignificant value may be accepted if returning them would be awkward.

Gifts beyond this level should be promptly returned with a courteous note explaining the Company's policy.

EPS will comply with all applicable laws and regulations and expects its directors, officers, and employees to conduct business in accordance with the letter, spirit, and intent of all relevant laws and to refrain from any illegal, dishonest, or unethical conduct.

In general, the use of good judgment, based on high ethical principles, will guide you with respect to lines of acceptable conduct. If a situation arises that is difficult to determine the proper course of action, the matter should be discussed openly with your immediate supervisor and if necessary, with the President for advice and consultation.

Compliance with this policy of business ethics and conduct is the responsibility of every EPS employee. Disregarding or failing to comply with this standard of business ethics and conduct could lead to disciplinary action, up to and including possible termination of employment.

107 Immigration Law Compliance

Date: 02/06/2003

EPS is committed to employing only United States citizens and aliens who are authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin.

In compliance with the Immigration Reform and Control Act of 1986, 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. Former employees who are rehired must also complete the form if they have not completed an I-9 with EPS within the past three years, or if their previous I-9 is no longer retained or valid.



Employees with questions or seeking more information on immigration law issues are encouraged to contact their Human Resources representative. Employees may raise questions or complaints about immigration law compliance without fear of reprisal.

110 Outside Employment

Date: 1/7/2012

Employees may hold outside jobs as long as they meet the performance standards of their job with EPS as outlined by their supervisor and the job does not constitute a conflict of interest. An outside job that directly relates to the business in which the Company is now involved or becomes involved is considered a conflict of interest.

All employees will be judged by the same performance standards and will be subject to EPS's scheduling demands, regardless of any existing outside work requirements. If EPS determines that an employee's outside work interferes with performance or the ability to meet the requirements of EPS as they are modified from time to time, the employee may be asked to terminate the outside employment if he or she wishes to remain with EPS.

Outside employment that constitutes a conflict of interest is prohibited without the express written consent of the Company. Consent may be withheld at the sole discretion of the Company. Employees may not work directly for any pending, current or previous EPS client unless explicit approval has been granted. Employees may not receive any income or material gain from individuals outside EPS for materials produced or services rendered while performing their jobs, unless previously approved. Noted exceptions to this rule are compensation for writing magazine articles and speaking at conferences. Depending on the exact circumstances, employees may receive compensation for conference honorariums even if the work was performed during normal EPS work hours.

112 Employee Non-Disclosure

Date: 02/06/2003

The protection of confidential business information and trade secrets is vital to the interests and the success of EPS. Such confidential information includes, but is not limited to, the following examples:



- ❑ Compensation data
- ❑ Computer processes
- ❑ Computer programs and codes
- ❑ Customer lists
- ❑ Customer preferences
- ❑ Customer/client business information
- ❑ Pending projects and proposals
- ❑ Research and development strategies
- ❑ Technological data
- ❑ Technological prototypes

EPS employees are required to sign a non-disclosure agreement as a condition of employment. This non-disclosure agreement will be part of your employment agreement with EPS. Employees who improperly use or disclose trade secrets or confidential business information will be subject to disciplinary action, up to and including termination of employment and legal action, even if they do not actually benefit from the disclosed information.

Frequently EPS is required to sign NDA's (Non-Disclosure Agreements) with clients and other business partners. EPS is guaranteeing that you as an employee will hold all confidential or proprietary information in the strictest confidence and will not disclose it to any person, firm, or corporation or use it except as necessary in carrying out your work for the Company. Thus, it is vital that you always treat any inside information with the utmost discretion.

113 Disability Accommodations

Date: 01/07/2012

EPS is committed to complying fully with the Americans with Disabilities Act (ADA) and ensuring equal opportunity in employment for qualified persons with disabilities. All employment practices and activities are conducted on a non-discriminatory basis.

Qualified individuals with disabilities are entitled to equal pay and other forms of compensation (or changes in compensation) as well as in job assignments, classifications, organizational structures, position descriptions, lines of progression and seniority lists. Leave of all types will be available to all employees on an equal basis.



116 Job Posting and Employee Referrals

Date: 02/06/2003

EPS provides employees an opportunity to indicate their interest in open positions and advance within the organization according to their skills and experience. In general, notices of all regular, full-time job openings are posted, although EPS reserves its discretionary right to not post a particular opening.

Job openings will be posted on at www.codemag.com/jobs. Each job posting notice will include the job title, department, location, job summary, essential duties, and qualifications (required skills and abilities).

Eligible employees can only apply for those posted jobs for which they possess the required skills, competencies, and qualifications. To apply for an open position, employees should notify their Human Resources representative immediately.

EPS recognizes the benefit of developmental experiences and encourages employees to talk with their supervisors about their career plans. Supervisors are encouraged to support employees' efforts to gain experience and advance within the organization.

An applicant's supervisor may be contacted to verify performance, skills, and attendance. Any staffing limitations or other circumstances that might affect a prospective transfer may also be discussed.

Job posting is a way to inform employees of openings and to identify qualified and interested applicants who might not otherwise be known to the hiring manager. Other recruiting sources may also be used to fill open positions in the best interest of the organization.

EPS also encourages employees to identify friends or acquaintances who are interested in employment opportunities and refer qualified outside applicants for posted jobs. Employees should obtain permission from the individual before making a referral, share their knowledge of the organization, and not make commitments or oral promises of employment.



Employees should submit referral resumes to their Human Resources representative for a posted job. If the referral is interviewed, the referring employee will be notified of the initial interview and the final selection decision.

120 Contractors

Date: 01/07/2012

EPS, due to the unpredictable nature of the consulting business, does utilize contractor services and has a vast network of talented developers globally that supply services on an as needed base that is project driven. The main differences between contractors and employees are contractors provide their own hardware, software, and work environment, and they do not receive any benefits or compensation beyond their negotiated rates.

201 Employment Categories

Date: 1/07/2012

It is the intent of EPS to clarify the definitions of employment classifications so that employees understand their employment status and benefit eligibility.

Each employee is designated as either NONEXEMPT or EXEMPT from federal and state wage and hour laws. NONEXEMPT employees are entitled to overtime pay under the specific provisions of federal and state laws. EXEMPT employees are excluded from specific provisions of federal and state wage and hour laws. An employee's EXEMPT or NONEXEMPT classification may be changed only upon written notification by EPS management.

In addition to the above categories, each employee will belong to one other employment category:

- **REGULAR FULL-TIME** employees are those who are not in a temporary status and who are regularly scheduled to work EPS's full-time schedule based on 40 hours weekly. Generally, they are eligible for EPS's benefit package, subject to the terms, conditions, and limitations of each benefit program.
- **REGULAR PART-TIME** employees are those who are not assigned to a temporary status and who are regularly scheduled to work less than the full-time work schedule. The number of hours will be determined by the

employee's supervisor. Regular part-time employees are eligible for prorated benefits sponsored by EPS, subject to the terms, conditions, and limitations of each benefit program.

- **PART-TIME** employees are those who are not assigned to a temporary status and who are regularly scheduled to work less than 40 hours per week. While they do receive all legally mandated benefits (such as Social Security and workers' compensation insurance), they are ineligible for all of EPS's other benefit programs.
- **TEMPORARY** employees are those who are hired as interim replacements, to temporarily supplement the work force, or to assist in the completion of a specific project. Employment assignments in this category are of a limited duration. Employment beyond any initially stated period does not in any way imply a change in employment status. Temporary employees retain that status unless and until notified of a change. While temporary employees receive all legally mandated benefits (such as workers' compensation insurance and Social Security), they are ineligible for all of EPS's other benefit programs.

202 Access to Personnel Files

Date: 02/06/2003

EPS maintains a personnel file on each employee. The personnel file includes such information as the employee's job application, resume, records of training, documentation of performance appraisals and salary increases, and other employment records.

Personnel files are the property of EPS, and access to the information they contain is restricted. Generally, only supervisors and management personnel of EPS who have a legitimate reason to review information in a file are allowed to do so.

Employees who wish to review their own file should notify their Human Resources representative. With reasonable advance notice, employees may review their own personnel files in EPS's offices and in the presence of an individual appointed by EPS to maintain the files.



It is the responsibility of each employee to promptly notify EPS of any changes in personnel data. Personal mailing addresses, telephone numbers, number and names of dependents, emergency contacts, educational accomplishments, and other such status reports should be accurate and current at all times. If any personnel data has changed, notify your Human Resources representative.

203 Employment Reference Checks

Date: 02/06/2003

To ensure that individuals who join EPS are well qualified and have a strong potential to be productive and successful, it is the policy of EPS to check the employment references of all applicants.

Human Resources will respond to all reference check inquiries from other employers. Responses to such inquiries will be limited to factual information that can be substantiated by EPS's records.

205 Introductory Period

Date: 03/05/2001

The introductory period is intended to give new employees the opportunity to demonstrate their ability to achieve a satisfactory level of performance and to determine whether the new position meets their expectations. EPS uses this period to evaluate employee capabilities, work habits, and overall performance. Either the employee or EPS may end the employment relationship at will at any time during or after the introductory period, with or without cause or advance notice.

All new and rehired employees work on an introductory basis for the first 60 calendar days after their date of hire. Any significant absence will automatically extend an introductory period by the length of the absence. If EPS determines that the designated introductory period does not allow sufficient time to thoroughly evaluate the employee's performance, the introductory period may be extended for a specified period.

Upon satisfactory completion of the introductory period, employees enter the "regular" employment classification.



208 Employment Applications

Date: 03/05/2001

EPS relies upon the accuracy of information contained in the employment application, as well as the accuracy of other data presented throughout the hiring process and employment. Any misrepresentations, falsifications, or material omissions in any of this information or data may result in the exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment.

301 Employee Benefits

Date: 11/28/2011

Eligible employees at EPS are provided a wide range of benefits. A number of the programs (such as Social Security, workers' compensation, state disability, and unemployment insurance) cover all employees in the manner prescribed by law.

Benefits eligibility is dependent upon a variety of factors, including employee classification. Your Human Resources representative can identify the programs for which you are eligible. Details of many of these programs can be found elsewhere in the employee handbook and the section numbers are listed in parenthesis.

The following benefit programs are available to eligible employees:

- Vacation Benefits [303]
- Holidays [305]
- Sick Leave Benefits [307]
- Jury and Witness Duty [311]
- Time off to Vote [312]
- Educational Assistance Programs [314]
- Health Insurance [316 & EBD]
- Life Insurance [317 & EBD]
- Short-Term Disability [318 & EBD]
- Long-Term Disability [319 & EBD]
- Vision Insurance [320 & EBD]
- Simple IRA Savings Incentive Match Plan [350]
- Bonuses [355]



- ❑ Health Club Stipend [356]

Additional benefits include:

- ❑ Casual work atmosphere
- ❑ Complementary snacks/beverages at Houston office
- ❑ Conferences
- ❑ Team lunches at Houston office
- ❑ In House Training Programs
- ❑ State of the art equipment and software

The cost of EPS benefits package is shared by both EPS and each employee. More details are available in the Employee Benefit Details document located at <http://www.eps-office.com>.

303 Vacation Benefits

Date: 11/28/2011

Vacation time off with pay is available to eligible employees to provide opportunities for rest, relaxation, and personal pursuits. Employees in the following employment classification(s) are eligible to earn and use vacation time as described in this policy:

- ❑ Regular full-time employees
- ❑ Regular part-time employees

The amount of paid vacation time that employees receive each year increases with the length of their employment as shown in the following schedule:

Length of Service	Yearly Accrual	Monthly Accrual	Maximum Accrual
0 thru 3 years	80 hours	6.7 hours	160 hours
The start of the 4 th year thru 10 years completed	120 hours	10 hours	240 hours
The start of 11 th forward	160 hours	13.3 hours	320 hours

For regular part-time employees, the amount of vacation earned will be based on the above schedule, but pro-rated based on the number of hours worked.

The length of eligible service is calculated on the basis of an “employment year”. This is the 12-month period that begins when the employee starts to earn



vacation time. An employee's employment year may be extended for any significant leave of absence except military leave of absence. Military leave has no effect on this calculation.

Once employees enter an eligible employment classification, they begin to accrue paid vacation time according to the above schedule. However, before vacation time can be used, a waiting period of 6 calendar months must be completed.

After that time, employees can request use of earned vacation time including that accrued during the waiting period.

To take vacation, employees must request advance approval from their supervisors. For vacation time in excess of four hours, one calendar week advanced notice is required. For vacation time in excess of 15 hours, 2 calendar weeks advanced notice is required. Requests will be reviewed based on a number of factors, including business needs and staffing requirements.

Vacation time off is paid at the employee's base pay rate at the time of vacation. It does not include overtime or any special forms of compensation such as incentives, commissions, bonuses, or shift differentials.

As stated above, employees are encouraged to use available paid vacation time for rest, relaxation, and personal pursuits. In the event that available vacation is not used by the end of the employment year, employees may carry unused time forward to the next benefit year. If the total amount of unused vacation time reaches a "cap" equal to two times the annual vacation amount, further vacation accrual will stop. When the employee uses paid vacation time and brings the available amount below the cap, vacation accrual will begin again. Alternatively, employees may also request to get paid for any unused vacation time. However,

EPS in its sole discretion can grant or deny such requests. Money paid in lieu of vacation time is paid at the employee's average base pay rate of the just elapsed employment year. It does not include overtime or any special forms of compensation such as incentives, commissions, bonuses, or shift differentials.

Upon termination of employment, employees may request to take unused vacation time. However, EPS in its sole discretion can grant or deny such requests. If the request is denied, the employee may be paid for unused vacation time that has been earned through the last day of work (as defined above).



However, if EPS, in its sole discretion, terminates employment for cause, forfeiture of unused vacation time may result.

305 Holidays

Date: 11/28/2011

EPS will grant paid holiday time off to all eligible employees immediately upon assignment to an eligible employment classification. Eligible employee classification(s) are as follows:

- Regular full-time employees
- Regular part-time employees

EPS has seven paid holidays, which are listed below. There may be times when EPS will add an additional Holiday for a specific calendar year. EPS will publish a holiday schedule at the end of each calendar year for the following year. For regular part-time employees, the amount of time for holidays will be pro-rated based on the number of hours worked.

- New Year's Day (January 1)
- Memorial Day (last Monday in May)
- Independence Day (July 4)
- Labor Day (first Monday in September)
- Thanksgiving (fourth Thursday in November)
- Day after Thanksgiving
- Christmas (December 25)

Holiday pay will be calculated based on the employee's straight-time pay rate (as of the date of the holiday) times the regular number of hours the employee would otherwise have worked on that day. For nonexempt employees eligible for

overtime pay under the specific provisions of federal and state laws, holiday pay contributes to the base 40-hour work week. If a recognized holiday falls during an eligible employee's paid absence (such as vacation or sick leave), holiday pay will be provided instead of the paid time off benefit that would otherwise have applied.



307 Sick Leave Benefits

Date: 09/23/2003

EPS provides paid sick leave benefits to all eligible employees for periods of temporary absence due to illnesses or injuries. Employees in the following employment classification(s) are eligible to earn and use vacation time as described in this policy:

- Regular full-time employees
- Regular part-time employees

Regular, full-time employees qualify to receive sick leave benefits at the rate of five (5) paid sick days per calendar year. For regular, part-time employees, sick time will be pro-rated based on number of hours worked.

An eligible employee may only use sick leave benefits for an absence due to his or her own illness, injury, or doctor's appointment. These are not personal days and may not be taken for illness in the family. Unused sick leave benefits will not be allowed to accumulate.

Employees who are unable to report to work due to illness or injury are required to notify their direct supervisor before the scheduled start of their workday if possible. The direct supervisor must also be contacted on each additional day of absence. Employees should notify their supervisors in advance of absences due to scheduled doctor's appointments.

Sick leave benefits will be calculated based on the employee's regular base pay rate at the time of absence and will not include any special forms of compensation, such as incentives, commissions, bonuses, or shift differentials.

Sick leave benefits are intended solely to provide income protection in the event of illness or injury, and may not be used for any other absence. Unused sick leave benefits will not be paid to employees upon termination of employment.



311 Jury and Witness Duty

Date: 02/06/2003

EPS encourages employees to fulfill their civic responsibilities by serving jury duty when required. Employees must show the jury duty summons to their supervisor as soon as possible so that the supervisor may make arrangements to accommodate their absence.

While serving, an employee's base pay continues, less the amount paid by the court system, for a maximum of one week. After one week, the employee may apply for vacation time. Of course, employees are expected to report for work whenever the court schedule permits. At the end of jury service and upon receipt of the check for such service as issued to the employee by the court, the employee must provide the company a copy of the check.

Appearances in court under subpoenas and/or out of civic responsibility (such as an eyewitness) will normally be considered excused time. The maximum number of paid days is five. After five days, the employee may apply for vacation time. Time for appearance in court for personal business will be the individual employee's responsibility. The employee may apply for vacation time.

EPS will continue to provide health insurance benefits until the end of the month in which the leave begins. At that time, employees will become responsible for the full costs of these benefits if they wish coverage to continue. When the employee returns from leave, benefits will again be provided by EPS according to the applicable plans.

If an employee's absence seriously disrupts operations, the Company will ask for the duty to be postponed.

312 Time off to Vote

Date: 02/06/2003

EPS encourages employees to fulfill their civic responsibilities by participating in elections. Generally, employees are able to find time to vote either before or after their regular work schedule. If employees are unable to vote in an election during their nonworking hours, they should inform their supervisors at least two working days prior to the election. Advance notice is required so that the



necessary time off can be scheduled at the beginning or end of the work shift, whichever provides the least disruption to the normal work schedule. EPS will grant up to one hour of paid time off to vote for presidential elections. For all other elections, employees may request vacation time.

314 Educational Assistance

Date: 02/06/2003

EPS recognizes that the skills and knowledge of its employees are critical to the success of the organization. The educational assistance program encourages personal development through formal education so that employees can maintain and improve job-related skills or enhance their ability to compete for reasonably attainable jobs within EPS.

EPS may choose to provide educational assistance to employees. To maintain eligibility employees must remain on the active payroll and be performing their job satisfactorily through completion of each course.

Individual courses or courses that are part of a degree, licensing, or certification program must be related to the employee's current job duties or a foreseeable-future position in the organization in order to be eligible for educational assistance. EPS has the sole discretion to determine whether a course relates to an employee's current job duties or a foreseeable-future position. Employees should contact their Human Resources representative for more information or questions about educational assistance.

While educational assistance is expected to enhance employees' performance and professional abilities, EPS cannot guarantee that participation in formal education will entitle the employee to automatic advancement, a different job assignment, or pay increases.

EPS invests in educational assistance to employees with the expectation that the investment be returned through enhanced job performance.

However, if an employee voluntarily separates from EPS's employment within one year of the last educational assistance payment, the amount of the payment will be considered only a loan. Accordingly, the employee will be required to repay the educational assistance payment.



316 Health Insurance

Date: 02/06/2003

EPS's health insurance plan provides employees and their dependents access to health insurance benefits. Employees in the following employment classifications are eligible to participate in the health insurance plan:

- Regular full-time employees
- Regular part-time employees

Eligible employees may participate in the health insurance plan subject to all terms and conditions of the agreement between EPS and the insurance carrier. Eligible employees may begin Health Insurance coverage the first of the month after completing 60 days (2 calendar months) of service.

Details of the health insurance plan are described in the EPS Benefit Details Document as well as in documentation provided by the insurance carrier. An Employee Benefit Detail (EBD) and information on cost of coverage will be provided in advance of enrollment to eligible employees. Contact your Human Resources representative for more information about health insurance benefits.

317 Life Insurance

Date: 6/22/2022

Life insurance offers you important financial protection. EPS provides a basic life insurance plan for eligible employees at no cost to the employee.

Employees in the following employment classifications are eligible to receive the life insurance plan benefits:

- Regular full-time employees
- Regular part-time employees

Eligible employees in the life insurance plan are subject to all terms and conditions of the agreement between EPS and the insurance carrier.

Eligible employees may begin coverage after completing 60 calendar days of service.



Details of the basic life insurance plan including benefit amounts are described in the EPS Benefit Details Document provided to eligible employees. Contact your Human Resources representative for more information about life insurance benefits.

318 Short-Term Disability

Date: 6/22/2022

EPS provides a short-term disability (STD) benefits plan to help eligible employees cope with an illness or injury that results in a short-term absence from employment. STD is designed to ensure a continuing income for employees who are disabled and unable to work for a temporary amount of time.

Employees in the following employment classifications are eligible to participate in the STD plan:

- Regular full-time employees
- Regular part-time employees

Eligible employees may participate in the STD plan subject to all terms and conditions of the agreement between EPS and the insurance carrier. Eligible employees may begin coverage after completing 60 calendar days of service.

Details of the STD benefits plan including benefit amounts, and limitations and restrictions are described in the EPS Benefit Details Document provided to eligible employees. Contact your Human Resources representative for more information about STD benefits.

319 Long-Term Disability

Date: 6/22/2022

EPS provides a long-term disability (LTD) benefits plan to help eligible employees cope with an illness or injury that results in a long-term absence from employment. LTD is designed to ensure a continuing income for employees who are disabled and unable to work.



Employees in the following employment classifications are eligible to participate in the LTD plan:

- ❑ Regular full-time employees
- ❑ Regular part-time employees

Eligible employees may participate in the LTD plan subject to all terms and conditions of the agreement between EPS and the insurance carrier. Eligible employees may begin coverage after completing 60 calendar days of service.

Details of the LTD benefits plan including benefit amounts and limitations and restrictions are described in the EPS Benefit Details Document provided to eligible employees. Contact your Human Resources representative for more information about LTD benefits.

320 Vision Insurance

Date: 6/22/2022

United Healthcare has a voluntary vision plan that employees may wish to take advantage of. Employees in the following employment classifications are eligible to participate in the vision plan.

- ❑ Regular full-time employees
- ❑ Regular part-time employees

Eligible employees may participate in the plan subject to all terms and conditions of the agreement between EPS and the insurance carrier. Eligible employees may begin coverage the first of the month after completing 60 calendar days of service.

Details of the insurance plan are described in the EPS Benefit Details Document as well as in documentation provided by the insurance carrier. An Employee Benefit Detail (EBD) and information on cost of coverage will be provided in advance of enrollment to eligible employees. Contact your Human Resources representative for more information about vision insurance benefits.



350 Simple IRA Savings Match Plan

Date: 02/06/2003

Eligible employees may participate in the Simple IRA Savings Incentive Match Plan established by EPS. EPS provides this benefit to assist employees in planning toward a comfortable retirement. The retirement plan is established through The American Funds Group, a family of mutual funds whose long-term, conservative approach fits well with the goals of most retirement plan investors. Employees are eligible for the retirement plan benefit on the first day of the month after completing 60 days of employment with EPS.

Employees in the following employment classifications are eligible to participate in the retirement plan:

- Regular full-time employees
- Regular part-time employees

Eligible employees may participate in the retirement plan subject to all terms and conditions of the agreement between EPS and The American Funds Group.

Details of the Simple IRA Savings Incentive Match Plan including benefit amounts, limitations and restrictions are described in the EPS Benefit Details Document provided to eligible employees. Contact your Human Resources representative for more information about the retirement benefits.

355 Bonuses

Date: 01/07/2012

Depending on the financial status of EPS, management may extend bonuses to employees during holiday seasons, for job performance, and/or based on company profitability. Performance Based Bonuses are to reward employees who have achieved tasks beyond their defined set of goals. Profitability bonuses are to promote teamwork and reward the employees when the company meets or exceeds its growth targets as defined in the business plan.



356 Health Club / Wellness Bonus Stipend

Date: 6/22/2022

Reimbursed up to \$30/month pre-tax for full time employees.

Qualifying activities must be a Health Club or other approved fitness class (Yoga, Pilates, CrossFit, Barre, for example). To qualify for reimbursement, employees must participate a minimum of 6 times per month, 30 minutes per visit. Electronic verification from the health club/fitness class is preferred, but a manual list of dates and length of time will be accepted. Backup must be submitted within 30 days to Accounting by email. No previous/late months will be eligible for reimbursement.

360 Bereavement Leave

Date: 01/07/2012

An employee who wishes to take time off due to the death of an immediate family member should notify his or her supervisor. Up to three days of paid bereavement leave (pro-rated for Regular part-time employees) will be provided to eligible employees in the following employment categories:

- Regular full-time employees
- Regular part-time employees

Bereavement pay is calculated on the base pay rate at the time of absence and will not include any special forms of compensation, such as incentives, commissions, bonuses, or shift differentials.

Bereavement leave will normally be granted unless there are unusual business needs or staffing requirements. With a supervisor's approval, the employee may use any available paid leave for additional time off as necessary.

EPS defines "immediate family" as the employee's spouse or domestic partner, parent, child, sibling; the employee's spouse's or domestic partner's parent, child, or sibling; the employee's child's spouse or domestic partner; grandparents or grandchildren. Special consideration will also be given to any other person whose association with the employee was similar to any of the above relationships. For

situations outside of this policy the employee should speak with his or her supervisor.

361 Personal Leave

Date: 6/22/2022

Employees may request a leave of absence for personal or family medical reasons.

An employee seeking medical leave will submit a physician's statement within 15 days of the requested leave or as soon as is practical. Approval for leave may be delayed until the employee provides this documentation. Employees must recertify a medical condition every 30 days by submitting a physician's statement to Human Resources. When an employee is ready to return to work after a medical leave, a physician must provide a written work release.

Depending on the situation, benefit accruals, such as vacation, sick leave, or holiday benefits, may be suspended during the leave and will resume upon the employee's return to active employment. Employees on leave will continue to pay their share of health insurance premiums as well as all other applicable benefit premiums.

Employees unable to return to work following an initial leave because of a serious health condition, must request an extended medical leave and provide additional medical certification from the appropriate health care provider stating that the employee is unable to perform the functions of the position on the date the original leave expired.

If an employee is unable to return to work following a leave to continue care for a family member, the employee will re-request approval for personal leave and provide medical certification from the appropriate health care provider.

Employees must notify Human Resources in writing of intent to return to active status at least two weeks prior to the return. If an employee does not contact EPS Software within three days following the end of a leave, it will be determined that the employee has elected to resign.



365 Military Leave

Date: 01/17/2012

A military leave of absence will be granted to employees who are absent from work because of service in the U.S. uniformed services in accordance with the Uniformed Services Employment and Reemployment Rights Act (USERRA).

Advance notice of military service is required, unless military necessity prevents such notice or it is otherwise impossible or unreasonable. Employees may use any available paid time off for compensation for the absence.

Continuation of health insurance benefits is available as required by USERRA based on the length of the leave and subject to the terms, conditions and limitations of the applicable plans for which the employee is otherwise eligible.

Depending on the situation, benefit accruals, such as vacation, sick leave, or holiday benefits, may be suspended during the leave and will resume upon the employee's return to active employment.

Employees on military leave for up to 30 days are required to return to work for the first regularly scheduled shift after the end of service, allowing reasonable travel time. Employees on longer military leave must apply for reinstatement in accordance with USERRA and all applicable state laws.

Employees returning from military leave will be placed in the position they would have attained had they remained continuously employed or a comparable one depending on the length of military service in accordance with USERRA. They will be treated as though they were continuously employed for purposes of determining benefits based on length of service.

Contact your Human Resources representative for more information or go to <https://www.dol.gov/agencies/vets/programs/userra>.

401 Timekeeping

Date: 3/13/2017

Accurately recording time worked is the responsibility of every employee at EPS. Federal and state laws require EPS to keep an accurate record of time worked in



order to calculate employee pay and benefits. Time worked is the time actually spent on the job performing assigned duties. Accurate timekeeping is especially important in our business since the way that we bill our clients is based on the records of the employees.

All timesheets must be submitted through Clockwork every Monday by 12 noon (CST). Altering, falsifying, tampering with time records, or recording time on another employee's time record may result in disciplinary action, up to and including termination of employment.

403 Paydays

Date: 6/22/2022

All employees are paid semimonthly on the 1st and 16th day of the month. Each paycheck will include earnings for all work performed through the end of the previous payroll period.

In the event that a regularly scheduled payday falls on a day off such as a weekend or holiday, employees will be paid on the last day of work prior to the regularly scheduled payday.

Employees are paid thru direct deposit into their bank accounts. Employees will provide advance written authorization to EPS as part of the new hire documents. Employees' itemized statements are available at www.myadp.com.

410 Pay Deductions

Date: 02/06/2003

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

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



502 Work Schedules and Flex Time

Date: 09/29/2003

Work schedules for employees vary throughout our organization. Supervisors will advise employees of their individual work schedules. Staffing needs and operational demands may necessitate variations in starting and ending times, as well as variations in the total hours that may be scheduled each day and week.

EPS's Standard Business hours are 9:00 a.m. until 5:00 p.m. Central Time. Standard Business Hours means EPS is open for business during this time. This is the time our clients, vendors, associates, etc., can expect to contact EPS.

Our Core Business Hours are 10:00 a.m. to 4:00 p.m. Central Time. Employees are expected to be in the office during Core Business Hours unless special arrangements have been made. Depending on individual schedules, the time before 10:00 a.m. and after 4:00 p.m. may be flexible. Employees are expected to work their regular scheduled hours each day. For example, a regular full-time employee is expected to work an average of 40 hours each week Monday through Friday. Therefore, the employee is expected to work an average of eight hours each scheduled work day. Employees will inform their supervisors when they expect to be unavailable during the Core Business Hours. Requests for time off during Core Business Hours will be evaluated based on staffing needs and operational demands.

Flexible scheduling, or flextime, may be available in some cases to allow employees to vary their starting and ending times each day within the established limits of the Core Business Hours. Flextime may be possible if a mutually workable schedule can be negotiated with the supervisor involved. An advance notice of one week is requested to change an existing established work schedule. However, such issues as staffing needs, the employee's performance, and the nature of the job will be considered before approval of flextime. Employees should consult their supervisor to request participation in the flextime program.

503 The "Virtual Office"

Date: 09/29/2003

EPS' philosophy is to provide a well-designed workspace for all employees, allowing the team to grow together and work as closely as possible in a



comfortable environment. In the past few years, we have transitioned to a hybrid business model. We still have a brick and mortar office in Houston, and we will continue to do so. Many of the projects we work on require close interaction and to travel to the physical office periodically . The schedule for working in the physical office is determined by the employee and his or her manager.

For many team members, telecommuting is their standard. We support this and will work together with you to establish a setup that works well for all of us. However, there are certain expectations we have from you. We need you to have a real place to work where you can attend meetings, record videos, do phone calls with clients, etc., and it is up to you to set this up. We also need you to have good internet connectivity. We offer great flexibility with our working hours; however, we expect you to adjust your working hours so you can be present for meetings.

We feel that modern technology makes teamwork possible even in a distributed environment. We expect you to be online during working hours and use our standard communication tools (such as GoToMeeting, Skype, Slack, and email). EPS professionals who work in the virtual office are required to use these tools and to be available at all times. This includes answering email in a matter of minutes and being available by telephone, instant messaging or online conferencing at all times. As a general rule, work in the virtual office is treated the same way as work in the physical office, which includes all the policies established for private tasks etc. Making this possible requires the cooperation of all professionals. A minimum advance of one week is required to alter an existing and established work schedule.

EPS provides all employees with a well-designed, ergonomic workplace in the physical office. This represents a significant investment by EPS. If an employee works in the virtual office, he or she is responsible for providing a physical workplace wherever he or she chooses to work. The professional is also responsible for providing all the technology (such as connectivity) required to work in the virtual office. Working in the virtual office is a privilege and an extra benefit EPS offers. If the professional cannot provide the required technology or an adequate workplace, he or she must work in the physical offices.



505 Smoking

Date: 03/05/2001

In keeping with EPS's intent to provide a safe and healthful work environment, smoking is prohibited throughout the workplace. This policy applies equally to all employees, customers, and visitors.

512 Business Travel Expenses

Date: 02/02/2005

EPS will reimburse employees for reasonable business travel expenses incurred while on assignments away from the normal work location. The Chief Financial Officer must approve all business travel in advance. Please see the Business Travel and Expense Policy for additional information about getting reimbursed for Travel expenses. Once travel plans are approved, employees should finalize all arrangements through EPS's designated travel coordinator.

When approved, the actual costs of travel, lodging, and other expenses directly related to accomplishing business travel objectives that wouldn't have otherwise occurred will be reimbursed by EPS. Employees are expected to limit expenses to reasonable amounts. EPS maintains the right to deny reimbursement for expenses that seem unjustified or unreasonable. Detailed information on business and travel expenses can be found in the EPS Software Corp. Travel and Business Expense Reimbursement Policy at www.eps-office.com.

Employees who are involved in an accident while traveling on business must promptly report the incident to their immediate supervisor. Vehicles owned, leased, or rented by EPS may not be used for personal use without prior approval. Employees are required to acquire appropriate insurance coverage on any vehicles owned, leased, or rented for EPS business purposes. This means that an employee must accept the additional insurance option that is offered by the rental car agency. EPS does not have additional insurance coverage.

Employees who are performing tasks for EPS that are outside of our core scope of work (Software Development) are not covered by EPS's insurance policy. Therefore, it is vital that every employee carry their own insurance to protect themselves and their vehicle in case of an accident.



With prior approval, a family member or friend may accompany employees on business travel, when the presence of a companion will not interfere with successful completion of business objectives. Generally, employees are also permitted to combine personal travel with business travel, as long as time away from work is approved. Additional expenses arising from such non-business travel are the sole responsibility of the employee.

When travel is completed, employees should submit completed travel expense reports within 30 days. Receipts for all individual expenses should accompany the reports.

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

Abuse of this business travel expenses policy, including falsifying expense reports to reflect costs not incurred by the employee, can be grounds for disciplinary action, up to and including termination of employment.

518 Workplace Monitoring

Date: 03/05/2001

Workplace monitoring may be conducted by EPS to ensure quality control, employee safety, security, and customer satisfaction. Computers furnished to employees are the property of EPS. As such, computer usage and files may be monitored or accessed.

Because EPS is sensitive to the legitimate privacy rights of employees, every effort will be made to guarantee that workplace monitoring is done in an ethical and respectful manner.

520 Accidents and Safety

Date: 03/05/2001

Employees who sustain work-related injuries or illnesses should inform their supervisor immediately. No matter how minor an on-the-job injury may appear, it is important that it be reported immediately.



EPS will not be liable for injuries that occur during an employee's voluntary participation in any off-duty recreational, social, or athletic activity sponsored by EPS.

522 Workplace Violence Prevention

Date: 03/05/2001

Given the increasing violence in society in general, EPS has adopted the following guidelines to deal with intimidation, harassment, or other threats of (or actual) violence that may occur on its premises or during times when employees are at work.

All employees, including supervisors and temporary employees, should be treated with courtesy and respect at all times. Employees are expected to refrain from fighting, "horseplay," or other conduct that may be dangerous to others. Firearms, weapons, and other dangerous or hazardous devices or substances are prohibited from the premises of EPS without proper authorization.

Conduct that threatens, intimidates, or coerces another employee, a customer, or a member of the public at any time, including off-duty periods, will not be tolerated. This prohibition includes all acts of harassment, including harassment that is based on an individual's sex, race, age, or any characteristic protected by federal, state, or local law.

585 Personal Property

Date: 03/05/2001

You have a responsibility to be careful of your personal belongings, as damage or theft can occur. You should avoid bringing to work large sums of cash or articles that are expensive or have substantial personal value. If something is missing or damaged on company premises, promptly report this to your supervisor. EPS is not responsible for lost or stolen personal property.

601 Computer and Email Usage

Date: 02/06/2003

Computers, computer files, the e-mail system, and software furnished to employees are EPS property intended for business use. To ensure compliance with this policy, computer and e-mail usage may be monitored.

EPS strives to maintain a workplace free of harassment and sensitive to the diversity of its employees. Therefore, EPS prohibits the use of computers and the e-mail system in ways that are disruptive, offensive to others, or harmful to morale. For example, the display or transmission of sexually explicit images, messages, and cartoons is not allowed. Other such misuse includes, but is not limited to, ethnic slurs, racial comments, off-color jokes, or anything that may be construed as harassment or showing disrespect for others.

EPS purchases and licenses the use of various computer software for business purposes and does not own the copyright to this software or its related documentation. Unless authorized by the software developer, EPS does not have the right to reproduce such software for use on more than one computer. Therefore, employees may only use software on local area networks or on multiple machines according to the software license agreement. EPS prohibits the illegal duplication of software and its related documentation.

Employees should notify their immediate supervisor, their Human Resources representative or any member of management upon learning of violations of this policy. Employees who violate this policy will be subject to disciplinary action, up to and including termination of employment.

602 Internet Acceptable Use

Date: 01/07/2012

Your EPS Software Corp Internet account provides you access to a vast collection of networks and services around the world via the World Wide Web and electronic mail. While the Company wishes to provide its employees access to everything the Internet has to offer, both the resources of EPS Software Corp and



the Internet are limited and misuse of these resources by even one user has a negative impact on our entire employee base, as well as our clients.

While your Internet Account is provided to you for business purposes, incidental and occasional brief personal use is permitted within reasonable limits. EPS Software Corp reserves the right to routinely monitor the activity of any and/or all accounts for measurements of system utilization and to ensure compliance with this policy. If an individual's use of his/her Internet Account violates any of the terms of this policy, EPS Software Corp will take disciplinary action as it deems necessary. Failure to enforce this policy, for whatever reason, shall not be construed as a waiver of the Company's right to do so at any time.

All Internet data that is composed, transmitted, or received via our computer communications systems is considered to be a part of the official company record. As such, it is subject to disclosure to law enforcement and/or other third parties. For this reason, it is imperative that employees always insure that business information contained within any e-mail or other transmission is accurate, appropriate, ethical and lawful.

Users who violate systems or network security may incur criminal or civil liability. EPS Software Corp will cooperate fully with investigations of violations of systems or network security at other sites, including cooperating with law enforcement authorities in the investigation of suspected criminal violations.

As an employee of EPS Software Corp, you must use your Internet access responsibly. The following paragraphs discuss use and abuse of various Internet Account resources. The Company reserves sole discretion to determine whether any use of the service is a violation of this policy. If you have any questions regarding this policy or if you have witnessed or been on the receiving end of any abuses, please see your Human Resources representative.

General Information. In general, you may **NOT** use your EPS Software Corp Internet Account:

- In a manner which violates any law, regulation, treaty or tariff;
- In a manner which violates the rules, regulations and policies of any network, server, Web site, database, or service provider that you access through your EPS Software Corp account;
- In a manner which is defamatory, fraudulent, indecent, offensive or deceptive;

- ❑ To threaten, harass, abuse or intimidate others;
- ❑ To damage the name or reputation of EPS Software Corp, it's partners, affiliates and subsidiaries;
- ❑ To break security on any computer network, or to access an account which does not belong to you; or
- ❑ In a manner which interferes with other employee's and customer's use of the services provided by EPS Software Corp.

Electronic Mail/Social Media. Your EPS Software Corp account gives you the ability to send and receive electronic mail. As with Internet access, the systems used to provide this service are the property of EPS Software Corp and may be monitored at any time to insure performance and/or compliance with this policy. Misuse of electronic mail may result in disciplinary action up to and including termination. The following examples of misuse are provided for your guidance and should not be deemed all-inclusive.

Sending unsolicited bulk or commercial messages not related to EPS Software Corp marketing activities ("spam"). This includes, but is not limited to, bulk mailing of commercial advertising, informational announcements, charity requests, petitions for signatures, and political or religious tracts.

- ❑ Transmitting obscene or otherwise objectionable material.
- ❑ Collecting responses from unsolicited bulk or commercial e-mail sent from accounts with other providers.
- ❑ Forging, altering or removing electronic mail headers.
- ❑ Sending numerous copies of the same or substantially similar messages, or sending very large messages or files to a recipient, with the intent to disrupt a server or account ("mail bombing").
- ❑ Harassment or intimidation of others through language, frequency of messages, or size or type of message. Sending a single unwelcome message may be considered harassment. If a recipient asks to stop receiving e-mail of any type, sending further messages is considered harassment.
- ❑ Forwarding or otherwise propagating chain letters, whether or not such messages solicit money or other items of value, and whether or not the recipient wishes to receive such mailing.
- ❑ Collecting replies to messages sent from another Internet service provided if those messages violate this Acceptable Use Policy or the acceptable use policy of the other service provider.

Security. You are responsible for any misuse of your account, even if someone else committed the inappropriate activity. Therefore, it is imperative that you take the steps listed below to ensure that others do not gain unauthorized access to your account. In addition, you may not use your account to breach security of another account or attempt to gain unauthorized access to another network or server. The following security guidelines should be strictly followed:

- ❑ Your password provides access to your account. It is your responsibility to keep your password secure.
- ❑ Passwords must contain at least six total characters, should contain at least one number or symbol, should contain both uppercase and lowercase letters, and should not be based on any word found in the dictionary or on any personal information (name or birth date, for example). Your password should not be the same as your user ID.
- ❑ Sharing your password and account access with unauthorized users is prohibited. You should take care to prevent others from using your account since you will be held responsible for such use.
- ❑ Attempting to obtain another user's account password is strictly prohibited, and may result in disciplinary action.
- ❑ You must adopt adequate security measures to prevent or minimize unauthorized use of your account and/or damage to the systems of EPS Software Corp. This includes taking necessary anti-virus precautions before downloading or copying any file from the Internet or e-mail. Any files you may receive from a source outside the company are to be checked for viruses. This includes checking of compressed files prior to decompression.
- ❑ You may not attempt to circumvent user authentication of security of any host network or account ("cracking"). This includes, but is not limited to, accessing data not intended for you, logging into or making use of a server or account you are not expressly authorized to access, or probing the security of other networks. Use or distribution of tools designed for
- ❑ compromising security is prohibited. Examples of these tools include, but are not limited to, password guessing programs, cracking tools or network probing tools.
- ❑ You may not attempt to interfere with service to any user, host, or network ("denial of service attacks"). This includes, but is not limited to, "flooding" of networks, deliberate attempts to overload a service, and attempts to "crash" a host.

Network Performance. EPS Software Corp accounts operate on shared resources. Excessive use or abuse of these shared network resources by one employee may have a negative impact on all other employees and customers. Misuse of network resources in a manner that impairs network performance is prohibited by this policy and may result in disciplinary action.

In addition, any user whose activities disrupt or damage system functionality will be held financially responsible for any costs incurred in repairing the affected systems.

Illegal Activity. Any activity on our network that is a violation of any state or federal law is a violation of this policy and may result in immediate termination. Prohibited activities include, but are not limited to:

- Securing and transmission of obscene materials.
- Intentionally spreading or threatening to spread computer viruses.
- Gaining or attempting to gain unauthorized access to any network, including EPS Software Corp's private network infrastructure
- Accessing or attempting to access information not intended for you
- Transmitting pirated software
- Conducting or participating in illegal gambling
- Soliciting for pyramid and other illegal schemes
- Violating any copyright, trademark, patent or intellectual property rights, by duplicating or downloading any material without permission.

701 Employee Conduct and Work Rules

Date: 03/05/2001

To ensure orderly operations and provide the best possible work environment, EPS expects employees to follow rules of conduct that will protect the interests and safety of all employees and the organization.

It is not possible to list all the forms of behavior that are considered unacceptable in the workplace. The following are examples of infractions of rules of conduct that may result in disciplinary action, up to and including termination of employment:

- Theft or inappropriate removal or possession of property
- Falsification of timekeeping records

- ❑ Excessive absenteeism or any absence without notice
- ❑ Unauthorized disclosure of business "secrets" or confidential information
- ❑ Unsatisfactory performance or conduct
- ❑ **ANY** illegal activity

703 Sexual and Other Unlawful Harassment

Date: 01/07/2012

EPS is committed to providing a work environment that is free from all forms of discrimination and conduct that can be considered harassing, coercive, or disruptive, including sexual harassment. Actions, words, jokes, or comments based on an individual's sex, race, color, national origin, age, religion, disability, sexual orientation, or any other legally protected characteristic will not be tolerated.

Sexual harassment is defined as unwanted sexual advances, or visual, verbal, or physical conduct of a sexual nature. This definition includes many forms of offensive behavior and includes gender-based harassment of a person of the same sex as the harasser. The following is a partial, but not comprehensive list of sexual harassment examples:

- ❑ Unwanted sexual advances.
- ❑ Offering employment benefits in exchange for sexual favors.
- ❑ Making or threatening reprisals after a negative response to sexual advances.
- ❑ Visual conduct that includes leering, making sexual gestures, or displaying of sexually suggestive objects or pictures, cartoons or posters.
- ❑ Verbal conduct that includes making or using derogatory comments, epithets, slurs, or jokes.
- ❑ Verbal sexual advances or propositions.
- ❑ Physical conduct including touching, assaulting or impeding or blocking movements

Unwelcome sexual advances (either verbal or physical), requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when: (1) submission to such conduct is made either explicitly or implicitly a term or condition of employment; (2) submission or rejection of the conduct is used as a basis for making employment decisions; or, (3) the conduct



has the purpose or effect of interfering with work performance or creating an intimidating, hostile, or offensive work environment.

If you experience or witness sexual or other unlawful harassment in the workplace, immediately report it to your supervisor. If the supervisor is unavailable or you believe it would be inappropriate to contact that person, you should immediately contact your Human Resources representative or any other member of management. You can raise concerns and make reports without fear of reprisal or retaliation.

All allegations of sexual harassment will be quickly and discreetly investigated. To the extent possible, your confidentiality and that of any witnesses and the alleged harasser will be protected against unnecessary disclosure. When the investigation is completed, you will be informed of the outcome of the investigation.

Any supervisor or manager who becomes aware of possible sexual or other unlawful harassment must immediately advise Human Resources or any member of management so it can be investigated in a timely and confidential manner. Anyone engaging in sexual or other unlawful harassment will be subject to disciplinary action, up to and including termination of employment.

704 Attendance and Punctuality

Date: 03/05/2001

To maintain a safe and productive work environment, EPS expects employees to be reliable and to be punctual in reporting for scheduled work. Absenteeism and tardiness place a burden on other employees and on EPS. In the rare instances when employees cannot avoid being late to work or are unable to work as scheduled, they should notify their supervisor as soon as possible in advance of the anticipated tardiness or absence.

Poor attendance and excessive tardiness are disruptive. Either may lead to disciplinary action, up to and including termination of employment. Regarding the EPS flex-time, an advance notice of one week is requested to make any changes in the existing work schedule and is subject to approval by the employee's immediate supervisor.



705 Personal Appearance

Date: 02/06/2003

Dress, grooming, and personal cleanliness standards contribute to the morale of all employees and affect the business image EPS presents to customers and visitors. At EPS we have a casual work atmosphere and in general we do not have any dress code standards. However, at no time may clothing with offensive language or clothing that is revealing be worn at the office or a customer site. Shoes must be worn at all times. Personal decorations such as tattoos with offensive language must be covered.

Periodically we have clients visiting our offices and we may require that you wear more formal business attire. You will be notified of these visits as soon as possible, but sometimes they may occur on very short notice.

706 Return of Property

Date: 03/05/2001

Employees are responsible for all EPS property, materials, or written information issued to them or in their possession or control. Employees on or before their last day of work must return all EPS property. In the event that property is not returned by their last day of work, a rental charge for equipment may be applied. As permitted by applicable laws, EPS may withhold from the employee's check or final paycheck rental fees or the entire cost of any items that are not returned when required. EPS may also take all action deemed appropriate to recover or protect its property.

708 Resignation

Date: 03/05/2001

Resignation is a voluntary act initiated by the employee to terminate employment with EPS. Unless under a separate employment contract, advance notice is not required, however, EPS requests at least 2 weeks' written resignation notice from all employees.



714 Drug Testing

Date: 02/06/2003

EPS is committed to providing a safe, efficient, and productive work environment for all employees. Using or being under the influence of drugs or alcohol on the job may pose serious safety and health risks. To help ensure a safe and healthful working environment, employees may without advanced notice be asked to provide body substance samples (such as urine and/or blood) to determine the illicit or illegal use of drugs and alcohol. Refusal to submit to drug testing may result in disciplinary action, up to and including termination of employment.

Questions concerning this policy or its administration should be directed to your Human Resources representative.

716 Progressive Discipline

Date: 03/05/2001

The purpose of this policy is to state EPS's position on administering equitable and consistent discipline for unsatisfactory conduct in the workplace. The best disciplinary measure is the one that does not have to be enforced and comes from good leadership and fair supervision at all employment levels.

EPS's own best interest lies in ensuring fair treatment of all employees and in making certain that disciplinary actions are prompt, uniform, and impartial. The major purpose of any disciplinary action is to correct the problem, prevent recurrence, and prepare the employee for satisfactory service in the future.

Disciplinary action may call for any of four steps -- verbal warning, written warning, suspension with or without pay, or termination of employment -- depending on the severity of the problem and the number of occurrences. There may be circumstances when one or more steps are bypassed.

Progressive discipline means that, with respect to most disciplinary problems, these steps will normally be followed: a first offense may call for a verbal warning; a next offense may be followed by a written warning; another offense may lead to a suspension; and, still another offense may then lead to termination of employment.



EPS recognizes that there are certain types of employee problems that are serious enough to justify either a suspension, or, in extreme situations, termination of employment, without going through the usual progressive discipline steps.

While it is impossible to list every type of behavior that may be deemed a serious offense, the Employee Conduct and Work Rules policy [701] includes examples of problems that may result in immediate suspension or termination of employment. However, the problems listed are not all necessarily serious offenses, but may be examples of unsatisfactory conduct that will trigger progressive discipline.

By using progressive discipline, we hope that most employee problems can be corrected at an early stage, benefiting both the employee and EPS.

718 Problem Resolution

Date: 01/03/2003

EPS is committed to providing the best possible working conditions for its employees. Part of this commitment is encouraging an open and frank atmosphere in which any problem, complaint, suggestion, or question receives a timely response from EPS supervisors and management.

EPS strives to ensure fair and honest treatment of all employees. Supervisors, managers, and employees are expected to treat each other with mutual respect. Employees are encouraged to offer positive and constructive criticism.

If employees disagree with established rules of conduct, policies, or practices, they can express their concern through the problem resolution procedure. No employee will be penalized, formally or informally, for voicing a complaint with EPS in a reasonable, business-like manner, or for using the problem resolution procedure.

If a situation occurs when employees believe that a condition of employment or a decision affecting them is unjust or inequitable, they are encouraged to make use of the following steps. The employee may discontinue the procedure at any step.

1. Employee documents and presents problem to immediate supervisor after incident occurs. If supervisor is unavailable or employee believes it would be inappropriate to contact that person, employee may present problem to Human Resources or a member of management.
2. Supervisor responds to problem during discussion or after consulting with appropriate management, when necessary. Supervisor documents discussion. Employee should also document the discussion.
3. Employee presents problem along with documentation to Human Resources if problem is unresolved.
4. The Human Resources representative counsels and advises employee, assists in putting problem in writing, visits with employee's manager(s), if necessary, and directs employee to President for review of problem.
5. Employee presents problem to President in writing.
6. President reviews and considers problem. President informs employee of decision and forwards copy of written response to the Human Resources representative for employee's file. The President has full authority to make any adjustment deemed appropriate to resolve the problem.

Not every problem can be resolved to everyone's total satisfaction, but only through understanding and discussion of mutual problems can employees and management develop confidence in each other. This confidence is important to the operation of an efficient and harmonious work environment, and helps to ensure everyone's job security.



Summary

Date: 02/06/2003

At EPS Software, employees are our most valuable asset. We employ world-class talent who continuously research, evaluate and use best of breed methodologies, tools and techniques. We provide leading edge software solutions and services for clients worldwide. Our guiding principle is obsessive dedication to flawlessly accomplishing assignments, working at the highest level while keeping them on time and on budget.

This handbook was developed to describe some of the expectations of our employees and to outline the policies, programs and benefits available to eligible employees. We hope the handbook has answered many of your questions. Please read and sign the Employee Acknowledgement Form on the following page. You should consult your supervisor or Human Resources representative regarding any questions not answered in the handbook.

Welcome to EPS Software, and we wish you every success.

EPS Human Resources Department



EMPLOYEE ACKNOWLEDGEMENT FORM

The employee handbook describes important information about EPS, and I understand that I should consult my supervisor regarding any questions not answered in the handbook. I have entered into my employment relationship with EPS voluntarily and unless an employment contract exists, acknowledge that there is no specified length of employment. Accordingly, either I or EPS can terminate the relationship at will, with or without cause, notice or reason, at any time, so long as there is no violation of applicable federal or state law. I understand that no manager, supervisor or representative other than EPS's President or Vice President has the authority to enter into any agreement guaranteeing me employment for any specified period of time or to make any written or oral promises, agreements or commitments contrary to this policy. Further, any employment agreement entered into by the President or Vice President will not be enforceable unless it is in writing.

Since the information, policies, and benefits described here are necessarily subject to change, I acknowledge that revisions to the handbook may occur, except to EPS's policy of employment-at-will. All such changes will be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies.

Furthermore, I acknowledge that this handbook is neither a binding employment contract nor a legal document. I have received the handbook, and I understand that it is my responsibility to read and comply with the policies contained in this handbook and any revisions made to it.

EMPLOYEE'S NAME (printed): _____

EMPLOYEE'S SIGNATURE: _____

DATE: _____

Index

(Policy number shown in brackets)

- ABSENTEEISM
 - see Attendance and Punctuality [704]
- ACCESS TO PERSONNEL FILES [202]
- ACCIDENTS AND SAFETY [520]
- ACKNOWLEDGEMENT FORM
 - see Employee Acknowledgement Form
- [051]
- ADA
 - see Equal Employment Opportunity
- [103]
- AFFIRMATIVE ACTION
 - see Equal Employment Opportunity
- [103]
- APPLICATIONS FOR EMPLOYMENT
 - see Employment Applications [208]
- ATTENDANCE AND PUNCTUALITY [704]
- BENEFITS
 - see Employee Benefits [301]
- BEREAVEMENT LEAVE [360]
- BUSINESS ETHICS AND CONDUCT [104]
- BUSINESS TRAVEL EXPENSES [512]
- CHECK DISTRIBUTION
 - see Paydays [403]
- COMPANY PROPERTY
 - see Return of Property [706]
- COMPUTER AND EMAIL USAGE [601]
- CONDUCT
 - see Business Ethics and Conduct [104]
- CONFIDENTIALITY
 - see Non-Disclosure [112]
- CONTRACTORS [120]
- CORRECTIVE ACTIONS
 - see Progressive Discipline [716]
- COURT APPEARANCE
 - see Jury Duty [311]
- CREDIT REPORTS
 - see Employment Applications [208]
- CUSTOMER RELATIONS [060]
- CUSTOMER SERVICE
 - see Customer Relations [060]
- DEDUCTIONS FROM PAY
 - see Pay Deductions [410]
- DISABILITY ACCOMMODATION [113]
- DISABILITY INSURANCE
 - see Long-Term Disability [319]
- DISCIPLINARY PROCEDURES
 - see Progressive Discipline [716]
- DISCIPLINE
 - see Employee Conduct and Work Rules
- [701]
 - see Progressive Discipline [716]
- DISCRIMINATION see Equal Employment Opportunity [103]
- DRUG TESTING [714]
- EDUCATIONAL ASSISTANCE [314]
- EEO
 - see Equal Employment Opportunity
- [103]
- EMPLOYEE ACKNOWLEDGEMENT FORM [051]
- EMPLOYEE BENEFITS [301]
- EMPLOYEE CONDUCT AND WORK RULES [701]
- EMAIL
 - See computer and email usage [601]
- EMPLOYEE TRAVEL
 - see Business Travel Expenses [512]
- EMPLOYEE WARNINGS
 - see Progressive Discipline [716]
- EMPLOYEE WELCOME MESSAGE [020]
- EMPLOYMENT APPLICATIONS [208]
- EMPLOYMENT CATEGORIES [201]
- EMPLOYMENT REFERENCE CHECKS [203]
- EMPLOYMENT-AT-WILL
 - see Employee Acknowledgement Form
- [051]
 - see Employee Conduct and Work Rules
- [701]
 - see Introductory Statement [040]
 - see Progressive Discipline [716]
- EQUAL EMPLOYMENT OPPORTUNITY [103]
- ETHICS
 - see Business Ethics and Conduct [104]
- EXPENSE REPORTS
 - see Business Travel Expenses [512]
- EXPENSES, BUSINESS TRAVEL
 - see Business Travel Expenses [512]
- EXPENSES, EDUCATIONAL
 - see Educational Assistance [314]
- FAIR CREDIT REPORTING ACT
 - see Employment Applications [208]
- FLEXIBLE SCHEDULING
 - see Work Schedules & Flex Time [502]
- FLEXTIME
 - see Work Schedules & Flex Time [502]
- GUNS
 - see Workplace Violence Prevention [522]
- HEALTH INSURANCE [316]
- HEALTH /WELLNESS Bonus/Stipend [356]
- HISTORY OF ORGANIZATION
 - see Organization Description [030]
- HOLIDAYS [305]
- HOME
 - see “The Virtual Office” [503]

ILLNESS	PROBLEM RESOLUTION [718]
see Sick Leave Benefits [307]	PROFITABILITY BONUS [355]
IMMIGRATION LAW COMPLIANCE [107]	PROGRESSIVE DISCIPLINE [716]
INSURANCE, HEALTH	PROPERTY
see Health Insurance [316]	see Return of Property [706]
INSURANCE, LIFE	PUBLIC CONTACT
see Life Insurance [317]	see Customer Relations [060]
INSURANCE, LONG-TERM DISABILITY	QUARTERLY BONUS PLAN [355]
see Long-Term Disability [319]	REFERENCE CHECKS
INTERNET ACCEPTABLE USE [602]	see Employee Reference Checks [203]
INTRODUCTORY PERIOD [205]	REIMBURSEMENTS
INTRODUCTORY STATEMENT [040]	see Business Travel Expenses [512]
IRCA	RESIGNATION [708]
see Immigration Law Compliance [107]	RETIREMENT PLAN [350]
JOB APPLICATIONS	RETURN OF PROPERTY [706]
see Employment Applications [208]	RULES OF CONDUCT
JOB POSTING AND EMPLOYEE REFERRALS [116]	see Employee Conduct and Work Rules [701]
JURY DUTY [311]	SAFETY
LATENESS	see Accidents and Safety [520]
see Attendance and Punctuality [704]	SERVICE
LIFE INSURANCE [317]	see Customer Relations [060]
LONG-TERM DISABILITY [319]	SEXUAL AND OTHER UNLAWFUL HARASSMENT [703]
MEDICAL INSURANCE	SHORT-TERM DISABILITY [318]
see Health Insurance [316]	SICK LEAVE BENEFITS [307]
MILITARY LEAVE [365]	SMOKING [505]
MISCONDUCT	SUSPENSIONS
see Employee Conduct and Work Rules [701]	see Progressive Discipline [716]
NATURE OF EMPLOYMENT [101]	TARDINESS
NO SMOKING AREAS	see Attendance and Punctuality [704]
see Smoking [505]	TERMINATION OF EMPLOYMENT
NON-DISCLOSURE	see Resignation [708]
See Employee Non Disclosure [112]	TIME CARDS
See Contractors [120]	see Timekeeping [401]
OFF SITE	TIMEKEEPING [401]
see "The Virtual Office" [503]	TITLE PAGE [010]
ORGANIZATION DESCRIPTION [030]	TRAVEL ARRANGEMENTS
ORGANIZATIONAL GOALS	see Business Travel Expenses [512]
see Organization Description [030]	TRAVEL, BUSINESS
OUTSIDE EMPLOYMENT [110]	see Business Travel Expenses [512]
PAID TIME OFF	TUITION ASSISTANCE
see Holidays [305]	see Educational Assistance [314]
see Sick Leave Benefits [307]	TUITION REIMBURSEMENT
see Vacation Benefits [303]	see Educational Assistance [314]
PAY CHECKS	VACATION BENEFITS [303]
see Paydays [403]	VIOLENCE PREVENTION [522]
PAY DEDUCTIONS [410]	"VIRTUAL OFFICE" [503]
PAY PERIODS	VISION INSURANCE [320]
see Paydays [403]	VOLUNTARY RESIGNATION
PAYDAYS [403]	see Resignation [708]
PAYROLL	WARNINGS
see Timekeeping [401]	see Progressive Discipline [716]
PERFORMANCE BONUSES [355]	WEAPONS AND FIREARMS
PERSONAL APPEARANCE [705]	see Workplace Violence Prevention [522]
PERSONAL CONDUCT	WORK SCHEDULES & FLEX TIME [502]
see Employee Conduct and Work Rules [701]	WORKING FROM HOME
Personal Leave [361]	see "The Virtual Office" [503]
PERSONAL PROPERTY [585]	WORKPLACE MONITORING [518]
PROBATION	
See Introductory Period [205]	