

JC Toland Painting EMPLOYEE HANDBOOK 2025

Section A

Beginning Employment

Welcome to the Team We are Happy you are Here!

We, at JC Toland Painting, LLC, welcome you to our organization. We consider you a valuable part of our organization and extend to you our best wishes for successful employment.

At JC Toland Painting, we are dedicated to maintaining the highest level of respect and confidence that we have earned over the years. Each of us has a responsibility to our customers and owe them the service that is expected. Satisfied, repeat customers are our livelihood and keep our business growing.

This manual is an introduction for the employees of JC Toland Painting, LLC. It expresses the general policies of our Company, and not specific promises or guarantees. The policies are subject to change at the sole discretion of the Company. From time to time, you may receive updated information concerning changes in policy. This manual supersedes all previous written and verbal employment policies given to employees. Any general questions you have regarding this handbook should be directed to your supervisor or the HR Representative.

THIS HANDBOOK IS NOT AN EMPLOYMENT CONTRACT OR ANY OTHER TYPE OF CONTRACT, EXPRESS OR IMPLIED.

This handbook does not guarantee employment for any specific duration. All employees serve "at will". This means employees have the right to terminate employment at any time, with or without cause, and the Company retains a similar right to terminate employment relationships at any time, for any reason or for no reason, with or without cause or notice, unless prohibited by law. Nothing contained in this employee manual, any employment application, any JC Toland Painting, LLC memoranda, or any other materials provided to employees in connection with their employment require the Company to have "just cause" to terminate an employee or take any other action with respect to an employee's employment. No supervisory or management personnel are authorized to make any representations to applicants or employees which are contrary to this policy. Any employment agreement outside this policy, including an agreement for employment for any specified period of time or agreement to terminate only for "just cause", shall not be enforceable unless it (]) is in writing, and (2) is signed by the President.

This handbook does not set forth guidelines and policies that will be followed in every case. Management retains the sole prerogative to handle circumstances and to vary from these procedures as it finds appropriate in the overall best interest of the Company. All policies are subject to alteration to meet the changing needs of the Company and to adapt to the changes in State and Federal regulations. We, JC Toland Painting, LLC reserve the right to change or terminate any provision or policy of this handbook or to add new provisions or policies at any time.

EQUAL EMPLOYMENT OPPORTUNITY

Equal Employment Opportunity is a fundamental principle at JC Toland Painting, LLC, where employment opportunities are based upon personal capabilities and qualifications without regard to race, color, religion, gender, age, national origin, disability, gender identity, gender expression, sexual orientation, genetic information, marital status, veteran status, or any other protected characteristic as established by federal, state, and local laws. JC Toland Painting, LLC complies with applicable federal, state, and local laws governing nondiscrimination in employment in every location in which the Company has facilities. This policy applies to all policies and procedures relating to recruitment and hiring, placement, promotion, transfer, compensation, benefits, layoff, termination and all other terms and conditions of employment.

HIRING STANDARDS AND PROCEDURES

All job applicants will be given full consideration for employment based on individual merit and qualifications. Previous employees will be eligible for rehire subject to the same standards as new hires and without credit for previous service with the Company. Former employees with more than six months' time separated from the company can expect to renegotiate their previous pay rate. The only person authorized to hire or terminate an employee is the President of the Company or those authorized by him.

VERIFICATION OF INFORMATION

Prior to the final selection, the Company may elect to verify references and may elect to perform a credit check. If the prospective employee has falsified material information on the job application, in the interview, or otherwise, that person may not be hired, or if previously hired, the employee may be terminated.

JC Toland does verify newly hired employees through an electronic database linked with the Social Security Administration and the U.S Department of Homeland Security. Should the result of that verification need further action, the employee will be notified. Should the employee choose not to act, or final confirmation cannot be obtained, JC Toland can terminate the employee.

PRE-EMPLOYMENT TESTING

All applicants must pass the interview stage before being considered for employment and are required to pass a pre-employment drug screening and physical capabilities test. This test is not designed to see how tough or not tough you are, but more so it is designed to mimic a day in the life of your position. You are required to pass both to move forward in the hiring process. Information on this test will be provided by the interviewer/Superintendent conducting the interview. We at JC Toland Painting do not discriminate against THC only.

EMPLOYEE CLASSIFICATION

All employees of JC Toland Painting are employed on an "at will" basis. "At will" is defined as an employment relationship that can be terminable at will by either the employee or JC Toland Painting, LLC with or without notice, for any reason, or for no reason at all. "At will" employment further means that there are no expressed or implied agreements with respect to the term of employment.

While you are employed at the Company on that basis, you will fall under certain employment classifications. It is the intent of the Company to clarify the definitions of those classifications so that you understand your employment status under the "at will" umbrella and benefit eligibility. First, you are designated as either NONEXEMPT or EXEMPT under the Federal and State wage and hour laws.

<u>Non-exempt employees-</u> Employees who are required to be paid overtime at the rate of time and one half (i.e., one-and-one-half times) their regular rate of pay for all hours worked beyond forty hours in a workweek, in accordance with applicable Federal wage and law hours, or more frequently, such as for all hours worked beyond eight on a given day in accordance with certain state wage and hour laws.

<u>Exempt employees</u>- Employees who are not required to be paid overtime, in accordance with the applicable Federal wage and hour laws, for work performed beyond forty hours in a workweek. Executives, professional employees, outside sales representatives, and certain employees in administrative positions are typically exempt.

Employees are further classified based upon the number of hours they are regularly scheduled to work.

<u>Full-time regular employees-</u> Employees hired to work JC Toland Painting's normal, full-time, forty-hour work week on a regular basis. Such employees may be "exempt" or "non-exempt" as defined above and may participate in employee benefits after completing their introductory period as set forth below.

<u>Part-time regular employees</u>- Employees hired to work fewer than forty hours per week on a regular basis. Such employees may be "exempt" or "non-exempt" as defined above. Part-time employees will not be eligible to participate or receive employee benefits unless required by law or by the applicable benefit plan document.

<u>Temporary employees-</u> Employees engaged to work full-time or part-time on the Company's payroll with the understanding that their employment will be terminated no later than on completion of a specific assignment. (Note that a temporary employee may be offered and may accept a new temporary assignment with the Company and thus still retain temporary status). Such employees may be "exempt" or "nonexempt" as defined above. (Note that employees hired from temporary employment agencies for specific assignments are employees of the respective agency and not of JC Toland Painting, LLC). Temporary employees are ineligible for benefits unless otherwise required by law.

Employees will be informed of their initial employment classification as an exempt or non-exempt employee during their orientation session. If an employee changes positions during his/her employment because of a promotion, transfer, or otherwise, he/she will be informed by a supervisor of the change in his/her employment status.

Section B

Employment Polices

AMERICANS WITH DISABILITIES ACT (ADA)

JC Toland Painting LLC is committed to complying with all applicable provisions of the ADA and the ADA Amendments Act, known as the ADAAA. It is our policy not to unlawfully discriminate against any qualified employee or applicant regarding any terms or conditions of employment because of such an individual's disability or perceived disability so long as the employee can successfully perform the essential functions of their job within the position expectations, with or without reasonable accommodations. Consistent with this policy of nondiscrimination, JC Toland Painting, LLC will collaborate with qualified individuals with disabilities in exploring reasonable accommodations so that they can successfully perform the essential functions of their jobs within performance expectations unless doing so causes a direct threat to these individuals or others that cannot be eliminated by reasonable accommodation and/or if the accommodation creates an undue hardship to the Company. The goal of reasonable accommodation is to enable employees to perform their jobs within the expectations of the positions. For that reason, essential job functions cannot be eliminated as a form of accommodation. For example, if meeting sales or productivity goals is one of the essential functions of your position, accommodation should help you meet those goals, not eliminate or lower them. Once a job modification or accommodation is offered and made, your manager will work with you to make sure that it enables you to perform your job within standards. You are expected to meet the performance standards of your regular job duties, with or without accommodation. The ADA does not require JC Toland Painting, LLC to provide the best possible accommodation, to reallocate essential functions, or to provide personal use items (e.g., eyeglasses, hearing aids, wheelchairs, etc.).

Requesting Accommodation

Employees who need to request medical related work accommodation should advise the Des Moines corporate office as soon as the need for accommodation becomes apparent to them. The Company will promptly engage in the interactive process with the employee and management to try to identify reasonable accommodation that enables the employee to perform the essential functions of his/her job, absent direct threat and undue hardship. In most cases, employees requesting accommodation will be asked to provide the appropriate medical information necessary to understand the functional limitations and explore ways to accommodate those restrictions. All medical information will be maintained confidentially, and management will be advised only about limitations as they relate to accommodation or modifications in the workplace. Managers, including hiring managers, who receive requests for work accommodation from employees or job applicants should consult with the Des Moines corporate office for guidance on exercising their discretion to approve routine accommodation requests or in determining undue hardship. Managers must consult with the Des Moines corporate office before denying any request for accommodation.

REPORTS AND INVESTIGATIONS

In the event any employee or prospective employee believes that they have been the subject of some prohibited form of discrimination, sexual harassment, or other form of harassment, they are encouraged to address their complaint to a direct Supervisor, HR Representative or Company President. The Company will promptly and thoroughly investigate all the facts and circumstances concerning that grievance. In the event it is determined that grievance is supported by evidence, the company will take appropriate action to address the problem.

HARASSMENT

JC Toland Painting, LLC is always committed to courteous and considerate treatment of its employees as an accepted standard of behavior. Consequently, we are committed to a work atmosphere that is free of tension caused by insulting, degrading, intimidating, offensive, demeaning or harassing conduct, including animosity engendered by inappropriate treatment or comments based upon race, color, religion, sex, national origin, age, gender, disability, marital status, veteran status, pregnancy, creed, or any other protected group under applicable State, Federal or local law. Prohibited harassment includes, but is not limited to, ethnic, religious, or racial slurs or other types of behavior that substantially interfere with an employee's work performance, or create an intimidating, hostile or offensive work environment for any individual. No employee of the organization will engage in sexual harassment or harassment based upon any other legally protected status (race, age, disability, religion, etc.). Unlawful harassment based on race, sex, age, gender, disability or any other protected group under federal, state or local law exists whenever:

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

Sexual harassment is one type of unlawful harassment prohibited by the Company. It is important to recognize that the victims of sexual harassment are primarily, but not exclusively, women, and that sexual harassment takes many different forms and may include verbal, non-verbal and physical forms of harassment. Sexual harassment and all harassment based upon race, color, religion, sex, national origin, age, gender, disability, marital status, veteran status, pregnancy, creed, or any other protected group under applicable State, Federal or local law are specifically prohibited by the Company. It is the obligation of each person to report any conduct which violates these standards, whether the reporting employee is the victim or not, whether the perpetrator is a supervisor, coworker, customer, vendor, any other person coming to the Company and regardless of the sex of the perpetrator. Sexual and other forms of harassment are prohibited between fellow employees as well as between supervisory and non-supervisory employees. It is not necessary for there to be a supervisory relationship for the Company to find that prohibited harassment has occurred. We must all try to be sensitive to others so that we do not, intentionally or unintentionally, offend them with conduct or actions that may be considered sexually offensive or unwelcome. The same is true with respect to other verbal or physical conduct relating to an individual's membership in a legally protected group. A violation of the harassment section may subject an employee to discipline, up to and including termination.

Any employee who experiences or knows of job-related prohibited harassment or hears rumors of such behavior shall immediately report the incident to a Supervisor or the HR Representative. If a supervisor is suspected of being involved in the activity, the violation should be reported to the HR Representative. If the HR Representative is suspected to be involved in the activity, the violation should be reported to a direct Supervisor or Company President. This reporting policy applies to all incidents of alleged harassment, including those which occur off premises, or off-hours, where the alleged offender is a supervisor, co-worker, or even a non-employee with whom the employee is involved, directly or indirectly, in a business or potential business relationship. All information disclosed in the report and learned in the investigation will be held confidently to the extent possible and will be disclosed only to those individuals who need to know it to investigate and resolve the matter. The alleged harassment will be investigated promptly, and the Company will take appropriate remedial action, if warranted. Confidentiality will be respected consistently with the need to fully and completely investigate reports of harassment. Moreover, any person who reports suspicion or other prohibited harassment in good faith will be protected from retaliation. Further, the Company does not consider conduct in violation of this policy to be within the course and scope of employment or the direct discharge of one's duties. Accordingly, to the extent permitted

by law, the Company reserves the right not to provide a defense or pay damages assessed against employees for conduct in violation of this policy.

PERSONAL BUSINESS

Employees are restricted from conducting personal business while on Company time. This includes, but is not limited to, personal calls, emails and smoke breaks. Personal time for calls, text messages and smoking must be done only on employee breaks or lunch, unless it is an emergency. If it is required of the employee to take time to conduct personal business, the employee will clock out for that period. Violations may result in discipline, up to and including discharge, from the Company's employment.

DRUG FREE WORKPLACE

Any unlawful manufacture, distribution, dispensation, possession, or use of alcohol or illegal drugs on JC Toland Painting, LLC property and/or Company work sites during work hours, lunches and breaks is not permitted and will result in immediate discipline up to and including termination of employment. Employees must be prepared to report to work free from alcohol and drug impairment. Violation of this policy will result in disciplinary action up to and including termination of employment. Post-accident drug screening is required when there is \$1,000 or more in property damage and/or when there is an injury for which a record or report is required.

Employees taking a medication which causes side effects that may affect work performance and safety must inform the safety manager and or HR immediately before reporting to work. These medications should be kept in their original containers and the employee must have a valid prescription.

SMOKING

It is the policy of JC Toland Painting, LLC to permit smoking in designated areas only. Employees that smoke are required to safely dispose of all smoking materials. Your supervisor will inform you of where the designated area is located. State law prohibits smoking inside the building and inside company vehicles. It is strictly prohibited to smoke on the property of a customer or leave smoking materials on the property of a customer. Vaping and chewing tobacco fall under the same policies and procedures as smoking.

"OPEN DOOR" POLICY

The Company recognizes that employment problems may arise in even the best work environments. We encourage open communication between employees and management. Only by doing so may any problems be resolved to everyone's satisfaction.

Should you have any questions or concerns regarding your work or Company policy, please discuss them_with your supervisor. His or her door will be open for private discussions. If your supervisor is unable to answer your questions or concerns, for whatever reason, contact your Human Resource manager or other appropriate Company official.

Remember that often the supervisor or manager may be unaware of certain problems and, unless brought to his or her attention, the problems may go undetected.

** WE CANNOT FIX WHAT WE DON'T KNOW IS AN ISSUE**

EQUIPMENT

All field employees (Wall covering hangers & Construction workers will provide their own personal tools) are required to carry in their personal tool grip/box the following items:

One putty knife
One razor knife
One five-way
2-4" rolling pole
One wire brush
One hand masker
5" knife
Quality, personal hand brushes for oil and latex products

If needed, JC Toland will provide new employees with a "Tool Bucket" that contains the required personal tools above. The cost is \$200.00 to be payroll deducted over 2 increments of \$100.00 or 4 increments of \$50.00. Should an employee end employment prior to repaying the full amount, their final paycheck will have the balance deducted.

Your personal tools must be locked up at the end of each shift. JC Toland Painting LLC is not responsible for, nor will they insure or replace your personal tools if anything should happen to your personal tools on or off the clock. The Company will provide all paper, tape, sandpaper, sponges, cleaning supplies, materials, blades, & paper face masks.

You are required to wear an approved respirator in all hazardous environments/while working with specific substances. All employees are required to wear impact resistant, hard-soled work boots, always with no exceptions. The company may conduct an "In-house" Spray Mask Fit Testing, as needed, to ascertain all employees are properly fitted with an OSHA approved respirator device. The respirator itself will be provided free of charge to the employees by the Company. It is to be kept in an airtight plastic bag when filters cartridges have been activated or during storage. This will lengthen the life span of the filter cartridge. The Company will provide cartridges for your respirators, as they are needed. The employee is responsible for maintaining the respirator in clean, working order. If lost, the employee is responsible for the cost of replacement. The employees will be provided with adequate training and instruction on all respirator equipment.

DAMAGED OR LOST COMPANY PROPERTY

In the event the Company suffers any loss to any of its property (including vehicles), inventory, or equipment, because of negligent, intentional acts or omission of an employee, the cost and expense of repairing or replacing such property may be deducted from the employee's compensation up to a maximum of any deductibles or amount not covered by insurance. Once an employee checks out equipment, he/she will be held responsible for that equipment. If equipment switches jobs or

employees in the field, you MUST notify the shop manager. A Tool Report List accounting for all tools listed under an employee's name will be attached to paycheck/stubs bi-weekly or as changes occur.

ATTIRE

All JC Toland Painting LLC employees will report for duty in CLEAN WHITES. JC Toland Painting, LLC will provide each employee with conforming Company Branded tee shirts and disposable body suits. If you are applying paint with a sprayer, consider carrying a shirt to cover your company shirt to protect it as long as you can. OSHA certified impact resistant work boots and pants are required on all job sites with no exception. *There will be no soft sole shoes on any job site.* Hats may be worn; however, they may not display any advertisement for alcohol, cigarettes, and must be professional, clean and free from off-colored slogans. All employees should have appropriate personal hygiene, including being appropriately dressed, clean, and odor free. The company reserves the right to require specific uniforms, supplied by the company, to be worn. Personal cleanliness and neatness are expected of all employees. Groomed mustaches and goatees are permissible if they are following health and safety regulations, as facial hair may interfere with the functionality of a respirator. They may not impair the proper fit of your respirator.

COMPANY VEHICLES

JC Toland Painting, LLC vehicles, may be operated only by employees who possess a valid State driver's license. Requests for usage will come via the employee's Superintendent, however the use of Company vehicles must be approved by the Shop/Fleet Manager and used for Company-related business only. Prior to approval, the employee will be required to authorize JC Toland to pull an MVR report and show proof of insurance/valid driver's license. MVR reports are then reviewed/graded based on a predefined points system. Should an employee's score not be deemed adequate - that employee will not be permitted to drive a company vehicle. JC Toland Painting, LLC reserves the right to pull yearly MVR reports to remain compliant with insurance. In instances where it is necessary for you to use your personal vehicle on Company business, such use must be authorized by a supervisor or President. All employees must wear seat belts when operating or riding in a company vehicle and follow all other State and Federal laws pertaining to driving. Some positions may require an employee to possess and maintain a valid driver's license and an effective auto insurance policy. At the discretion of the Company, you may at any time be required to present the license or insurance card as proof of its validity. Traffic violations and fines are the responsibility of the employee incurring such violations. Employees are strictly prohibited from conducting personal business when operating a Company vehicle. Failure to maintain a valid driver's license may result in discipline up to and including discharge. Failure to notify the Company immediately by ceasing to have a valid driver's license or auto insurance coverage may result in discipline up to and including discharge. Employees are NOT allowed to smoke or vape while driving or riding as a passenger in any company vehicle. All company owned vehicles are tracked using a GPS tracker. Removal of device is grounds for disciplinary action up to and including termination. The Company has an obligation to report on the value of any personal usage of company vehicles yearly to the IRS on each W2. The Company also requires approved drivers to complete mandatory yearly driver safety training. Failure to comply may result in loss of driving privileges.

JC Toland Painting, LLC shall not be liable to Employees for any personal injury or property damage suffered by the Employees coming to or from work, or if Employees are using his or her own vehicle to transport him or herself to an off-site work site.

SOLICITATION AND DISTRIBUTION

People not employed by the Company are prohibited from soliciting or distributing literature on company property at any time. Employees may not solicit during working time or distribute or receive literature or other materials during working time or in working areas.

ELECTRONIC MAIL, VOICE MAIL, COMPUTER, AND INTERNET

All electronic and telephonic communications systems and all communications and information transmitted by, received from, or stored in these systems are the property of JC Toland Painting, LLC and as such are to be used solely for job-related purposes only. The use of any software and business equipment, including but not limited to, e-mail, the Internet, facilities, telephones, copiers, computers, and copy machines for private purposes should be extremely limited and must not interfere with the employee's working time or the employer's business. Employees should not access non-business-related web sites unless necessary for business purposes only.

Employees using Company equipment for personal purposes should know Company systems are not considered private. Further, employees are not permitted to use a code, access a file, or retrieve any stored communication unless authorized to do so or unless they have received prior clearance from an authorized Company representative. All pass codes are the property of the Company. No employee may use a pass code or voice-mail access code that has not been issued to that employee or that is unknown to the Company. Moreover, the following improper uses of the e-mail and internet system will not be tolerated and will subject the employee to immediate disciplinary action, up to and including termination:

To infringe the copyright of another, such as pirated software, articles, photographs,
advertisements, etc.
To obtain or send trade secrets in violation of the rights of the owner of the trade secret.
To publish defamatory statements.
To send or receive obscenity or child pornography.
To make statements or enter contractual commitments that may bind the Company to a particular viewpoint or contractual obligation.
To harass other employees within the Company or people outside of the organization.
To make unnecessary and inappropriate reference to an individual's race, color, religion, sex, age gender, national origin, disability, or physique or to communicate personal attacks, gossip, and
inkes

Section C Hours of Work & Attendance further be aware that deleting files from the email system does not erase information from the system. All messages are records of the Company and are discoverable and forever retrievable. Therefore, to ensure that the use of the Company information systems and other electronic communications systems is consistent with the Company's legitimate business interests, authorized representatives of the Company may monitor the use of such equipment from time to time.

This may include listening to stored voice-mail messages, reviewing e-mail messages, and monitoring internet usage. By using the Company's equipment, the employee expressly consents to have such use monitored by authorized Company personnel, at its discretion.

Section C

Hours of Work

Attendance

DAYS AND HOURS OF WORK

JC Toland Painting LLC is a full-time service business and is based on our customers' needs. Work schedules are based on customer needs, and it may be necessary for the Company to schedule employees for evenings, weekends, or holidays. Whenever possible, the schedule can be done on a voluntary basis. However, in the event there should be no volunteers, or an insufficient number of volunteers to perform the work, the Company reserves the right to alter work schedules and shift assignments as necessary to meet business demands. This flexibility is necessary for the long-term security of our Company in view of today's market conditions. Starting and stopping times will be determined by your supervisor. All employees must be prepared to work on commercial or residential projects without notice. Becoming a part of the JC Toland Painting, LLC team, you will be required to do whatever duties the company needs at the time including but not limited to commercial, residential, prep work, spraying, working on lifts or high ladders, etc.

Employees reporting for duty in town arrive at the job site prepared to work M-F 7:00am and depart following clean up at 3:30pm, unless otherwise notified. You can work later than 3:30pm if not at a good stop point. All overtime needs to be acknowledged and approved by your Superintendent. Employees will receive a 10-minute morning break at/around 9:00am & an afternoon break at/around 1:30pm. Employees are expected to remain on the job site for all breaks. Failure to do so may result in disciplinary action up to and including termination. Employees will receive a 30-minute lunch to be taken from 11:30-12:00, or as close to that time as possible. Employees will refrain from lunching prior to 11:30am. If an employee time tracking is wrong, it is considered stealing and will not be tolerated. If ever leaving before your 8-hour shift is done, you must notify your supervisor prior to leaving the job site. If you are working a 10-hour shift, speak w/ your Foreman/Supervisor regarding any possible adjustment or addition of break time. Any deviations from the above need to be noted in daily time tracking.

TIME TRACKING

All non-exempt employees must accurately record and report the number of hours worked and meal breaks and allow for GPS tracking each day in ExakTime. A password for the application will be sent to you to utilize from your smart phone. All time worked, as well as leave time, such as paid and non-paid holidays, vacations and other absences must be recorded in the Notes section and acknowledged by the employee. Any employee recording time on other than his/her time tracking will be subject to discipline, up to and including termination. Falsifying of time or information on time

tracking is grounds for immediate termination. Employees are encouraged to leave the work premises as soon as possible after completing their work shift. Authorization must be obtained from your supervisor to remain on premises during non-business hours. The pay period starts on a Tuesday and ends on Monday. ExakTime will be reviewed and approved on Tuesday morning of each week for payroll processing. If you need to make notes for your week, they need to be in ExakTime by Monday night. Employees are expected to clock in and out from the job site. Any trips for materials need pre-approved by your foreman. Only one person per site/day will be allowed/paid for trips to collect materials unless otherwise designated by the foreman. Due to the small window in which to approve and process payroll, time sheets with missing or incorrect information may result in delay in paycheck. If the time entered is not consistent with GPS tracking and or notes are missing from daily punches - time may be adjusted without notification. Employees are to report directly to the job site each morning. If an employee needs to gather materials that were not/cannot be delivered, they may gather those materials from the shop prior to the start of their day. It is expected that the employee will clock into a miscellaneous TBD job/service for the time spent gathering materials & note what materials were gathered and for what job (adjustments to job# will be made during the approval process). Once the employee is finished at the shop - they will clock out for their initial morning trip to the job site, provided it's within the acknowledged radius (see page 21/22).

OVERTIME

Occasionally, it may be necessary for employees to work longer hours than their regular scheduled hours of work. All employees who are paid an hourly rate will be paid at one and one-half (1 ½) times the regular rate for hours worked more than the forty hours per week. All overtime over 40 hours must be approved in advance by your supervisor. Working unauthorized overtime may subject an employee to discipline, up to and including termination. Unauthorized overtime and double-time will be paid straight time only. Weekends are overtime only if forty hours have been worked during the normal work week. Double time on Sundays, is only paid if the customer is paying for it and/or must be approved by the Supervisor. If hours are missed during the normal work week, you could be asked to make up your time during weekend hours if the missed hours were not required ahead of the scheduled weekly workday.

TIME OFF

Generally, employees can expect to work five consecutive days, M-F. Weekends and major holidays are generally days off for employees unless specified by the employees' Supervisor. PTO will be pro-rated when awarded mid-year. If an employee returns from layoff or leave time, any PTO awarded will also be prorated based on return date. If an employee who has a PTO balance is terminated, PTO hours are forfeited. PTO is applied at the beginning of each calendar year. Employees have the option to pay out up to 75% of PTO balance at the end of each calendar year or roll into the following year. The default action will be to roll the PTO.

ABSENCES

Attendance is incredibly important to the success of our business. Unexpected absences can negatively affect job costs/budgets. Employees of the Company are expected to call his/her immediate supervisor no less than one (1) hour prior to your workday for work for emergencies and

twenty-four (24) hours' notice if needing personal time off/sick day. Planned PTO requires a 3-day notice and approval from your foreman to utilize. Violations may be cause for discipline, up to and including discharge, from the Company's employment. Two consecutive days with call/no show will result in immediate termination.

Section D

Wage & Pay Administration

PAY/COMPENSATION

Pay periods run from Tuesday - Monday with paychecks/stubs being available on Friday. Employees will have deducted from their wages any amount specified by Federal, State and local law and any other necessary deductions. Paychecks that are lost may be subject to a \$50.00 stop pay fee.

You may select to have your paycheck directly deposited into your savings or checking account. If you select to participate in direct deposit, please speak to the HR personnel for authorization forms and process details.

TRAVEL PAY/REIMBURSMENT

JC Toland observes an approximate 35-mile radius - jobsites outside of that radius will be allowed/eligible travel time. Supervisors may approve drive time outside of that policy, however, approval needs sent to HR and is job/situation specific.

Employees should clock in & out from their jobsites - if there is approved travel time - that will be added by Superintendents/HR during the approval process. Drive time/travel pay will be paid at straight time and may not count towards "working hours".

If you are travelling, you must NOTE in ExakTime whether you ride or drive and whether you are using your personal vehicle, or a company-provided vehicle. Failure to do so may result in delayed payment.

Driving Personal Vehicle

If a project is within the observed radius from the shop, all employees are expected to be onsite
by 7 AM working. If a project is outside of radius, you are given that time past 7 AM to be onsite working. This only pertains to the arrival not departure times.
No pay is given for initial trip morning travel if w/in radius.
If a jobsite is outside of the observed radius, employees may receive drive pay for a one-way trip.
Drive time is determined by google & must be noted in the timekeeping app.

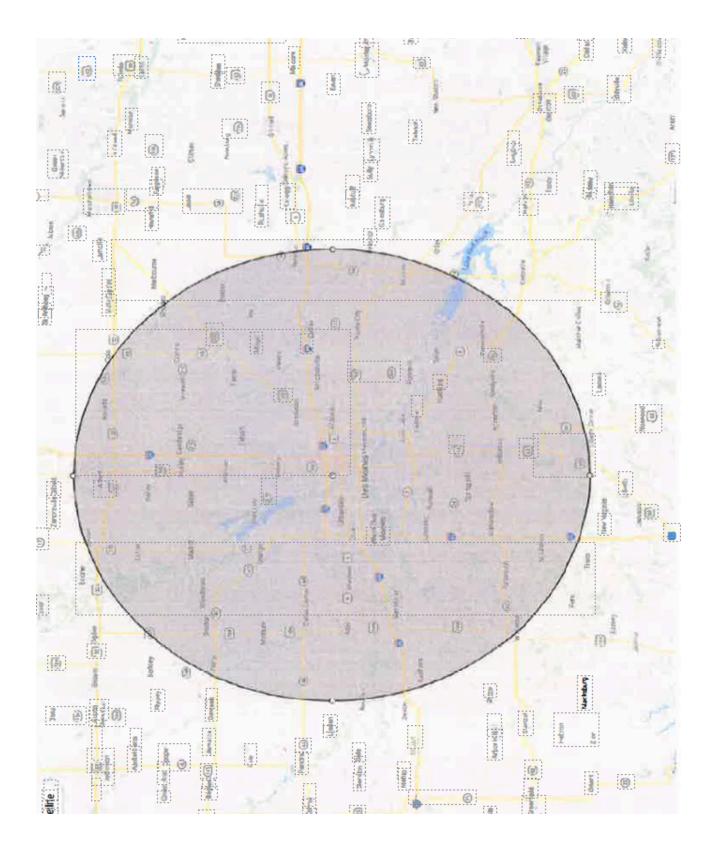
If a job site is outside of the observed radius, the driver can choose between gas reimbursement or milage reimbursement - not both. Mileage rate is \$.67 per mile and will be paid one way to the job site (unless otherwise specified). Mileage is figured from shop to jobsite. It is the employee's responsibility to note this in ExakTime. Failure to do so may result in no additional reimbursements. JC Toland is not responsible for back-up reimbursements if no notes are made. □ Only 1 car receives mileage unless the project holds more than 4 employees. If employee is being reimbursed for fuel a receipt will need to be provided to Payroll **Driving Company Vehicle** If a project is within the observed radius from the shop, all employees are expected to be onsite by 7am working. If a project is outside of radius, you are given that time past 7am to be onsite working. This only pertains to arrival times not departures. □ No pay is given for initial trip morning travel if w/in radius. If a job site is outside of the observed radius, employees may receive drive pay for a one-way trip. Drive time is determined by google & must be noted in the timekeeping app. Staying out of Town/Overnight Travel ☐ If it is determined that overnight travel is required, employees will receive a one-way trip. Drive time is determined by Google & must be noted in the timekeeping app. ☐ A predesignated per diem rate will be provided to employees. Per diem may be paid 50% for return days, provided there are less than 6 working hours. If the employee is driving their own vehicle in this scenario - the driver can choose between gas reimbursement or milage reimbursement - not both. The mileage rate is \$.40 per mile and will be paid one way to the job site. Mileage is figured from shop to jobsite. If hotel expenses are covered by JC Toland Painting, two employees will stay in one hotel room at a time. **Per Diem Rates** ☐ \$45.00 p/day Return day- paid at \$25.00 if under 6 hours are worked.

CONFIDENTIAL INFORMATION

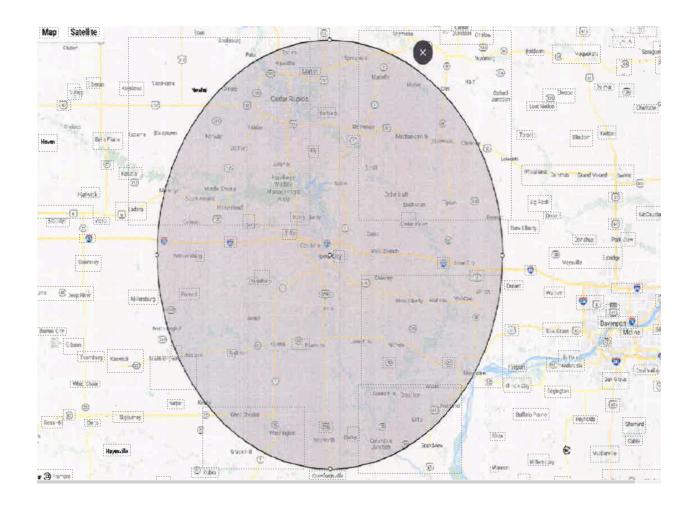
To avoid disruptions to the job and work performance, Employees should avoid discussing pay, PTO, bonuses, or other personal and financial information.

Safety and or Incidents

Employees are required to report all work-related injuries and or incidents within a 24-hour period. If not, the employee faces disciplinary action, or possible termination of employment. We may also deny a workers' compensation claim after this time.



JC Toland Des Moines, IA - Radius Map



JC Toland Iowa City, IA - Radius Map

Section E

Standards of Conduct

OFF DUTY BEHAVIOR

Behavior not fitting social standards, or illegal behavior, which is deemed to have violated Public Safety, State or Federal Laws may be grounds for termination from employment. Any behavior that might be viewed as a safety issue for our customers or employees or acts that might be viewed to discredit the reputation of JC Toland Painting, LLC in the community, are grounds for immediate termination of employment.

WORK PERFORMANCE

We expect all of JC Toland Painting's employees to be professional. It is incumbent upon you, as an employee, to deliver a completed project in accordance with accepted industry standards for your position. Failure to deliver a high quality completed product can lead to discipline, up to and including discharge.

CUSTOMER SERVICE

One of the most valuable assets of any business is customer care and service. Although it seldom appears on a balance sheet, it is always considered a very real asset. The customer care and service of any Company depends on its reputation, not only for high quality, thorough practices and superior service, but also for promptness, courtesy, and consideration.

PERFORMANCE EVALUATION AND EMPLOYEE REVIEW

Performance evaluations are designed to improve the employee's understanding and performance of his/her job, as well as to encourage employee development and advancement. All evaluations will be in writing and will be performed by the employee's supervisor. Evaluations will be held once a year in the month of your anniversary date or the date of your last review/raise. Each employee will be given the opportunity to review the written evaluation with the employee's supervisor. The employee will also be given the opportunity to attach his/her written comments and provide a response to the written evaluation. It is important to note that reviews or annual progress meetings do not necessarily result in a raise.

DISCILINARY ACTION

In most cases, disciplinary action will occur as follows: two (2) write-ups, either verbal or written, are your warnings; third (3rd) write-up, depending on the severity of the infraction, could be automatic suspension with a time frame to be determined or possibly termination. If given, the fourth (4th) write-up is automatic termination.

Section F

Employee Benefits

COMPANY OFFERED BENEFITS

C Toland Painting, LLC realizes the continued growth and prosperity are directly related to individual productivity; and that productivity is dependent upon good training, effective communications, and real job atisfaction. Our Company has long been known as a good place to work, and we aim to keep it that way. In creating this work environment, we strive to meet the following objectives-			
0	Maintain wage rates which are competitive, compared to the prevailing industry		
	practices in the area.		
	Provide equal opportunity employment.		
О	Fill vacancies from within whenever possible.		
О	Provide competitive benefits based upon our industry and size.		
П	Provide safe, healthful, and harmonious working conditions		
	Provide each employee with the opportunity to discuss freely with his/her		
	supervisor any matter concerning his/her own welfare or the welfare of the Company.		
	Do everything to make your place of employment an excellent place to work and		
	an asset to the community.		
<u>List</u>	ed below are the company benefits provided by JC Toland Painting		
Health	Insurance:		
	Provider: Blue Cross Blue Shield		
	Eligibility: Must be employed 60 days and work an average of 30 hours per week and be		
	considered full-time. JC Toland Painting pays for 50% of the employee's health premium for single coverage ONLY.		
Dental	Insurance:		
	Provider: Principal Dental Group		
	Eligibility: Must be employed 60 days and work an average of 30 hours per week and be		
	considered full-time. JC Toland Painting pays for 50% of the employee's dental premium for single coverage ONLY.		
Vision	Insurance:		
	Provider: Principal Vision Group (VSP)		
	Eligibility: Must be employed 60 days and work an average of 30 hours per week and be		
	considered full-time. JC Toland Painting pays for 50% of the employee's dental premium		

Voluntary Products - Elected by the Employee

Term Life & Accidental Death & Dismemberment (AD&D) for Employee, Spouse, & Child

☐ Provider: Principal Financial

- ☐ Eligibility: Must be employed 60 days and work an average of 30 hours per week and be considered full-time.
- ☐ Upon enrollment, up to and including \$100,000 is guarantee issue for the employee No health questions.
- ☐ Upon enrollment, up to and including \$25,000 is guarantee issue for the spouse No health questions.
- ☐ Upon enrollment, child elections are \$5,000 up to \$25K

Company Provided Benefits - No Charge to the Employee

Term Life & LTD:

- □ Provider: Principal Financial Group
- ☐ Eligibility: Must be employed 60 days and work an average of 30 hours per week and be considered full-time. Term Life & AD&D \$50,000
- □ Long Term Disability

Short Term Disability (STD):

- ☐ Provider: Principal Financial Group
- ☐ Eligibility: Must be employed 60 days and work an average of 30 hours per week and be considered full-time.

Retirement: 401K Plan

- ☐ Provider: Principle Financial Group
- Eligibility: Must be here for 60 days and worked an average of I 000 hours per year

Employee Contribution	Employer Matching Contribution	
5% or more	4%	
4%	3.5%	
3%	3%	
2%		
1%		
0%		

If an employee is terminated, he/she can choose to go on COBRA Insurance. The employee will still owe insurance cost(s) until the end of the terminating month. Total costs will be deducted from the employee's last paycheck.

Layoff Provisions of Company Benefits

If an employee is laid off and returns to work within six months, benefits can be reinstated immediately paperwork will still be needed to restart plans. If an employee is laid off for longer than six months, the employee will need to wait for the reinstatement period of 60 days. Re-enrollment paperwork/site enrollment may be required. Reach out to HR with any requests, changes or questions.

Benefits Offered

New hire enrollment and yearly open enrollment are done via an enrollment site. Newly hired employees will receive email notification advising when they are able to make elections and the window in which decisions can be made, as well as username/password.

Yearly open enrollment begins in November - emails from our provider are sent direct to the employee's email on record, advising of the enrollment period and options available, as well as username/password.

Medical/Dental/Vision (Wellmark Blue Cross Blue Shield/Principal Dental Group/): 1st of the month following 60 days of employment We also offer a Flexible Spending Account

WEEKLY deductions are as follows:

Medical Plans - Payroll Deductions



Medical Plan Type	Employee Weekly Payroll Deduction	Employee Total Monthly Cost
HDHP \$5,000		
Employee Only:	\$44.00	\$190.67
Employee + Spouse:	\$155.00	\$671.67
Employee + Children:	\$142.00	\$615.33
Employee + Family:	\$250.00	\$1,083.33
HMO \$3,000		
Employee Only:	\$52.00	\$225.33
Employee + Spouse:	\$160.00	\$693.33
Employee + Children:	\$142.00	\$615.33
Employee + Family:	\$265.00	\$1,148.33
PPO \$3,000		
Employee Only:	\$80.00	\$346.67
Employee + Spouse:	\$200.00	\$866.67
Employee + Children:	\$180.00	\$780.00
Employee + Family:	\$320.00	\$1,386.67

Medical Plans - Wellmark BCBS of Iowa



	2025 Medical Plan Options		
Carrier Name			
Plan Name	HDHP PPO	НМО	PPO
PLAN DESIGN*			
In-Network Benefits			
Calendar Year (CY) Deductible (Individual / Family)	\$5,000 / \$10,000	\$3,000 / \$9,000	\$3,000 / \$6,000
CY Out-of-Pocket Max (Individual / Family)	\$5,000 / \$10,000	\$6,350 / \$12,700	\$6,000 / \$12,000
Coinsurance (member pays after deductible)	0%	30%	20%
Preventive Care	Covered 100%	Covered 100%	Covered 100%
Primary Care Visit	0% after deductible	\$25 Copay	\$25 Copay
Specialist Visit	0% after deductible	\$25 Copay	\$25 Copay
Urgent Care	0% after deductible	\$25 Copay	\$25 Copay
Emergency Room	0% after deductible	Facility & Physician(s) Combined: \$250 Copay	Facility & Physician(s) Combined \$150 Copay
Inpatient Hospital	0% after deductible	30% after deductible	20% after deductible
Outpatient Surgery	0% after deductible	30% after deductible	20% after deductible
Chiropractic (visit limits may apply)	Covered	Covered (12 Visits per year)	Covered
Phys/Occ/Speech Therapy (visit limits may apply)	0% after deductible	Office: \$30 Copay; Facility: 30% after deductible	Office: \$25 Copay; Facility: 20% after deductible
Diagnostic Test (X-ray, blood work)	0% after deductible	Independent Lab: \$30 Copay; Facility: 30% after deductible	Independent Lab: \$25 Copay; Facility: 20% after deductible
Imaging (CT/PET scan, MRI)	0% after deductible	30% after deductible	20% after deductible
Prescription Drug Benefit			
Retail	30 Days	30 Days	30 Days
Tier I / Tier II / Tier III / Tier IV	0% after deductible	\$8 / \$35 / \$50 / \$100	\$8 / \$35 / \$50 / \$50
Specialty	N/A	\$100 Copay per prescription	Generic/Preferred: \$35; Non-preferred: \$50
Mail Order	90 Days	90 Days	90 Days
Tier I / Tier II / Tier III / Tier IV	0% after deductible	\$24 / \$105 / \$150 / \$300	\$24 / \$105 / \$150 / \$150
Out-of-Network Benefits			
CY Deductible (Individual / Family)	\$6,000 / \$12,000	N/A	\$3,000 / \$6,000
CY Out-of-Pocket Max (Individual / Family)	\$6,000 / \$12,000	N/A	\$6,000 / \$12,000
Coinsurance (member pays after deductible)	0%	N/A	30%

^{**}HMO Copays will now be \$25 instead of \$30

Flexible Spending Account (FSA)



Administered by Flexible Benefit Services, LLC

You can save money on your healthcare and/or dependent day care expenses with an FSA. You set aside funds each pay period on a pretax basis and use them tax-free for qualified expenses. You pay no federal income or Social Security taxes on your contributions to an FSA. (That's where the savings comes in.) Your FSA contributions are deducted from your paycheck before taxes are withheld, so you save on income taxes and have more disposable income.

Healthcare Spending Limit \$3,200

Dependent Care Spending Limit \$5,000 if married filing jointly or head of household

\$2,500 if married filing jointly

HEALTHCARE FSA

This plan allows you to defer pre-tax dollars into a Healthcare Reimbursement Account to pay for certain IRS-approved medical care expenses not covered by your insurance plan with pre-tax dollars.

Some examples include:

- · Deductible, coinsurance and copayments
- · Over the counter medications—with prescription
- · Dental services and orthodontia
- Vision services, including contact lenses, contact lens solution, eye exams and eyeglasses
- · Hearing services, including hearing aids and batteries

LIMITED PURPOSE ACCOUNT

If you are contributing to an H.S.A, you are eligible to use the Healthcare Reimbursement Account for vision and dental expenses only

DEPENDENT CARE ESA

This plan allows you to defer pre-tax dollars into a Dependent Care Reimbursement Account. You may request reimbursement as you incur expenses to provide daycare for qualified dependents: children under age 13, an older disabled dependent child or a disabled adult

PLEASE NOTE:

Your election in the Clips & Clamps Section 125 Flexible Benefit Plan is irrevocable for the entire plan year (January 1st through December 31st) without a qualifying change in status (i.e. birth, adoption, divorce, job status change, etc.). Please be advised that any unused FSA monies will be forfeited back to the Plan at the end of the plan year.

EXTENSION:

Your flex plan has a 2.5 month extension of time (at the end of the 12-month flex plan year) in which you may incur eligible flex expenses.

JURY DUTY LEAVE

JC Toland Painting, LLC believes that everyone should meet their civic responsibility, and therefore, if you should be selected for jury duty, leave of absence without pay will be granted. Please notify your supervisor immediately once you are notified of jury duty selection.

FUNERAL LEAVE

The Company will grant up to three (3) days off, without pay to employees in the event of a death in the immediate family to decide arrangements and attend the funeral. Immediate family members include employee's spouse, child, parent, sister, brother, grandparents.

MILITARY LEAVE

Leave of absence without pay for Military or Reserve Duty is granted to full-time regular and part-time regular employees. If you are called to active military duty or to Reserve or to National Guard training, or if you volunteer for the same, you should submit copies of your military orders to JC Toland Painting, LLC as soon as the service is known. You will be granted a military leave of absence without pay for the period of military service, in accordance with applicable Federal and State laws. If you are a reservist or a member of the National Guard, you are granted time off without pay for required military training. Regular vacation time can also be used for this military leave. Your eligibility for reinstatement after your military duty or training is completed is determined in accordance with applicable Federal and State laws.

Section G

Safety Guidelines

ACCIDENTS

Each person at JC Toland Painting, LLC owes it to themselves and their co-workers to be safety oriented and to make every effort to prevent accidents. All accidents which take place while on duty must be immediately reported to your foreman/superintendent who will in turn report the incident to the safety manager and other persons of note. When possible, an injured employee should first contact Medcor Nurse line for advice.



Workplace Injury Guide



When and how to call Medcor

- The supervisor should call with the employee after any injury occurs. (More than a Band-Aid – less than 911)
- If an interpreter is needed advise the nurse when calling.
- Once the nurse has identified your company and location, they will ask for the employee to be put on the phone.
- · The employee will describe the injury.
- The nurse will then evaluate the employee's injury using patented medical algorithms.
- The nurse will offer a recommendation, allowing the employee to make an informed decision.
- If the employee is electing to self treat, the nurse will review in detail the self treatment plan.
- If the employee is going to the provider, Medcor will fax a Provider Injury Alert to the provider as long as we have been given a fax number already in our system.



What is Medcor?

- 24/7/365 access to Registered Nurses.
- Safe & effective clinical recommendations
- Clear documentation and notification
- Medical decision making liability
- Assistance getting to the right provider

Call 844-716-1520

Benefits of Medcor

Supervisors do not have to make any medical decisions. Call Medcor and a Registered Nurse will assess the injured employee. Employees will have immediate access to quality care.

Frequently, employees are able to treat the injury with instructions from the nurse. Avoiding an

unnecessary trip to the clinic is a wonderful thing!

<u>If immediate medical attention is needed</u>, then an employee should be taken to Mercy One Occupational Heath (address listed below) by the most convenient method and by the most accessible member of the crew. If an injury should occur outside of the specified clinic's hours and/or is not in a close proximity to the clinic listed below, then employee will be directed to the closest urgent care or occupational care facility avoiding the ER unless absolutely necessary.

Mercy One Occupational Health 2525 E Euclid Ave. DSM, IA 50317 Phone: 515-261-3300 Office hours: 7am -4pm M-Thurs 8-Noon Friday Closed Saturday & Sunday

REPORTING ON THE JOB ACCIDENTS/WORKER'S COMPENSATION

Each person at JC Toland Painting, LLC owes it to themselves and their co-workers to be safety oriented and to make every effort to prevent accidents. If you do have an accident, regardless of how minor, it must be reported immediately to your supervisor during that workday. He/she will arrange for medical treatment. When an employee has been treated, the following information then must be reported: Time and location of the accident, circumstances of the accident, description of the injury and named

witnesses. If you believe that you have suffered an on-the-job injury, an immediate request for a report of the accident will be made for Worker's Compensation purposes. The Company will not retaliate against those employees who have made such workers' compensation claims.

Please be careful on job sites. Never do anything you are not comfortable with doing. JC Toland Painting, LLC takes safety very seriously. Post-accident drug screening is required when there is \$1,000 or more in property damage and/or when there is an injury for which a record or report is required. Our goal is to have zero accidents as a company. The health and safety of all employees is very important to JC Toland Painting, LLC.

MEDICAL EXAMINATIONS

Employees are the most valuable part of JC Toland Painting, LLC. Health and safety are a top concern. In cases where JC Toland Painting, LLC feels that an employee's physical condition, behavior or health is impaired and could pose a safety risk or business-related problem, we reserve the right, subject to legal requirements, to request a physical examination or statement from the individual's medical doctor that he/she can perform the job to which assigned, as condition of either hiring or continued employment.

Should any employee need or be required to take a PFT/respirator fit test - those are performed at Mercy Occupational Health, DSM. Please reach out to HR for those needs.

Should Management have a reasonable suspicion of any employee under the influence of drugs &/or alcohol while on the jobsite - JC Toland reserves the right to dismiss the employee from the site immediately and request the employee have testing done to determine whether fit to perform work.

All test results are confidential and kept in the employee's personal file.

FIRE PREVENTION

Fires are an ever-present menace. You should become familiar with the hazardous conditions, materials, processes, and should also know the proper procedure to follow in extinguishing fires. Be certain you know of the nearest extinguisher and exit to use in case of an emergency at every job site. You should be

familiar with the information found on MSDS (Material Safety Data Sheet) for all materials that are used on your project site.

SAFETY RESPONSIBILITY

Safety cannot be over-emphasized and JC Toland Painting, LLC, is proud of the safe working conditions it provides for employees. Yet, no matter how safe your working area may be, carelessness on your part can cause you or your co-workers' casualty. The failure to follow all safety regulations and/or instructions may result in discipline up to and including termination.

As an employee at JC Toland Painting, LLC you will be required to participate in and complete Company safety programs. Your supervisor will inform you of the requirements of each program. You will be provided with a company safety manual, which you are required to read, review, and always carry in your personal tool grip for future reference.

Every organization maintains certain standards of safety. Our rules are really very basic and are designed for everyone's protection. *Employees are expected to follow these rules. Failure to do so may result in discipline, up to and including termination.*

П	Personal Protective Equipment (PPE) like nard nats, safety snoes, safety glasses, nigh visibility
	vests must be worn when the General Contractor requires it.
	Safety shoes (steel toe boots) are required to be always worn.
	Respirators are required to be worn every time you spray a product or item.
	Respirators are required to be stored inside the zip lock bag you were provided with.
	Fall protection harnesses are required to be worn every time you are on an aerial lift (JLG).
	Fall protection harnesses are required to be worn at all locations in which the distance of the
	lower level, which is unprotected, is six feet or greater.
	Stain rags must be spread out or in a bucket of water after use.
	Equipment that is damaged or defective is not approved for use and must be removed from the
	work site immediately.
	Ladders, Scaffolding, Aerial Lifts, and Scissor Lifts are required to be inspected daily before use.
	Do not run gas engines indoors or in confined areas.

Section H

Additional Information

UPDATING YOUR RECORDS

To ensure your benefits and employee records are kept up to date, please notify your supervisor or office of any changes in your name, address, telephone number, marital status, number of dependents or related personal or payroll information.

<u>UPDATING THE HANDBOOK</u>

From time to time, policy changes may be affected to correspond with new areas of concern. You will be advised of these changes upon their implementation. The Company reserves the right to make changes to this Handbook at any time and for any reason.

COMPANY MEETINGS

Employee meetings and conferences are scheduled as effective ways to give the Company and employees the opportunity to share information, ideas and opinions. Our meetings are informal and designed to provide the best exchange of information among participants. Employees are required to attend, and employees are compensated for such a time.

COST AWARENESS

Your position at JC Toland Painting, LLC, just like every other position, is directly dependent upon our ability to generate profits on a regular basis. We need your help in keeping our costs in line. Collective "time waste" which includes excessive socializing, conducting personal business or standing around, greatly affects the Company's ability to generate profits. Along with "time waste," taking supply items for personal use, using supply items when not really required, or any of a multitude of things that result in extra cost, also hinders our ability to generate profits. We can prosper only if everyone does their best every day to control all expenses and costs. Cost awareness is something that is analyzed and doesn't go unnoticed by Supervisors, Project Managers, and the company President.

SECURITY AND CONFIDENTIAL INFORMATION

The Company's customer lists, customer pricing, finances, sales volume, employee information, systems, policies, procedures, practices, plans or processes are Company property and highly confidential, and it is the obligation of each employee to keep such Company information confidential and unavailable to people not involved in the Company's business. Employees should, therefore, not discuss the Company's confidential information with any person who does not work for the Company, and if anyone not affiliated with the Company questions you about the Company or any of its confidential information, you should immediately refer to those requests for information to your supervisor or manager.

Upon termination of employment for any reason, employees are required to immediately return to the Company copies of all documents in their possession which contain such confidential information. Other Company property must also be immediately returned to the Company upon termination of employment.

OUTSIDE EMPLOYMENT

The Company recognizes that situations may arise when employees want to be involved in non-Company business activities. While the Company does not desire to be unnecessarily restrictive in this matter, it expects that outside activities will not create a conflict of interest nor result in decreased effectiveness while performing work for the Company. No employee shall place him/herself in a non-Company business relationship that may be interpreted as not in the best interest of the Company unless approved by a Supervisor after full disclosure of the business interest.

The following rules must be followed:

- External business activities will not be in direct or indirect competition with the business activities of the Company.
- External business activities will not be conducted during the employees' work hours at the Company.
- ☐ An employee may not use Company equipment, clothing, products, information or technology for external business activities or other personal gain.
- □ Non-company job activities must not result in decreased job performance or effectiveness at the company.

Failure of an employee to comply with this policy will subject the employee to immediate disciplinary action, up to and including discharge, and in the event of violation of the law, potential legal and/or criminal consequences.

LEAVING THE COMPANY: Termination of Employment/Resignation

Though we hope you remain a satisfied employee, occasionally circumstances arise which require termination of employment. As you are free to terminate your employment with us at any time, so does the Company reserve the same right without cause. If, after full consideration, you decide to terminate your employment, the Company requests that you give at least seven days' written notice. Any employee failing to give seven days' written notice of termination will forfeit any vacation, if awarded, or comp time accrued. You may also be asked to complete an exit interview form at the time you leave which will be delivered to your supervisor. We appreciate receiving your candid opinion regarding your employment with us. The information provided by our former employees is one of the important means by which we can regularly evaluate the effectiveness of our employee policies and practices. Arrangements for the preparation and dispositions of your final paycheck will be handled at the time of your exit interview. Your supervisor will coordinate all these matters with you. Benefits will cease as of your final exit date. If an employee has a PTO balance that is eligible for payout - it will be paid out at 75%. If the employee has JC Toland tools or equipment still listed in s/he's name- payroll may be delayed until such a time all items can be accounted. The retail value of any tools/equipment not returned to JC Toland will be pulled from employees' final paycheck. Should arrangements for a final check not have been made, payroll will process on the usual day however the employee may receive a paper check. Individuals who terminate their employment with the Company are generally not considered eligible for rehire at a future date. JC Toland Painting, LLC does not provide letters of reference for former employees. All Company property including, but not limited to, uniforms, computers, cell phones, keys, supplies, customer lists, credit cards, etc. must be returned to the Company at the time of actual separation. If such property is not returned, the employee is responsible for the cost of replacement of such property including costs of changing locks, uniform replacement, and other related costs. The employee agrees that such costs will be deducted from the employee's final paycheck.

Section I

Family Medical Leave Act (FMLA)

FAMILY MEDICAL LEAVE

Purpose:

The Family and Medical Leave Act of 1993 ("FMLA") is a federal law that requires certain employers to provide job protected leave and benefits coverage to employees who meet FMLA eligibility requirements. The purpose of this Family and Medical Leave Policy ("FMLA Policy") is to provide employees with a basic understanding of their rights and obligations under FMLA. FMLA is a complex law. It is not possible to describe every aspect of the law. The Company's intent is to provide what is required under FMLA, based upon the FMLA statute and regulations.

Covered Employer:

JC Toland Painting LLC is a "covered employer" subject to FMLA because it is a private employer with at least 50 employees within a seventy-five (75) mile radius.

Eligible Employees:

Employees are eligible for FMLA Leave if they (1) have been employed by the Company for at least 12 months (need not be consecutive), (2) have worked at least 1,250 hours during the 12-month period immediately preceding the start of FMLA Leave, and (3) are employed at a worksite that employs 50 or more employees within a 75-mile radius of the worksite.

Twelve (12) Month FMLA Period:

For reasons recognized under FMLA, Eligible Employees are entitled to up to 12 working weeks of unpaid leave during a 12-month period. The 12-month period is a "rolling" 12-month period measured backward from the first date an Eligible Employee uses any FMLA Leave.

An Eligible Employee may take available FMLA Leave for any of the following reasons:

- Birth of a son or daughter of the Eligible Employee, taken care of the child. This includes prenatal care and maternity leave. Leave for prenatal care is included as FMLA Leave because of birth.
- Placement of a child with an Eligible Employee for adoption or foster care. Leave to arrange an adoption or for counseling in connection with an adoption is included as FMLA Leave because of adoption.
- ☐ To care for the Eligible Employee's spouse, son, daughter, or parent of the Eligible Employee where the spouse, son, daughter, or parent has a serious health condition.
- ☐ A serious health condition which makes the Eligible Employee unable to perform the functions of his or her position.

"Spouse" as defined in the statute, means a husband or wife. For purposes of this definition, husband or wife refers to the other person with whom an individual entered into marriage as defined or recognized under state law for purposes of marriage in the State in which the marriage was entered into or is defined in the case of a marriage entered into outside of any State, if the marriage is valid in the place where entered into, and could have been entered into, in at least one State. This definition

includes an individual in a same-sex marriage. This definition also includes an individual in a common law marriage that either: □ Was entered into in a State that recognizes such marriages; or If entered into outside of any State, is valid in the place where entered into, and could have been entered into, in at least one State. "Serious health condition" generally means an illness, injury, impairment, or physical or mental condition that involves inpatient care or continuing treatment by a health care provider. Common serious health conditions that qualify for FMLA leave include: Conditions require an overnight stay in a hospital or other medical care facility. Conditions that incapacitate you or your family member (for example, being unable to work, attend school, perform daily activities) for more than three consecutive days and require ongoing medical treatment. Chronic conditions that cause occasional periods when you or your family members are incapacitated and require treatment by a health care provide at least twice a year; and Pregnancy (including prenatal medical appointments, incapacity due to morning sickness, and medically required bed rest). "Continuing Treatment" by a health care provider means any one of the following: Incapacity and treatment. A period of incapacity of more than three consecutive, full calendar days, and any subsequent treatment or period of incapacity relating to the same condition, that also involves: Treatment two or more times within 30 days of the first day of incapacity, unless extenuating circumstances exist, by a health care provider, by a nurse under direct supervision of a health care provider, or by a provider of health care services (e.g., physical therapist) under orders of, or on referral by, a health care provider; or Treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment under the supervision of the health care provider. The requirement in paragraphs (i) and (ii) of this definition for treatment by a health care

☐ Pregnancy or Prenatal Care. Any period of incapacity due to pregnancy, or for prenatal care.

the facts.

within the 30- day period shall be determined by the health care provider.

visit must take place within seven days of the first day of incapacity.

provider means an in-person visit to a health care provider. The first in-person treatment

The term "extenuating circumstances" in paragraph (i) means circumstances beyond the employee's control that prevent the follow-up visit from occurring as planned by the health care provider. Whether a given set of circumstances are extenuating depends on

Whether additional treatment visits or a regimen of continuing treatment is necessary

- ☐ Chronic conditions. Any period of incapacity, or treatment for such incapacity, due to a chronic serious health condition. A chronic serious health condition is one which:
 - Requires periodic visits (defined as at least twice a year) for treatment by a health care provider, or by a nurse under direct supervision of a health care provider.
 - Continues over an extended period (including recurring episodes of a single underlying condition); and
 - May cause episodic rather than a continuing period of incapacity (e.g., asthma, diabetes, epilepsy, etc.).
- Permanent or long-term conditions. A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective. The employee or family member must be under the continuing supervision of, but need not be receiving active treatment by, a health care provider. Examples include Alzheimer's, a severe stroke, or the terminal stages of a disease.
 - Conditions require multiple treatments. Any period of absence to receive multiple treatments (including any period of recovery therefrom) by a health care provider or by a provider of health care services under orders of, or on referral by, a health care provider for:
 - Restorative surgery after an accident or other injury; or
 - A condition that would likely result in a period of incapacity of more than three consecutive full calendar days in the absence of medical intervention or treatment, such as cancer (chemotherapy, radiation, etc.), severe arthritis (physical therapy), and kidney disease (dialysis).
- Absences attributable to incapacity under paragraphs (2) or (3) of this definition qualify for FMLA leave even though the employee or the covered family member does not receive treatment from a health care provider during the absence, and even if the absence does not last more than three consecutive full calendar days. For example, an employee with asthma may be unable to report for work due to the onset of an asthma attack or because the employee's health care provider has advised the employee to stay home when the pollen count exceeds a certain level. An employee who is pregnant may be unable to report to work because of severe morning sickness.

More on "serious health condition":

A "serious health condition" is an illness, injury, impairment, or physical or mental condition that involves inpatient care in a hospital, hospice, or residential medical care facility, or that involves continuing treatment for more than 3 days by a health care provider; or continuing treatment for prenatal care or for a chronic or long-term condition that is incurable or so serious that, if not treated, would likely result in a period of incapacity of more than 3 days. For situations other than those involving inpatient care, serious health conditions cannot occur until 3 calendar days have passed in addition to receiving continuing treatment from a health care provider for a condition that either prevents the employee from performing the functions of the employee's job or prevents the qualified family member from participating in school or other daily activities.

The counting of paid days against the twelve (12) weeks of FMLA will not begin until these initial 3 calendar days have passed.

With respect to the serious health condition of the child, spouse, or parent of the Eligible Employee, "care" includes tending to the person's need for psychological comfort and

reassurance. Care also includes transportation and arranging for care of the family member by others.

Intermittent and Reduced Schedule FMLA Leave:

Eligible Employees entitled to FMLA Leave due to the serious health condition of a parent, spouse, child, or themselves, may take intermittent or reduced FMLA leave when it is medically necessary. Where Eligible Employees take intermittent or reduced scheduled FMLA Leave based on planned medical treatments, Employer may require the Eligible Employee to transfer to an available alternative position of equivalent pay and benefits where the transfer would better accommodate recurring periods of leave. Leave due to qualifying requirements may also be taken on an intermittent basis.

Prior Notice:

Whenever the need for FMLA Leave is foreseeable based upon planned medical treatment, the Eligible Employee must make every effort to schedule the treatment in a manner which does not unduly disrupt Employer operations. Whenever possible, the Eligible Employee must provide Employer with thirty (30) day notice of intent to take the FMLA Leave.

Both Employees are Eligible Employees:

Where both employees are Eligible Employees of the Company, they may together take a total of 12 weeks of leave to care for a sick parent (but not a parent "in-law"). For example, if an Eligible Employee takes twelve (12) weeks of leave to care for his or her parent, the spouse will not have any weeks available to take care of his or her parent. However, each Eligible Employee may take up to twelve (12) weeks leave to care for his or her own serious health condition or for the serious health condition of his or her spouse or child.

Certification, Second Opinions and Disputes:

Company requires certification from a health care provider before the Eligible Employee may take FMLA Leave to take care of his or her spouse, son, daughter, or parent with a serious health condition, or because of the Eligible Employee's own serious health condition which makes the Eligible Employee unable to perform at least one of the essential functions of his or her position. This includes prenatal care and maternity leave.

The certification must be provided to the Company on a timely basis by the Eligible Employee, and must contain the following information from the health care provider:

	Contact information for the health care provider.	
П	The date on which the serious health condition started	

The probable duration of the serious health condition.
The appropriate medical facts which the health care provider knows about regarding the
condition.
Whether the Eligible Employee is unable to work, or the family member needs care; and
For intermittent or reduced leave for planned medical treatment, the dates on which the
treatment is expected to be given and the duration of the treatment.

In addition to the information listed in a. through f. above, when the certification is for the care for a spouse, child, or parent, the certification must include a statement by the health care provider that the Eligible Employee is needed to care for the other person and an estimate of the amount of time the Eligible Employee will be needed to provide such care. Intermittent or reduced FMLA Leave also requires a statement by the health care provider that the Eligible Employee's reduced or intermittent leave is necessary for the care of the person with a serious health condition, or will assist in their recovery, and the expected duration and schedule of the intermittent leave or reduced leave schedule.

In addition to the information listed in a. through f. above, when the certification is for Eligible Employee's own serious health condition, the certification must include a statement by the health care provider that the Eligible Employee is unable to perform one or more of the essential functions of his or her position, and for intermittent or reduced leave, that the intermittent or reduced leave is necessary and the expected duration of the leave.

On a reasonable basis, the Company may require recertification by Eligible Employees on FMLA Leave. And, during the FMLA Leave, the Company may require periodic status reports. Where the Company doubts, for some reason, the validity of the certification, the Company will, at its own expense, require the Eligible Employee obtain a second opinion from a health care provider of Company's choice. When the second opinion and the first opinion are in conflict, at the Company's expense, the Eligible Employee will obtain a third opinion from a health care provider mutually agreed upon by the Eligible Employee and Company. The third opinion will be final and binding.

FMLA Leave for Birth, Adoption, or Placement for Foster Care:

FMLA Leave for this reason must begin within 12 months after the birth or placement of the child in the Eligible Employee's home. FMLA Leave for these purposes cannot be taken intermittently or on a reduced leave schedule. Where both parents are employed by the Company, they may take a total of 12 weeks of FMLA Leave for birth, adoption, or the placement of a foster child in their home.

Military Family Leave Entitlements:

Eligible Employees whose spouse, son, daughter, or parent is on covered active duty or called to covered active duty status may use the 12 weeks of FMLA Leave to address certain qualifying exigencies.

Eligible Employees may also use a special leave entitlement that permits them to take up to 26 weeks of FMLA Leave in a single 12-month period to care for a covered service member with a serious injury or illness.

"Covered service member" means:

A current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness, or

SS,	or
	A covered veteran who is undergoing medical treatment, recuperation, or therapy for
	a serious
	injury or illness, if he or she:
	was a member of the Armed Forces (including a member of the National Guard or
	Reserves);
	was discharged or released under conditions other than dishonorable; and
	was discharged within the five-year period before the eligible employee first takes
	FMLA military caregiver leave to care for him or her.

"Serious injury or illness" means:

In the case of a current member of the Armed Forces, including a member of the National Guard or reserves, an injury or illness that was incurred by the covered service member in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces and that may render the service member medically unfit to perform the duties of the member's office, grade, rank, or rating; and In the case of a covered veteran, an injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces (or existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces) and manifested itself before or after the member became a veteran, and is:

A continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the Armed Forces and rendered the service member unable to perform the duties of the service member's office, grade, rank, or rating; or

- A physical or mental condition for which the covered veteran has received a U.S. Department of Veterans Affairs Service-Related Disability Rating (VASRD) of 50 percent or greater, and such VASRD rating is based, in whole or in part, on the condition precipitating the need for military caregiver leave; or A physical or mental condition that substantially impairs the covered veteran's ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service, or would do so absent treatment; or
- An injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.

Leave to Care for Child, Spouse or Parent, or Because of Employee's Own Serious Health Condition

Requesting and Designating FMLA Leave:

In general, the Eligible Employee is responsible for notifying Company of a need for FMLA Leave, including providing Company necessary information. Eligible Employees also must inform the Company if the requested FMLA Leave is for a reason for which the FMLA Leave was previously taken or certified. The company must notify Eligible Employees of their eligibility for FMLA Leave within five business days of the Eligible Employees' first requesting FMLA Leave. If they are not eligible for FMLA Leave, the Company must include at least one reason in the notification.

Substitution of Paid Time Off:

The FMLA Leave provided under this FMLA Policy is unpaid leave. However, where paid time off is available to the Eligible Employee under other Company policies, the Eligible Employee must use that

other paid time concurrently with the FMLA Leave to the fullest extent possible under applicable law. To use paid leave for FMLA Leave, employees must comply with the Company's normal paid leave policies. Whatever paid time off is used by the Eligible Employee will be subtracted from the otherwise available weeks of FMLA Leave available under this FMLA Policy; with the exception of the initial three (3) calendar days mentioned above, if applicable.

Leave Resulting from Workers' Compensation Absence:

Unless prohibited by applicable law, a period of absence resulting from a work-related injury or illness will also be designated as FMLA Leave under this FMLA Policy, where the work-related injury or illness fits the requirements under this FMLA Policy. When the workers' compensation benefits cease, if the Eligible Employee is unable to return to work due to a serious health condition under this FMLA Policy, the Eligible Employee must use any other available paid time off in accordance with the Substitution of Paid Leave requirement above.

Benefits During FMLA Leave

Group Health Coverage:

Eligible Employees taking FMLA Leave continue to be covered under Company's group health coverage at the same level and under the same conditions of coverage which would have been provided to the Eligible Employee if the FMLA Leave had not been taken. Under certain circumstances, if the Eligible Employee does not return from FMLA Leave, Company may require the Eligible Employee to repay to Company the premiums paid by Company during the FMLA Leave.

Other Benefits of Coverage:

Company may maintain benefits other than group health coverage during an Eligible Employee's FMLA Leave. In general, Company may require the Eligible Employee repay Company for any amounts paid by Company which are necessary to maintain such benefits during the FMLA Leave.

Retirement Plans:

FMLA Leave is treated as continuous service (i.e., no break in service) for purposes of vesting and eligibility to participate in the Company's retirement plan(s).

Return to Work:

Except for certain higher paid Eligible Employees, all Eligible Employees who take FMLA Leave are entitled to return to the same position which they held before the FMLA Leave, or to an equivalent position.

"Equivalent position" means a position with the same pay, benefits, and working conditions and involves the same or substantially similar duties and responsibilities. Upon return to work, an Eligible Employee must receive any unconditional pay increases (e.g., cost of living increases) that have occurred during the FMLA Leave.

An Eligible Employee returning from a FMLA Leave taken because of his or her own serious health condition must provide the Company with certification from the health care provider that the Eligible Employee is able to resume work at the end of the FMLA Leave. This certification must be provided before the Eligible Employee returns to work. If an Eligible Employee wants to return to work prior to the expiration of the requested FMLA Leave, the Eligible Employee must give the Company at least five (5) working day notice.

Salaried Eligible Employees who are among the highest paid 10% of employees employed by Company within a 75-mile radius of the Eligible Employee's worksite may not be entitled to the same return to work benefits and should contact the Company for details. In calculating the highest 10% paid, all employees, regardless of whether Eligible Employees, employed by Company within a 75-mile radius of the affected Eligible Employee's worksite are counted.

Failure to Return to Work:

Under certain circumstances, if the Eligible Employee does not return to work at the end of the FMLA Leave for a period of at least thirty (30) calendar days, Company may require the Eligible Employee to repay to Company the portion of the monthly cost paid by the Company for group health coverage provided during the FMLA Leave. The company may also require the Eligible Employee to repay Company any amounts Company paid to maintain benefits other than group health coverage. The FMLA precludes an employer from counting the months of coverage provided during FMLA Leave against the months of continuation coverage required under the Consolidated Omnibus Budget Reconciliation Act of 1985 ("COBRA") in situations where the Eligible Employee does not return to work following the FMLA Leave. Instead, COBRA does not begin until the FMLA Leave has ended.

If, during the FMLA Leave, the Eligible Employee fails to pay the Company the portion of the premiums for which the Eligible Employee is responsible, the coverage ends. Loss of coverage for failure to pay premiums is not a qualifying event for purposes of continuation coverage under COBRA. For COBRA to apply, the employee must have been covered on the day before the qualifying event. In this situation, the qualifying event for purposes of COBRA would occur at the time the Eligible Employee fails to return from the FMLA Leave.

Filing a Complaint:

For questions or violations of FMLA rights, employees can contact the Department of Labor Wage and Hour Division (WHD) at 1-866-487-9243. The following information is needed when filing a complaint with WHD:

	Employee's name	
	Employee's address and phone number (how you can be contacted)	
	The name of the company where the employee works or worked.	
	Location of the company (this may be different than the actual job site where the	
	employee worked)	
	Phone number of the company	
	Manager or CEO's name	
П	Circumstances of employee's FMLA request and employer's response.	

A company is generally prohibited from interfering with, restraining, or denying the exercise of FMLA rights, retaliating against the employee for filing a complaint and cooperating with the Wage and Hour Division, or bringing a private action to court. Employees should contact the Wage and Hour Division

immediately if the employer retaliates against them for engaging in any of these legally protected activities.

Section J

Conclusion

If you have any questions about the information contained in this handbook or about any other aspect of your association with JC Toland Painting, LLC please ask your supervisor or the Company President. Again, welcome to JC Toland Painting! We look forward to working with you and will endeavor to make your experience with us a pleasant one.

ACKNOWLEDGEMENT RECEIPT

I, ________, have received a copy via email (unless otherwise requested) of the JC Toland Painting, LLC 2025 Employee Handbook. I know that I must read the handbook so that I can understand my rights and responsibilities as an employee of JC Toland Painting, LLC. I understand that a copy of the handbook can be found on www.jctoland.com for additional review.

I understand that this handbook is not a contract of employment, but it is an explanation of employer policies. I realize that JC Toland Painting, LLC may interpret, clarify, and/or revise the policies set forth in the handbook in its sole discretion at any time.

I also realize that my employment relationship with JC Toland Painting, LLC is voluntarily entered into and is subject to termination by me or my employer at will, with or without cause, at any time either party believes such action to be appropriate, and that nothing in this handbook creates additional rights or provides a basis for me to believe (1) that my employment is not terminable at will; (2) that I can only be terminated "for cause"; or (3) that I am guaranteed employment for any specific amount of time.

I understand that if I have any questions, I am to talk with Human Resources, my supervisor or the company President. I, as an employee, understand that it is my responsibility to read the policies, procedures, and expectations of JC Toland Painting, LLC herein this handbook and familiarize myself with the entirety of this document.

	 _
Employee Signature	 Date