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2026 Associate Handbook

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About this Handbook / Disclaimer

This Associate Handbook (the "Handbook") was developed to describe some of the expectations we have for all associates and what you can expect from WCG (the "Firm"), its Partners, managers, supervisors and other associates. We also prepared this Handbook to help associates find the answers to many questions that they may have regarding their employment with WCG. A copy of the Handbook and all revisions will be maintained on the WCG Team IKB. Please take the necessary time to read it.

We do not expect this handbook to answer all questions. Partners, members of Management and the Company's Human Resources representative also serve as sources of information.

Neither this Handbook nor any other verbal or written communication by a Partner, member of Management or the Human Resources representative is, nor should it be considered to be, an agreement, contract of employment, express or implied, or promise of treatment in any particular manner in any given situation, nor does it confer any contractual rights whatsoever.

Many matters which are covered by this Handbook, such as benefit plan descriptions, are also described in separate documents typically provided by the vendor or third-party directly. Should a conflict arise, the third-party documents or previously written policies take precedence over any statement made in this Handbook or by any Partner, member of Management or the Human Resources representative.

This Handbook states only general Firm guidelines. The Firm may, at any time, in its sole discretion, modify or vary from anything stated in this Handbook, with or without notice.

This Handbook supersedes all prior handbooks.

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Section 1 – Welcome! About WCG

1-1. Introduction

It is our privilege to welcome you to WCG. We wish you success in your new job and career, and we hope that you quickly feel at home. We hope that your experience here will be challenging, enjoyable, and rewarding. Again, welcome!

1-2. Our History

Please refer to our training materials for the history of WCG.

1-3. Purpose, Mission and Vision Statements

Purpose Statement

To help small business owners and individual taxpayers leverage more out of their financial environment for their benefit and for the benefit of their families.

Mission Statement

To be a competent, compassionate and trusted advisor to our clients, as well as to be a contributing member of the public accounting industry.

Vision Statement

To provide a strong nationwide presence allowing small business owners and individual taxpayers to make informed decisions to assist in reducing tax obligations to the minimum amount allowed by law.

1-4. Our Philosophy

Franklin D. Roosevelt said in 1936, “Taxes, after all, are the dues that we pay for the privileges of membership in an organized society.” WCG is a CPA firm built on a tax chassis and much of our perspective is based on tax return preparation and tax planning. However, as we have expanded Accounting Services, we have had to adopt additional perspectives.

WCG has provided worldwide business consulting and tax preparation services from our Colorado Springs office since 2007. We expanded with an office in South Dakota in late 2021 and added a Wyoming office in 2024. Given our unique expertise and the efficiency of virtual relationships, we have been pioneers in the online tax accountant space for over a decade.

As part of our continued global growth, we are currently opening our own international team office in India, formally established as WCG India Global Services Private Limited, further enhancing our ability to serve clients with scale, responsiveness, and round-the-clock support.

WCG is different than most traditional CPA firms because we take a consultative approach to our client relationships. We have the experience of a big CPA firm without the stuffiness or rigidity. Associates at WCG are

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advocates by putting clients in a position to make informed decisions. Many tax accountants and business advisors are only compliance-oriented, and while government and IRS compliance are critical, being proactive through proper planning is equally important. Some firms have this depth, yet very few offer a consultative approach beyond the nuts and bolts of accounting and business tax return preparation. WCG is changing the paradigm.

Outside of typical business services, consultation and tax return preparation, we have focused on three niche competencies for our group of tax consultants and business advisors-

- Small business advisory services and administration including S Corp elections and tax planning.
- Rental properties, including investing strategies and management consultation.
- Expatriates, or Expats for short, including foreign earned income exclusion, FBAR filings including Form 8938, Form 5471 and 5472.

WCG protects the fortress by not doing everything, but everything we do, we do very well. We also leave room for the individual tax client who does not own a business but has complex tax issues requiring expertise, tax planning and wealth management.

1-5. Client Perspectives

Our clients are primarily in California, Nevada, Colorado, Texas, the Midwest, Florida and the eastern seaboard. This makes sense given the largest GDP producers for the country reside in the same areas. We also have several expats operating domestic businesses from overseas. The majority of our clients are outside of Colorado!

In general, our client base is primarily comprised of consultants, engineers, financial advisors, physicians, dentists, chiropractors, doctors, surgeons, anesthesiologists, nurse anesthetists, insurance agents, attorneys, online retailers, FBA retailers, real estate agents and old-fashioned widget makers.

Since our client interactions are about relationships, WCG has a short list of expectations from our clients. We do not believe in the adage that the customer is always right. Keep in mind that we have several clients who are engaging with us in part to keep distractions out of the office so we may leverage our resources correctly for their benefit.

WCG expects the following from all client engagements and relationships:

- Sense of Urgency
- Collaborative Perspective
- Open Communications
- Human Compassion
- Trust and Verify

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- Fiscal Responsibility

Aside from prospect assessments prior to engagement, WCG routinely reviews existing engagements to ensure a positive fit to the Firm and the team. While client experience is critical to our success, the Firm's managers are very aware of and sensitive to the team member experience as well. The team, and the people that make up the team, are the most important assets to WCG.

1-6. Management Team and Human Resource Representative

For a current list of the Firm's managers ("Management") please visit the WCG team webpage-

wcginc.com/team

Emily Marcol is the Firm's Human Resources representative and benefits administrator, with the Firm's Partners as additional Human Resources representatives. Depending on subject matter and level of comfort, any of the representatives are available as a primary point of contact for all matters.

1-7. Partners

The Firm's partners ("Partners") include-

- Tina Watson
- Jason Watson
- Sally Rhoades
- Michelle Day
- Megan Oeltjenbruns
- Rachael Weber
- Amanda Patten

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Section 2 – Governing Principles of Employment

2-1. Your Employment Relationship with the Firm

The Firm generally does not offer individual associates a formal employment contract. Employment is "at will," meaning that an associate or the Firm may end the employment at any time for any lawful reason.

The Handbook is not a contract. It does not create any agreement, expressed or implied, nor does it guarantee associates any specific terms or conditions of employment. Nothing contained in this Handbook should be construed as creating a contract guaranteeing employment for any specific duration, nor does the Handbook obligate associates to continue the employment for a specific period of time. Unless an associate has entered into an employment agreement that supersedes this document, either the associate or the Firm may terminate the employment relationship at any time. The Handbook does not guarantee any prescribed process for discipline and termination.

No manager or other representative of the Firm, other than the majority of Partners, has the authority to enter into any agreement guaranteeing employment for any specific period. No such agreement shall be enforceable unless it is in writing and signed by the majority of Partners and the associate.

2-2. Confidential Firm and Client Information

During employment with the Firm, associates will learn, work with and be entrusted with information and trade secrets that are confidential relating to the Firm's operations, proposed new businesses, financial condition, sales, processes, technology, intellectual property, training materials and manuals, services, products and designs. Keeping this information confidential is necessary to ensure our success. Because this information has substantial value to the Firm, all associates must exercise the highest degree of care not to disclose any confidential information, even inadvertently, to any unauthorized persons in or outside the Firm.

Sometimes even the most innocent acts or requests can result in disclosure of confidential information. Associates should always think before discussing information with a third party. If an associate believes confidential Firm information must be disclosed to a third party, he / she should communicate with his / her manager, a member of Management or the Human Resources representative.

Associates will also learn, work with and be entrusted with confidential client information. The Firm complies with AICPA Code of Professional Conduct, 1.700.001 Confidential Client Information Rule, which states "A member in public practice shall not disclose any confidential client information without the specific consent of the client." The Firm has procedures for obtaining client consent to disclose certain information to third parties such as financial advisors, attorneys, other accountants, bookkeepers and lenders which all Firm associates, managers and Partners must follow.

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2-3. Non-Compete / Non-Solicitation / Assignment / Confidentiality Agreement

All associates are required to sign a Non-Compete / Non-Solicitation / Assignment / Confidentiality Agreement on their first day of employment, or sooner, prior to commencing any work which include the following provisions-

- The Associate will devote his/her full working time to the Firm, being excused only during standard vacation times and periods of temporary absence.

- During employment with the Firm, the Associate will not, directly or indirectly, invest or engage in any business that is competitive with the Firm. Further, the Associate will not accept employment or render services to a competitor in any capacity, including that of director, officer, agent, associate, or consultant. Any exceptions to this Agreement must be with the prior written consent of the Firm.

- It is understood that the Associate serves the Firm in an exclusive capacity. Therefore, the Associate agrees that, in the event his / her employment terminates for any reason, the Associate will not, directly or indirectly, either for himself / herself or through any kind of relationship with any other person, firm, or corporation, call on, solicit, take away, or cause the loss of the Firm's clients existing during the Associate's employment with the Firm.

  This prohibition will exist for a one-year period following the termination of employment. It is expressly agreed and understood that the remedy at law for breach of covenant is inadequate and that injunctive relief will be available to prevent the breach thereof. It is further agreed that where it is proven that an Associate called on, solicited, took away, or caused the loss of a Firm client existing during the Associate's employment, the minimum value of each proven violation (in addition to all other remedies available in equity and law) shall be $2,500 per client. It is further agreed that this prohibition shall not adversely affect the Associate's livelihood.

- All information related to the business of the Firm, including, but not limited to, the identity of the Firm clients, fees, procedures, manuals, guides, videos, technology, marketing programs, trade secrets, copyrights, future plans and production of services will be treated as confidential by the Associate.

  In addition, all client information, including, but not limited to, financial data, personal information, tax returns and related data, associate information, business methods, customers and any other information entrusted to the Firm as a part of the Accountant/Client relationship will be considered confidential. As such, the Associate will not disclose such client information in any manner to anyone other than authorized personnel of the Firm without the written consent of the client and the Firm. It is agreed that where it is proven that an Associate violated this policy, the minimum value of each proven violation (in addition to all other remedies available in equity and law) shall be $1,000 per unauthorized disclosure.

- The Associate will take active measures to ensure the confidentiality of all client and Firm information. Such measures include, but are not limited to, properly securing data and files and shredding disposed documents. In the event of a breach or threatened breach by the Associate of these provisions, the Firm, in addition to other remedies, will be entitled to an injunction restraining the Associate from disclosing, in whole or in part, any such information or marketing programs, which include advertising concepts, or from rendering any services to any person or entity to whom or to which such information may have been

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disclosed or is threatened to be disclosed. It is agreed that where it is proven that an Associate violated this policy, the minimum value of each proven violation (in addition to all other remedies available in equity and law) shall be $1,000 per breach.

- All data, forms, manuals, records, work papers, emails, other electronic communications, written material, and other work product prepared, compiled, or maintained by the Associate while in the employ of the Firm are the sole and exclusive property of the Firm.

- This Agreement does not establish any right to employment with the Firm and is in addition to other agreements that may have been signed by the Associate and the Firm. Except as specified herein, this Agreement does not limit any rights of the Associate or the Firm contained in any other contracts or laws.

Violation of this policy may result in discipline, up to and including termination.

2-4. Discrimination Is Prohibited

The Firm is an equal opportunity employer and makes all employment decisions without regard to race, religion, color, sex (including pregnancy, sexual orientation and gender identity), national origin, disability, age, genetic information, or any other status protected under applicable federal, state, or local laws. This policy applies to all terms and conditions of employment, including but not limited to, hiring, placement, promotion, termination, layoff, recall, transfer, leaves of absence, benefits, compensation and training. We seek to comply with all applicable law related to discrimination and will not tolerate the interference with the ability of any of the Firm's associates to perform their job duties.

The Firm makes decisions concerning employment based on an individual's qualifications and ability to perform the job under consideration, the comparative qualifications and abilities of other applicants or associates, and the individual's past performance within the organization.

If an associate believes that an employment decision has been made that does not conform with the Firm's commitment to equal opportunity, he / she should promptly bring the matter to a member of Management or the Human Resources representative. The complaint will be promptly and impartially investigated. There will be no retaliation against any associate who files a complaint in good faith, even if the result of the investigation produces insufficient evidence to support the complaint.

Americans with Disabilities Act

The federal Americans with Disabilities Act (ADA) prohibits discrimination against qualified individuals with disabilities in job application procedures, hiring, firing, advancement, compensation, fringe benefits, job training and other terms, conditions and privileges of employment. The ADA does not alter the Firm's right to hire the best-qualified applicant, but it does prohibit discrimination against a qualified applicant or associate because of his or her disability, or because of a perceived disability. The ADA also makes it unlawful to discriminate against a person based on that person's association with a person with a disability. As a matter of Firm policy, the Firm prohibits discrimination of any kind against people with disabilities or based on a person's association with a person with a disability.

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Disabled Defined

An applicant or associate is considered disabled if he or she (1) has a physical or mental impairment that substantially limits one or more major life activities; (2) has a record or past history of such an impairment; or (3) is regarded or perceived (correctly or incorrectly) as having such impairment.

A qualified associate or applicant with a disability is an individual who satisfies the requisite skill, experience, education and other job-related requirements of the position held or desired, and who, with or without reasonable accommodation, can perform the essential functions of that position.

Reasonable Accommodation

A reasonable accommodation is any change to the application or hiring process, to the job, to the way the job is done, or the work environment that allows a person with a disability who is qualified for the job to perform the essential functions of that job and enjoy equal employment opportunities.

Qualified applicants or associates who are disabled as defined above, sincerely hold religious beliefs and practices and / or have any other reason required by applicable law should contact the Human Resources Representative to request an accommodation in order to allow them to perform a particular job. The Human Resources Representative will meet with the manager to discuss reasonable accommodations if necessary, or will solely make the determination.

On receipt of the request the Human Resources Representative will meet with the associate to discuss accommodation. We may ask for information from the associate's licensed healthcare provider(s) regarding the nature of the limitations or take other steps necessary to help us determine viable options for reasonable accommodation. We will then work with the associate to determine whether the request can be reasonably accommodated, and if it can be accommodated, we will explore alternatives with the associate and attempt to implement a mutually agreeable accommodation.

Reasonable accommodation may take many forms and it will vary from one associate to another. Please note that according to the ADA, the Firm does not have to provide the exact accommodation the associate desires, and if more than one accommodation works, we may choose which one to provide. Furthermore, the Firm does not have to provide an accommodation if doing so would cause undue hardship to the Firm.

Undue hardship means significant difficulty or expense and focuses on the resources and circumstances of the particular employer in relationship to the cost or difficulty of providing a specific accommodation.

The Firm recognizes that reasonable accommodation is fluid and requires continuous discussion and modification as necessary.

The Firm treats all medical information submitted as part of the accommodation process in a confidential manner.

All applicants and associates with questions or concerns about equal employment opportunities in the workplace are encouraged to communicate with his / her manager, a member of Management or the Human Resources representative.

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2-5. Workplace Harassment

The Firm is committed to providing a work environment that provides associates equality, respect and dignity. In keeping with this commitment, the Firm has adopted a policy of "zero tolerance" with regard to associate harassment. Harassment is defined under federal law as unwelcome conduct that is based on race, religion, color, sex (including pregnancy, sexual orientation and gender identity), national origin, disability, age, genetic information, or any other status protected under applicable federal, state, or local laws.

Petty slights, annoyances, and isolated incidents (unless extremely serious) will not rise to the level of illegality. Harassment becomes unlawful where: (1) enduring the offensive conduct becomes a condition of continued employment; or (2) the conduct is unwelcome enough to create a work environment that a reasonable person would consider intimidating, hostile, or abusive.

This policy applies to all terms and conditions of employment. Harassment of any other person, including, without limitation, fellow associates, contractors, visitors, clients, or customers, whether at work or outside of work, is grounds for immediate termination. The Firm will make every reasonable effort to ensure that its entire community is familiar with this policy and that all associates are aware that every complaint received will be promptly and impartially investigated and resolved appropriately. The Firm will not tolerate retaliation against anyone who complains of harassment or who participates in an investigation.

The Firm also has a "zero tolerance" policy with respect to clients, strategic partners, and third-party providers. While our legal recourse is limited, the Firm will terminate any relationship or engagement should client, strategic partner and third-party provider actions and behaviors rise to the level of workplace harassment. In rare cases, we will refer the matter to the District Attorney.

Sexual Harassment

Sexual harassment is prohibited by applicable law and applies equally to all associates regardless of gender or gender identity. Federal law defines sexual harassment as unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when the conduct: (1) explicitly or implicitly affects a term or condition of an associate's employment; (2) is used as the basis for employment decisions affecting the associate; or (3) unreasonably interferes with an associate's work performance or creates an intimidating, hostile or offensive working environment.

Such conduct may include but is not limited to: subtle or overt pressure for sexual favors; inappropriate touching; lewd, sexually oriented comments or jokes; foul or obscene language; posting of suggestive or sexually explicit posters, calendars, photographs, graffiti, or cartoons; and repeated requests for dates. Firm policy further prohibits harassment and discrimination based on sex stereotyping. Sex stereotyping occurs when one person perceives a man to be unduly effeminate or a woman to be unduly masculine and harasses or discriminates against that person because he or she does not fit the stereotype of being male or female.

Reporting Procedures

The Firm encourages reporting of all perceived incidents of workplace and sexual harassment, regardless of who the offender might be. Every associate is encouraged to raise any questions or concerns with his / her manager, a member of Management or the Human Resources representative.

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Investigation Procedures

Every report of perceived harassment will be fully and impartially investigated within a reasonable amount of time based on the complexity of the complaint. Corrective action will be taken where appropriate. All complaints will be kept confidential to the fullest extent possible, but confidentiality cannot be guaranteed. All associates must cooperate with all investigations conducted pursuant to this policy.

Retaliation Prohibited

In addition, the Firm will not allow any form of retaliation against individuals who report workplace harassment, or other similar actions, to Management or who cooperate in the investigations of such reports in accordance with this policy. If the associate has been subjected to any such retaliation, the associate should report it in the same manner in which the associate would report a claim of perceived harassment under this policy.

Violation of this policy including any improper retaliatory conduct will result in disciplinary action, up to and including termination. The associate must exercise sound judgment to avoid baseless allegations. An associate who intentionally submits a false report of workplace harassment will be subject to discipline up to and including termination.

2-6. Anti-Bullying

WCG treats all associates with dignity and respect and expects associates to treat others in the workplace with dignity, respect, and professionalism at all times. In addition to its anti-workplace harassment policy, the Firm prohibits abusive conduct or bullying behavior in the workplace.

The Firm believes all associates should be able to work in an environment free of bullying behavior. Bullying is a form of workplace harassment and is protected under Federal law. The state of Colorado currently does not define workplace bullying.

Bullying can be more subtle and when collectively viewed over a period of time might rise to the level of workplace harassment. Examples of bullying include-

- Spreading malicious rumors, gossip, or innuendo.
- Excluding or isolating someone socially.
- Intimidating a person.
- Undermining or deliberately impeding a person's work.
- Removing areas of responsibilities without cause.
- Constantly changing work guidelines.
- Establishing impossible deadlines that will set up the individual to fail.
- Withholding necessary information or purposefully giving the wrong information.

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- Intruding on a person's privacy by pestering, spying or stalking.
- Assigning unreasonable duties or workload which are unfavorable to one person (in a way that creates unnecessary pressure).
- Underwork - creating a feeling of uselessness.
- Criticizing a person persistently or constantly.
- Belittling a person's opinions.
- Unwarranted (or undeserved) punishment.
- Blocking applications for training, leave or promotion.
- Tampering with a person's personal belongings or work equipment.

Reporting, investigation and retaliation procedures are the same for workplace harassment. The associate must exercise sound judgment to avoid baseless allegations. An associate who intentionally submits a false report of bullying will be subject to discipline up to and including termination.

Similar to workplace harassment, the Firm will also not tolerate bullying from clients, strategic partners and third-party providers.

2-7. Whistleblower Policy

A whistleblower as defined by this policy is an associate of the Firm who reports an activity that he / she in good faith considers to be illegal or dishonest to one or more of the parties specified in this Policy. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate Firm managers, members of Management and the Human Resources representative are charged with these responsibilities.

Examples of illegal or dishonest activities are violations of federal, state or local laws; billing for services not performed or for goods not delivered; and other fraudulent financial reporting.

If an associate has knowledge of or a concern of illegal, dishonest or fraudulent activity, the associate is to contact his / her manager, a member of Management or the Human Resources representative. The associate must exercise sound judgment to avoid baseless allegations. An associate who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

Whistleblower protections are provided in two important areas: Confidentiality and against retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity might have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individual(s) their legal rights of defense. The Firm will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm.

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Any whistleblower who believes he / she is being retaliated against must contact his / her manager, a member of Management or the Human Resources representative. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

Defend Trade Secrets Act (DTSA) Compliance: "Immunity from Liability for Confidential Disclosure of a Trade Secret to the Government or in a Court Filing:

(1) Immunity—An individual shall not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret that—

(A) is made—(i) in confidence to a federal, state or local government official, either directly or indirectly, or to an attorney; and (ii) solely for the purpose of reporting or investigating a suspected violation of law; or

(B) is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal.

(2) Use of Trade Secret Information in Anti-Retaliation Lawsuit—An individual who files a lawsuit for retaliation by an employer for reporting a suspected violation of law may disclose the trade secret to the attorney of the individual and use the trade secret information in the court proceeding, if the individual—

(A) files any document containing the trade secret under seal; and

(B) does not disclose the trade secret, except pursuant to court order."

An associate is not entitled to the protections under this policy unless he / she reasonably believes that the information reported is, or is about to become, a matter of public concern; and reports the information in good faith.

All reports of illegal and dishonest activities will be promptly submitted to members of Management, and the Human Resources representative who is responsible for investigating and coordinating corrective action. Associates with any questions regarding this policy should contact his / her manager, a member of Management or the Human Resources representative.

2-8. Personal Relationships

WCG strives to provide a work environment that is collegial, respectful and productive. This policy establishes rules for the conduct of personal relationships between associates, including supervisory personnel, in an attempt to prevent conflicts and maintain a productive and friendly work environment.

A “personal relationship” is defined as a relationship between individuals who have or have had a continuing relationship of a romantic or intimate nature.

An associate who is involved in a personal relationship with another associate may not occupy a position in the same department as, work directly for, or supervise the associate with whom he or she is involved.

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WCG reserves the right to take prompt action if an actual or potential conflict of interest arises concerning individuals who engage in a personal relationship that may affect the terms and conditions of employment. Supervisors and managers are prohibited from dating subordinates and may be disciplined for such actions, up to and including termination.

When a conflict or the potential for conflict arises because of a personal relationship between associates, even if there is no line of authority or reporting involved, the associates may be separated by reassignment, or terminated from employment. If such a personal relationship between associates develops, it is the responsibility and obligation of the associates involved to disclose the existence of the relationship directly to a member of Management or the Human Resources representative.

When a conflict or a potential for conflict affecting terms or conditions of employment arises because of the relationship, the individuals concerned will be given the opportunity to decide who is to be transferred to another position, or terminated, if no position is available. If no decision is made within 30 calendar days of the offer to resolve the situation, WCG will determine who is to be transferred or, if necessary, terminated from employment.

2-9. Complaint / Dispute Resolution

WCG believes in an open line of communication between associates and Management. An associate who has a work-related problem, concern or question is strongly encouraged to communicate directly with his / her manager, a member of Management or the Human Resources representative.

There should be no fear of retaliation at any stage of this process. The associate's manager should try to resolve the issue through a thorough discussion of the problem with the associate.

If there is no solution at that level or the associate's manager is party to the complaint or dispute, the associate should file a formal written complaint to the Firm's Human Resources representative. Formal written complaints are sent to all Partners that are not involved in the complaint.

The Human Resources representative will share the complaint with Management and then impartially investigate the problem, discuss the matter with any involved associates or members of Management within ten (10) business days after the formal written complaint was received.

All parties should make every effort to resolve the problem at the earliest stage and to deal in good faith throughout the process. Third-party mediation might be utilized. No record of the proceeding will be placed in the associate's personnel file unless the associate asks that such a record be kept.

This process is intended to provide a forum where complaints can be resolved frankly, consistently, and in an atmosphere of open communication. As such, this policy is intended to supplement, not replace, any other Firm policies that might pertain to the complaint or dispute.

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2-10. Employment Classifications

The following terms will be used to describe employment classifications and status:

Exempt Associates

Exempt associates are not subject to the overtime pay provisions of the federal Fair Labor Standards Act (FLSA). An exempt associate is one whose specific job duties and compensation meet all requirements established by the U.S. Department of Labor.

To qualify for exempt status, an employee must generally satisfy three tests: (1) be paid on a salary basis, (2) earn at least the minimum required salary, and (3) perform primary job duties that meet the criteria for an executive, administrative, or professional exemption.

Currently, the federal minimum salary threshold for exemption is $684 per week (equivalent to $35,568 annually), although certain states impose higher thresholds that must also be met.

Non-Exempt Associates

Salaried associates who are not administrative, professional, or managerial associates (as defined by the U.S. Department of Labor) and many hourly associates are generally not exempt from the FLSA's overtime provisions.

Non-exempt associates are eligible for overtime pay and are compensated in accordance with all applicable federal and state wage and hour laws.

Full-Time Associate

Full-time associates are those who are regularly scheduled to work at least 32 hours per week that are not hired on a temporary or seasonal basis. Some employee benefits may qualify under a different amount of work hours per week.

Part-Time Associate

Part-time associates are those who are regularly scheduled to work fewer than 32 hours per week that are not hired on a temporary or seasonal basis. Some employee benefits may qualify under a different amount of work hours per week.

Temporary / Seasonal Associate

Associates, including interns, who are hired for a limited or interim period—such as to cover vacations, leaves of absence, or to support projects of defined duration (e.g., tax return preparation or administrative support during peak seasons)—are classified as temporary or seasonal associates.

Temporary and seasonal associates are not eligible for Firm-paid benefits, except where required by applicable federal, state, or local law.

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2-11. Personnel Records

It is important that the Firm maintain accurate personnel records at all times. Associates are responsible for notifying his / her manager, a member of Management or the Human Resources representative of any change in name, home address, telephone number, marital status, number of dependents, immigration status, or any other pertinent information. By promptly notifying the Firm of such changes, associates will avoid compromising benefit eligibility, the return of W-2 forms, or similar inconvenience.

2-12. Benefits

The Firm offers additional benefits for permanent full-time associates such as-

- Group Health Insurance (the Firm pays for associate-portion only).
- 401k Plan with discretionary Firm match.
- Short-Term Disability Insurance.
- Life Insurance.
- Employee Assistance Programs (EAP).

Associates are encouraged to review these benefits and Plan documents which are available on the WCG Employee Portal. The Firm at its sole discretion may add or remove benefits as necessary and will notify all associates of changes and additions.

401k

Our 401k plan is administered by Sure401k, and has both Roth and pre-tax contribution choices. WCG matches 1% on the first 1%, and then 0.5% on the next 5% for a maximum employer contribution of 3.5% with a 5-year vesting schedule. Investment choices are common including target retirement date funds and index funds. Please seek the advice of a qualified financial planner. Enrollment is after 90 days.

Full-Time Associate

Full-time permanent associates do qualify for Firm paid benefits and the Firm's 401k program after their respective waiting periods. This includes managed PTO after a 90-day waiting period. During the 90-day waiting period, the associate will qualify for sick pay only. Sick pay accrues at a rate of 0.0333/hour worked. Sick pay will max out for the year at 56 hours. Once the associate qualifies for managed PTO, their sick pay accrual is removed and will not be paid out.

Part-Time Associate

Part-time associates are eligible for accrued PTO after a 90-day waiting period. This PTO will accrue at 0.062 hours for each hour worked. During the 90-day waiting period, the associate will qualify for sick pay only. Sick pay accrues at a rate of 0.0333/hour worked. Any unused sick pay will convert to PTO after the 90-day waiting period. Permanent part-time associates may qualify for Firm paid benefits.

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Temporary / Seasonal Associate

Temporary/seasonal associates are not eligible for accrued PTO, but they do qualify for sick pay accrual. Sick pay accrues at a rate of 0.0333/hour worked. Sick pay will max out for the year at 56 hours. This amount will carryover if unused in the year but will not be paid out. Temporary/seasonal associates are not eligible for Firm paid benefits, except as required by applicable law. If an associate is hired as seasonal, leaves at the end of the season and is re-hired, sick pay accrual will restart. Seasonal employees can opt to contribute to the Firm's 401k plan.

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Section 3 – Operational Policies

3-1. Orientation and Training

To help associates become familiar with the Firm and understand our policies and procedures, the Firm will provide orientation through manuals, videos, quizzes, home study materials, group sessions and direct education. Some of the content of the session will depend in large part on the nature of the position's responsibilities, while other parts will be applicable to all associates. In addition, the Firm may periodically offer additional training or educational programs. Some programs might be voluntary, while others will be required.

3-2. 1,900 Annual Hour Requirement

The workweek varies throughout the year and is designed to utilize Firm resources during times of higher workload, and to offer more time away from the office during times of lower workloads.

All salaried positions must perform work-related activities, duties and tasks for 1,900 hours annually / 12-month trailing period of Firm-related activities regardless of job title, position, responsibilities or duties. These hours reflect hands-on, work-related time only that is documented in TSheets.

Holidays, office closures, PTO, and other paid time off do not count toward and are not deducted from the 1,900-hour requirement. These instances are not to be documents in TSheets.

WCG does not set a weekly minimum number of hours. That said, for team members who follow the tax team work cadence, our experience historically is that 55-60 hours per week during tax season (roughly 10 weeks) and 50-55 hours per week during extension season (roughly 9 weeks) are needed to find success, with lighter hours the rest of the year (for example, 32 hours per week during summer). Other teams may follow different cadences.

The following do not count towards the 1,900 annual hour requirement-

- Holidays (as listed in Section 4),
- Firm-initiated office closures,
- Managed Paid Time Off (PTO),
- Bereavement leave,
- Jury duty leave,
- Voting leave,
- Associate-requested leaves such as personal leave, family leave, military leave, etc.*,
- Voluntary community outreach activities,
- Continuing education, home study, and professional development,
- Work-related activities performed while away from the office unless for approved traveling.

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* Associates who take approved parental leave or other extended leaves of absence will have their 1,900-hour requirement prorated or otherwise adjusted to reflect the duration of the leave. Such adjustments will be made in alignment with applicable laws and Firm guidelines and will be determined in coordination with Human Resources and the associate's reporting manager. Proration will be based on a schedule of expected average weekly hours throughout the year. As a result, the impact of leave on the annual hour requirement may vary depending on when the leave occurs. For example, leave taken during peak periods (such as tax season) will generally result in a greater reduction to the annual hour requirement than leave taken during off-peak periods.

The Firm does not establish a weekly minimum number of hours. However, work demand varies throughout the year. For example, associates supporting the tax practice typically experience increased workloads during peak periods, including approximately 55–60 hours per week during tax season and 50–55 hours per week during extension season, with reduced schedules during slower periods. Other teams may follow different work cadences based on business needs.

The Firm, at its discretion, may change or modify the above-mentioned annual work hour requirement with or without prior notice. If the 1,900 annual hour requirement is not met within the applicable 12-month trailing period, any resulting action will be determined at the reporting manager's discretion, up to and including termination.

The Firm may also waive or adjust the 1,900 annual hour requirement for certain associates based on unique circumstances or reasonable accommodations. All supporting documentation and justification for such adjustments will be treated as confidential.

3-3. Core Hours, Flex Time

The Firm recognizes that many associates need flexibility in work schedules in order to meet childcare and other needs. "Core Hours" are 8:30 AM to 4:30 PM in the associate's local time zone and all associates should generally be at work during those hours given the public's demands.

However, WCG recognizes that each person is different with varying circadian rhythms, time zones, and domestic obligations. As such, the Firm is receptive to schedules that do not conform to the Core Hours. Should associates desire work hours outside the predefined Core Hours, most reasonable requests will be approved provided the scheduled hours are consistent from week to week. Consistency allows other associates to rely on each other.

In-office associates must follow these guidelines when choosing flexible hours:

- During tax season you must work a minimum of 6 hours during the core hour period in office on non-RWA days.
- During the off-season you must work a minimum of 5 hours during the core hour period in office on non-RWA days.
- Modified core hours for in-office associates must be approved and documented.

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Remote associates must work a minimum of 4 hours during the WCG core hours. Remote associates do not need to have manager approval and do not need to document their intended working hours during the day, but this is subject to change if availability is questioned.

The term "Core Hours" is used repeatedly throughout the Handbook and refers to either the predefined time period or a modified time period per an associate's request and approval through the Human Resources Representative and the associate's reporting manager.

Fridays

WCG fundamentals are to get your annual, monthly, and weekly workload handled.

WCG values a flexible work environment to allow all associates to respond accordingly to work, while balancing other life demands.

A traditional work week is not specifically required (see WCG fundamentals above). However, the core hour expectations still exist for all positions to assist in timely and effective client and internal communications. 1,900 hours is still the annual minimum for all exempt associates and will be reviewed quarterly by management.

We have two seasons: tax in-season and off-season, as defined by the WCG calendar. During off-season, Fridays are optional for all WCGers except Client Support. Given the nature of the duties, we must have Client Support coverage (as defined by the Client Support Manager) on off-season Fridays. Optional Fridays means that associates are not expected to be available for normal operations. However, should an emergency arise, we ask associates to be available to respond and assist.

3-4. Remote Work Arrangement (RWA)

WCG considers remote working to be a viable alternative work arrangement in some cases where the individual and job characteristics are best suited to such an arrangement. RWA allows associates to work at home, while traveling, or in a satellite location for all or part of their regular workweek and is a voluntary work alternative.

RWA is not an entitlement, a firm-wide benefit or a replacement for a dependent care plan. However, it does change the terms and conditions of employment with the Firm.

The Firm believes that remote work arrangements generally improve productivity and efficiency, but also detracts from team building and overall morale. Moreover, each associate is different and designing a custom work environment is an easy yet effective way to maintain a high level of engagement.

RWA can vary from 1 day per week to 5 days per week (100% remote) based on job characteristics and the associate's capabilities.

There is a two-step process for RWA (eligibility and agreement).

General Eligibility

To be eligible for RWA, all associates must be considered in good standing with the Firm.

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Technology Eligibility

To be eligible for RWA, all associates must have the following equipment and resources-

- Reliable internet access with 100MB download / 10MB upload speeds,
- A dedicated Windows-based computer that is exclusively used by the Firm associate only, with two screens (a WCG issued laptop with an external monitor is considered having two screens),
- A hands-free headset,
- A cell phone, either personal or company issued, with installed RingCentral application. Associates who opt to use their personal cell phone instead of a WCG issued phone may qualify for a cell phone stipend as outlined in Section 6-1, and
- Anti-virus protection software installed and operating on the associate's personal remote computer (if not using a WCG issued laptop), which is supplied and maintained by the associate.

For those associates requesting more than one RWA day per workweek, a phone with the RingCentral app must be operational and used. The Firm will supply the phone, unless the associate opts to use their own, including a wireless headset.

Although not required, the Firm prefers the following-

- A wired connection from the computer to the associate's internet router, and
- Windows 10 operating system (if not using a WCG issued laptop).

Equipment supplied by the Firm will be maintained by WCG. Equipment supplied by the associate, if deemed appropriate by the Firm, will be maintained by the associate. The Firm accepts no responsibility for damage or repairs to associate-owned equipment. The remote associate will submit an inventory of all office property and agrees to take appropriate action to protect the items from damage or theft.

The Firm offers to sell equipment to associates at cost and will use a payroll deduction for up to 10 pay periods with a minimum of $75 deducted per payroll period. Since the Firm is not requiring RWA as a condition of employment, the Firm is not responsible for any increase in utilities costs, furniture purchases and similar expenses, or the costs of improvements or other modifications to the associate's residence or requested place to conduct remote work. The associate agrees to and accepts these conditions with respect to RWA.

The Firm's workers' compensation policy extends to all remote work locations when the associate is performing work-related activities, duties and tasks.

Video Meeting Standards

To maintain a professional and consistent presence during virtual meetings, associates must adhere to the following video standards for all internal meetings:

- The camera must be positioned so the associate is centered and clearly visible in frame.
- A headset must be worn and used appropriately for audio clarity.

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- An acceptable background must be used — either a blurred background or a professional background of the associate's choosing.
- Clothing visible on camera must comply with the Firm's business casual dress code (see Section 5-2), even when working remotely, for both internal and client-facing meetings. The WCG pullover is acceptable attire for internal meetings and for client meetings held outside normal business hours (e.g., Fridays off, evenings, or weekends).
- Video must be enabled and used during all internal meetings. This requirement will be enforced, and associates found non-compliant may be subject to disciplinary action.

Associates are encouraged to periodically check with their internet service provider to see if any speed or service upgrades are available to them. Any such upgrades are the associate's responsibility and are not reimbursed by the Firm.

Remote Work Authorization Agreement

The RWA Agreement will contain conditions, detail normal job duties that the associate is not responsible to perform while working remotely and list the valid RWA workdays. As mentioned with regards to Core Hours, consistency allows other associates to rely on each other. In addition, the associate will certify that-

1. The request for RWA was initiated by the associate and not a requirement of employment with WCG.

2. The computer used to access WCG applications and data will not be used by any other person except the associate and those authorized by WCG.

3. Anti-virus software will be maintained and active on the computer used to access WCG applications and data.

4. At least two screens will be used when performing work-related activities, duties and tasks for WCG.

5. Adequate internet connectivity will be available when performing job duties for WCG.

6. Only the RingCentral desktop phone or the RingCentral cell phone application will be used to make or receive phone calls to and from clients. All associates may not use their personal cell phones for communications on behalf of the Firm unless a) the associate is calling the office or an associate directly, or b) is using the RingCentral application. A client or prospective client should never be able to call an associate directly on his or her cell phone. Associates who choose to use their personal cell phone are eligible for a cell phone stipend as outlined in Section 6-1.

7. A dedicated space shall be used including one that provides for privacy when speaking with or performing videoconferencing with clients and other WCG associates.

8. Client confidentiality and the safety of WCG data will be maintained at the remote work location.

9. Should a breach of client confidentiality or WCG data safety occur, the associate will notify his or her manager immediately.

10. Clients or prospective clients will not enter the remote work location without prior separate approval from WCG.

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11. A dependent care plan including a backup plan which together provides a distraction-free work environment is strongly suggested and can be required if workplace distractions occur regularly, except for emergency situations (school closures, sick dependents, etc.).

12. Productivity and quality of work product will remain at least at current levels.

Core Hours and Availability

In addition to the certifications above, associates with an approved RWA agree to the following conditions.

- Core Hours are 8:30 AM to 4:30 PM in the associate's local time zone. The associate will maintain availability via email, Teams, and phone for the portion of those hours defined in Section 3-3.
- The associate will promptly notify the manager group if their Core Hours change on a remote workday.
- Consistent and reliable communication through the RingCentral phone application, along with direct communication via cell phone when necessary, is expected.
- The RingCentral, Teams, and Outlook / Mail applications must remain installed on the associate's cell phone to support communication with others. WCG will either supply a cell phone or provide a stipend.
- The associate will use Teams video conferencing with WCG staff, managers, and Partners during remote workdays in accordance with the Video Meeting Standards above.
- When using the telephone or video conferencing, the associate will maintain a work environment free of external noise and distractions.
- Productivity, communication, and office "presence" are monitored on an ongoing basis to confirm the RWA continues to meet these expectations or to determine whether revisions are needed.
- From time to time, the associate may be required to attend meetings or be available outside Core Hours to accommodate time zone differences across WCG teams, clients, and offices.

Work Location, Including Outside the U.S.

WCG supports flexibility and does not restrict where associates choose to live or work, subject to the following:

- The associate's employment with WCG, and performance of WCG duties from the remote location, must comply with all applicable local laws. If employment or work with WCG would violate the laws of the country or jurisdiction where the associate is located, including by adding unreasonable compliance burdens for WCG, remote work from that location is not permitted.
- A working day is a full working day regardless of location. A remote location is a place where the associate can perform their duties without distraction in a secure and safe environment. It is not a travel or vacation arrangement.
- The equipment, connectivity, security, workspace, and confidentiality requirements in this section apply in full at every remote location, including any location outside the U.S.
- The associate must notify WCG 60 days before relocating to or working from a different country so compliance and security can be confirmed in advance.

Unscheduled Remote Work Arrangement (Unscheduled RWA)

The Firm recognizes that from time-to-time associates will work remotely without prior authorization. These situations are usually caused by inclement weather, having symptoms of an illness, a dependent care emergency (e.g., school is closed), a domestic situation (e.g., a contractor is performing work at the associate’s residence) or some other unscheduled event. This policy pertains to leaves over four hours in one day that do not fall under the PTO policy.

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The following procedures will be followed in addition to the implied RWA Agreement certifications (see above)-

1. All associates must notify their reporting manager AND the human resources representative by 8:30 AM MT, or as soon as reasonably possible based on their local time zone, via email or Teams. Please include a brief explanation of the absence. If the explanation is private/sensitive, a phone call to the human resources representative is always an option.

2. The associate is responsible for correctly updating their Outlook calendar to reflect the absence from work.
    a. If the associate will be working from home, please add "RWA" to your Outlook calendar for the day, showing the time as "Free".
    b. If the associate will not be available to work, please add "OOTO" to your Outlook calendar for the day, showing the time as "Out of Office". Please make sure to reschedule any existing appointments.
    c. Snow policy (FHO): If your local school district, dependent care facility, and/or District 20 is closed, please add "RWA" to your Outlook calendar for the day, showing the time as "Free".
    d. If your local school district, dependent care facility, and/or District 20 is on a 2-hour delay and you will be delayed on getting to work, no notification email is needed, and calendars do not need to be updated. Client Support is the exception to this rule, please coordinate with your manager.

3. All associates must make a note of any Firm files or work product that the associate possesses remotely by leaving a list of work product on his or her desk. Given the Firm's paperless environment this should be rare.

4. The Firm will assume that the Unscheduled RWA will be for a single day. Should another Unscheduled RWA be necessary, the associate must follow this procedure again.

The Firm may override or cancel RWA approvals and agreements at its sole discretion. An associate found abusing the RWA policy or otherwise not advancing the Firm's best interests when working remotely may face disciplinary action up to and including termination.

Lite Duty RWA

From time to time, the firm may at its discretion declare "Lite Duty RWA" for a day or a series of days. This is common around the Independence Day and Thanksgiving holidays. This is a normal workday with respect to time clock management; however, associates are encouraged to focus on clearing emails, small projects and other simple tasks. Associates must remain available through normal team communication channels and respond in a reasonable amount of time.

Operationally, typical workload expectations for the workweek are reduced significantly. Lite Duty RWA is viewed as a more relaxed way to transition from normal work urgency to a firmwide closure. It is also viewed as a way for associates to set themselves up for success upon returning to normal workdays following a firmwide closure. A Lite Duty RWA day is not considered a firmwide closure.

For local associates, the Colorado Springs, Laramie and Mitchell offices remain open for your use but working remotely is permitted during the Lite Duty RWA period.

On the day following a **filing deadline**, Lite RWA requires all employees to log in between 10:30 AM and 2:30 PM. For remote team members, these hours apply according to your local time zone.

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Fully Remote Colorado Springs Associates

In some circumstances, an associate who lives in the Colorado Springs vicinity may choose to operate on a fully remote schedule. Certain positions may or may not have the option to work fully remote. This decision is 100% at the Firm's discretion and will be approved on a case-by-case basis. The request must be approved by the associate's reporting manager and the Human Resources Representative, then must also be approved by Jason Watson.

To continue to encourage our team continuity in Colorado Springs, there are certain firm events that fully remote associates will be required to attend, and certain firm events that are optional to attend although encouraged. The list can be found below. This rule does not apply to part-time fully remote associates.

Required to attend: MDL meeting, Slash Week events/meeting, client meetings (if scheduled in-office), and on rare occasions any Firm-directed mandatory events.

* In the event that the firm-wide meeting is conducted exclusively via Teams, without an in-person presenter at the Flying Horse Office, remote associates may elect to either participate from their regularly assigned location or attend in person at the Flying Horse Office, according to their preference. All All-Hands Meetings (AHM) will be conducted via Teams.

Encouraged to attend: 4:05's, Meet-and-Greets, Firm planned lunches, social events/FHO team building, charity/community outreach events.

The firm-wide calendar is maintained months in advance and is available on the Employee Portal webpage.

3-5. Overtime

Because of the nature of the accounting industry, certain positions might periodically require overtime work. If the Firm requires an associate to work overtime, we will give as much advance notice as possible.

Non-exempt associates will be paid in accordance with federal and state laws. The standard workweek for non-exempt associates should not exceed 40 hours per week or 12 hours per day. Should the Firm find it necessary to employ a non-exempt associate in excess of these standards, overtime hours shall be compensated at the rate of one and one-half times the regular rate of pay. All overtime work by non-exempt associates must be authorized by their manager.

If a non-exempt associate is ever required to work overtime without prior authorization, he / she must advise his / her manager in writing within one (1) day of such occurrence, informing the Firm of the reason(s), which will then be addressed by the Firm. Although an associate will be properly compensated for his / her time worked, the failure to notify the Firm in writing of unauthorized overtime worked is a violation of the Firm's policy and may subject non-exempt associates to discipline, up to and including termination.

Only the actual hours worked will be used to calculate overtime pay. Paid leave, such as PTO, does not apply toward overtime pay.

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3-6. Breaks

Non-exempt associates are provided a 10-minute break for each four hours or major fraction worked (if practical) in the middle of the work period. This time is counted and paid as time worked. Non-exempt associates scheduled to work a five-hour period are entitled to a 30-minute unpaid meal period. Generally, the Firm does not authorize non-exempt associates to be on-duty, be interrupted, miss, forgo, or work-through meal or rest breaks.

If a non-exempt associate is ever required to be on-duty, be interrupted, miss, forgo, or work-through a meal or rest break, he or she must advise his / her manager in writing within one (1) day of such occurrence, informing the Firm of the reason(s), which will then be addressed by the Firm. Although a non-exempt associate will be properly compensated for his / her time worked, the failure to notify the Firm in writing of the on-duty, be interrupted, miss, forgo, or work-through meal or rest breaks is a violation of the Firm's policy and may subject non-exempt associates to discipline, up to termination.

3-7. Time Keeping

All associates are required to keep an accurate and complete record of their attendance and hours worked. Associates must clock in when performing WCG work and clock out when they are not working. Please ensure all time is tracked accurately in TSheets. Time sheets and associated records are official business records and may not be falsified in any way.

Time sheets and associated records must be completed accurately and daily. This includes: the date of the work week "From" and "To"; the associate's name; meal break(s) and rest break(s) taken (including start and stop time). The actual dates and times the associate worked must be accurately reflected within the TSheets web application.

15-Minute Rule:

Associates must clock out if they are not engaged in WCG-related work for 15 minutes or more. This includes:

- Breaks (including lunch at home or at the office).
- Personal activities.
- Any non-work time.

Leaving the workspace:

- Associates must be clocked out when leaving the workspace for personal errands, including picking up lunch.
- Associates may remain clocked in when completing work-related errands (e.g., visiting the bank or post office).

Company-Provided Meals and Events:

Associates may remain clocked in for events held during core business hours. This includes events such as: company meals, meetings, or social events.

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Events held outside core hours are voluntary, and associates must clock out unless directed to perform work duties. This includes off-site firm events that are social, celebratory, or non-work related, such as: Slash Party, teambuilding events or other company-sponsored social outings.

At the end of each week all associates are required to verify the entries in the TSheets web application and notify their managers of any discrepancies.

Holidays, PTO, and firm-initiated closures are not to be documented in TSheets.

3-8. Payroll Deductions / Safe Harbor

Various payroll deductions are made each payday to comply with federal and state laws pertaining to taxes and insurance. For example, deductions will be made for: Federal and State Income Tax Withholding, Social Security, Medicare, and other items designated by you or required by law (including a valid court order). Associates can adjust their federal and state income tax withholding by completing the proper federal or state form and submitting it to the Firm. At the start of each calendar year, associates will be supplied with their Wage and Tax Statement (W-2) form for the prior year. This statement summarizes your income and deductions for the year.

If the associate opts for a paperless W-2 form, it is the associate's responsibility to obtain the proper paperwork through ADP.

The Firm does not make improper deductions from the salaries of exempt associates and complies with the salary basis requirements of the Fair Labor Standards Act (FLSA). Associates classified as exempt from the overtime pay requirements of the FLSA will be notified of this classification at the time of hire or change in position.

The FLSA limits the types of deductions that may be made from the pay of an exempt associate. Deductions that are permitted include:

- Deductions that are required by law, e.g., income taxes;
- Deductions for associate benefits when authorized by the associate;
- Absence from work for one or more full days for personal reasons other than sickness or disability;
- Absence from work for one or more full days due to sickness or disability if the deduction is made in accordance with a bona fide plan, policy or practice of providing compensation for salary lost due to illness;
- Offset for amounts received as witness or jury fees, or for military pay; or
- Unpaid disciplinary suspensions of one or more full days imposed in good faith for workplace conduct rule infractions.

During the week an exempt associate begins work for the Firm or during the last week of employment, the associate will only be paid for actual hours worked. In addition, an associate may be paid only for hours worked

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during a period when the associate is using unpaid leave under the Family and Medical Leave Act ("FMLA") or Paid Family and Medical Leave ("PFML").

It is the Firm's policy and practice to accurately compensate associates and to do so in compliance with all applicable state and federal laws. To ensure that an associate is paid properly for all time worked and that no improper deductions are made, the associate must record correctly all work time and review his or her paychecks promptly to identify and to report all errors. The associate also must not engage in off-the-clock or unrecorded work.

The Firm makes every effort to ensure associates are paid correctly. However, occasional inadvertent mistakes might happen. When mistakes do happen and are called to the Firm's attention, the Firm promptly will make any correction that is necessary. Please review pay stubs when they are received to make sure they are correct. If an associate believes a mistake has occurred or if he or she has any questions, please report as described below.

If an associate is eligible for overtime pay, the associate must maintain a record of the total hours worked each day, as well as any breaks taken, in a manner specified by the Firm. When the associate receives a paycheck, he or she should verify immediately that payment was correct for all regular and overtime hours worked each workweek.

Exempt associates will receive a salary which is intended to compensate for all hours worked, which is established at the time of hire, and subject to review and modification from time to time. The salary will be a predetermined amount that will not be subject to deductions for variations in the quantity or quality of the work performed. In general, exempt associates will receive full salary for any workweek in which work is performed. However, an exempt associate's salary is subject to certain deductions. For example, absent contrary state law requirements, an exempt associate's salary can be reduced for the following reasons in a work week in which work was performed:

- Full day absences for personal reasons, including vacation.
- Full day absences for sickness or disability, since the Firm has a PTO plan, as that term is defined elsewhere, and short-term disability insurance plan.
- Full day disciplinary suspensions for infractions of safety rules of major significance (including those that could cause serious harm to others).
- FMLA/PFML absences (either full or partial day absences).
- To offset amounts received as payment for jury and witness fees or military pay.
- Unpaid disciplinary suspensions of one or more full days for significant infractions of major workplace conduct rules set forth in written policies.
- The first or last week of employment in the event you work less than a full week.
- Certain types of deductions, such as: portion of health, dental or vision insurance premiums; state, federal or local taxes, social security; or voluntary contributions to a 401k or pension plan.

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In any workweek in which an exempt associate performed any work, their salary will not be reduced for any of the following reasons:

- Partial day absences for personal reasons, sickness or disability.
- Absence because the facility is closed on a scheduled workday.
- Absences for jury duty, attendance as a witness, or military leave in any week in which you have performed any work.
- Any other deductions prohibited by state or federal law.

Please note: A non-exempt associate will be required to use accrued vacation, personal or other forms of PTO for full or partial day absences for personal reasons, sickness or disability.

It is a violation of the Firm's policy for any associate to falsify a time sheet or associated records, or to alter another associate's time sheet or associated records. It is also a serious violation of the Firm's policy for any associate or manager to instruct another associate to incorrectly or falsely report hours worked or alter another associate's time sheet or associated records to under- or over-report hours worked. If any manager or associate instructs to (1) incorrectly or falsely under- or over-report your hours worked, (2) alter another associate's time sheet or associated records to inaccurately or falsely report that associate's hours worked, or (3) conceal any falsification of time sheets or associated records or to violate this policy, do not do so. Instead, report it immediately to the Firm.

A non-exempt associate should not work any hours outside of the scheduled workday unless a manager has authorized the unscheduled work in advance. Do not start work early, finish work late, work during a meal break or perform any other extra or overtime work unless you are authorized to do so, and that time is recorded on your time sheet or associated records. Non-exempt associates are prohibited from performing any "off-the-clock" work. "Off-the-clock" work means work performed but not reported. Any associate who fails to report or inaccurately reports any hours worked will be subject to discipline, up to and including termination.

If an associate has questions about deductions from his or her pay, he or she should contact their manager or the Human Resources representative immediately. If an associate believes his or her wages have been subject to any improper deductions or his or her pay does not accurately reflect all hours worked, the associate should report such concerns to a manager or the Human Resources representative immediately. If a manager is unavailable or if the associate believes it would be inappropriate to contact that person (or if the associate has not received a prompt and fully acceptable reply within three business days), the associate should immediately contact a Firm Partner or the Human Resources representative.

Every report will be fully investigated, and corrective action will be taken, up to and including termination of any Associate(s) who violates this policy.

In addition, the Firm will not allow any form of retaliation against individuals who report alleged violations of this policy or who cooperate in the Firm's investigation of such reports. Retaliation is unacceptable. Any form of retaliation in violation of this policy will result in discipline, up to and including termination.

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3-9. Payroll Practices

Associates are paid every other Friday with the pay period ending the prior Friday. For example, a pay period might start Saturday, April 1, end on Friday, April 14, and be paid on Friday, April 21. Associates may have his or her paycheck deposited directly into a bank account. All associates will complete the Employee Onboarding digital form which includes providing direct deposit information. If direct deposit information needs to be updated after the initial Onboarding form has been submitted, please use the Direct Deposit Update form found in the Employee Portal.

The Firm uses the TSheets web application for daily time tracking. Associates will be trained in how to track and record time. Any discrepancy or falsely recorded times, intentional or unintentional, may lead to disciplinary action, up to and including termination.

Time is not entered into TSheets for firm-initiated closures, those hours will be not be included when calculating an associate's 1,900 hour annual requirement.

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Section 4 – Time Off, Sickness, Leaves and Safety

4-1. Managed Paid Time Off (PTO)

The Firm recognizes the importance of time away from work for rest, recreation and personal enrichment. Paid time off ("PTO") is established on a calendar-year basis and is used for all time off requirements, including vacation, illness, holidays, and other absences.

Non-seasonal Exempt Associates
Non-seasonal exempt associates are eligible for managed PTO after completing a 90-day waiting period and must meet the 1,900-hour annual (12-month trailing) work requirement as outlined in Section 3.
The Firm may, at its discretion, waive or adjust this requirement based on individual circumstances or reasonable accommodations. Associates are reminded that the support and justifications for waivers or adjustments are confidential.

There is a 90-day waiting period for a non-seasonal exempt associate to receive PTO. This period starts on the associate's first day of employment. During this time, an associate is allowed to take time off, though it will be unpaid. Sick time will be accumulated at a rate of 0.0333 hours for each hour worked during the 90-day waiting period. Unused sick pay is not paid out.

If a non-seasonal exempt associate is unable to work due to illness or elects to take time off during the 90-day waiting period, a full-day salary deduction will be applied for each full day of absence.

- Illness: Salary deductions may be offset with any accrued sick time, if available.
- Personal Time Off: For voluntary time off taken during the waiting period, a full-day salary deduction will apply for each day absent.

Non-Seasonal Non-Exempt Associates
Non-seasonal non-exempt associates accrue Paid Time Off (PTO) at a rate of 0.062 hours for each hour worked, up to a maximum accrual of 128 hours. New non-seasonal non-exempt associates are subject to a 90-day waiting period before becoming eligible to accrue PTO. The waiting period begins on the associate's first day of employment. During this waiting period, associates may request time off; however, such time will be unpaid. During the 90-day waiting period, associates will accrue sick time at a rate of 0.0333 hours per hour worked. At the end of the waiting period, any unused sick time will be converted to PTO and added to the associate's PTO balance.

All time off requests must be approved by the Firm. Non-exempt associates may use PTO hours for any time off request or firm-initiated closures. Associates may elect to cash out accrued PTO during the months of May and November, in accordance with company procedures.

Seasonal Associates
Seasonal associates/interns are not eligible for PTO but they do accrue sick time at an accrual rate of 0.0333 hours for each hour worked. Sick pay starts to accrue immediately. The maximum sick pay balance is 56 hours, which will carry over to the next year if unused but is not paid out. If a seasonal employee is re-hired, their sick pay is reset to their new hire date.

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Seasonal associates may request unpaid time off, subject to Firm approval.

Firm Holidays
All Firm offices will be closed on the following holidays:

- New Year's Day
- Memorial Day (including the Friday prior)
- 4th of July (or as observed for Independence Day)
- Labor Day (including the Friday prior)
- Thanksgiving Day and the day after
- Christmas Eve, Christmas (or as observed)

If one of the holidays above occurs on a Saturday or Sunday, the Firm will determine which day to observe the holiday.

The managed PTO policy is separate from other leave policies, including but not limited to Family Leave, Bereavement Leave, etc.

4-2. Time Off Requests

Time off is defined as any portion of the day that exceeds four (4) hours.

Absences of four (4) hours or less — including doctor appointments, childcare duties, or other personal activities — do not require prior notification. This policy does not apply during blackout periods (please see section 4-3).

General Time Off Requests
The Time Off Request form (found in the Employee Portal) must be used for any day or part of a day that exceeds four (4) hours and is five (5) days or fewer, in which an associate is not able to work between the Core Hours, or another pre-approved period of work hours, during normal working days.

Extended Time Off Requests
Associates requesting time off for more than five (5) consecutive days must continue to submit a Time Off Request Form, but are also required to notify both Human Resources and their direct manager.

For purposes of this five (5) consecutive day threshold, firm-initiated closures (such as holidays) are counted together with any adjoining PTO days taken immediately before or after the closure. For example, if the Firm is closed for a full week (5 consecutive days) and an associate also takes the next working day off as PTO, the combined period is treated as six (6) consecutive days out and must be submitted and evaluated as an Extended Time Off Request.

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Requests exceeding five (5) consecutive days will be evaluated as a potential leave of absence and may be subject to additional policies, procedures, and approval processes. Human Resources will coordinate with individuals who have a business need to know to ensure appropriate handling.

Approval of extended time off is at the Firm's sole discretion and will be based on business needs and operational requirements. Depending on the circumstances, the Firm may require that some or all of the approved time away be taken as unpaid leave, even if the associate has available PTO balances. Nothing in this policy guarantees approval of extended time off or paid leave beyond available PTO under applicable Firm policies.

Urgent or Short Notice Requests
If the requested date or dates is within three (3) business days of the current date, associates should not submit a Time Off Request Form, and instead are required to communicate directly with HR and those with a business need to know regarding the request. This includes emergencies.

Recurring Time Off
Requests for time off that are recurring (such as a standing board meeting every other Thursday), will be presented directly to HR and those with a business need will be coordinated with.

Approval Process
Approval for time off is on a first-come, first-serve basis; as requests must be coordinated, so that sufficient staff is available to provide adequate coverage, at all times. In the event of a conflict in vacation requests, the Firm will consider staffing needs during the relevant period, as well as the length of service with the Firm of the associates involved.

If the time off request is approved, the approving manager will send the approval to the HR manager, Human Resources will create a calendar event on the Firm's Vacation Calendar. The associate will be invited to the calendar event once it has been created.

Managers and Above
WCG partners, directors and managers are not required to submit time off requests for absences of five (5) days or fewer. However, they must:

- Ensure adequate coverage of responsibilities,
- Create a calendar event on the Firm's Vacation Calendar so others are notified, and
- Notify the other members of management, the HR representative, and any associates who might be affected by the absence; providing them with information on how to obtain assistance on certain duties and tasks should they require it.

FMLA
Although WCG qualifies as a covered employer under the FMLA as of the date of this handbook revision, all employees of WCG may not necessarily be eligible for FMLA at any particular time due to, e.g., an employee's work hours and location, an employee's reporting office location and/or remote work arrangement (if any), WCG's primary office location, etc. Each employee is welcomed to contact WCG at any time to confirm WCG's qualification as covered employer under the FMLA, as well as the employee's eligibility for FMLA.

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However, for those who do not qualify, the Firm will reasonably attempt to accommodate all extended absences on a case-by-case basis.

4-3. Blackout Dates and Limits for Time Off Requests

The following times are considered high workload periods of time ("Blackout Dates") where non-emergency time off requests might not be approved. For example, for the tax team:

▲ Two weeks before a tax filing deadline (March, April, September, and October).

The following times are considered limited for time off requests, where non-emergency time off requests might be approved, but may not be done until 48 hours prior to the request date-

▲ In-Season, but not within two weeks of a filing deadline.

Each department establishes its own blackout periods when PTO is restricted due to operational needs. Details are available for each department in the Internal Knowledge Base (IKB) section 9130.

If requests for time off during Blackout Dates are approved, they will generally be done within 48 hours of the requested time off once workloads and Firm resources are assessed by the associate's manager. However, the Firm recognizes that certain events such as weddings, celebrations, funerals, and other gatherings might be scheduled during Blackout Dates. All efforts will be made to approve time-off requests as early as possible on a case-by-case basis. Please refer to the Paid Time Off policy contained in the Handbook.

During blackout periods (which vary by department), employees may flex their schedules by adjusting up to two (2) hours per day without additional notification or approval. All workloads including client meetings and availability for client calls must be covered.

- Flex time during blackout periods cannot be used on consecutive days.
- All flex time usage during blackout periods will be monitored to prevent abuse of this policy.
- Flex time means you will still work your full required hours each day; only the times may shift.

Time Off Requests are limited to 5 workdays. Extended periods of time may be approved at the Firm's sole discretion in accordance with other provisions of the Handbook.

4-4. Sabbatical Leave

A Sabbatical is designed to provide eligible associates with an opportunity to rest, recharge and focus on personal or professional development. This in turn, will allow them to return to the Firm with a renewed energy and fresh perspective to enhancing their contributions to the team.

Partners, Directors, and Managers become eligible for a sabbatical after completing six (6) consecutive years of service with the Firm, and again every six (6) years thereafter. Eligible associates may take up to four (4) weeks of sabbatical leave, which must be taken as one continuous period. Managed PTO cannot be combined with a sabbatical to extend the total time away.

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Associates must submit a written sabbatical request to HR and their direct supervisor (if applicable) at least six (6) months in advance of the planned start date. The application must include a plan for the sabbatical, justifying its benefit to both the employee and the organization. Applications will be reviewed on a case-by-case basis, considering the business needs and the operational capacity of the department to accommodate the absence. Approval is at the sole discretion of WCG, there will be limitations firmwide, teamwide, and those based on blackout periods, which will vary by department. For more details, please reach out to the Human Resources Manager.

4-5. Inclement Weather, School Closures

Weather Closures
The Firm remains open for business unless a government-declared state of emergency is issued or associates are otherwise notified via text message and email. There may be occasions when opening is delayed or one or more offices are closed. Notification will be sent to all associates.

If the Firm's facilities are closed due to weather, emergency, or government order, associates are expected to work remotely if able. If an associate elects not to work remotely, or is unable to perform work in any capacity, the time away from work will be unpaid, unless the associate chooses to use accrued PTO, where applicable.

The Firm recognizes that weather conditions may vary by location. Associate safety is a high priority and as such associates should always use common sense and sound judgment when traveling to and from work. Associates who are authorized to work remotely may do so should unsafe travel conditions exist and must follow the Unscheduled Remote Work Arrangement procedures below.

Satellite offices will need to coordinate inclement weather policies amongst themselves.

School/Care Center Closures
The Firm also recognizes the burdens placed on parents by area schools and dependent care facilities. Delays and closures are common. Should a school or dependent care facility delay or closure disrupt an associate's normal work schedule and the associate chooses to work remotely they may do so and must follow the Unscheduled Remote Work Arrangement procedure.

The Firm strongly encourages all associates to mitigate disruption to his or her work schedule by sharing the burden of school delays and closures between all parents and able-bodied adults, when possible.

Unscheduled Remote Work and Absence Procedures
The following procedures apply when an associate's work schedule is disrupted due to weather, school closures, or other similar events:

Associates who elect to work remotely must:

1. Notify their reporting manager AND the human resources representative by 8:30 AM MT, or as soon as reasonably possible based on their local time zone, via email or Teams. A brief explanation is required (sensitive matters may be communicated directly to HR by phone).

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2. Add “RWA” to their Outlook calendar for the day, showing the time as “Free”.
3. If your local school district, dependent care facility, and/or District 20 is on a 2-hour delay, no notification or calendar update is required. Client Support is the exception to this rule, please coordinate with your manager.

Associates who are unable to work must:

1. Notify their reporting manager and Human Resources by 8:30 AM MT, or as soon as reasonably possible based on their time zone, via email or Teams.
2. Add “OOTO” (Out of Office) to their Outlook calendar and reschedule any existing meetings.
3. Leave a record of any Firm files or work product in their possession (expected to be minimal in a paperless environment).
4. Follow this process for each additional day of absence, as absences are assumed to be one (1) day in duration.

4-6. Military Leave (Reserve or National Guard)

As a member of the United States Military Reserve or National Guard, associates may be required to request time off to satisfy annual Reserve or National Guard active training requirements or to respond to military orders. Associates should provide their manager, a member of Management, and the Human Resources representative with as much advance notice as possible of their need for military leave so that the Firm can maintain proper coverage during their absence.

Temporary military leave will be unpaid unless the non-exempt associate elects to use accrued Paid Time Off (PTO) hours during the leave, in accordance with Firm policy. Exempt associates are not eligible to request managed paid time off benefits for this leave.

Eligible associates may also qualify for leave under the Family and Medical Leave Act (FMLA) for certain military-related reasons, including qualifying exigencies or covered servicemember care, as defined by applicable law. When military leave qualifies as FMLA leave, it will run concurrently with FMLA to the extent permitted by law. Human Resources will notify associates if their leave is designated as FMLA-qualifying.

Upon return from military leave, associates will be reinstated to their former position or to a position of like status, pay, and benefits, in accordance with applicable law.

4-7. Pregnancy Accommodations

Associates who are expecting are encouraged to notify the Human Resources Manager at their earliest convenience, once they feel comfortable doing so. This notification helps initiate applicable leave and accommodation processes in accordance with Firm policy and applicable law. All information will be handled with the utmost confidentiality and sensitivity.

Federal Law Protections
WCG complies with all applicable federal laws regarding pregnancy, childbirth, and related medical conditions. The Pregnancy Discrimination Act (PDA), which amended Title VII of the Civil Rights Act of 1964, prohibits discrimination on the basis of pregnancy, childbirth, or related medical conditions. Such discrimination

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constitutes unlawful sex discrimination and applies to employers with 15 or more employees, including state and local governments, employment agencies, labor organizations, and the federal government.

Associates affected by pregnancy or related conditions will be treated in the same manner as other applicants or associates with similar abilities or limitations.

In addition, WCG complies with the Pregnant Workers Fairness Act (PWFA). Under this law, the Firm will provide reasonable accommodations for known limitations related to pregnancy, childbirth, or related medical conditions, unless doing so would create an undue hardship. The Firm will engage in a timely, good faith interactive process with associates to determine appropriate accommodations.

All applicants and associates with questions or concerns about equal employment opportunities in the workplace are encouraged to communicate with his / her manager, a member of Management or the Human Resources representative.

Colorado and Wyoming

In compliance with Colorado and Wyoming law, WCG will not discriminate against associates because of pregnancy, childbirth, or related conditions. If an associate requests reasonable accommodation due to health conditions related to pregnancy or the physical recovery from childbirth, the Firm will make a good faith effort to provide a reasonable accommodation to enable applicants and associates to perform the essential functions of the job, unless the accommodation would impose an undue hardship on the Firm.

Undue hardship means significant difficulty or expense and focuses on the resources and circumstances of the particular employer in relationship to the cost or difficulty of providing a specific accommodation.

The Firm will engage in a timely, good faith, and interactive process with the associate to determine effective, reasonable accommodations for conditions related to pregnancy, physical recovery from childbirth or a related condition.

Reasonable accommodations may include, but are not limited to: more frequent or longer break periods; more frequent restroom, food, and water breaks; acquisition or modification of equipment or seating; limitations on lifting; temporary transfer to a less strenuous or hazardous position if available, with the return to the current position after pregnancy; job restructuring; light duty, if available; assistance with manual labor; or modified work schedules.

The Firm will not require associates affected by a pregnancy, physical recovery from childbirth or a related condition to accept an accommodation that they choose not to accept if they did not request an accommodation or if the accommodation is not necessary for the associates to perform the essential functions of his / her current job, nor will the Firm require a pregnant associate to take leave if another reasonable accommodation is available which will permit the associate to continue working.

The Firm reserves the right to require associates to provide a medical certification from a licensed healthcare provider stating the necessity of a reasonable accommodation before providing a reasonable accommodation.

The Firm will not take adverse action against a pregnant associate who requests a reasonable accommodation related to pregnancy, physical recovery from childbirth, or a related condition. The Firm will not deny

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employment opportunities to applicants or associates based on the need to make a reasonable accommodation related to pregnancy, physical recovery from childbirth, or a related condition.

South Dakota

South Dakota does not have a comprehensive pregnancy accommodation statute similar to Colorado; however, pregnancy-related conditions are generally treated as temporary disabilities.

WCG will follow applicable federal law and, where feasible, apply its accommodation practices consistently across locations. The Firm will make a good faith effort to provide reasonable accommodations and prevent discrimination related to pregnancy, childbirth, and related conditions.

4-8. Family and Medical Leave (FMLA)/Paid Family and Medical Leave (PFML)

The federal Family and Medical Leave Act (FMLA) entitles eligible associates of covered employers to take unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the associate had not taken leave. Some states may have additional family and medical leave programs.

Federal FMLA is only offered to eligible associates of companies who have fifty (50) or more associates within a seventy-five (75) mile radius for at least twenty (20) workweeks in the current or preceding calendar year. *Although WCG qualifies as a covered employer under the FMLA as of the date of this handbook revision, all employees of WCG may not necessarily be eligible for FMLA at any particular time due to, e.g., an employee's work hours and location, an employee's reporting office location and/or remote work arrangement (if any), WCG's primary office location, etc. Each employee is welcomed to contact WCG at any time to confirm WCG's qualification as covered employer under the FMLA, as well as the employee's eligibility for FMLA.*

Colorado associates may qualify for the Colorado Family and Medical Leave Insurance Program (FAMLI) coverage, information can be found on the Department of Labor website, also found here: https://famli.colorado.gov/.

Currently, thirteen states and the District of Columbia have enacted laws related to Paid Family and Medical Leave (PFML). Please note, implement times will vary, some programs are already in effect, while others are scheduled to begin to phase in benefits in the coming years.

These states are:

- California - https://edd.ca.gov/en/disability/paid-family-leave
- Colorado - https://famli.colorado.gov/
- Connecticut - https://www.ctpaidleave.org/
- Delaware - https://paidleave.delaware.gov/
- District of Columbia - https://does.dc.gov/page/paid-family-leave
- Maine - https://www.maine.gov/paidleave/
- Maryland - https://paidleave.maryland.gov/
- Massachusetts - https://www.mass.gov/orgs/department-of-family-and-medical-leave
- Minnesota - https://mn.gov/deed/paidleave/
- New Jersey - https://www.nj.gov/labor/myleavebenefits/

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- New York - https://paidfamilyleave.ny.gov/
- Oregon - https://paidleave.oregon.gov/
- Rhode Island - https://dlt.ri.gov/tdi/
- Washington - https://paidleave.wa.gov/

Each program will have eligibility requirements, please consult the official websites for each state's PFML program for the most current and specific details for eligibility. Please reach out to the Human Resources Representative if you have any questions.

4-9. Paid Family Leave

The WCG Family Leave policy was created to support eligible associates with time off for childbirth/to care for a new addition to the family. This includes the birth or adoption of a child by an associate and/or his/her significant other, as well as placement through surrogacy. This leave is initiated by letting the Human Resources representative know you are adding to your family, as soon as comfort allows, but no less than sixty (60) days in advance of the expected leave date, if possible.

Although WCG qualifies as a covered employer under the FMLA as of the date of this handbook revision, all employees of WCG may not necessarily be eligible for FMLA at any particular time due to, e.g., an employee's work hours and location, an employee's reporting office location and/or remote work arrangement (if any), WCG's primary office location, etc. Each employee is welcomed to contact WCG at any time to confirm WCG's qualification as covered employer under the FMLA, as well as the employee's eligibility for FMLA.

FMLA eligible associates are entitled up to twelve (12) workweeks of unpaid, job-protected leave in a 12-month period. Any additional time off requested by an associate will be reviewed in light of Firm resources and workload. If this additional time off request is approved, it will be taken as unpaid leave. WCG cannot guarantee additional time will be approved. Associates may **not** use their managed PTO benefit to extend Family leave.

Additionally, FMLA provides protected leave for other reasons beyond maternity and paternity related leaves. For those associates who do not qualify for FMLA benefits, the Firm has created an alternative policy for Family Leave for exempt associates.

The Firm will continue health insurance coverage during the leave if the associate reimburses the Firm for their share of the monthly premium payments in a timely manner, subject to the terms of the plan documents. If the associate resigns during this time, any outstanding health insurance premiums must be paid to the Firm immediately.

Associates who take leave under these provisions may be returned to the same position or a position with equivalent pay.

<u>Exempt Associates:</u>
The Firm will provide the following paid days off for exempt associates (paid at the rate of the associate's salary at the time of leave).

- 0-24 Months of Tenure 10 days

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- 25-59 Months of Tenure 15 days
- 60+ Months of Tenure 20 days

Firm-initiated time off (including holidays/closures, etc.) is only provided when an associate is on active, paid payroll status and will not be included during a leave of absence. Associates receiving short-term disability benefits are not eligible for Firm-initiated time off during that time.

In the case of pregnancy, the associate's payment from the Firm is also supplemented with the Short-Term Disability coverage provided by the Firm which pays 60% of weekly earnings to a maximum benefit of $1,730 per week, with a maximum coverage period of eight weeks. Some states also have their own Paid Family Medical Leave programs, that work in conjunction with the short-term disability coverage, please see section 4-8 of the handbook for more details.

Non-Exempt Associates:
Non-exempt associates may use accrued PTO to take leave. Once all accrued PTO is exhausted, any additional time off will be taken as unpaid.

Some states also have their own Paid Family Medical Leave programs, please see section 4-8 of the handbook for more details.

4-10. Bereavement Leave/Family Member Illness

Bereavement Leave
WCG recognizes that the death of a family member is a difficult time and that associates may need time away from work to grieve, attend funeral or memorial services, and attend to related matters. Subject to applicable federal, state, and local laws, full-time, permanent exempt and non-exempt associates are eligible for up to three (3) days of paid bereavement leave in the event of the death of an immediate family member.

For purposes of this policy, an immediate family member includes a spouse, domestic or civil union partner, child, parent, grandparent, sibling, a person to whom the associate stands in loco parentis, or any other individual whose relationship meets the definition of "family member" under applicable law.

An associate or designee should make a good faith effort to notify their manager or the Human Resources representative prior to taking bereavement leave. However, the Firm recognizes the challenges that notification might impose during bereavement and will not discipline an associate for failing to follow standard notification procedures in circumstances where timely notice is impracticable.

Bereavement leave is separate from leave provided under the Family and Medical Leave Act (FMLA), and the death of a family member, by itself, does not qualify for FMLA leave.

Where required by law, associates may be permitted to use accrued paid sick leave or other legally mandated paid leave for bereavement, including accrued PTO.

Associates wishing to extend bereavement leave may request additional time off using available paid time off (PTO) or unpaid leave, subject to manager approval based on business needs. For exempt associates, managed

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PTO may be used to extend a leave up to a total of five (5) working days, subject to manager approval based on business needs. Additional time beyond this period is not guaranteed and will be evaluated on a case-by-case basis.

Family Member Illness

WCG recognizes that associates may need time away from work to care for a family member with a serious illness, injury, or medical condition.

Leave taken for this purpose will be administered in accordance with applicable federal, state, and local laws, including but not limited to the Family and Medical Leave Act (FMLA) and any applicable paid sick leave, paid family leave, or paid medical leave programs.

For purposes of this policy, an immediate family member includes a spouse, domestic or civil union partner, child, parent, grandparent, sibling, a person to whom the associate stands in loco parentis, or any other individual whose relationship meets the definition of "family member" under applicable law.

Eligible associates may take job-protected leave under FMLA when caring for a qualifying family member with a serious health condition, subject to eligibility requirements. In addition, associates may be eligible for wage replacement benefits under applicable state or local paid leave programs.

Exempt associates may use up to five (5) days of Managed Paid Time Off (PTO) for leave related to a family member's illness. Non-exempt associates may use accrued PTO during such leave, subject to availability and applicable Company policies.

Associates are expected to provide notice of the need for leave as soon as practicable and must comply with applicable certification and documentation requirements where permitted by law.

4-11. Jury and Witness Duty

WCG realizes that it is the obligation of all U.S. citizens to serve on a jury when summoned to do so. All associates will be allowed time off to perform such civic service as required by law. Associates are expected to notify his / her manager and the Human Resources representative, and provide verification of their service upon completion. Associates also are expected to report to work if excused by the court prior to 2:00 PM (local time zone).

With proper notice, exempt associates summoned or selected as jurors will be paid their regular pay for their jury duty service in accordance with applicable law up to five (5) business days per calendar year.

Please submit the appropriate paperwork to the Human Resources Manager. Upon receipt of proper verification, hours will be entered into TSheets to be counted towards the annual hours requirement.

Associates appearing in response to a subpoena or acting as a plaintiff or defendant will not be compensated, and time will not count towards the annual hours requirement.

4-12. Voting Leave

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In the event associates do not have sufficient time outside of working hours to vote in a statewide election, associates may request paid time off to vote. The amount of paid time off varies by state statute. This request will not be deducted from the permanent non-exempt associate's accrued PTO.

This time should be taken at the beginning or end of the regular work schedule. An associate shall notify his / her manager or a member of Management at least two (2) days prior to the voting day.

4-13. Health and Safety

The health and safety of associates and others on Firm premises are of critical concern to WCG. The Firm intends to comply with all health and safety laws applicable to our business. To this end, we must rely upon associates to ensure that work areas are kept safe and free of hazardous conditions. Associates are required to be conscientious about workplace safety and recognize dangerous conditions or hazards.

Any unsafe conditions or potential hazards should be reported to a member of Management or the Human Resources representative immediately, even if the problem appears to be corrected. Any suspicion of danger present on the Firm's premises or piece of equipment for which the Firm is responsible should be brought to a member of Management or the Human Resources representative immediately.

Periodically, the Firm may issue rules and guidelines governing workplace safety and health. The Firm may also issue rules and guidelines regarding the handling and disposal of hazardous substances and waste. All associates should familiarize themselves with these rules and guidelines, as strict compliance will be expected.

Associates must help to promote safety and the prevention of accidents by observing the following:

- Learn the location of fire alarm boxes, extinguishers, and your duties in case of a fire.
- Promptly report all potentially unsafe or hazardous conditions to your manager, Management, or the Human Resources representative.
- Use proper ergonomics including desk / chair adjustment.
- Using proper lifting procedures including obtaining help when needed.

Associate must notify his / her manager, Management or the Human Resources representative of any workplace injury, accident, or illness as soon as possible, regardless of the severity of the injury or accident.

4-14. Illness

Associate safety is a high priority for WCG. Associates are not allowed to be physically present in the office if any of the following conditions exists-

- A temperature of 100.4 degrees or higher, or
- Two of the following: dry cough, sore throat and / or shortness of breath, or

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- Any of the following: runny nose, head or body aches, nausea, vomiting, diarrhea and / or loss of taste / smell.

A temperature of 99.2 or higher but less than 100.4 requires an associate to monitor his / her temperature at least twice a day for a minimum of seven (7) days.

If an associate cannot be physically present in the office because of the conditions above, then he / she must notify his / her manager, a member of Management or the Human Resources representative, and must follow the return-to-work protocol before being physically present in the office. Additionally, the Firm has a strong culture of safety. If any associate at any time feels ill, or is left wondering if they are ill, he / she must not be physically present in the office and must follow the notification process above.

All associates, upon physically entering the office, are implicitly certifying that they are free of illness or other communicable illnesses.

4-15. Work Injuries

An associate injured on the job will receive immediate, appropriate medical attention, and every effort will be made to create opportunities for the associate to return to safe, productive work as soon as medically possible.

- If medical attention is needed, the injured associate needs to receive care from a licensed healthcare provider.

- Whenever possible, the manager will go with the associate seeking medical treatment and provide the medical facility with requested information about the injury.

- The injured associate will summarize the incident and submit a report to his / her manager or the Human Resources representative.

In most cases, the associate's emergency contact information will be reviewed, and the response plan will be followed. However, this does not guarantee such steps or actions will be performed or immediately performed by WCG, its owners, its Partners or its associates. Associates further understand that WCG, its owners, its Partners and its associates might not be able to provide common and reasonable first aid including life-saving actions such as CPR. Associates also release from liability and hold harmless WCG, its owners, its Partners and its associates from any injury related to a medical event.

4-16. Return to Work Protocol

WCG strives to assist associates to return to work as soon as possible following an injury or illness. However, this policy is not intended to supersede or modify the procedure applicable to associates eligible for reasonable accommodation under the Americans with Disabilities Act (ADA) or other similar provisions.

The ultimate goal is the safety of WCG associates and the prevention of accidents. If an associate is injured, we will work to return the associate to the original job as soon as possible. If an injured associate is unable to

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perform all the tasks of the original job, every effort will be made to provide transitional alternative productive work that meets the injured associate's capabilities.

Returning to Work Following an Injury

The following policy only applies to regular full- and part-time associates who are on leave as a result of injury-

- When the treating licensed healthcare provider releases the associate to alternative productive work, all attempts will be made to create an alternative assignment that meets the restrictions.
- It is the associate's responsibility to accept transitional duty that complies with the restrictions.

Returning to Work Following an Illness

The following policy only applies to associates who have been diagnosed with communicable illness or deemed to have a communicable illness based on symptoms. For an associate that has been diagnosed with communicable illness, he / she must meet the following conditions prior to their return to the workplace-

1. Return-to-duty release by a licensed healthcare provider, and
2. At least 24 hours have passed since recovery defined as:
    a. Resolution of fever without the use of fever-reducing medications and
    b. Improvement in symptoms (e.g., cough, shortness of breath, or other symptoms believed to be associated with the illness); and,
    c. At least 10 days have passed since a positive test or symptoms first appeared (20 days for severe illness).

Where an associate is exhibiting symptoms but has not been diagnosed with or test positive of a communicable illness, he / she must meet the following conditions prior to the return to the workplace-

1. Return-to-duty release by a licensed healthcare provider, and
2. At least 24 hours have passed since recovery defined as:
    a. Resolution of fever without the use of fever-reducing medications and
    b. Improvement in symptoms (e.g., cough, shortness of breath, or other symptoms believed to be associated with the illness).

WCG will continue to monitor the CDC's and state of Colorado's recommendations.

Required Updates

Required updates have two provisions: the initial notification and updates. The initial notification will be sent only to the Human Resources representative since it might contain sensitive and private medical information. The initial notification will provide a general status of his / her injury or illness and his / her intended return to

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work date. The initial notification should also include any time-sensitive matters, tasks or duties that might become delayed or overdue so work can be re-assigned.

Any associate who is on leave as a result of injury or illness must update their reporting manager and the Human Resources representative every three (3) calendar dates to provide an intended return to work date. If an associate is unable to provide updates, he / she must have a designee such as a spouse or significant other provide the update.

The Firm treats all medical information submitted as part of the required update process in a confidential manner.

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Section 5 – General Standards of Conduct

5-1. Attendance and Absence due to Illness (Sick Policy)

It is important for associates to report to work on time as defined by Core Hours (and as modified with approval) and reasonably avoid unnecessary absences. The Firm recognizes that illness or other circumstances beyond an associate's control might cause an occasional absence from work. Excessive absenteeism or frequent tardiness puts an unnecessary strain on co-workers and clients and can have a negative impact on the success of the Firm. Therefore, frequent absenteeism or tardiness may result in disciplinary action up to and including termination.

The firm supports employees' health needs and complies with state and federal mandates (including FMLA where applicable). This policy meets or exceeds all U.S. state and local paid sick leave laws, thereby ensuring full compliance for our multistate workforce. All employees—full-time, part-time, temporary, seasonal, remote, and hybrid—are eligible for paid sick leave beginning on their first day of employment. Employees accrue paid sick leave at the highest standard currently required in the U.S.: 1 hour of paid sick leave for every 30 hours worked. Accrual begins on the first day of employment, and continues for all hours worked.

For an absence or unexpected delay in arrival time due to illness, associates must follow the Unscheduled RWA procedure (section 3-4) as follows:

1. All associates must notify their reporting manager AND the human resources representative by 8:30 AM MT, or as soon as reasonably possible based on their local time zone, via email or Teams. Please include a brief explanation of the absence. If the explanation is private/sensitive, a phone call to the human resources representative is always an option.

2. The associate is responsible for correctly updating their Outlook calendar to reflect the absence from work.
    a. If the associate is sick and will be working from home, please add "RWA" to your Outlook calendar for the day, showing the time as "Free".
    b. If the associate is sick and will not be available to work, please add "OOTO" to your Outlook calendar for the day, showing the time as "Out of Office". Please make sure to reschedule any existing appointments.

3. All associates must make a note of any Firm files or work product that the associate possesses remotely by leaving a list of work product on his or her desk. Given the Firm's paperless environment this should be rare.

4. The Firm will assume that the Unscheduled RWA will be for a single day. Should another Unscheduled RWA be necessary, the associate must follow this procedure again.

<u>Exempt Associates:</u>
This policy explains paid sick leave, how it interacts with unpaid medical leave under FMLA, and the Company's practice of paying the first 5 consecutive sick days of a qualifying absence. This policy covers exempt employees who are no longer in their 90-day waiting period.

- For any single, continuous qualifying absence, the firm will pay the associate paid sick leave for the first five (5) consecutive workdays.
- After day five (5), if the absence continues and paid sick leave is exhausted, the leave becomes unpaid.

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- If the employee is **FMLA**-eligible and the condition qualifies:
  - The absence will be designated as FMLA-protected and will run concurrently with paid sick leave and/or other applicable paid time.
  - After paid time is exhausted, the remainder of the FMLA leave is unpaid.

Exempt Associates (in 90-day waiting period):
If a qualifying exempt associate is still in the 90-day waiting period for managed PTO, and they are sick, it will be handled in the following manner:

- If the associate is able to work a partial day but leaves during the workday due to sickness, the associate will be paid for a full day of work.
- If the associate is unable to work at all during a day due to sickness, the associate will have one day of their salary deducted from their paycheck for each day they are out. Any missing days of work can be supplemented with sick pay (if enough is accrued) or taken as unpaid leave.

If the associate would like to use accrued PTO or sick pay for an absence due to illness, it is the associate's responsibility to alert the Human Resources representative before the end of the pay period they would like to add the sick pay time to. Sick time can be added to a pay period but cannot exceed the standard forty hours per week. The Firm will not pay overtime to associates when sick pay is added to their week.

Non-Exempt:
All employees—full-time, part-time, temporary, seasonal, remote, and hybrid—are eligible for paid sick leave beginning on their first day of employment. Employees accrue paid sick leave at the highest standard currently required in the U.S.: 1 hour of paid sick leave for every 30 hours worked. Accrual begins on the first day of employment and continues for all hours worked.

If the associate does not qualify for managed PTO/sick time and would like to use accrued PTO or sick pay for an absence due to illness, it is the associate's responsibility to alert the Human Resources representative before the end of the pay period they would like to add the sick pay time to. Sick time/PTO can be added to a pay period but cannot exceed the standard forty hours per week. The Firm will not pay overtime to associates when sick pay is added to their week.

5-2. Dress Code and Public Image

The Firm expects associates to present a clean and professional appearance when representing the Firm. Therefore, associates are required to dress in appropriate business attire and to behave in a professional, businesslike manner. In addition, it is essential that associates extend the highest courtesy at all times to co-workers, visitors, customers, vendors and clients. A cheerful and positive attitude is important to our commitment to extraordinary customer service and exceptional quality.

The current Firm dress code is business casual for Monday thru Friday during normal working hours. The specific rules are as follows:

- No denim material regardless of color may be worn Monday, Tuesday, Wednesday, and Thursday.
- Denim Days: Certain days are designated as "Denim Days" where pants of a denim material may be worn. When denim pants are worn, they must not be torn, ripped, stained or otherwise unpresentable.

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- Men must wear a collared shirt on Denim Days; “polo” shirts and short-sleeve shirts are acceptable.
- Women are encouraged to maintain a professional or business minded top on Denim Days.
- Firm-issued shirts and pullovers may be worn on Denim Days.
- Dress shoes that follow the normal dress code policy are acceptable, as are athletic shoes/sneakers/casual shoes that are clean and in good shape. Flip-flops/winter boots, etc. are not considered appropriate for Denim Days. The Firm may revoke Denim Days dress code at any time for any reason should the flexibility be abused or temporarily suspend Denim Days for certain meetings and events.
- Current Denim Days include all Fridays and income tax filing deadlines (e.g., March 15, April 15, September 15 and October 15) and other days as the Firm designates.
- Denim Days also include any day where Colorado Springs School District 20 declares a two-hour delay or snow day.

- No shorts or athletic wear. No revealing clothing. No clothing that in the judgement of the Firm is a distraction. No clothing with words or images imprinted or embroidered (unless WCG issued) regardless of meaning may be displayed. No sweatshirts or T-shirts.
- Leggings and similar material may be worn provided a top extends to the mid-thigh or lower.
- No sandals, flop-flops, “deck” shoes, running shoes, athletic shoes, or any other causal shoe. Open toed shoes for women must have at least a 1” heel and be considered a dress shoe. All shoes must be in good order and not overly scuffed.
- Men must wear slacks with a crease. No “Dockers” or “khaki” pants. Shirts must be collared and tucked in unless a sweater is worn. A leather or similar belt must be worn. Leather dress shoes that are in good order and not overly scuffed must be worn.

The Firm encourages a “when in doubt, leave it out” approach to dress code decision-making. If an associate is left wondering if the clothing selection is appropriate, the associate shall wear something else. Defining business casual is a challenge and requires judgement by the Firm. Please keep in mind that the Firm is a professional business office, where clients and others often visit. Also keep in mind that associates should dress the way they want others to perceive them. Pictorial examples of acceptable and unacceptable attire can be provided upon request.

Associates found to be in violation of the dress code policy will be verbally notified of the violation and asked to not wear similar clothing in the future. The associate may be asked to go home to change, or they might also be sent home without pay. Repeated violations may lead to disciplinary action, up to and including termination.

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From time to time, the Firm will temporarily implement different dress code policies for various circumstances such as client meetings, celebration of sporting events, office cleaning, etc. This will be communicated several days prior to the circumstance or event.

It is the intent of this policy to comply with applicable law prohibiting discrimination on the basis of color, race, religion, sex (including pregnancy, sexual orientation and gender identity), national origin, disability, age, genetic information and any other status protected under such applicable law.

5-3. Piercings, Jewelry, and Tattoos

Overview

The Firm expects all associates to exercise appropriate judgment regarding personal appearance, dress and grooming to be most effective in the performance of their workplace duties. The Firm recognizes that personal appearance is an important element of self-expression and strives not to control or dictate appropriate associate appearance, specifically with regard to jewelry, piercings, or tattoos worn as a matter of personal choice.

In keeping with this approach, the Firm allows reasonable self-expression through personal appearance, unless a) it conflicts with an associate's ability to perform his / her position effectively or with his / her specific work environment, or b) it is deemed offensive or harassing toward co-workers or others with whom the Firm conducts business and has contact with associates.

Procedures

The Firm permits associates to wear jewelry and piercings, or to display tattoos at the workplace within the following guidelines. Factors that managers, members of Management or the Human Resources representative will consider determine whether jewelry, piercings, or tattoos may pose a conflict with the associate's job or work environment include-

- Personal safety of self or others, or damage to Firm property.
- Productivity or performance expectations.
- Offensiveness to co-workers, customers, vendors, or others in the workplace based on racial, sexual, religious, ethnic, or other characteristics or attributes of a sensitive or legally protected nature.
- Corporate or societal norms.
- Customer complaints.

If the Firm determines an associate's jewelry, piercings or tattoos may present such a conflict, the associate will be encouraged to identify appropriate options, such as removal of excess or offensive jewelry or piercings, covering of tattoos, transfer to an alternative position, or other reasonable means to resolve the conflict.

Similar to dress code, piercings, jewelry and tattoos remain a challenge to define by the Firm and remains subjective.

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An environment of mutual cooperation, respect, and fair and consistent treatment for all associates is the Firm's goal. Nonetheless, the Firm is legally responsible for ensuring that no associates are subject to harassment or a hostile work environment. As an initial step toward resolution of any complaint or offense under this policy, members of Management and the Human Resources representative will be responsible for explaining the policy and answering associate questions. If an agreeable solution cannot be reached at that stage, the Human Resources representative will follow Firm procedures to resolve the issue.

5-4. Workspace

Associates are responsible for maintaining the workspace assigned to them. A clean, orderly workspace provides an environment conducive to working efficiently. Associates should keep in mind that their workspace is part of a professional environment that portrays the Firm's overall dedication to providing quality service to its clients. Therefore, associate workspaces should be clean, organized, and free of items not required to perform the job. **Extreme care and diligence must be taken to ensure sensitive information remains secure at all times.**

5-5. Close Quarters

Associates will be working in close quarters and as such they might find it difficult to complete work tasks without distraction. The Firm wants to emphasize three considerations-

- Associates are busy and have a lot of work to do. Therefore, the Firm encourages associates to not linger or distract other associates unnecessarily.
- Associates need to find a way to continue being productive while having an occasional social conversation. Learning to engage enough to be engaged while continuing to be productive is a skill the Firm encourages associates to develop and foster.
- Associates must be aware of certain foods and odors that might be unpleasant to other associates.

5-6. Security and Privacy Procedures

The Firm has Security and Privacy Procedures that are also provided to clients. Associates are required to adhere to the following-

Building Security

Our office buildings are locked after hours. All guests and clients who arrive at our offices must check in with one of our administrative assistants or client support personnel. During tax season, it is common to have 25-30 associates throughout the offices including conference spaces. All associates must be continuously aware of their surroundings and challenge anyone who is not escorted or recognized.

Headsets / Speakerphone

All associates are equipped with cordless headsets to allow them to quietly and securely continue working with two hands while being on hold or speaking with a client including improved long-term ergonomics. Headsets are required to be used for all phone calls.

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Speakerphone is strongly discouraged for the sake of hands-free efficiency or associate ergonomics. If speakerphone is used, the associate must always announce to the other party that they are on speakerphone and name the listening participants.

Printers

The Firm has printer copiers for all sensitive and tax document printing. Printers are routinely monitored by all associates, and all associates are required to retrieve printouts immediately after printing. All unclaimed printouts will be shredded daily.

Shredding

Locked shred depositories are located next to the printer copiers and throughout the office. A bonded shredding service periodically arrives to shred the documents on-site. Associates must ensure all unnecessary printouts and documentation are placed into the locked shred depositories.

Content Control

The Firm has implemented a firewall device with content monitoring. All inbound internet traffic is compared to allowed content, and most of it is disallowed because of malware and viruses. Associates are required to comply with our content control and monitoring, and to not attempt to bypass these measures. Should associates encounter content filtering and control that they believe to be incorrect, they should submit a Facilities Request via the Employee Portal webpage.

Email Washer

All emails sent to the Firm go through a mail washer program to compare the sender to known spammers and authors of malware and viruses. The mail washer also denies certain file types for attachments. As a result, all ZIP and EXE files are excluded. Associates are required to comply with our email washing and monitoring, and to not attempt to bypass these measures.

Emailed Attachments

Associates must never email attachments where sensitive information is contained within the attachment. Rather, these files or documents must be sent to the client or third-party recipient via the client portal (ShareFile) and the recipient notified accordingly. In addition, associates shall never send personal information such as social security numbers, dates of birth, banking information or passwords through email.

Email Etiquette

The Customer Service manual has very specific email policies and procedures including the ones above. Associates are required to understand and comply with the Customer Service manual.

Credit Card Payments

In compliance with Payment Card Industry Data Security Standing (PCI), credit card numbers and associated information must be entered directly into our credit card processing web portal. If there is a technological reason to record this information on paper, it is immediately shredded after being entered into our payment processing system.

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5-7. Use of Office Equipment

Certain equipment is assigned to associates depending on the needs of the position, such as a calculator, computer and printer, and access to our servers. This equipment is the property of the Firm and cannot be removed from the office without prior approval from the Human Resources representative. It is expected that associates will treat this equipment with care and report any malfunctions immediately to the Firm via Facilities Request form so corrective action can be taken.

Associates are allowed to use certain software and office equipment for their periodic personal use. Postage will be deducted from the associate's paycheck. Personal copier usage is allowed provided it is not excessive. If an associate is allowed to work remotely, he or she may bring a reasonable amount of office supplies home to perform the required tasks.

Software must not be installed on a Firm computer system without the prior approval from Jason Watson, Amanda Patten, or Kelli Harless. This is required so that our information technology support vendor can properly maintain our systems.

5-8. Internet Access

Access to the internet is given principally for work-related activities, advancing the Firm's interests, approved educational / training activities and professional research purposes. Incidental and occasional personal use and study use is permitted. This privilege should not be abused and must not affect the associate's performance of employment-related activities.

The Firm's internet system is at all times the property of the Firm. By accessing the internet services through facilities provided by the Firm, associates acknowledge that the Firm (by itself or through its internet service provider or IT vendor) may from time to time monitor, log and gather statistics on associate internet activity and may examine all individual connections and communications.

Please note that the Firm uses email filters to block spam and computer viruses. These filters might from time to time block legitimate internet data.

Associates may not access, download, or distribute material that is illegal, or which others may find offensive or objectionable, such as material that is pornographic, discriminatory, harassing, or an incitement to violence.

Associates must respect and comply with copyright laws and intellectual property rights of both the Firm and other parties at all times. When using web-based sources, associates must provide appropriate attribution and citation of information to the websites.

In all circumstances, use of internet access must be consistent with applicable law and Firm policies. Violation of this policy is a serious offense and, subject to the requirements of applicable law, may result in a range of sanctions, from restriction of access to electronic communication facilities to discipline, up to and including termination. The Firm reserves the right to limit access to certain websites such as Facebook, Instagram, Twitter and most social media websites including other non-work-related websites.

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The Firm provides wireless internet access for all guests and clients. All associates are encouraged to conduct personal internet activity during breaks by using the guest wireless internet access via their personal mobile devices. Associates have no right of privacy when using the Firm internet system.

5-9. Email, Voicemail, and Other Technical Resources

The email and voicemail systems, as well as other technical resources provided by the Firm, are the property of the Firm. All emails are archived on the mail server in accordance with our records retention policy, and all emails are subject to review by the Firm or third-party authorities with a legal basis for review. If during the course of your employment, you perform or transmit work on Firm computer systems or other technical resources, associate work product may be subject to the investigation, search and review of others in accordance with this policy.

In addition, any electronically stored communications that associates either send to or receive from others may be retrieved and reviewed. Associates have no right of privacy as to any information or file maintained in or on Firm premises or transmitted or stored through Firm computer systems, voicemail, email, or other technical resources. Associates may make limited use of our email and voicemail systems, as well as other technical resources provided by the Firm, for personal matters, so long as such use is kept to a minimum and does not interfere with work or the Firm's image of professionalism.

The Firm email and voicemail systems, as well as other technical resources provided by the Firm are Firm property, and as such, are subject to monitoring. System monitoring is done for associate protection and the protection of the rights or property of the provider of these services. Please consider this when conducting personal business using Firm resources.

Associates shall not open any email attachment that is a ZIP file or EXE (executable) file.

Email and voicemail systems, as well as other technical resources provided by the Firm may not be used for harassment or other unlawful purposes. Email and voicemail systems, as well as other technical resources provided by the Firm are a Firm-provided privilege, and are Firm property. Remember that when associates send email from the Firm domain (wcginc.com) or utilize any other electronic or technical means to communicate, they are representing the Firm whether the message is business-related or personal.

Violation of this policy is a serious offense and subject to the requirements of applicable law, may result in a range of sanctions, from restriction of access to electronic communication facilities to disciplinary action, up to and including termination.

As noted above, email and voicemail systems, as well as other technical resources provided by the Firm are subject at all times to monitoring, and the release of specific information is subject to applicable law and Firm rules, policies and procedures on confidentiality. Existing rules, policies and procedures governing the sharing of confidential information also apply to the sharing of information via commercial software.

All associates must use an email signature that is Firm approved and may not alter it.

All associates are required to understand and comply with the email etiquette provisions of the Customer Service Manual.

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5-10. Recording Devices

Recording devices such as tape recorders, cell phones, electronic watches or any device that has the capability of recording cannot be present in all private meetings. In addition, electronic watches regardless of recording capability are not permitted in any private meeting. Private meetings include, but are not limited to, management team meetings, all-hands meetings, associate review meetings, disciplinary meetings or any meeting that the Firm deems private. If a meeting outside of what is stated above is deemed private, the Firm will either announce as such at the start of the meeting or label as such in a calendar invite for the meeting.

Recording devices are permitted in training events yet the content remains property of the Firm. There is a limit of one recording device/cell phone per employee. If a recording device/cell phone is deemed to be a distraction it will be removed from the meeting.

5-11. Social Media

The term "social media" includes all means of communicating or posting information or content of any sort on the Internet, including to an associate's own or someone else's web log or blog, journal or diary, personal website, social networking or affinity website, web bulletin board, or a chat room, whether associated or affiliated with the Firm, as well as any other form of electronic communication. The same principles and guidelines found in the Firm rules, policies and procedures apply to an associate's social media activities online.

Given the transparency and global reach of social media, any conduct that adversely affects an associate's job performance or the performance of fellow associates, or otherwise adversely affects the Firm's legitimate business interests, may result in disciplinary action, up to and including termination.

Similarly, inappropriate postings, including but not limited to discriminatory remarks, harassment, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated and may result in disciplinary action, up to and including termination.

This restriction will not apply to any postings made in the exercise of any rights granted to an associate by applicable law. For example, Colorado prohibits employers from punishing associates for legal off-duty activities that **do not conflict** with the employer's business-related interests. The Firm reminds all associates that a conflict might not be readily apparent to use common sense and judgement when publishing information on social media websites. Additionally, associate's speech is generally protected under Whistleblower provisions as well.

5-12. Telephones and Cell Phones

Access to the Firm telephone system is given principally for work-related activities or approved educational and training activities. Incidental and occasional personal use is permitted. This privilege should not be abused and must not affect the associate's performance of employment-related activities. Telephone usage should be based upon cost-effective practices that support the Firm's mission and should comply with applicable rules and regulations.

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Associates should use common sense and sound judgment when making or receiving personal phone calls and text messages at work. Associates may use their cell phones for personal phone calls, text messages and other personal activities while at their workspace provided it is not a distraction or interferes with work-related duties and tasks. Additionally, associates are encouraged to respect other nearby associates by making or receiving personal phone calls in closed-door offices, empty conference rooms or offices, the social lounge and kitchen, hallways, the garage, the patio and parking lots.

If cell phone use becomes a distraction to associates or their work tasks, associates will receive appropriate disciplinary action, up to and including termination. The use of cameras on cell phones during work hours is prohibited to protect the privacy of the Firm as well as of fellow associates. However, this restriction will not apply to any recordings made in the exercise of any rights granted to an associate by applicable law.

The Firm telephone system is at all times the property of the Firm. By accessing the telephone system through facilities provided by the Firm, associates acknowledge that the Firm has the right to monitor its telephone system from time to time to ensure that associates are using the system for its intended purposes. Associates have no right of privacy when using the Firm telephone system.

5-13. Headphones and Speakers

The Firm allows associates to wear headphones while working provided it is not a distraction to other associates, or a deterrent to associate interactions. Headphones cannot contribute to a reduction in safety margins such as hearing fire alarms, and may not cause a reduction in the quality of work tasks or an interference with associate responsibilities (such as answering the telephone). Bluetooth enabled speakers to stream and play music are also allowed. Associates are encouraged to be respectful of other associates who might be affected by background sounds. Only appropriate music may be streamed and played.

5-14. Tobacco Use

In order to provide a safe and comfortable working environment for all associates, all tobacco use including smoking, vape cigarettes, chewing tobacco, etc. is strictly prohibited at all times inside our offices. This does not apply to Firm functions such as meetings or parties that are held outside our office.

5-15. Drug-Free and Impairment-Free Workplace

To help ensure a safe, healthy, and productive work environment for our associates and others, to protect Firm property, and to ensure efficient operations, WCG has adopted a policy of maintaining a workplace free of illegal drugs.

The unlawful or unauthorized use, abuse, solicitation, theft, possession, transfer, purchase, sale, or distribution of controlled substances requiring prescription or illegal drugs by an individual anywhere on Firm premises, while on Firm business (whether or not on Firm premises) or while representing the Firm, is strictly prohibited. Associates and other individuals who work for the Firm also are prohibited from reporting to work or working while they are using or under the influence of alcohol or any controlled substances, which may impact the associate's ability to perform their job or otherwise pose safety concerns, except when the use is pursuant to a licensed healthcare provider’s instructions and authorization to report to work.

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The Firm maintains a policy of non-discrimination and will conduct a good faith effort to make reasonable accommodations to assist individuals recovering from substance and alcohol dependencies, and those who have a medical history which reflects treatment for substance abuse conditions. We encourage associates to seek assistance before their substance abuse or alcohol misuse renders them unable to perform the essential functions of their jobs or jeopardizes the health and safety of any Firm associate, including themselves.

The Firm has alcoholic beverages stored on the Firm premises for social use outside of work activities. Periodically, the Firm might offer alcoholic beverages to associates who are 21 years of age or older. Associates have a strict limit of two total for the day and one per hour, whichever is more restrictive. Associates must use sound judgment when consuming alcohol to avoid impairment or intoxication and are reminded to not operate a vehicle under the illegal influence of alcohol.

From time to time the Firm will host social events for associates and associates' families. Associates are not required to attend. If associates attend the event, they will not be paid or compensated. Associates are reminded that they must conduct themselves in a professional manner exercising sound judgment and discretion.

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

5-16. Medications

Over-the-counter medication and vitamins are available to support a safe and healthy workplace. Associates shall only use medication as directed by its instructions and / or licensed healthcare provider. The Firm is not liable for any adverse issues stemming from medication and vitamins that are provided. **Associates are reminded that the use of medication is at his or her own risk.**

5-17. Conflict of Interest and Business Ethics

It is WCG's policy that all associates avoid any conflict between their personal interests and those of the Firm. The purpose of this policy is to ensure that the Firm's honesty and integrity, and therefore its reputation, are not compromised. The fundamental principle guiding this policy is that no associate should have, or appear to have, personal interests or relationships that actually or potentially conflict with the best interests of the Firm.
It is not possible to give an exhaustive list of situations that might involve violations of this policy. However, the situations that would constitute a conflict in most cases include but are not limited to-

- Holding an interest in or accepting free or discounted goods or services from any organization that does, or is seeking to do, business with the Firm, by any associate who is in a position to directly or indirectly influence either the Firm's decision to do business, or the terms upon which business would be done with such organization,

- holding any interest in an organization that competes with the Firm,

- being employed by (including as a consultant) or serving on the board of any organization which does, or is seeking to do, business with the Firm or which competes with the Firm and / or,

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- profiting personally, e.g., through commissions, loans, expense reimbursements or other payments, from any organization seeking to do business with the Firm.

A conflict of interest would also exist when a member of the associate's immediate family, such as children, stepchildren, parents, stepparents, spouse, domestic / civil union partner or parents-in-law, is involved in situations such as those above.

This policy is not intended to prohibit the acceptance of modest courtesies, openly given, and accepted as part of the usual business amenities. For example, occasional business-related meals or promotional items of nominal or minor value are permitted.

It is the associate's responsibility to report any actual or potential conflict that may exist between the associate, including the associate's immediate family, and the Firm.

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Section 6 – Other Provisions

6-1. Cell Phone Eligibility and Reimbursement

Associates who opt to use their own cell phone for work-related calls instead of a company-issued phone are eligible for a cell phone reimbursement of up to $30 per month.

All eligible managers, supervisors and associates must adhere to the following guidelines.

1. Proper email rules and etiquette must be followed which is outlined in this Handbook and other training materials.

2. Managers and associates may not use their personal cell phones for communications on behalf of the Firm unless a) the associate is calling the office or an associate directly, c) is using Teams to communicate with an associate directly or joining a meeting, or b) is using the RingCentral application.

   A client or prospective client should never be able to call an associate directly on his or her cell phone.

3. A manager, supervisor or associate found abusing the cell phone or email policies or otherwise not advancing the Firm's best interests when using his or her cell phone for Firm purposes may face disciplinary action up to and including termination.

The Firm may override or cancel the cell phone eligibility for any manager, supervisor, or associate at its sole discretion. The Firm will not furnish any cell phone equipment or supplies.

6-2. Client/Firm Events

From time to time the Firm may host client/Firm events. Associates are not required to attend and will not be paid or compensated. Associates are reminded that they must conduct themselves in a professional manner.

These events might also have alcoholic beverages. Associates have a strict limit of two total for the day and one per hour, whichever is more restrictive. Associates must use sound judgment when consuming alcohol to avoid impairment or intoxication and are reminded to not operate a vehicle under the illegal influence of alcohol.

6-3. Professional Credentials and Renewals

Associates with professional credentials must maintain these credentials through timely continuing professional education ("CPE") and other compliance actions. The Firm encourages associates to use Sequoia for their CPE needs, however, the Firm also recognizes that there may be unique tax topics, state specific topics, and other courses that provide more in-depth training and education. Requests for these types of outside courses should be sent to the Training Manager for review and approval. Requests will be reviewed on a case-by-case basis and should include the course description and outline. If approved, the Firm will pay for one attendee, and login information will be shared for others who wish to attend the same course. Only the original registrant will receive the CPE credit.

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Associates will not be compensated for time spent on CPE or other compliance actions unless approved by the Firm. Associates may request PTO to maintain their credentials, though it is suggested that associates utilize Firm-wide closures and RWA lite days to complete these tasks. Blackout dates for CPE completion include December 1st through April 15th and August 1st through October 15th.

Associates may use Firm resources such as a computer, internet and office equipment to access CPE and compliance materials.

If an associate is unable to maintain a professional credential, they must notify his / her manager and the Human Resources representative immediately.

Associates are reimbursed for renewal fees for certain credentials and other professional requirements but are limited to Enrolled Agent and Certified Public Accountant (CPA) renewal fees, and PTIN renewal fees. CPA renewals are state-specific, and while some associates might be approved in multiple states, the Firm will only reimburse a CPA renewal fee for one state.

Other certifications such as Certified Valuation Analyst, Certified Fraud Examiner and QuickBooks ProAdvisor will generally be reimbursed by the Firm. However, associates are strongly encouraged to discuss the matter with his or her supervisor or manager for reimbursement eligibility and obtain approval prior to incurring the expense.

6-4. Professional Memberships

The Firm does not require associates to be members of any professional organization such as AICPA and state CPA societies. Therefore, membership is at the discretion of the associate and are not considered a reimbursable expense by the Firm.

6-5. Training Manuals and Pay

All associates must read, express their understanding, and comply with the various training manuals pertinent to the associate's position. If the Firm determines that the home study training event was not completed in full or in a timely manner, the home study training event will be considered unsatisfactory, and the associate will not be paid for home study.

All classroom training as part of the usual workday will be paid according to pre-existing compensation arrangements for each associate in attendance.

Other policies and procedures beyond this Handbook are incorporated in our training manuals and materials. Associates are expected to be familiar with and follow the policies and procedures contained in our training manuals and materials. Training manuals and materials are available on the online training platform provided by Trainual which is available on the Employee Portal webpage.

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6-6. Discipline, Acknowledgement of Conversation

Should disciplinary action need to be taken, the associate will receive an Acknowledgement of Conversation ("AOC") letter which outlines the matters giving rise to the discipline, the action being taken by the Firm, a corrective plan for the associate (performance improvement plan), and a timeline of monitoring and follow-up.

A sample Acknowledgement of Conversation letter can be provided upon request. The associate will be required to sign the AOC; however, the associate is not necessarily agreeing with the topics, concerns and issues presented in the AOC, and the associate fully understands that they are solely the Firm's assessments as an employer. Separately, associates may respond to their manager, member of Management or the Human Resources representative in writing or email to the assessments detailed in the AOC.

6-7. Associate Reviews

All permanent associates, excluding Partners and Directors, will receive a performance review once per year, typically in May. Review timing may vary based on workload and availability. Associates may also request an additional review at other times during the year. Associates are not eligible for a performance review until they have been employed with the Firm for at least 90 days.

Associates are cautioned to not expect increases in compensation in connection or association with an associate review although an increase in compensation might occur concurrently with an associate review. WCG's general philosophy for increases in compensation is more immediate when performance and other attributes are recognized and valued.

Associates are required to complete a self-evaluation using the Employee Review form available in the Employee Portal. Managers will also complete a review of the associate using the same form. During the review meeting, both evaluations will be discussed and compared. The associate will sign the manager's Acknowledgement of Review form and may request a copy of the Manager's review from Human Resources for their records.

Performance Improvement
If an associate receives an unsatisfactory rating in any performance area, task, or responsibility, a Performance Improvement Plan (PIP) will be established. The plan will include defined expectations, timelines, and any necessary training or follow-up.

Annual Work Program (AWP)
Near the end of each year or the beginning of the next, most associates will work with their manager to develop an Annual Work Program (AWP).

The AWP is designed to support career and professional development while providing structure and accountability for both the associate and the Firm.

90-Day Associate Reviews
New associates may receive a 90-day performance review, either at the manager's discretion or upon request.

This review will follow the same process as a standard performance review, including completion of the Employee Review form by both the associate and their manager.

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6-8. Background Checks

Background checks will be performed immediately after accepting an employment offer and prior to starting any work for the Firm. There are four searches: Social Security name and database match, national criminal database search, sex offender list search and employment credit report.

Given the sensitive nature of our industry, the Firm uses this information including associate written or emailed statements, as appropriate, to assess associate risk for theft, misappropriation of client information, unethical behaviors, and other substantially related risks to the accounting and tax preparation profession. The Firm uses Checkr.com for its background checks and remains fully compliant with federal, state, and local laws including the Fair Credit Reporting Act. The Firm bears the full cost of all background checks.

Background checks are also performed every 24 months for current associates and may be used as a condition of continued employment.

All associates have a right to his or her background checks which are available upon request. All associates have the right to explain matters contained in a background check prior to any action being taken by the Firm in response to a disqualifying background check.

6-9. WCG Employee Personnel Portal, Employee Portal Webpage

Personnel records are maintained electronically and are available on the WCG Employee Personnel Portal which is accessible through the following link-

https://wcg-ee.sharefile.com/Authentication/Login

This link is also available from the WCG Employee Portal webpage-

https://www.wcginc.com/employee-portal/

The WCG Employee Personnel Portal might contain the associate's resume, application, payroll forms, benefits forms, background checks, employment offers (if applicable), compensation agreements, Acknowledge of Conversation letters and other pertinent information. This information will be available for 90 days after separation from the Firm and will then be archived for legacy purposes.

6-10. Credentialing Timelines

All tax preparation team members must pass, or already have passed, all EA exams or CPA exams by the end of the first year of being assigned the Tax Accountant role. Failure to meet this requirement may result in disciplinary action, up to and including termination of employment.

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6-11. Actions Impacting Credentials

If an associate is charged with a crime or is administratively disciplined which may result in a suspension or loss of a professional credential, he or she must notify a Firm Partner or the Human Resources representative immediately. Protocols must be followed to ensure that activities requiring a professional credential (such as signing a tax return or exercising a power of attorney) are not tainted or otherwise jeopardized.

6-12. Professional Certification Reimbursement and Bonus Program

Professional credentials such as CPA, EA, and CA are challenging and valuable to obtain. While these credentials can be financially rewarding, they also require a significant investment. To support associates in achieving these designations, the Firm offers the following reimbursement and bonus programs.

Certified Public Accountant (CPA):

- Reimbursement of up to $3,000 once all parts of the CPA exam are passed. Date of eligibility is considered when the score of the last part of the CPA exam is released.

- Bonus of $3,500 once credentialed by a state's Board of Accountancy. $2,100 paid on the next typical pay date, and $1,400 paid after remaining employed by the Firm for 12 months. Date of eligibility is considered when the effective date of a state's Board of Accountancy issuance of the CPA credential.

Enrolled Agent (EA):

- Reimbursement of up to $1,000 once all parts of the EA exam are passed. Date of eligibility is considered the date of the last EA exam is taken and passed.

- Bonus of $1,000 once credentialed by the Internal Revenue Service (IRS). $600 paid on the next typical pay date, and $400 paid after remaining employed by the Firm for 12 months. Date of eligibility is considered when the effective date of the IRS issuance of the EA credential.

Chartered Accountant (CA – International):

- Reimbursement of up to $3,000 upon successful completion of all required examinations or program levels for an approved Chartered Accountant (CA) credential issued by a recognized international professional accounting body. Date of eligibility is based on official confirmation of final examination results or completion of required testing components by the applicable governing organization.

- Bonus of $4,500 upon official admission, certification, or membership as a Chartered Accountant by the applicable international professional accounting body. $2,700 paid on the next typical pay date, and $1,800 paid after remaining employed by the Firm for 12 months. Date of eligibility is considered upon official admission, certification, or membership as a Chartered Accountant by the applicable international professional accounting body.

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General Requirements (All Credentials):

- Present a paid invoice or similar documentation showing paid expenses for CPA study materials and courses, including exam fees and re-take fees, and application fees, and
- Present proof of passing scores for all exam sections, and
- Be currently employed by the Firm on the date of eligibility.

Reimbursements are limited to actual out-of-pockets expenses by the associate for CPA study materials and courses, including exam fees and re-take fees, and application fees. If an associate gains employment with WCG during the credentialing process, they are only eligible to submit reimbursement for fees/expenses obtained during employment with WCG.

Mock exams and travel expenses are not eligible for reimbursement.

To be eligible for bonuses, associates must be currently employed by the Firm on the date of eligibility.

For WCG India associates, the Firm will use current INR exchange rate at the time expenses are reimbursed and bonuses are paid.

The Firm may, at its discretion, retroactively include associates who have partially or fully completed a certification or obtained a credential prior to implementation of this program.

6-13. Business Expense Reimbursement

Associates will be reimbursed for reasonable approved expenses incurred in the course of business and employment. These expenses must be approved by the associate's manager, a member of Management or the Human Resources representative and may include air travel, hotels, motels, rental vehicles, or gas and car mileage for personal vehicles. A standard mileage reimbursement rate for business miles driven will be paid for automobile travel.

The daily reimbursement limit for meals and incidentals is $79 per full day and $59.25 for the first and last day of travel, unless otherwise approved by the associate’s manager. If the firm is providing a meal for those travelling, per diem will be reduced by $25 per meal, per day. The daily per diem will automatically be applied to the associate’s paycheck once the travel dates are submitted via the expense reimbursement form.

All expenses incurred, including travel dates for meals and incidentals, should be submitted via the Employee Reimbursement Form available on the Employee Portal webpage along with the receipts in a timely manner. The expense reimbursement request will be included in the associate's paycheck no later than the end of the pay period following the pay period in which the expense form was submitted.

Associates are expected to exercise restraint and good judgment when incurring expenses. Associates should contact their manager or a member of Management in advance if they have any questions about whether an expense will be reimbursed.

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6-14. Emergency Procedures

For fire, police, or ambulance, call 911. Check with your manager for further information on procedures to follow in the case of any form of emergency.

It is the responsibility of managers or designated associates to account for all associates in the building and to ensure that they have evacuated safely. An evacuation site will be designated so that the designated staff member can account for all associates. Immediately exit the building and go to the evacuation site in the case of an emergency.

If You Discover a Fire

- Alert other persons in the immediate hazard area.
- Activate the nearest fire alarm.
- Call 911 to report the fire.

Immediately exit the building and report to the designated evacuation area. DO NOT USE ELEVATORS. Managers or designated associates will make sure that everyone has left the building. An associate attendance will be taken to account for all associates.

Do not return to the building for any reason until the Fire Department or another authority has deemed the building to be safe.

Medical Emergency

- Upon discovering a medical emergency, call 911.
- Stay with the ill or injured person, being careful not to come into contact with any bodily fluids unless properly trained and protected.
- Alert a manager, a member of Management or the Human Resources representative, so they can notify emergency contact of the ill or injured person.
- Associates in the immediate vicinity of the emergency, but not involved in the emergency effort, should leave the area.

If You Receive a Bomb Threat

- Immediately request that a co-worker call 911.
- Keep the caller on the telephone as long as possible.
- Ask the caller to repeat the message.

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- Record every word spoken by the caller.

If the caller does not indicate the location of the bomb or the time of possible detonation, try to get the caller to give you this information. Inform the caller that the building is occupied, and the detonation of a bomb could result in death or serious injury to innocent people.

Pay attention to background noises such as motors running, music, traffic noises, or any other noise that may give a clue as to the location of the caller. Listen closely to the caller's voice, whether they are male or female, whether they are calm or excited, any accents or speech impediments.

As soon as the caller disconnects, contact your manager, a member of Management or the Human Resources representative immediately.

Evacuate the building, leaving all doors open and report to the designated evacuation site and remain there. Law enforcement officials will want to speak directly with the person who received the call. If practical, take all purses, handbags, briefcases, lunch coolers, etc. with you to accelerate the police department's bomb search.

An associate attendance count will be taken for all associates.

Do not return to the building for any reason until the Fire Department, the Police or another authority has deemed the building to be safe.

Severe Weather

Tornado

When a tornado warning has been issued and/or the standard warning signal (a three to five-minute steady warning blast of a fire siren) has sounded, follow the procedures below:

- Designated associate will inform all associates that a tornado warning has been issued.
- Report to the designated tornado safe area. If no tornado safe area has been designated, it is generally safe to go to stairwells and interior bathrooms due to additional support provided by pipes and plumbing. Stay away from all windows.
- Crouch down onto the floor with your head face down and covered by your arms.

Do not return to the building for any reason until the Fire Department, the Police or another authority has deemed the building to be safe.

6-15. Employment Classification Changes

From time to time, the Firm will make changes to an associate’s employment classification, whether prompted internally or prompted by the associate.

The following is a breakdown of each scenario of employment classification changes:

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Exempt to Non-Exempt: Assuming the 90-day waiting period is complete, the associate will start earning PTO immediately. If the 90-day waiting period is in process, the associate will receive sick pay accrual until the 90-day period is over. If the associate is working full-time, they will retain their healthcare benefits.

Exempt to Seasonal/Temporary: The associate will receive sick pay accrual immediately. The associate will no longer qualify for healthcare benefits.

Non-Exempt to Exempt: The associate will be paid out on any remaining PTO. Assuming the 90-day waiting period is complete, the associate will qualify for managed sick/PTO benefits. The associate will also qualify for healthcare benefits assuming they are past the waiting period to qualify.

Non-Exempt to Seasonal/Temporary: The associate will keep their earned PTO and will receive sick pay accrual immediately. The associate will continue to not qualify for healthcare benefits.

Seasonal/Temporary to Exempt: Assuming the 90-day waiting period is complete, the associate will qualify for managed sick/PTO benefits. The associate will also qualify for healthcare benefits assuming they are past the waiting period to qualify.

Seasonal/Temporary to Non-Exempt: Assuming the 90-day waiting period is complete, the associate will start earning PTO immediately. If the 90-day waiting period is in process, the associate will receive sick pay accrual until the 90-day period is over. The associate's accrued sick pay will be converted into PTO. If the associate is working full-time, they will qualify for healthcare benefits.

6-16. Leaving the Firm

If an associate wishes to resign his or her employment with the Firm, the associate is requested to notify his / her manager AND the Human Resources representative of the anticipated departure date at least two weeks in advance. This notice should be in the form of a written letter.

Associates will be paid for accrued but unused PTO as part of the associate's last paycheck. Exempt associates do not accrue PTO and as such do not get paid for unused PTO.

An associate that leaves the firm must return all Firm property within 7 business days. Should an associate initiated separation of employment occur before your one-year anniversary, the associate will be responsible for all packing and shipping charges to return all equipment. All equipment must be returned undamaged, with monitors in their original boxes. Please see the Acknowledgement and Wage Deduction Authorization Agreement for additional information concerning the failure of an associate to timely return Firm property.

The company health insurance policy will remain in effect for the remainder of the month following the termination date, the payments for the coverage will be taken out of the last issued paycheck. If the Firm is covering the insurance costs for the associate, any additional week's coverage after termination will be charged to the associate at the same cost as the Firm is charged by the insurance carrier. Any additional coverage that the employee has previously opted in to (such as family coverage) will also be taken out of the employee's last paycheck.

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If an associate leaves the Firm in good standing, he / she may be considered for reemployment at a later date. However, in the case of rehiring, including seasonal positions, the associate may be considered a new associate with respect to PTO, benefits and seniority.

6-17. Termination

Associates will be paid for accrued unused PTO as part of the associate's last paycheck. Exempt associates do not accrue PTO and as such do not get paid for unused PTO.

A terminated associate may receive his or her final paycheck within the time afforded by applicable law.

A terminated associate must return all Firm property within 7 calendar days. If an employee is terminated by the Firm, WCG will compensate the associate for the packaging and shipping costs to return all equipment up to a specified amount. All equipment must be returned undamaged, with monitors in their original boxes. If original boxes are no longer available within the first year, the associate is responsible to pay for professional packaging charges to return monitors.

The company health insurance policy will remain in effect for the remainder of the month following the termination date, the payments for the coverage will be taken out of the last issued paycheck. If the Firm is covering the insurance costs for the associate, any additional week's coverage after termination will be charged to the associate at the same cost as the Firm is charged by the insurance carrier. Any additional coverage that the employee has previously opted in to (such as family coverage) will also be taken out of the employee's last paycheck.

6-18. Modifications and Updates

From time to time, the Firm will make modifications and updates to the Handbook. Temporary modifications and updates will be disseminated via email. If a temporary modification or update becomes permanent, it will be highlighted and disseminated in print form to each associate, in addition to an email notification.

For the most current Associate Handbook, please visit the Common Employee Folder on the WCG Employee Personnel Portal-

https://wcg-ee.sharefile.com/Authentication/Login

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