

# **STREAMLINE BOOKKEEPING, INC.**

## **Employee Handbook**

**INDEX OF PROVISIONS**

INTRODUCTION .....3

AT-WILL EMPLOYMENT .....3

EQUAL EMPLOYMENT OPPORTUNITY .....3

SEXUAL HARASSMENT POLICY .....4

NON-HARASSMENT POLICY.....5

DISABLED EMPLOYEES .....6

CONFIDENTIAL INFORMATION .....7

WORK SCHEDULE .....8

COMPENSATION .....9

E-MAIL AND ELECTRONIC SYSTEMS POLICY.....10

SICK LEAVE .....12

PREGNANCY DISABILITY LEAVE.....12

WORKERS’ COMPENSATION .....14

GENERAL EMPLOYMENT INFORMATION.....15

REMOTE WORK POLICY.....16

COMPANY CONTACT INFORMATION.....17

ACKNOWLEDGMENT OF RECEIPT OF EMPLOYEE HANDBOOK & AT WILL  
EMPLOYMENT AGREEMENT .....18

## **INTRODUCTION**

In any organization, it is necessary to have written policies, procedures and general rules of behavior to serve as guidelines for all. This Employee Handbook explains what you may expect from the Company, as well as what will be expected of you. This Handbook replaces any and all earlier personnel handbooks, policies, procedures, benefit statements, rules, regulations, commitments and Company practices, whether written, oral or established by practice with respect to employment policies and procedures. Individual written contracts which conflict with any provisions of this Handbook shall control.

This Handbook is designed to familiarize you with the Company's major policies and to answer common questions posed by employees. It cannot, however, anticipate every situation or answer every question about your employment. It is a summary of the Company's personnel policies, benefits and work rules. If you have any questions about the Company's policies and practices that are not answered by this Handbook, you should ask Jeffrey Kohn.

Circumstances will obviously require that the policies, practices and benefits described in the Handbook change from time to time. The Company has right to amend, modify, rescind, delete, supplement or add to the provisions of this Handbook as it deems appropriate from time to time in its sole and absolute discretion. Any such changes may be made only by way of official updates to this Handbook and/or by writing signed by the Jeffrey Kohn.

## **AT-WILL EMPLOYMENT**

Unless you have entered into a written agreement with the Company expressly stating to the contrary, employment with the Company is "at-will," meaning that either the employee or the Company may terminate the employment relationship at any time and for any or no reason. The Company may terminate employment with or without cause, and with or without any prior notice to the employee. Neither pay raises, favorable performance reviews, bonuses, granting of stock options nor any other conduct of the Company shall in any way change the at-will employment relationship. Only Jeffrey Kohn has the authority to modify the at-will relationship which may only be done in writing and signed by Mr. Kohn.

## **EQUAL EMPLOYMENT OPPORTUNITY**

The Company is committed to prohibiting discrimination in its operations on the basis of race, color, sex, age, religion, national origin, ancestry, physical and/or mental disability, medical condition, sexual orientation, gender, including gender identity, gender expression and genetic information, marital status, military status or veteran status as well as other classifications protected by applicable federal and state laws. The Company prohibits harassment, including sexual harassment of its employees in any form. The Company is also committed to equal employment opportunities for all employees and maintaining fair employment practices at all company facilities. Our equal employment opportunity philosophy applies to all aspects of employment with the Company, including recruiting, hiring, training, transfer, promotion, job benefits, pay, dismissal, educational assistance, and social and recreational activities.

All persons must understand that discrimination is unacceptable conduct, timely corrective action will be taken by Management when problems of this type exist, and corrective action may involve discipline up to and including termination of employment.

Any person who believes she or he has been subjected to discrimination, harassment, or retaliation should report the incident immediately to Jeffrey Kohn. If a person feels uncomfortable reporting the incident to Mr. Kohn, then s/he should be reported to Jeffrey Miiller, Operations Manager, who can be reached at (323) 683-6200. It is important that the Company be advised of discrimination, harassment or retaliation immediately. It is difficult for the Company to prevent and protect persons from such conduct, unless it is promptly reported. The Company will immediately investigate the matter and take all reasonable steps to try to insure that the matter is dealt with confidentially.

THERE WILL BE NO RETALIATION OF ANY KIND AGAINST ANY PERSON WHO REPORTS DISCRIMINATION, HARASSMENT OR RETALIATION, OR AGAINST ANYONE WHO COOPERATES IN THE INVESTIGATION OF SUCH A COMPLAINT.

### **SEXUAL HARASSMENT POLICY**

The Company does not discriminate on the basis of sex and will not tolerate the sexual harassment of any employee, or a person providing services pursuant to a contract, by another employee or non-employee (regardless of whether between male/female, male/male, or female/female). Sexual harassment includes the harassment of an employee because of pregnancy.

Sexual harassment is defined as unwelcome sexual advances, either verbal or physical, where:

1. Such conduct interferes with an individual's work performance or creates an intimidating, hostile or offensive working environment;
2. Submission to the advances is a term or condition of employment; or
3. Submission to or rejection of the advances is used as the basis for making employment decisions.

Some examples of sexual harassment are:

- Deliberate, repeated, unsolicited verbal comments, gestures or physical actions of a sexual nature (e.g., touching, pinching or petting).
- Explicit or implicit promise of career advancement, training, awards, lax timekeeping or lower standards of performance in return for sexual favors.
- Explicit or implicit threats that if the sexual demands are rejected, the victim will receive a poor performance appraisal, be reassigned to a less desirable position/location, or be terminated.
- Adverse employment action against an employee due to a sexual relationship between a supervisor or member of management and another employee.

While isolated verbal comments of a sexual nature, swearing and use of slang sexual descriptions are not necessarily sexual harassment, it is conduct which the Company does not condone.

Continued unwelcome sexual comments or innuendos can be considered to be actions warranting some form of warning or other disciplinary action.

All persons must understand that: (a) sexual harassment is unacceptable conduct, (b) timely corrective action will be taken by Management when problems of this type exist, and (c) corrective action may involve discipline up to and including termination of employment.

Any person who believes she or he has been subjected to sexual harassment by an employee or by a non-employee, such as a customer, supplier or other third party, should report the harassment immediately to Jeffrey Kohn. If a person feels uncomfortable reporting the harassment to Mr. Kohn, then it should be reported to Jeffrey Miiller, Operations Manager, who can be reached at (323) 683-6200. It is important that the Company be advised of the harassment immediately. It is difficult for the Company to prevent and protect persons from harassment, unless it is promptly reported. The Company will immediately investigate the matter and take all reasonable steps to try to insure that the matter is dealt with as confidentially as possible.

Employees should also read the pamphlet on sexual harassment distributed via email to each employee. Another copy of these notices can be obtained by contacting Jeffrey Kohn. An employee can also file a complaint with the California Department of Fair Employment & Housing. The address and telephone number for the Department of Fair Employment & Housing are in your local directory.

THERE WILL BE NO RETALIATION OF ANY KIND AGAINST ANY PERSON WHO REPORTS SEXUAL HARASSMENT OR AGAINST ANYONE WHO COOPERATES IN THE INVESTIGATION OF A SEXUAL HARASSMENT COMPLAINT.

## **NON-HARASSMENT POLICY**

The Company does not condone and will not tolerate any discrimination against or harassment of any individual on the basis of race, color, creed, religion, national origin, ancestry, marital status, sex, age, political affiliation, sexual orientation, gender identification, physical or mental disability, or any other class protected by federal, state or local law. (Also see "Sexual Harassment Policy"). The Company prohibits harassment of employees and harassment of anyone with whom we do business.

Harassment can include, but is not necessarily limited to, the following types of conduct, regardless of whether the conduct is directed toward a specific person:

1. Derogatory or degrading comments or jokes or joking.
2. Practical jokes or other conduct which tend to intimidate, humiliate or otherwise hold the person or his or her group up to ridicule or reasonably incite fear.
3. Displaying or distributing cartoons, caricatures or other pictorial representations of a person or his or her group which hold the person or group up to ridicule or scorn, particularly those that stereotype group characteristic(s).
4. Any conduct which attempts to exclude the person from work-related matters because of his or her race, age, sex, etc.

5. Any other comments or conduct which creates a hostile working environment by creating a hostile, intimidating or offensive atmosphere which interferes with the person's work.

Employees should also read the notices regarding harassment which are emailed to each employee. Employees can request another copy from Mr. Kohn.

Any employee who feels that he or she has been harassed, or who has observed another person being harassed, should immediately report the harassment to Jeffrey Kohn. If an employee feels uncomfortable reporting the harassment to Mr. Kohn, then it should be reported to Jeffrey Miiller, Operations Manager, who can be reached at (323) 683-6200. It is important that employees advise the Company of the harassment immediately. It is difficult for the Company to prevent and protect employees from harassment, unless it is promptly reported. We will investigate the harassment immediately and take all reasonable steps to try to insure that the matter is dealt with as confidentially as possible.

In the event that the Company determines that harassment has taken place, the Company will impose whatever disciplinary action it deems appropriate, which may include suspension or termination of the harasser.

THERE WILL BE NO RETALIATION OF ANY KIND AGAINST ANY EMPLOYEE WHO REPORTS HARASSMENT OR AGAINST ANYONE WHO CO-OPERATES IN THE INVESTIGATION OF A HARASSMENT COMPLAINT.

## **DISABLED EMPLOYEES**

The Company complies with the requirements of the California Fair Employment and Housing Act ("FEHA") and will reasonably accommodate an employee with a physical or mental disability, as defined by applicable law, if possible. Details regarding the FEHA are emailed to each employee. Because of the legal requirements of the FEHA, it is the responsibility of the employee to bring the need for accommodation to the attention of the Company.

Any employee who believes that he or she needs reasonable accommodation to perform his or her work adequately and/or safely should contact Jeffrey Kohn in order to discuss the accommodation needed. The Company will then engage in an interactive process with the employee in an attempt to reach a reasonable and feasible accommodation.

In most cases, the Company will not require nor wish to receive any specific information on the employee's medical or mental condition. However, the Company may require a statement from a qualified health professional regarding the type of accommodation required. The Company also reserves the right to require an independent medical or psychiatric/psychology evaluation of the employee.

The Company will attempt to work with the employee in order to provide a reasonable accommodation. In this regard, the employee should carefully consider what type of accommodation would be suitable and attempt to provide the Company with suggestions.

In considering requests for accommodation, the Company will look at a number of factors, including the impact on other employees, the cost involved, the health and safety of the employee and others, and other business necessities.

During the period of any leave which may be provided to the disabled employee, an employee engaging in gainful employment, including self-employment will be considered to have voluntarily quit, unless the employee is unable to perform the functions of his or her job with the Company due to the disability, but is able to perform the functions of the other employment. Additionally, an employee who fails to return to work on the agreed upon day without prior approval of the Company will be considered to have voluntarily quit.

The policy applies to all employees, regardless of whether the disability is work related.

### **CONFIDENTIAL INFORMATION**

During the course of employment, employees may be given access to or become acquainted with confidential information, defined as any information not generally known outside of the Company or information entrusted to the Company by third parties, and includes information known to an employee as confidential or secret or which an employee shall have reason to know or reasonably should know are confidential or secret. This confidential information includes, without limitation, information relating to the Company's business or marketing plans, computer software programs, vendors, purchasing, accounting, marketing, costs, profits, sales, products, personnel, pricing policies, payroll records, salary, and non-public benefits information, Social Security numbers, driver's license numbers, state identification card numbers, credit and debit card information, financial account information, personnel records, including but not limited to information regarding an employee's work history, credentials, salary and salary grade, benefits, length of service, performance, and discipline, individual conflict of interest information, computer system passwords and security codes, information regarding client accounts including client information and other business affairs and methods and other information not readily available to the public, and plans for future development. This information may be contained in lists, specifications or computer programs, or may be in the nature of, or consist of, generally unknown knowledge, techniques, processes, practices or know-how. An employee shall not at any time, whether during or subsequent to employment with the Company, in any fashion, form or manner, either directly or indirectly use, divulge, disclose or communicate to any person, firm or corporation any such confidential information, except as may be required in performance as an employee of the Company or upon obtaining the Company's prior written consent. Confidential information is the Company's sole and exclusive property and may be removed from the Company's premises only if permitted by the Company in accordance with its then existing rules and regulations. An employee shall immediately return all confidential materials to the Company when no longer required to perform employment duties and responsibilities, when the employee's employment is terminated, or whenever the Company may otherwise require.

An employee will be requested to sign a non-disclosure or confidentiality agreement. If there is any inconsistency or conflict between such agreement and this Section, this executed agreement/handbook shall control.

### **WORK SCHEDULE**

A workday (a consecutive 24-hour period) begins at 12:00 a.m. and ends at 11:59 p.m. The standard workweek for all employees commences on Monday morning at 12:00 a.m. and ends the following Sunday at 11:59 p.m.

### **Meal Periods**

Employees must take an unpaid, uninterrupted meal break if they work at least 5 hours in a workday. The meal break must be at least 30 minutes. However, if the total work period for the day is less than 6 hours, the employee and employer may legally agree to give up the meal break. The employee must sign a Meal Break Waiver form if Employee works between 5 and 6 hours and requests to skip the meal break.

If an employee works for more than 5 hours, their meal break must be given no later than the end of the employee's fifth hour of work (in other words, no later than the start of the employee's sixth hour of work).

The employee must document in the Notes section the unpaid time in their timesheet, providing the time that the meal break started, and the time they returned to work. Also the Notes should include the start and end times they worked that day. For example: Worked 9am – 4pm, with lunch break from 1:00 – 1:30pm.

If the employee works more than 10 hours per work day, but no more than 12 hours, your employer must give you at second 30-minute meal break. You and your employer may legally agree to give up this second meal break only if you did not give up your first meal break. If the employee works for more than 10 hours, their second meal break should begin no later than the beginning of their eleventh hour of work.

### **Rest Breaks**

Employees are required to take a paid 10-minute rest break for every 4 hours of work. However, employees whose total daily work is less than 3½ hours are not eligible for rest breaks.

The employee must document that paid rest break time on their timesheet.

All rest breaks must also be uninterrupted. Rest breaks must be spread out according to your work schedule and cannot be combined and taken all at once. Rest breaks should be taken as close as possible to the middle of each 4-hour work period.

Employees who work between 6 and 10 hours per day are given another 10-minute rest break. Employees who work more than 10 hours a day, but less than 14 hours, are entitled to a third 10-minute break.

### **Overtime**

**Employee is not to exceed 8 hours of work time per day, unless given written approval by Jeffrey Kohn.**

### **Time Tracking**



All employees must document time worked into Freshbooks.com by the end of each day. Procedures for entering time are as follows:

- **Bookkeeping**  
In the Project field, select Client Name. In the Task field, select Month Being Reconciled and Role (Preparer, Reviewer, or Manager). In the Hours field, enter the exact hours worked. The Notes field can be left blank, unless any additional information is helpful.
- **10 minute paid breaks**  
In the Project field, select Admin. In the Task field, select Bookkeeping. In the Hours field, enter .17 hours (10 minutes is equivalent to .17 hours). In the Notes field, enter: Paid 10-min break. See Rest Break section above for policy details.
- **Unpaid lunch breaks**  
In the Project field, select 100-lunch. In the Task field, select 100-lunch. In the Hours field, enter exact time lunch was taken. In the Notes field, enter the start and end times worked that day. For example: Worked 9am – 4pm, with lunch break from 1:00 – 1:30pm. See meal Periods section above for policy details.
- **Paid Sick Leave (California employees only)**  
In the Project field, select Sick Leave – Paid. In the Task field, select also Sick Leave – Paid. In the Hours field, enter the exact hours of paid sick time. See: CA paid sick leave policy section below.

## COMPENSATION

The amount of compensation you will receive is provided in your offer letter. In addition, Streamline Bookkeeping is required to deduct specific amounts from your paycheck. These deductions may be taken pre-tax or post-tax depending on IRS tax rules.

### **Required deductions from federal and state taxes**

As an employee of Streamline Bookkeeping, there are certain mandatory deductions under federal law that must come out of employees' paychecks.

They are:

- Social security (pre-tax)
- Medicare (pre-tax)
- Federal withholding taxes (pre-tax)
- State withholding taxes (pre-tax)
- Court-ordered garnishments/child support (post-tax)

## E-MAIL AND ELECTRONIC SYSTEMS POLICY

All information contained on or communicated through Company systems, including but not limited to computers, networks, voice mail, electronic mail (“e-mail”), telephones, cell phones,

text messages and telephone records (collectively “Company Systems”), is Company property. The Company provides e-mail and voice mail systems for use in communicating within the Company and with customers, and for accessing information on the Internet. Each employee will be provided with an e-mail address and password. In using Company Systems, employees must comply with the following:

1. Company Use: The e-mail system, as with all electronic and media systems, is provided by the Company for Company business. Any messages sent from the Company e-mail system will necessarily be identified as coming from the Company. Accordingly, employees should consider how any e-mail reflects on the integrity, professionalism and image of the Company, the same as with written or telephonic communications.
2. Personal Use: While employees may use Company Systems for personal matters, such usage should be limited to occasional use during non-working hours. Use of Company Systems for personal business or communications during working hours is prohibited.
3. No Right of Privacy: The Company reserves the right to access, review, copy, disclose and delete any messages sent, received or stored on Company Systems for any purpose and to disclose them to any party (inside or outside the Company) that it deems appropriate without prior notice. Even voice mail or e-mail messages deleted or erased by an employee may not be permanently deleted from Company Systems, and the Company retains the right to access them for so long as the information may be obtained from any source. Employees should therefore understand that there is no express or implied right of privacy with respect to any personal communications transmitted or stored in Company Systems. As a result, employees should not use Company Systems to transmit or receive any messages which an employee would not want read by a third party. The Company has the right, but not the duty, to monitor all aspects of usage of its electronic systems, including, but not limited to, Internet web sites visited by employees, and the review of material downloaded or uploaded by employees, and e-mail sent and received by employees.
4. Password: Each employee may be provided with an e-mail password. Employees are not to provide their password to or allow others to use their password without the express permission of their Supervisor.
5. Copying Materials: Because of the serious risk of viruses and/or software licensing infringement, employees may not download any software from the Internet or any other sources without the express written authorization of their Supervisor. Similarly, employees may not copy, retrieve, print, modify or forward any copyrighted materials without the express consent of the copyright owner.
6. Prohibited Communications: Company Systems must never be used to transmit, receive, retrieve or store any communication of a discriminatory, harassing, defamatory, offensive or threatening nature, which disparages others based on race, national origin, sex, sexual orientation, age, disability, religious or political beliefs, or other category protected by law, or which otherwise reflects unfavorably on the Company. The following are examples of some prohibited communications:
  - Sexually derogatory, obscene, x-rated or other sexually suggestive or demeaning communications, jokes, pictures or images.

- Any communication which tends to degrade, humiliate or embarrass members of any group which is protect by law, including but not limited to age, race, color, ancestry, national origin, marital status, sex (including pregnancy), religion, veteran status, sexual orientation, mental or physical disability.
  - Any communication which contains knowingly false and damaging statements regarding another, including those which tend to defame the character, honesty, ethics or sexual conduct of another.
  - Any threats of violence, bodily harm, public humiliation or similar conduct.
  - Chain letters.
  - Any communication or conduct which is illegal, against Company policy, or contrary to the best interests of the Company.
  - Sending, receiving, printing or otherwise disseminating proprietary data, trade secrets or other confidential information of the Company in violation of Company policy or proprietary agreements.
  - Distribution of destructive programs (i.e., viruses or self-replicating code), or computer “hacking.”
7. Third Parties: Employees may not attempt to access another employee’s e-mail without the express permission of management. Additionally, employees may not attempt to access confidential information or programs maintained on the Company System which are not normally available to and necessary for employees’ job related duties, including but not limited to financial or payroll information, or files which require a password not provided to the employee.
8. Identification: No e-mail or other electronic communication may be sent without identifying the sender, nor may any such communications be sent in such a manner as to attempt to hide or misidentify the sender.
9. Questions: Any questions regarding Company Systems or this Policy should be addressed to Jeffrey Kohn.
10. Discipline: Employees who abuse Company Systems, including violation of the above Policy, will be subject to discipline up to and including termination.

### **SICK LEAVE (For California only)**

Employees will receive sick pay calculated each pay period at one (1) hour for each thirty (30) hours worked, to a maximum of 6 days (or 48 hours). This will allow employees to accumulate sick time should they need it in the case of a long-term illness, the illness of a family member or, in certain circumstances, if the employee is a victim of domestic violence, sexual assault or stalking. Once an employee has accrued 6 days (or 48 hours) sick leave, the employee will not accrue any additional sick leave until they have used accrued sick leave. New employees are not eligible to take sick leave until after they have been employed for ninety (90) days.

Employees may use available sick pay, for their own illness, injury or absence related to medical appointments, to tend to the illness of a family member, including a child, spouse, parent, domestic partner, grandparent, grandchild or sibling. Employees must use sick leave in increments of two (2) or more hours unless the specific leave allows the employee to use sick pay in smaller increments.

When you are using sick leave for yourself or a family member (as defined by California law), you must provide reasonable notice of your need to use sick leave, especially for use for preventive care which is usually planned in advance.

No employee will receive pay in lieu of sick leave under any circumstances and employees will not receive pay for unused sick leave upon termination of employment. In addition, sick pay will not accrue during a Leave of Absence.

## **PREGNANCY DISABILITY LEAVE**

If an employee is disabled by pregnancy, childbirth or related medical conditions, the employee is eligible to take a pregnancy disability leave (“PDL”). If the employee is affected by pregnancy or a related medical condition, the employee is also eligible to transfer to a less strenuous or hazardous position or to less strenuous or hazardous duties, if this transfer is medically advisable.

1. The PDL is for any period(s) of actual disability caused by an employee’s pregnancy, childbirth or related medical condition up to four months (or 88 work days for a full time employee) per pregnancy. If an employee is eligible under the California Family Rights Act (“CFRA”), the PDL time is in addition to the 12 week leave to care for a newborn under the CFRA.
2. The PDL does not need to be taken in one continuous period of time but can be taken on an as-needed basis.
3. If leave is for the birth, adoption or foster care placement of a child, the basic minimum duration of the leave is two weeks and it must be concluded within one year of the birth or placement for adoption or foster care.
4. Time off needed for prenatal care, severe morning sickness, doctor-ordered bed rest, childbirth, and recovery from childbirth would all be covered by your PDL.
5. Generally, the Company is required to treat an employee’s pregnancy disability the same as the Company treats other disabilities of similarly situated employees. This effects whether an employee’s leave will be paid or unpaid.
6. An employee must give the Company thirty (30) days advance notice of the date the leave will begin and the estimated date for returning to work. If such advance notice is not possible, notice must be given by the employee as soon as practicable. Failure to comply with these notice rules is grounds for and may result in a delay of the requested leave until proper notice is provided.
7. An employee may be required to obtain a certification from the health care provider of an employee’s pregnancy disability or the medical advisability for a transfer. The certification should include:

- (a) The date on which an employee became disabled due to pregnancy or the date of the medical advisability for the transfer;
  - (b) The probable duration of the period(s) of disability or the period(s) for the advisability of the transfer; and,
  - (c) A statement that, due to the disability, an employee is unable to work at all or to perform any one or more of the essential functions of an employee's position without undue risk to the successful completion of the employee's pregnancy or to other persons or a statement that, due to the employee's pregnancy, the transfer is medically advisable.
8. At an employee's option, the employee may use any accrued vacation or other accrued time off as part of the employee's pregnancy disability leave before taking the remainder of leave as an unpaid leave. The Company does require that an employee use up any available sick leave during an employee's leave. An employee may also be eligible for state disability insurance for the unpaid portion of leave.
  9. An employee on authorized pregnancy disability leave will be reinstated to the same position or, if excused from that, to a comparable position upon her timely return to work. However, an employee has not greater right to reinstatement to the same position or to other benefits and conditions of employment than if the employee had been continuously employed in her position during the pregnancy leave period.
  10. An employee covered under the Company's group health plan shall be entitled to coverage for the duration of PDL, not to exceed four months over the course of a 12-month period, commencing on the date the leave is taken, at the level and under the conditions that coverage would have been provided if the employee had continued in employment continuously for the duration of the leave.
  11. Taking a pregnancy disability leave may impact certain of an employee's benefits and seniority date. If an employee wants more information regarding eligibility for a leave, the impact of the leave on an employee's seniority and benefits, and the Company's policy for other disabilities, please contact Jeffrey Kohn.

## **WORKERS' COMPENSATION**

The Company, in accordance with state law, provides insurance coverage for employees in case of work-related injury. The workers' compensation benefits provided to injured employees may include:

1. Medical care.
2. Cash benefits, tax free, to replace lost wages.
3. Vocational rehabilitation to help qualified injured employees return to suitable employment.

To ensure that employees receive any workers' compensation benefits to which they may be entitled, employees will need to:

1. Immediately report any work-related injury to their supervisor.
2. Seek medical treatment and follow-up care if required.
3. Complete a written Employee's Claim Form and return it to Jeffrey Kohn.
4. Provide the Company with a certification from a health care provider regarding the need for workers' compensation disability leave and the employee's ability to return to work from the leave.

Under most circumstances, upon submission of a medical certification that an employee is able to return to work from a workers' compensation leave, the employee will be reinstated to his/her same position held at the time the leave began or to an equivalent position, if available. An employee returning from a workers' compensation leave has no greater right to reinstatement than if the employee had been continuously employed rather than on leave. For example, if the employee on workers' compensation leave would have been laid off had he/she not gone on leave, or if the employee's position has been eliminated or filled in order to avoid undermining the Company's ability to operate safely and efficiently during the leave, and there are not equivalent or comparable positions available, then the employee would not be entitled to reinstatement.

If, after returning from a workers' compensation disability leave, an employee is unable to perform the essential functions of his/her job because of a physical or mental disability, the Company's obligations to the employee may include reasonable accommodation, as governed by the Americans with Disabilities Act (ADA) and state law, if applicable.

## **GENERAL EMPLOYMENT INFORMATION**

### **Probationary Periods**

The probationary period is a time for you to learn about your job and become familiar with Streamline Bookkeeping. During this time, your supervisor will explain Company policies and procedure, your job duties, and your performance expectations. Your performance will be closely evaluated by your supervisor to ensure that you understand and are able to meet the performance expectations. The probationary period is considered to be the employee's first [90] days. Probationary periods may be extended or reenacted on a case by case basis.

### **Resignation Procedures**

If you decide to terminate your employment, it is recommended that you give at least a two-week notice to your supervisor in order to maintain a mutually respectful relationship. All resignations must be submitted in writing or email to Jeffrey Kohn.

### **Progressive Disciplinary Policy**

Corrective action is a process designed to identify and correct problems that affect an employee's work performance and/or the overall performance of the department. The progressive corrective action process should be handled consistently within each unit and for each problem. However,

progressive discipline is not guaranteed, as Streamline Bookkeeping is an at-will employer, and may choose to terminate an employee at any time with or without cause.

The Progressive Corrective Action Process refers to the following actions:

- Counseling or verbal warning;
- Written reprimand and warning;
- Suspension;
- Suspension pending investigation and final determination;
- Specific warning of discharge; and
- Discharge.

Depending on the situation, any step may be repeated, omitted, or taken out of sequence; however, the Company reserves the right to effect immediate termination consistent with our rights as an at will employer. Each case is considered on an individual basis.

Typically, a preliminary meeting is held with the employee to allow the employee an opportunity to understand the nature of the concern and to explain his/her position on the matter. If necessary, the corrective action documentation would then be put together which would summarize the issue, taking into account any additional information the employee may have provided during the preliminary meeting.

When issuing corrective action, there should be clear and direct communication between the employee and Jeffrey Kohn.

However, in cases of serious workplace misconduct an employee is likely to be discharged immediately. Serious workplace misconduct includes, but is not limited to:

- Theft;
- Fighting;
- Behavior/language of a threatening, abusive or inappropriate nature;
- Misuse, damage to or loss of Company property;
- Falsification, alteration or improper handling of Company-related records;
- Unsatisfactory customer service;
- Disclosure or misuse of confidential information;
- Unauthorized possession or concealment of weapons;
- Insubordination (e.g., refusal to carry out a direct assignment);
- Misuse of the Company's electronic information systems;
- Possession, use, sale, manufacture, purchase or working under the influence of non-prescribed or illegal drugs, alcohol, or other intoxicants;
- Any action that violates federal, state or local law.

## **REMOTE WORK POLICY**

Remote work situations are those in which the work is routinely performed at a location other than a Streamline Bookkeeping site.

The remote worker agrees to be available during the business hours of 9:00AM to 5:00PM (in their respective time zone) for communication through such methods as cell phone, home phone, voice mail, email, fax, pager, etc., and agrees to respond in a prompt manner as they would at an onsite location. **The remote worker agrees to check their email regularly throughout each business day. At a maximum, response to emails must be within 24 hours (not including weekends or federal holidays).**

The remote worker agrees to seek advance approval by the Mr. Kohn to change the terms of the work schedule or for use of sick leave/EST, vacation/PTO, compensatory time off, or any other leave of absence. Any overtime work must be approved in advance by the Mr. Kohn.

The remote worker agrees to maintain a safe and ergonomically sound work environment. The employee further agrees to independently make workstation safety changes as recommended.

If a remote worker incurs an injury arising out of the course and scope of the assigned job duties while working while working at home/alternate site, the workers' compensation provisions in place for the state or country in which the remote worker is working will apply as applicable. The remote worker must notify the Mr. Kohn immediately and complete all necessary and/or management-requested documents regarding the reported injury.

The remote worker is responsible for maintaining and repairing employee-owned remote work equipment at personal expense and on personal time.

The remote worker agrees to use electronic equipment that is password protected. If the Company provides equipment for home use, the remote worker agrees to provide a secure location for Company-owned equipment and will not use, or allow others to use, such equipment for purposes other than Streamline Bookkeeping business.

All equipment, records, and materials provided by the Streamline Bookkeeping shall remain Streamline Bookkeeping property. The remote worker agrees to return Streamline Bookkeeping equipment, records, and materials upon request. All Streamline Bookkeeping equipment will be returned by the employee for inspection, repair, replacement, as needed or requested or upon termination of this agreement. All equipment shall be returned within five (5) business days of written notice to the employee.

The remote worker will implement good information security practices in the home-office or alternative work site setting, and will check with Mr. Kohn when security matters arise.

Generally, Streamline Bookkeeping will not pay for the following expenses, nor will it reimburse for expenses prohibited by Streamline Bookkeeping policy, including, but not limited to:

- Maintenance or repairs of privately-owned equipment;
- Utility costs associated with the use of the computer or occupation of the home;
- Equipment supplies (these should be requisitioned through the department); and,
- Travel expenses associated with commuting to and from the central office.

Streamline Bookkeeping retains the right to modify, suspend, or end the agreement for any reason including, but not limited to, an employee request supported by the Mr. Kohn, as a result of



business necessity, a change in operational need, or if the employee fails to fulfill job expectations to a satisfactory level.

The remote worker agrees to indemnify and hold Streamline Bookkeeping harmless from any and all claims, actions, suits, procedures, costs, expenses, damages and liabilities, including attorney's fees brought by third parties including personal injury, accidents or illnesses (including death), and property loss arising from, but not limited to, their presence at the remote work location.

The remote worker understands that he or she is responsible for tax and insurance consequences, if any, of this arrangement, and for conforming to any local zoning regulations.

**Printing of client materials is forbidden unless authorized by Mr. Kohn. If an employee gets approval to review printed client documents, said documents must not leave Employee's home office, and all documents must be shredded immediately after use.**

### COMPANY CONTACT INFORMATION

Jeffrey Kohn  
President  
9929 Venice Blvd.  
Los Angeles, CA 90034  
(510) 545-2161  
jeff@slbookkeeping.com

Jeffrey Miiller  
Operations Manager  
9929 Venice Blvd.  
Los Angeles, CA 90034  
(323) 683-6200  
jmiil@aol.com

**ACKNOWLEDGMENT OF RECEIPT OF EMPLOYEE HANDBOOK  
& AT-WILL EMPLOYMENT AGREEMENT**

I hereby acknowledge receipt of the Employee Handbook on the date set forth below.  
\_\_\_\_\_ **(Initial)**

I agree to read and become familiar with the policies and procedures set forth in the Handbook and to abide by them. If I have any questions regarding the Handbook, I will contact Jeffrey Kohn. \_\_\_\_\_ **(Initial)**

I understand that the company prohibits unlawful harassment, discrimination and retaliation, and has procedures for investigating and preventing such harassment, discrimination or retaliation. This includes, but is not limited to, harassment or discrimination due to age, race, religion, national origin, physical or mental disability, sex (including pregnancy, sexual orientation and gender identification), marital status, veteran status and any other protected classification as set forth in the Handbook. I agree that if I am subjected to or observe any illegal harassment, discrimination or retaliation, I will immediately notify Jeffrey Kohn (Owner/President) or Jeffrey Miiller (Operations Manager) and cooperate in any investigation. \_\_\_\_\_ **(Initial)**

I understand that the Employee Handbook does not create a contract of employment and that the policies and procedures contained therein may change or be modified from time to time at the discretion of management. \_\_\_\_\_ **(Initial)**

I understand that my employment with the Company is at-will and that I can be terminated at any time with or without cause and with or without notice. I further understand that the Company has the right to demote or discipline me at its discretion, with or without cause and with or without notice.  
\_\_\_\_\_ **(Initial)**

In addition, I understand that the Company reserves the right to eliminate any positions or work units at its discretion, with or without cause. \_\_\_\_\_ **(Initial)**

I acknowledge that no representations were made to me to induce me to accept employment with the Company other than wages, position and starting date. \_\_\_\_\_ **(Initial)**

This Acknowledgment supersedes and replaces any previous discussions, agreements and/or representations which may have been made to me regarding my employment, except as otherwise provided to me by the Company in writing. \_\_\_\_\_ **(Initial)**

Employee Name: [Print]

\_\_\_\_\_  
Employee Signature