



# EMPLOYEE HANDBOOK

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## **1 INTRODUCTION**

*This handbook has been developed by Iowa Contracting Inc. (“the Company”) to familiarize all our employees with the Company, with key policies and procedures, and with many of the benefits you can expect.*

### **1.1 About the Company**

Iowa Contracting started in January of 2017 by Mark Fargo (president and owner) who has over 38 years of experience in the concrete and construction industries.

We take pride in our work, we respect each other and our customers, we are accountable to each other, we are dedicated, and we always do our best.

Our company acknowledges and recognizes those employees who embrace our culture.

### **1.2 About this Handbook and At-Will Employment**

Welcome to Iowa Contracting Inc.! Our hope is that your employment will be successful, enjoyable, and fulfilling. Our goal in creating this handbook is to provide a written foundation that encourages, supports, and informs ongoing dialogue and communication. You are an important member of our team. Questions about policies and procedures are encouraged and welcomed.

This employee handbook contains information about Iowa Contracting Inc.'s employment policies and procedures and an overview of our benefits. For specific information about employee benefits, you should refer to the plan documents, which are controlling. The policies and procedures in this handbook are guidelines only. Iowa Contracting Inc. reserves the right to interpret and administer the provisions of this handbook as needed. Except for the policy of at-will employment, which can only be changed in writing by the President of the Company, Iowa Contracting Inc. has the maximum discretion permitted by law to change, modify, or delete any provision in this handbook at any time with or without notice. However, oral statements or representations cannot supplement, change, or modify the provisions in this handbook.

The provisions in this handbook are not intended to in any way create any contractual obligations with respect to your employment. Unless you have an employment agreement, your employment is at-will and either you or the Company has the right to terminate your employment at any time with or without notice.

Each employee should read and become familiar with the information contained in this handbook. If you have any questions, please talk with the Office. Failure to comply with Iowa Contracting Inc.'s policies or procedures may result in discipline, up to and including termination. This handbook supersedes all prior versions published or distributed by Iowa Contracting Inc.

### **1.3 Equal Employment Opportunity**

At Iowa Contracting Inc., it is our policy to provide equal employment opportunities to all employees and applicants for employment based on qualifications, abilities, and merit. Therefore, Iowa Contracting Inc. prohibits unlawful discrimination against employees and applicants for employment on the basis of the following categories, to the extent they apply to the Company under applicable law: race, color, religion, national origin, age, sex (including pregnancy, sexual orientation, and gender identity), disability status, past, current, or prospective membership in the uniformed services or any other characteristic protected under applicable federal, state, or local law. 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, compensation, and training.

No one will be subject to, and Iowa Contracting Inc. prohibits, any form of discipline, reprisal, intimidation or retaliation for good faith reports or complaints of incidents of discrimination of any kind, pursuing any discrimination claim or cooperating in related investigations. Questions or concerns about discrimination should be reported to your immediate supervisor or the Office.

### **1.4 Anti-Harassment Policy**

The Company prohibits unlawful harassment of employees or any other legally covered persons on the basis of the following categories, to the extent they apply to the Company under applicable law: race, color, religion, national origin, age, sex (including pregnancy, sexual orientation, and gender identity), disability status, past, current, or prospective membership in the uniformed services or any other legally protected group.

This policy applies to all employees. It covers harassment by employees of the Company (including supervisors and management), customers, vendors or other third parties with whom the Company has business dealings. The Company will not tolerate any form of unlawful harassment including but not limited to offensive spoken, written, or electronic jokes, words, cartoons, pictures, or posters; physical pranks, intimidation, assaults, or contact; or any form of violence.

**Sexual Harassment:** The Company does not tolerate sexual harassment. Sexual harassment is any unwelcome sexual advances or requests for sexual favors or any other conduct of a sexual nature, when any of the following is true:

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

No employee should be subjected to offensive or unwelcome sexual overtures. Nor should any employee be led to believe that an employment opportunity or benefit would in any way depend upon “cooperation” of a sexual nature. Other prohibited forms of harassment include jokes, verbal abuse, degrading comments, the display of objects and pictures, and other offensive conduct.

Supervisor Responsibilities: Supervisors and managers have an obligation to report sexual or other harassment, discrimination, or retaliation of which they become aware. Supervisors and managers who observe such conduct or who receive any complaints of misconduct must report the conduct or complaint to the office so that an investigation can be made, and corrective action taken, if appropriate.

Reporting Harassment of Any Kind: If you feel that you have been the subject of harassment (or have reason to believe that someone else has been the subject of harassment), including sexual harassment, you must notify your supervisor, a member of management, or the office in oral or written form. You will be expected to provide information that the Company requests, including a detailed account of the incidents complained of, witnesses (if any), dates and other information considered relevant by the Company. A prompt investigation of the matter will be made. All employees – whether complainant, witness or accused – are required to be truthful, accurate and cooperative during the Company investigations. Information obtained during the investigation will only be told to another on a need-to-know basis. As the reporting employee or a witness employee, the Company will not retaliate against you for prompting or participating in the investigation.

Anyone who is found to have engaged in prohibited harassment will be subject to appropriate sanctions, which may include termination of employment, depending on the circumstances. No one should be presumed to be in violation because an investigation is being conducted.

No Retaliation: No one will be subject to, and Iowa Contracting Inc. prohibits, any form of discipline, reprisal, intimidation, or retaliation for good faith reporting of incidents of harassment of any kind, pursuing any harassment claim or cooperating in related investigations.

## **1.5 Accommodations for Disabilities**

Iowa Contracting Inc. complies with the Americans with Disabilities Act (ADA), as amended by the ADA Amendments Act (ADAAA), and all applicable state and local fair employment practices laws and is committed to providing equal employment opportunities to qualified individuals with disabilities. Consistent with this commitment, the Company provides reasonable accommodations to disabled applicants and employees if the reasonable accommodation would allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship.

Requesting a Reasonable Accommodation: If you believe you need an accommodation because of your disability, you are responsible for requesting a reasonable accommodation from your

supervisor or the Office. You may make the request orally or in writing. The Company encourages employees to make their request in writing and to include relevant information, such as:

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

After receiving your oral or written request, the Company will engage in an interactive dialogue with you to determine the precise limitations of your disability and explore potential reasonable accommodations that could overcome those limitations. The Company encourages you to suggest specific reasonable accommodations that you believe would allow you to perform your job. However, Iowa Contracting Inc. is not required to provide the specific accommodation you request and may provide an alternative effective accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on Iowa Contracting Inc.

Medical Information: If your disability or need for accommodation is not obvious, the Company may ask you to provide supporting documents showing that you have a disability within the meaning of the ADA and applicable state or local laws, and that your disability necessitates a reasonable accommodation. If the information provided in response to this request is insufficient, the Company may require that you see a healthcare professional of Iowa Contracting Inc.'s choosing, at the Company's expense. In those cases, if you fail to provide the requested information or see the designated health care professional, your request for a reasonable accommodation may be denied.

The Company will keep confidential any medical information obtained in connection with your request for a reasonable accommodation.

Determinations: Iowa Contracting Inc. makes determinations about reasonable accommodations on a case-by-case basis considering various factors and based on an individualized assessment in each situation. The Company strives to make determinations on reasonable accommodation requests expeditiously and will inform the individual once a determination has been made. If you have any questions about a reasonable accommodation request you made, please contact the Office.

No Retaliation: Iowa Contracting Inc. expressly prohibits any form of discipline, reprisal, intimidation, or retaliation against any individual for requesting an accommodation in good faith. However, the effectiveness of our efforts depends largely on individuals telling us about inappropriate workplace conduct. If employees or applicants feel that they or someone else may have been subjected to conduct that violates this policy, they should report it immediately to the Office. If employees do not report retaliatory conduct, the Company may not become aware of a possible violation of this policy and may not be able to take appropriate corrective action.

## **1.6 Accommodations for Pregnancy-Related Limitations**

As required by the federal Pregnant Workers Fairness Act (PWFA), Iowa Contracting Inc. will provide reasonable accommodations to employees and applicants with limitations related to

pregnancy, childbirth, or related medical conditions, unless the accommodation will cause undue hardship to Iowa Contracting Inc.'s operations.

An employee or applicant may request an accommodation due to pregnancy, childbirth, or a related medical condition by submitting the request in writing to your supervisor or the Office. The accommodation request should include an explanation of the pregnancy-related limitations, the accommodation needed and any alternative accommodation(s) that might be reasonable. Depending on the nature of the accommodation, the individual may be requested to submit a statement from a health care provider substantiating the need for the accommodation.

Upon receipt of a request for accommodation, the Company will contact the employee or applicant to discuss the request and determine if an accommodation is reasonable and can be provided without significant difficulty or expense, i.e., undue hardship.

While the reasonableness of each accommodation request will be individually assessed, possible accommodations include allowing the individual to:

- Sit while working.
- Drink water during the workday.
- Receive closer-in parking.
- Have flexible hours.
- Receive appropriately sized uniforms and safety apparel.
- Receive additional break time to use the bathroom, eat and rest.
- Take time off to recover from childbirth.
- Be excused from strenuous activities and/or activities that involve exposure to compounds deemed unsafe during pregnancy.

An employee may request paid or unpaid leave as a reasonable accommodation under this policy; however, the Company will not require an employee to take time off if another reasonable accommodation can be provided that will allow the employee to continue to work.

Iowa Contracting Inc. prohibits any retaliation, harassment, or adverse action due to an individual's request for an accommodation under this policy or for reporting or participating in an investigation of unlawful discrimination under this policy.

## **1.7 Religious Accommodations**

Iowa Contracting Inc. encourages a diverse workforce and will make reasonable accommodations for an applicant's or an employee's sincerely held religious beliefs if the accommodation would resolve a conflict between the individual's sincerely held belief and a work practice or requirement unless doing so would create an undue hardship for the Company. Safety and impact on customer service are paramount and will therefore receive significant consideration when evaluating an accommodation request and identifying opportunities to meet the request. A determination as to whether a request for a religious accommodation will impose an undue hardship will be made on a case-by-case basis. Individuals who wish to request an accommodation should contact your supervisor or the Office.

Iowa Contracting Inc. expressly prohibits any form of discipline, reprisal, intimidation, or retaliation against any individual for requesting an accommodation in good faith.

### **1.8 Open Communications**

Iowa Contracting Inc. encourages you to discuss any problems you may have with a coworker directly with that person in a respectful, professional manner. If a resolution cannot be reached, you should arrange a meeting with your direct supervisor. Likewise, if you have any other concern related to your employment or the Company, talk with your direct supervisor.

If the issue is not resolved at that level, contact another member of management or the Office. Any information discussed in an Open Communication meeting is considered confidential, to the extent possible while still allowing management to respond to the problem.



## **2 GETTING STARTED**

*Getting established in a new role can sometimes be overwhelming. To make your transition as smooth as possible, this section outlines what you can expect as a new employee.*

### **2.1 Proof of Work Authorization**

All offers of employment are contingent on verification of the candidate's legal right to work in the United States. U.S. Citizenship and Immigration Services require that the Company and new employee provide specific information for completion of the Form I-9, Employment Eligibility Verification within three days of commencing employment. You must complete Section 1 of Form I-9 no later than the end of your first day of work. Failure to provide the appropriate documentation for completion of the Form I-9 will result in suspension and/or termination.

### **2.2 Employee Background and Reference Checks**

To ensure that individuals who join Iowa Contracting Inc. are well qualified and to ensure that the Company maintains a safe and productive work environment, it is our policy to conduct pre-employment background checks on all applicants who accept an offer of employment. Background checks may include verification of any information on the applicant's resume or application form.

If an applicant refuses to provide the information necessary for the Company to conduct the necessary background checks or provides false information during the application process, we will deny employment. Additionally, if it is determined at any time after hire that you provided false information during the application process, you may be terminated from employment.

All offers of employment are conditioned on receipt of a background check report that is acceptable to the Company. All background checks are conducted in conformity with the Fair Credit Reporting Act, the Americans with Disabilities Act, and state and federal privacy, anti-discrimination, and background check laws. Reports are kept confidential and are only viewed by individuals involved in the hiring process.

Background checks will include a criminal record check, although a criminal conviction does not automatically bar an applicant from employment. Any applicants with criminal convictions shall be evaluated on an individual basis to determine whether they should be excluded from consideration based on the convictions and their relationship to the job for which they are being hired.

Additional checks such as a driving record may be made on applicants for particular job categories if appropriate, job-related, and permitted under applicable state law.

Failure to qualify for or maintain a required certification, license, or security clearance may be sufficient cause for discharge.

For roles that require driving, including all CDLs, motor vehicle driver records will be checked on all applicants post-offer, pre-employment. All offers of employment are contingent on an applicant having a valid driver license as required for the position offered and a driving record that is acceptable to both the Company and the Company's insurance carrier. Motor vehicle driver record checks will also be conducted on all current employees in driving roles on an annual basis. Annual checks will be done to confirm that employees continue to hold a valid driver license as required for the position held and to ensure that the employee's driving record is acceptable to both the Company and the Company's insurance carrier.

### **2.3 Evaluation Period for New Employees**

The Company will monitor and evaluate your performance during the first 90 days of your employment to determine whether further employment in a specific position or with Iowa Contracting Inc. is appropriate. At the same time, you have the opportunity to decide if Iowa Contracting Inc. provides the right work environment for you.

Employees who have not yet completed the evaluation period should not expect progressive discipline but may be terminated for any policy violation or unacceptable performance or conduct. All employees, whether during their evaluation period or after successfully completing it, are at-will employees and can be terminated by the Company for any reason with or without notice.



### **3 TOTAL COMPENSATION**

*The total compensation you receive for the work you do goes beyond your paycheck. Iowa Contracting Inc. also offers paid time off, unpaid leaves of absence, and other benefits as outlined in this section.*

#### **3.1 Employment Classification**

Employees are designated as either non-exempt or exempt in accordance with criteria set forth in federal and state wage and hour laws. Non-exempt employees are entitled to overtime pay under specific provisions of federal and state laws, while exempt employees are not.

In addition to the non-exempt or exempt classification, employees are divided into the following categories:

- **Introductory:** An introductory employee has not yet completed the evaluation period. The number of hours worked each week will have no impact on this status.
- **Full-time:** A regular full-time employee has completed the evaluation period and is regularly scheduled to work at least 40 hours per week in a regular workweek.
- **Part-time:** A regular part-time employee has completed the evaluation period and is regularly scheduled to work less than 40 hours per week in a regular workweek.
- **Temporary/Seasonal:** A temporary/seasonal employee is hired to work on a specific project or for a specified amount of time. The number of hours worked each week will have no impact on this status.

#### **3.2 Overtime Pay**

Overtime compensation is paid to non-exempt employees in accordance with federal and state wage and hour restrictions. Federal law requires that non-exempt employees be paid overtime pay (1.5 times their regular rate) for all time worked in excess of 40 hours in a 7-day workweek. All overtime work performed must receive the supervisor's prior authorization. Failure to receive approval prior to working overtime hours will result in discipline up to and including termination of employment.

At certain times Iowa Contracting Inc. may require you to work overtime due to operating requirements. We will attempt to give as much notice as possible; however, advance notice may not always be possible.

Overtime pay is based on the actual hours worked. For this reason, PTO days and other paid or unpaid leaves of absence are not counted as hours worked when calculating overtime pay.

The workweek at Iowa Contracting Inc. begins at 12:01 a.m. on Sunday and ends the following Saturday at midnight.

### **3.3 Payroll & Payday**

Employees are paid weekly on Fridays via direct deposit. If a payday falls on a holiday, you will be paid the preceding workday.

Every effort is made to avoid errors in your paycheck. If you believe an error has been made, notify the Office immediately so the problem can be addressed, and any necessary correction can be made promptly.

To ensure timely and accurate payroll processing, it is your responsibility to promptly notify the Company of any changes in your personal information (such as: name, address or phone number, bank information for direct deposits, beneficiary, marital status, dependents, emergency contact information, training certificates, etc.). In addition, coverage, or benefits that you and your family may receive under a Company-sponsored benefits package could be negatively affected if you do not notify the Company of changes to this information.

### **3.4 Mandatory Deductions**

Iowa Contracting Inc. is required by law to make certain deductions from your paycheck. Among these are applicable federal, state, and local income taxes and your contribution to Social Security as required by law. These deductions will be itemized on your pay statement. The deducted amounts will depend on your earnings and the information you furnish on your W-4 form. If you wish to modify the number of allowances you claim, please complete a new W-4 form. Only you may modify your W-4 form. Verbal or written instructions are not sufficient to modify withholding allowances. We advise you to check your pay statement to ensure that it reflects the proper number of withholdings.

The W-2 form you receive annually reflects how much of your earnings were deducted for these purposes.

Wage Garnishments: Any other mandatory deductions to be made from your paycheck, such as court-ordered garnishments, will be explained to you whenever Iowa Contracting Inc. is required to make such deductions from your pay.

### **3.5 Salary Basis Policy for Exempt Employees**

The Company designates each employee as either exempt or nonexempt in compliance with applicable federal and state law. Exempt employees are not entitled to overtime pay. Applicable law requires most exempt employees to be paid a predetermined amount of compensation each pay period (i.e., a fixed salary) regardless of the number of hours worked each week (i.e., a salary basis requirement). Where a fixed salary is required by law, the Company will not take any deductions from exempt employees' salaries except those allowed by applicable federal, state, and local law.

The exempt employee's fixed salary cannot be reduced due to the quality or quantity of the employee's work. Subject to certain exceptions, an exempt employee must receive the full salary for any workweek in which the employee performs any work, regardless of the number of days or hours worked. If the employee is ready, willing, and able to work, deductions may not be made for times when work is not available. However, exempt employees do not need to be paid for any workweek in which they perform no work.

Allowable deductions: Unless prohibited by state law, employers **may** make a full day deduction from an exempt employee's pay for the following full day absences:

- Absence from work for a full day for personal reasons other than sickness or disability, including vacation.
- Absence from work for a full day due to sickness or disability if the deduction is made in accordance with the Company's policy that provides paid time off for sickness or disability.
- Unpaid disciplinary suspensions imposed in good faith for workplace conduct rule violations.
- Full day(s) not worked during initial or last week of employment.

Other allowable deductions include:

- A deduction to offset the amount employee receives from jury duty, witness fees, or for military pay.
- For penalties imposed in good faith for infractions of safety rules of major significance.
- Partial day deductions when employees take unpaid leave under the Family and Medical Leave Act.

It is the Company's policy to comply with the salary basis requirements of applicable federal and state law. Therefore, we prohibit any improper deductions from the salaries of exempt employees. We want employees to be aware of this policy and that the Company does not allow deductions that violate the applicable federal or state law. If you believe that an improper deduction has been made to your salary, you should immediately report this to the Office. Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction or any other error has occurred, you will be promptly reimbursed for any improper deduction made or the error in pay.

### **3.6 Timekeeping Procedures**

It is the policy of Iowa Contracting Inc. to comply with applicable laws that require employees to maintain records of the hours they work. It is the responsibility of all non-exempt employees to accurately record their time utilizing the timekeeping system provided by Iowa Contracting Inc. This includes the time the employee begins and ends their workday, as well as the beginning and end of each meal period. Each employee shall also record the beginning and ending time of any departure from work for personal reasons.

Non-exempt employees may not begin work before their scheduled starting time, work past their scheduled stopping time, or work overtime without prior authorization from their supervisor.

Non-exempt employees are never permitted to work off the clock (i.e., work that is not reported in the timekeeping system).

Logging in or out for another employee or falsifying a time record is a breach of Company policy and is grounds for disciplinary action up to and including termination.

Please be certain that hours worked and leave time used are recorded accurately. In the event of an error in recording your time, please report the error to the Office immediately.

### **3.7 Performance Reviews**

The Company may periodically evaluate an employee's performance. The goal of a performance review is to identify areas where an employee excels and areas that need improvement. The Company uses performance reviews as a tool to determine pay increases, promotions and/or terminations. However, a positive review does not guarantee an adjustment in pay or responsibilities.

All performance reviews are based factors which may include but are not limited to:

- Quality of work
- Attitude
- Knowledge of work
- Job skills
- Attendance and punctuality
- Teamwork and cooperation
- Compliance with Company policy
- Past performance reviews
- Improvement
- Acceptance of responsibility and constructive feedback

Written performance evaluations may be made at any time to advise employees of unacceptable performance. Evaluations or any subsequent change in employment status, position or pay will not alter the employee's at-will relationship with the Company. Forward any questions about performance expectation or evaluations to the supervisor conducting the evaluation.

### **3.8 Insurance and Other Benefits**

Iowa Contracting Inc. offers several benefits plans, each with separate eligibility conditions. All benefits for each plan are described in detail in the Summary Plan Descriptions available from the Office.

You are eligible for insurance 60 days after your start date at the first of the next month. If you do not elect health insurance at that time you will be eligible to do that during open enrollment which is November 1<sup>st</sup>. If you are a seasonal employee and you cancel your insurance during the

layoff period, you are eligible to re-elect your insurance at the first of the month upon returning to work.

### **3.9 Workers' Compensation Benefits**

Iowa Contracting Inc. complies with all state and federal laws pertaining to workers' occupational safety. Any occupational injuries or illnesses arising in the course of employment, and the distribution of any workers' compensations benefits that may be owed, will be addressed according to applicable law.

*Any work-related injury or illness must be reported to your supervisor immediately, no matter how slight or inconsequential that it may seem. If that person is unavailable, you must report it to the next level above your supervisor.*

### **3.10 Holidays**

All full-time employees are eligible for holiday pay. The Company recognizes the following holidays as paid holidays:

- New Year's Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Christmas Day

To be eligible to receive holiday pay, employees are required to work regularly scheduled full-time hours on the workday immediately preceding and the workday immediately following the holiday. In accordance with Company policy, an approved vacation day or any other excused and paid day off is considered a day worked for purposes of holiday eligibility. Employees on an unpaid leave of absence will not receive holiday pay.

If the recognized holiday falls on a Saturday, we will typically grant Friday preceding the holiday. If the holiday falls on a Sunday, we will typically grant Monday following the holiday.

Veteran's Day: All employees who are veterans (as defined by state law) and who were discharged under honorable conditions are eligible to take unpaid leave on Veteran's Day. Please provide your manager with at least one month's written notice. You may also be asked to provide verification of your status as a veteran.

### **3.11 Paid Time Off (PTO)**

Iowa Contracting Inc. offers paid time off (PTO) to eligible employees to be used for rest, recreation, and personal events that require time away from work. PTO can also be used in the event of an illness or injury that requires time away from work.

## ELIGIBILITY AND ACCRUAL

Year-Round Employees: Year-round employees include Executive Leadership, Office Staff, Project Managers, Superintendents, Crew Leaders, Mechanics, and Truck Drivers.

### Grant Period

Vacation is granted on January 1<sup>st</sup> with the amount determined by employee tenure. Employees crossing the tenure thresholds will receive additional weeks of vacation at the next January 1<sup>st</sup> grant period.

### Upon Hire

New year-round employees receive one (1) week (40 hours) of vacation time available immediately upon hire. Additional week, second (2) week (40 hours) will be granted on the 91<sup>st</sup> day of continuous employment.

- Employees with 0-2 years of service:  
Total: Two (2) weeks (80 hours)
- Employees with 3-5 years of service  
Total: Three (3) weeks (120 hours)
- Employees with 6-10 years of service  
Total: Four (4) weeks (160 hours)
- Employees with 10+ years of service  
Total: Five (5) weeks (200 hours)

Seasonal Employees: Seasonal employees include field laborers and tradespeople who are subject to seasonal layoff.

Seasonal Layoff Period: The typical seasonal layoff period is December 1 through April 1. However, actual layoff and return dates are weather dependent and will be determined by management based on project needs and weather conditions.

Probationary Period: Seasonal employees do not accrue vacation time during their first 90 days of employment.

After 90 Days of Employment: Upon completion of 90 days of continuous employment, seasonal employees begin accruing vacation time on a weekly basis according to the following schedule:

- Employees with 0-2 years of service: 1.14 hours per week  
Approximately one (1) week (40 hours) per season
- Employees with 3-5 years of service: 2.29 hours per week  
Approximately two (2) weeks (80 hours) per season
- Employees with 6+ years of service: 3.43 hours per week  
Approximately three (3) weeks (120 hours) per season  
(This is the maximum vacation accrual for seasonal employees)

Vacation Payout for Seasonal Employees: All accrued vacation time will be paid out to seasonal employees at the time of seasonal layoff. Vacation accrual will reset to zero and begin fresh upon return from layoff.

#### VACATION TENURE CALCULATION

For purposes of determining vacation benefits, an employee's tenure is calculated from their original hire date with the company. For seasonal employees, each season worked counts as one year of service, regardless of the actual number of months worked during that season.

#### USE OF VACATION TIME

Year-Round Employees: Vacation time must be requested in advance and approved by the employee's supervisor. Requests should be submitted as far in advance as possible to ensure proper scheduling and coverage. The company reserves the right to deny vacation requests based on business needs and operational requirements.

Year-round employees may go into a negative vacation balance up to a maximum of 40 hours if additional time off is needed. Negative balances require prior approval from leadership and must be repaid through future vacation accrual. If an employee terminates with a negative vacation balance, the amount will be deducted from their final paycheck in accordance with applicable law.

Seasonal Employees: Seasonal employees may request to use accrued vacation time during the working season by submitting requests in advance to leadership for approval. Leadership reserves the right to deny any vacation request that would negatively impact business operations, project timelines, or staffing requirements. Any vacation time not used during the season will be paid out at the time of seasonal layoff.

**GENERAL PROVISIONS**

Vacation time is intended to provide employees with time away from work for rest and personal matters. Employees are encouraged to use their vacation time each year.

The company does not provide separate sick time. Employees should use their vacation time for illness, medical appointments, and other personal matters requiring time away from work.

Year-round employees who do not use their vacation time by the end of the calendar year may be subject to a use-it-or-lose-it policy, or may be permitted to carry over a limited number of hours to the following year, at management's discretion.

Upon termination of employment, employees will not receive payment for unused accrued vacation time. All vacation time must be used during employment and does not carry any cash value upon separation from the company.

**3.12 Unpaid Sick Time**

Situations may arise where an employee who has no PTO available needs to take time off to address medical or other health concerns. Sick days are granted on an unpaid basis to regular employees. When the need for time off is unforeseeable (illness or personal emergency), you must follow the call-off procedure in our Attendance and Punctuality policy.

Abuse of this policy may result in disciplinary action.

**3.13 Family and Medical Leave (FMLA)**

The Family Medical Leave Act (FMLA) allows employees to balance their work and family life by taking reasonable leave for certain family and medical reasons. To be eligible for an FMLA leave, you must have worked for Iowa Contracting Inc. for at least 12 months, have worked 1,250 hours during the past 12 months, and work at a site where at least 50 employees are employed by the Company within a 75-mile radius.

<b>REASON FOR LEAVE</b> <i>(According to FMLA law, "immediate family member" includes the employee's spouse, parent, and child)</i>	<b>Max length of unpaid, job-protected leave/12-month period*</b>
Employee's own serious health condition	12 weeks
Birth of a child and to care for the newborn child	
Placement of a child with you for adoption or foster care	
To care for an immediate family member with a serious health condition	

To respond to an urgent situation arising out of immediate family member’s active duty or call to active duty (deployment to a foreign country) in the National Guard, Reserves or Regular Armed Forces (qualifying exigencies)	
To care for immediate family or next of kin who incurred serious injury or illness while on active duty in Armed Forces (includes veteran discharged within past 5 years)	26 weeks
To attend to immediate family on “rest and recuperation” from military service	15 days

*\*Except for the 26-week Military Caregiver leave, the Company uses a rolling calendar that looks backward from the first day of FMLA leave used to measure this 12-month period. Each time you take leave, the remaining leave entitlement would be the balance of the time allowable under FMLA which has not been used during the preceding 12-month period. For Military Caregiver leave, the 12 months begins on the first day you take leave and ends twelve months later.*

**Military Caregiver Leave:** An eligible employee who is the spouse, child, parent, or next of kin of a covered servicemember may use up to 26 workweeks of leave during a single 12-month period to care for a covered servicemember with a serious injury or illness.

**Benefits and Protections:** During FMLA leave, you maintain health coverage under any “group health plan” on the same terms as if you had continued to work. Upon return from FMLA leave, you will be returned to your original or equivalent positions with equivalent pay, benefits, and other employment terms. If you do not return to work after your FMLA leave expires, the Company reserves the right to recoup the money spent on health insurance benefits during your leave period in accordance with applicable law. While on FMLA leave, your vacation accruals will be consistent with the Company’s vacation policy.

An employee who fraudulently obtains Family and Medical Leave from Iowa Contracting Inc. is not protected by the FMLA’s job restoration or maintenance of health benefits provisions. In addition, Iowa Contracting Inc. will take all available appropriate disciplinary action against such employees due to such fraud.

**Definition of Serious Health Condition:** A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a healthcare provider for a condition that either prevents you from performing the functions of your job or prevents your qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three consecutive calendar days combined with at least two visits to a healthcare provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

**Use of Leave by Spouses Employed by the Company:** If you and your spouse both work for the Company and each of you wishes to take leave for the birth of a child, adoption, or placement of a child in foster care, or to care for a parent (but not a “parent in-law”) with a serious health condition, you may only take a combined total of 12 weeks of leave. If you and your spouse both wish to take leave to care for a covered injured or ill service member, you each may only take a combined total of 26 weeks of leave.

Requesting FMLA Leave: If your need for FMLA leave is foreseeable, you must notify the Company at least 30 days' prior. If this is not possible, you must give notice as soon as practicable (within one to two business days of learning of your need for leave) to the Company and you generally must comply with the Company's normal call-in procedures. Failure to provide such notice may be grounds for delaying FMLA-protected leave, depending on the facts and circumstances.

Additionally, if you are planning a medical treatment or a series of treatments or taking military caregiver leave, you must consult with the Company first regarding the dates of such treatment to work out a schedule that best suits the needs of the employee or the covered military member, if applicable, and the Company.

Certification Process: Within five business days after you have provided the Company with notice of a request for FMLA leave, or after the Company has become aware of your need for leave, we will provide you with a Notice of Eligibility and Rights Form as well as the appropriate certification form. You are responsible for ensuring that we receive a completed certification form for us to determine if the request qualifies for FMLA leave. Completed certifications must be received by the Company within 15 days of the request. Failure to provide the required certification for FMLA leave may result in the denial of leave or continuation of leave.

Substitution of Paid Leave for Unpaid Leave: While on FMLA leave, you may use any paid time off that you have available in accordance with the applicable paid time off policy. Your absence due to a workers' compensation injury will run concurrently with FMLA leave provided that the absence is due to a qualifying "serious health condition" as defined under the FMLA. Please be aware that employees receiving workers' compensation payments are not able to substitute accrued paid time off for any part of the leave of absence unless state law permits and employer and employee agree to have paid leave supplement workers' compensation benefits, such as in the case where workers' compensation only provides partial replacement of an employee's salary.

Employees who are collecting short-term disability payments while on FMLA leave will not be required to use available PTO unless they choose to do so, and the plan allows.

Intermittent Leave or Reduced Work Schedule: You may take the leave continuously, intermittently or on a reduced work schedule basis when medically necessary. However, in all cases, the leave may not exceed a total of 12 weeks, or 26 weeks to care for an injured or ill service member. You must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt Company operations. Leave due to qualifying exigencies may also be taken on an intermittent basis. Intermittent time cannot be taken in increments of less than one (1) hour. You may not use intermittent or reduced schedule leave after the birth of a healthy newborn child to be with that child; instead, you can request leave in one consecutive period for that purpose. Intermittent or reduced schedule FMLA leave, however, may be allowed where the time off is to care for a covered child who has a serious health condition.

Once intermittent leave is approved, when the need for leave occurs, you must notify the Company via the standard call-off procedure in our Attendance and Punctuality policy.

Reporting While on Leave: If you take leave because of your own serious health condition or to care for a covered relation, you may be required to contact the Company during your leave

regarding the status of the condition and your intention to return to work. In addition, you must give notice as soon as practicable (within two business days if feasible) if the dates of leave change or are extended or initially were unknown.

Recertification: We may request recertification for the serious health condition of you or your family member when circumstances have changed significantly, or if we receive information casting doubt on the reason given for the absence, or if you seek an extension of your leave. Otherwise, we may request recertification for the serious health condition of you or your family member every six months in connection with an FMLA absence.

Returning from FMLA Leave: If you take leave because of your own serious health condition (except if you are taking intermittent leave), you are required, as are all employees returning from other types of medical leave, to provide medical certification that you are fit to resume work with or without a reasonable accommodation. Otherwise, you will not be permitted to resume work until it is provided.

Notices Sent by Employer: We will send all notices detailing your right and eligibility for FMLA, notices informing you of a designated FMLA leave, and letters regarding expiration of FMLA leave/Return to Work Orders to you by email, certified mail, or via hand delivery.

State Law: Where state or local family and medical leave laws offer more protections or benefits to employees, the protections or benefits that are most favorable to the employee, as provided by such laws, will apply.

Unlawful Acts by Employers: FMLA makes it unlawful for any employer to:

- Interfere with, restrain, or deny the exercise of any right provided under FMLA.
- Discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

Enforcement: You may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against an employer. FMLA does not affect any Federal or State law prohibiting discrimination or supersede any State or local law or collective bargaining agreement which provides greater family or medical leave rights.

Additional Information: For additional information about your rights and obligations, see the Family Medical Leave Act poster in your workplace, visit the U.S. Department of Labor's website ([www.wagehour.dol.gov](http://www.wagehour.dol.gov)).

Extended Disability following FMLA: If a period of disability continues beyond the 12 weeks provided for within the Family and Medical Leave policy, an employee may apply in writing for an extended disability leave in accordance with our *Medical Leave (non-FMLA)* policy. This extended leave time is not guaranteed but will be considered on a case-by-case basis.

### **3.14 Medical Leave (non-FMLA)**

Occasionally, for medical reasons not covered by FMLA, you may need to be temporarily released from the duties of your job. It is the policy of Iowa Contracting Inc. to allow employees to apply for and be considered for an unpaid medical leave of absence related to their own health issue.

If your need for medical leave is foreseeable, you must give the Company at least 30 days' prior written notice. If this is not possible, you must give notice as soon as practicable (within one to two business days of learning of your need for leave) and generally must comply with the Company's normal call-off procedures. You must also provide a certification from a healthcare provider that demonstrates that you are: (a) a qualified individual with a disability under the Americans with Disabilities Act (ADA), as amended by the Americans with Disabilities Act Amendments Act of 2008 (ADAAA); (b) unable to perform the essential functions of your job, even with a reasonable accommodation; and (c) an estimated amount of time that you will be unable to do so.

Management reserves full discretion to decide if medical leave is appropriate, if granting a medical leave would pose an undue hardship on the Company, and, if granted, the duration of an approved leave. If approved for medical leave, you may use any paid time off you have available in accordance with our paid time off policies. However, if you are also collecting disability insurance benefits or workers' compensation benefits, use of available paid time off will be in accordance with state law and the rules of the individual plan. You will not be compensated at more than 100% of your regular rate of pay from all sources combined.

While on leave, your healthcare may be subject to termination based on the terms of the relevant plan. In such a case, you may elect to continue health coverage at your own expense, as allowed by law. If premium payments are due while you are on leave, you will be responsible for paying your share of the premium. The Company will give instructions for payment at the time of leave.

During a medical leave, the Company may request updates on your status and expected return-to-work date. In addition, you will be required to provide medical certification that you are fit to resume work with or without a reasonable accommodation.

If your position is permanently filled while on a non-FMLA medical leave of absence, you can apply for any available open position within the Company. If you do not return to work at the end of the approved leave of absence, we will consider that a voluntary resignation.

### **3.15 Pregnancy Leave**

Employees who do not have sufficient paid time off available may request a leave of absence due to disabilities resulting from pregnancy, miscarriage, childbirth, any related medical conditions, or recovery from any of these conditions.

Leave requests must be made at least 30 days before you would like the leave to begin or, in emergency situations, with as much advance notice as possible. This should normally be the same

day or the next business day after you become aware of your need for the leave. This request must be submitted to your supervisor. This leave will run concurrently with FMLA leave or leave under our Medical Leave policy and will follow the provision of the applicable policy regarding your benefits continuation and benefits accruals.

Pregnancy leave will be granted for the period of disability or eight weeks, whichever is less. This leave may be taken intermittently. Eligible employees are entitled on return from leave to be reinstated to their former position or an equivalent position with equivalent employment benefits, pay, and terms and conditions of employment. Exceptions to this provision may apply if business circumstances have changed (for example, if your position is no longer available due to a job elimination).

Management will not interfere with, restrain, or deny you the opportunity to exercise any right provided under this policy. Management will not discharge or discriminate against you for opposing any practice made unlawful by state or federal law or because of your exercise of any right under or related to the Iowa Civil Rights Act. All questions regarding leaves of absence and requests for applicable forms should be directed to your supervisor.

### **3.16 Jury Duty and Court Attendance Leave**

Iowa Contracting Inc. is committed to supporting the communities in which we operate, including supporting you, whenever it is possible and in accordance with applicable law, so that you may fulfill your responsibilities to serve as jurors or when subpoenaed to appear in court. When you receive notification regarding upcoming jury duty or court attendance (other than when you are called as a defendant in the proceedings), it is your responsibility to notify your direct supervisor within one business day of receiving the notice. If you are required to report to jury duty or court attendance, at the end of each day of service, notify your supervisor of your status. We expect you to return to your job if you are excused from court during your regular working hours.

Exempt employees will be paid according to applicable law. Non-exempt employees may choose to take the time as unpaid leave or use available PTO to cover their absence. Iowa Contracting Inc. will not take any adverse action against you because of time lost because of reporting for jury duty or responding to a subpoena.

### **3.17 Voting Leave**

The Company will provide paid leave for an employee to vote on Election Day if the employee does not have at least three consecutive hours (including non-working time) when the polls are open. Leave must be requested in writing prior to the election and the Company may designate the period of leave.

### **3.18 Witness and Crime Victims Leave**

You will be permitted to take an unpaid leave of absence where you have been subpoenaed to attend a judicial proceeding as a witness, including where your attendance or appearance in court is by reason of being a victim of, or a witness to, a crime, or are a member of a victim's family or for any other reason as required by law.

Please provide as much notice as possible to your supervisor before taking leave under this policy. You must confirm the reason for your absence before leave is approved by either producing a subpoena or, if you are attending as a member of the victim's family, proof of attendance will be required the following day for each day you are absent for this reason. Leaves of absence will not be approved to attend proceedings where you are a criminal defendant. We expect you to return to your job if you are excused from court during your regular working hours.

Employees required by Iowa Contracting Inc. to attend court proceedings as witnesses will be compensated at their regular rate of pay for hours spent in court. Employees appearing in court for any other reason allowed in this policy may take the time unpaid or use available PTO.

### **3.19 Military Leave**

Iowa Contracting Inc. recognizes that you may need to be absent from work to serve in the uniformed services, which include the Army, Navy, Marine Corps, Air Force, Coast Guard, National Guard, and Public Health Service commissioned corps, as well as the reserve components of each of these services. Iowa Contracting Inc. provides military service leaves of absence to all full-time, part-time, and introductory employees in compliance with the Uniformed Services Employment and Reemployment Rights Act (USERRA) and applicable state laws.

If you need to take military service leave, you or an authorized military service officer should provide advance notice to your supervisor. You should give at least 30 days' notice of your request for leave. If 30 days' notice is not possible, you should give as much advance notice to Iowa Contracting Inc. as possible. The Company reserves the right to request a copy of your military orders or training paperwork.

Military service leave is unpaid unless otherwise required by applicable law. You may use any or all your accrued but unused vacation or other paid time off during your military service leave. During military service leave, all benefits provided under an employee benefit plan are governed by the terms and conditions of the applicable employee benefit plan documents in accordance with applicable law.

Reemployment Rights: You may be eligible for reemployment after your military service leave. For more information, contact your supervisor.

Iowa Contracting Inc. prohibits and will not tolerate discrimination or retaliation against any employee or applicant because of that person's membership in or obligation to perform service for any branch of the U.S. military. Where state or local military service leave laws offer more

protections or benefits to employees, the protections or benefits that are most favorable to the employee, as provided by such laws, will apply.

### **3.20 Personal Leave**

Occasionally, for personal reasons, you may need to be temporarily released from the duties of your job. It is the policy of Iowa Contracting Inc. to allow employees and who have no paid time off available to apply for and be considered for an unpaid leave of absence of up to 30 days. Leaves will not be granted under this Policy for an employee's own medical issues. If you require medical leave, you can make a request for FMLA, if applicable, or a request for leave under our Medical Leave Policy.

If your need for leave is foreseeable, you must give the Company at least 30 days' prior written notice. If this is not possible, you must give notice as soon as practicable (within one to two business days of learning of your need for leave) and generally must comply with the Company's normal call-in procedures. Management reserves full discretion to decide if personal leave is permissible and the duration of an approved leave.

While on leave, your healthcare may be subject to termination based on the terms of the relevant plan. In such a case, you may elect to continue health coverage at your own expense, as allowed by law. If premium payments are due while you are on leave, you will be responsible for paying your share of the premium. The Company will give instructions for payment at the time of leave.

If you do not return to work at the end of the approved personal leave, we will consider that a voluntary resignation.



## **4 EXPECTATIONS**

*Iowa Contracting Inc. wants you to have everything you need to do the best job possible in a safe, professional environment. This section outlines our mutual expectations.*

### **4.1 Hours of Work and Work Schedules**

The Company generally maintains working hours five days per week, Monday through Friday. Actual hours and work schedules will vary depending on the season, work location, customer needs, and individual job responsibilities. Supervisors will provide employees with their work schedules. If you have any questions regarding your work schedule, it is your responsibility to contact your supervisor.

### **4.2 Code of Conduct**

The success of our business depends on trust and confidence being earned from our employees and customers. We gain credibility by adhering to our commitments, displaying honesty and integrity and by not engaging in unprofessional conduct. We are committed to the highest standards of professionalism in our operations and activities. Employees must conduct themselves both at work and while off duty according to the highest standards of professionalism and in compliance with our policies and all applicable laws. In addition, all employees must conduct themselves both at work and while off duty in a manner that does not harm the Company's business or reputation.

To meet these obligations, the Company has established a set of conduct expectations employees must meet both on and off duty. While it is impossible to list every action that is unacceptable conduct, the following lists some examples. Employees who commit violations such as these may be subject to disciplinary action, up to and including termination of employment:

- 1) Theft or inappropriate removal or possession of property
- 2) Falsification of Company records, including timekeeping records and leave requests
- 3) Working under the influence of alcohol or drugs, including illegal drugs
- 4) Possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the workplace, while on duty, or while operating Company vehicles or equipment
- 5) Violating our workplace *Violence and Weapons Policy*
- 6) Engaging in criminal conduct in violation of our *Criminal Activity and Arrests Policy*
- 7) Negligence or improper conduct leading to damage of Company or customer property
- 8) Defacing Company property
- 9) Insubordination\*
- 10) Violation of safety or health rules
- 11) Smoking in prohibited areas
- 12) Sleeping on the job
- 13) Any unlawful harassment, including sexual

- 14) Possession of dangerous or unauthorized materials, such as explosives or firearms, in the workplace
- 15) Unauthorized use of telephones, mail system, or other Company equipment
- 16) Unauthorized disclosure of business "secrets" or confidential information
- 17) Unsatisfactory performance or conduct
- 18) Engaging in conduct or other activities that could harm the business or reputation of the Company
- 19) Being associated with conduct or activities that could harm the business or reputation of the Company

\*Supervisors and employees should interact with mutual respect and common courtesy. Employees are expected to take instructions from supervisors or other people in authority. Failure to comply with instructions or unreasonably delaying compliance is considered insubordination. Acts of insubordination are subject to disciplinary action, up to and including termination.

#### **4.2.1 Amendment - Purchasing and Vendors**

Iowa Contracting Inc. provides a foundation for success with its processes, knowledge and experience. A key element to this is our ability to forecast and track costs, in particular costs associated with our open projects. Purchases such as, but not limited to: Materials, Tools, Safety/PPE, Sundries and other Consumables require a project name or number prior to a purchase being made. Furthermore, individuals with the privilege to make purchases are limited to Foreman, Crew Lead, and Managers. The Company will supply a valid list of names to our vendors and suppliers. If an individual with the privilege of utilizing a company credit card purchases any of the aforementioned items must provide a project name or number with the credit card receipt.

#### **4.3 Discipline Policy**

Our discipline process may involve any of the actions indicated below which will be applied to resolve unacceptable conduct, attendance concerns and/or any other infraction of workplace policies, rules, or procedures (hereinafter referred to collectively as a "violation"). The Company reserves the right to determine the appropriate level of discipline based upon the circumstances and severity of the matter and may move to any level in the discipline process as it deems appropriate. Disciplinary actions may include:

1. Oral Warning – The employee is informed of the violation by the supervisor and told what constitutes proper conduct. The purpose of an oral warning is to make certain the employee is fully aware of the violation and the Company's expectations so that the likelihood of future violations may be minimized.
2. Written Warning – The employee receives a written warning following a violation. The purpose of a written warning is to make certain the employee understands the severity of

the situation and that further misconduct will most likely result in suspension or discharge.

3. Suspension or Final Written Warning – A suspension without pay of up to five days or a final written warning is used to address continuing problems where previous action has been ineffective or following a more serious violation. The purpose of this step is to make certain the employee understands the seriousness of the situation and that any other violation could lead to termination.
4. Termination – The employee is discharged as the result of a serious violation or the final step in the discipline process.

These steps are intended as a guide to both supervisors and employees. Each step of the process will be documented and will become part of your personnel file. In addition to conduct discussed elsewhere in this handbook, some incidents may be grounds for immediate discharge including, but not limited to, theft, violations of the Company's anti-harassment policies, falsification of timecards and threats or acts of violence.

All employees, whether during their evaluation period or after successfully completing it, are at-will employees and can be terminated by the Company for any reason with or without notice. The preceding steps will not apply to the evaluation period.

Performance deficiencies may be addressed with counsel, training, or a performance improvement plan. This process may include some of the disciplinary steps outlined above, as well. Failure to correct performance deficiencies may result in transfer to a different position or termination, at management's discretion.

#### **4.4 Attendance and Punctuality**

To maintain a productive work environment, Iowa Contracting Inc. expects you to be reliable and punctual in reporting for work. Absenteeism and tardiness place a burden on other employees and the Company. From time to time, it may be necessary for you to be late or absent from work because of emergencies, illnesses, or pressing personal business that cannot be scheduled outside work hours. In the event of a foreseeable need to miss a day of work, arrive late, or leave early, it is your responsibility to notify your crew leader as far in advance as possible.

Calling Off: In the event of an unforeseeable absence or late arrival, all reasonable efforts should be made to call or text your crew leader at least one hour prior to your scheduled start time. If you must leave a message, you must provide the reason for and the anticipated duration of your absence. You are required to call off each day that you are absent or late. If you are unable to comply with this policy due to an emergency or other extenuating circumstances, you (or a family member if you are unable to call) must call as soon as possible and you will be expected to provide a reasonable explanation for your failure to comply.

**Tardiness:** Tardiness is defined as arriving more than 15 minutes after your scheduled start time. Employees who arrive late must notify their crew leader as soon as possible. Repeated instances of tardiness will be addressed as follows:

- Three (3) instances of tardiness within a 90-day period will be considered equivalent to one (1) unexcused absence
- Excessive tardiness may result in disciplinary action independent of the general attendance policy

**Early Departure:** Employees who need to leave work early must obtain advance approval from their crew leader whenever possible. Unapproved early departures will be treated as unexcused absences. Emergency situations requiring immediate departure should be communicated to your crew leader as soon as possible.

**Unexcused Absence:** You will be considered to have taken an unexcused absence if you are absent from work during scheduled work hours without permission, including full or partial day absences, late arrivals, and early departures. The following absences will not be counted against your attendance record:

- An approved leave of absence
- An absence that qualifies under federal or state leave laws (FMLA, ADA, etc.)
- Pre-approved times away from work using accrued paid time off
- Company-initiated closures due to weather or other circumstances
- Jury duty or other legally required absences

It is within the sole discretion of management to categorize your absence or tardiness as excused or unexcused and to permit or require the use of available PTO. Employees may not choose to take unpaid time off if they have accrued PTO available unless specifically approved by management.

Progressive Discipline for Attendance Violations: Attendance violations are tracked on a rolling 90-day basis. The following progressive discipline structure will be applied:

- Two (2) unexcused absences within 90 days: Verbal warning
- Three (3) unexcused absences within 90 days: Written warning
- Five (5) unexcused absences within 90 days: Final written warning
- Seven (7) or more unexcused absences within 90 days: Termination of employment

The Company reserves the right to accelerate disciplinary action or terminate employment immediately for egregious attendance violations, patterns of abuse, or when combined with other performance issues.

Pattern Absenteeism: The Company will monitor for patterns of suspicious absences, including but not limited to frequent absences on Mondays, Fridays, days before or after holidays, or days following payday. A pattern of absences, even if individually excused, may result in disciplinary action up to and including termination. Management may require additional documentation or impose restrictions on future time-off requests if a pattern is identified.

Documentation Requirements: Management reserves the right to request a medical note and/or other documentation to verify illness, emergencies, and other extenuating circumstances when determining if an absence or tardiness will be excused. Additionally:

- Absences of three (3) or more consecutive days due to illness require a doctor's note
- Absences due to contagious illness may require medical clearance before returning to work
- Employees returning from injury or extended medical leave may be required to provide medical clearance confirming they are able to perform their job duties

No Call/No Show – Job Abandonment: If you are absent without calling in (no call/no show) for three (3) consecutive scheduled workdays, it will be assumed that you have voluntarily resigned

via job abandonment, and you will be removed from the payroll. A single instance of no call/no show may result in immediate termination at the Company's discretion.

Weather and Site Closures: Due to the nature of construction work, weather conditions and site accessibility may impact work schedules. The following procedures apply:

- Employees should report to work as scheduled unless specifically notified by executive leadership that work is canceled
- Executive leadership will communicate site closures or delays as early as possible via phone call or text message
- If weather conditions deteriorate after arriving at the job site, crew leaders will determine whether work can continue safely
- Weather-related closures initiated by the Company are not counted as absences
- Employees who choose not to report to work due to weather without Company authorization will be marked as an unexcused absence

Attendance Record Reset: Employees who maintain perfect attendance (no unexcused absences or tardiness) for six (6) consecutive months will have their attendance warnings cleared from their record. This does not erase the historical record but provides an opportunity for employees to demonstrate improved reliability.

Compliance with Federal and State Leave Laws: This attendance policy does not diminish or override any rights employees may have under federal or state law, including but not limited to the Family and Medical Leave Act (FMLA), Americans with Disabilities Act (ADA), or other applicable leave laws. Absences that qualify for protection under these laws will not be counted as unexcused absences for purposes of disciplinary action. Employees who believe they may be entitled to protected leave should contact HR or executive leadership immediately.

General Provisions: This attendance policy applies to all employees of Iowa Contracting Inc., including year-round and seasonal employees. Violations of this policy will be subject to discipline up to and including termination of employment.

The Company reserves the right to modify this attendance policy at any time, with or without notice, in accordance with applicable law.

#### **4.5 Meal and Break Periods**

Employees will be provided with rest and meal breaks when working conditions permit, pending a supervisor's approval.

Lactation Breaks: If you are a nursing mother, you may take a reasonable amount of break time to accommodate your need to express breast milk for your nursing child for one year following your child's birth. You should notify your supervisor of the frequency, timing and duration of lactation breaks needed. For non-exempt (hourly) employees, time used outside of a regular paid break will be unpaid time. Exempt employees may be provided with break time with pay when necessary to comply with state and federal wage and hour laws. The Company expressly prohibits any form of discipline, reprisal, intimidation, retaliation, or discrimination against any individual for requesting or taking lactation breaks or filing a complaint for violations of this policy.

#### **4.6 Dress Code**

You are expected to present a clean and professional appearance while working. Dressing in a fashion that is not appropriate to your work responsibilities and position, that is deemed unsafe, or that negatively affects the Company's reputation or image is not acceptable.

Personal protective equipment (PPE) will be issued to you at hire if required for your role. Employees who have been issued PPE will be responsible for bringing it to work daily and wearing it as required. This may include covered sleeves, work boots, eye protection, fall protection, hand protection, hearing protection, and reflective vests.

In addition, the following general rules will apply during any working time:

- Clothing that is extremely tight or that reveals undergarments, midriff, or cleavage may not be worn under any circumstances.
- Offensive body odor and poor personal hygiene is not acceptable.
- Jewelry that creates a safety hazard or that management determines to be unsuitable for our business environment may not be worn while at work.
- Visible tattoos that management determines to be offensive or distracting must be covered while at work.

If your supervisor finds that your appearance or personal hygiene is inappropriate, you will be asked to leave work and return properly dressed and groomed. If you are asked to leave, you will

not be paid for the time you are away from work. See your supervisor if you are not sure about the correct clothing standards for your job.

#### **4.7 Use of Company-Issued Credit Cards**

Company-issued credit cards are to be used for authorized business purchases only and only those incurred by the employee to whom the card is issued. Employees who wish to use the Company credit card for meal purchases must obtain approval from Mark or Jon prior to making the purchase.

Personal purchases or loans are never permitted on a Company-issued credit card. All rewards that accumulate with use of the card (including but not limited to cashback rewards, points to be used for future purchases, or travel benefits) are the property of Iowa Contracting Inc. and may not be reassigned to any individual employee.

Employees who make business purchases using a Company-issued credit card must save all related receipts and submit them weekly. Employees may be held personally responsible for unauthorized personal purchases or any purchase for which they do not produce a valid receipt or for receipts that are not properly marked with related information including employee name, item purchased and the reason for the purchase.

Lost, damaged, or stolen cards must be reported immediately to the Office.

Employees who violate this policy may have the credit card revoked and will be subject to discipline up to and including termination.

#### **4.8 Drug and Alcohol Policy**

Iowa Contracting Inc. is committed to providing a safe, healthy, and productive workplace that is free from alcohol and unlawful drugs as classified under state or federal laws, including marijuana, while employees are working on Company premises, another worksite of the Company, and while operating Company-provided vehicles or personal vehicles used for Company business. Employees that work while under the influence of drugs or alcohol pose a safety risk to themselves and others with whom they work. Therefore, working under the influence of alcohol or drugs, including marijuana, is strictly forbidden. This policy applies to all employees of Iowa Contracting Inc., without exception, including part-time and temporary employees.

In addition to forbidding employees from working under the influence of drugs or alcohol, the unlawful manufacture, distribution, possession or use of any unlawful drug or drug paraphernalia on Iowa Contracting Inc.'s premises, while conducting Company business, or in any vehicle owned or leased by the Company is absolutely prohibited. If you are taking medication for which you have a valid prescription while on the job, you must do so in a way that is consistent with the manner prescribed and use must not pose a risk to your safety or the safety of others. However,

the use of medical marijuana while on the job or while off the job that results in the employee working under the influence is prohibited. If a physician has prescribed medication that influences your ability to safely perform your job duties, notify your supervisor. You will not be subject to discipline for the appropriate use of legal nonprescription or prescribed legal drugs for the treatment of illness or injury.

Additionally, you are not allowed to be under the influence of, consume, possess, sell, or purchase any alcoholic beverage on any property at which the Company does business or in any vehicle owned or leased on behalf of the Company. An alcohol test showing an alcohol concentration of .02 or greater will be deemed a violation of the policy.

Reporting: You should report evidence of alcohol or drug use to a supervisor or a personnel representative immediately. In cases where the use of alcohol or drugs poses an imminent threat to the safety of persons or property, you must report the violation. Failure to do so could result in disciplinary action for the non-reporting employee.

Employees who violate the Drug and Alcohol Policy will be subject to disciplinary action, up to and including termination.

Testing: As a part of our policy to ensure a substance-free workplace, employees may be asked to submit to a drug and/or alcohol test under any of the circumstances listed below. Testing for marijuana will be done in accordance with applicable state and local medical and recreational marijuana laws.

- *Reasonable Suspicion:* "Reasonable suspicion" will exist when a supervisor or other person in authority has a reasonable belief based on objective factors such as the employee's appearance, speech, behavior or other conduct or facts, that the employee is under the influence of drugs or alcohol, or both.
- *Post-Accident:* Testing may be required to evaluate the root cause of a workplace incident that harmed or could have harmed employees. All employees whose conduct could have contributed to the incident, not just employees who reported injuries, will be subject to drug testing. In accordance with state law, testing may be required for an on-the-job accident that results in an injury that could require a report under Iowa's Occupational Safety and Health statute or for an accident that caused property damage over \$1,000.

It is a condition of your continued employment with the Company that you comply with the Drug and Alcohol Policy. A refusal to submit to a drug or alcohol test upon request by the Company will be considered a positive test and will result in discipline up to and including termination. A refusal to submit to a test is defined as: failure to provide the required valid specimen(s); obstructing the collection of a specimen or the testing process; submitting an altered, adulterated or substitute sample; failure to show up for a scheduled test; refusal to complete the requested drug testing forms; or failure to promptly provide specimen(s) for testing, without a valid medical reason, when directed to do so.

Testing Procedures: Testing will occur during, immediately before, or immediately after a regular work period. Time spent during testing will be considered work time and will be paid.

The Company will provide employees and prospective employees with a list of the drugs to be tested before testing occurs. Employees and prospective employees will be given the opportunity to provide any information relevant to the test, including identification of prescription or nonprescription drugs currently or recently used, or other relevant medical information to a Medical Review Officer.

All drug and alcohol samples will be collected at and screened at a laboratory certified by the US Department of Health and Human Services' Substance Abuse and Mental Health Services Administration or approved under rules adopted by the Iowa Department of Public Health which will be responsible for following all procedural rules of the Iowa Private Sector Drug Free Workplace Law, including rules on confirmatory drug testing.

Employee Notifications: When the Company receives confirmed positive test results for a current employee, it will notify the employee in writing by certified mail, return receipt requested. The notification will describe:

- The results of the test;
- The employee's right to request and obtain a retest at an approved laboratory of the employee's choice; and
- The fee payable by the employee to the employer for the cost of the retest.

When the Company receives positive test results for a prospective employee, it will notify the prospective employee in writing of:

- The results of the test;
- The name and address of the medical review officer who made the report; and
- The prospective employee's right to request records.

Employee Retesting: The following rules apply to retesting:

- Employees who receive a confirmed positive test result are entitled to request a retest.
- If the employee requests a retest, identifies an approved laboratory to conduct the test, and pays the Company the fee for the test within seven days after making the request, a retest must be conducted at the laboratory chosen by the employee.
- The results of the retest must be reported to the Medical Review Officer who reviewed the initial confirmed positive test results, and the Medical Review Officer must review the results and issue a report to the Company on whether the results of the retest confirmed the initial confirmed positive test.
- If the results of the retest do not confirm the results of the initial confirmed test, the Company:
  - will reimburse the employee for the fee paid for the retest; and
  - will not take disciplinary action based on the initial confirmed positive test result.
- If the employee requests a retest, the fee charged must represent the costs of the retest and should be consistent with the Company's costs for the initial confirmatory test.

Costs of Testing: The Company will pay all costs for initial drug or alcohol testing of employees and prospective employees. The Company will also provide transportation or pay reasonable transportation costs to employees for transportation to the laboratory where tests are conducted. Employees who request a retest must pay the Company the fee for the retest before

it is conducted. If the retest does not confirm the original positive results, the Company will reimburse the employee for the cost of the retest.

Discipline Based on Positive Test Results: The following rules apply:

- The Company may suspend a current employee, with or without pay, pending the outcome of a test. An employee who has been suspended will be reinstated, with back pay plus 18% interest, if the test does not show a violation of this policy.
- When an employee has a confirmed positive test result that violates the drug prohibitions of this policy, or refuses to provide a sample for testing, the Company may:
  - require the employee to enroll in an employer-provided or approved rehabilitation, treatment, or counseling program;
  - suspend the employee, with or without pay, for a designated period of time;
  - terminate the employment; or
  - refuse to hire the prospective employee.

Disclosure of Test Results: The Company may use and disclose results of a drug or alcohol test under any of the following circumstances:

- In an administrative agency proceeding or judicial proceeding under workers' compensation laws or unemployment compensation laws, or under common or statutory laws where action taken by the Company based on the test is relevant or is challenged.
- To any federal agency or other unit of the federal government as required under federal law, regulation, or order, or under compliance requirements of a federal government contract.
- To any Iowa state agency authorized to license individuals, if the employee tested is licensed by that agency and the rules of that agency require the disclosure.
- To a substance abuse evaluation or treatment facility or professional, to evaluate or treat the employee.

Voluntary Rehabilitation for Drugs or Alcohol: We believe it is important for you to seek professional help for any drug/alcohol problems. It will benefit you and the Company if you proactively ask for help before the matter is addressed through the disciplinary action process. If a violation or suspected violation of this policy has not occurred before your request, the Company will consider a leave of absence to pursue drug or alcohol rehabilitation. If a leave is granted, you will be required to sign a return-to-work agreement stipulating that upon completion of the approved rehabilitation program, you will be subject to unannounced drug or alcohol testing for a period of one year following the return-to-work date. Requests for rehabilitation leave will be denied and employees subject to the disciplinary process, up to and including termination, if they have not made the request prior to any suspected or actual violation of this policy.

Mandatory Alcohol Rehabilitation: The Company will offer rehabilitation to an employee who fails an alcohol test, if the employee:

- Has been employed by the Company for at least 12 of the preceding 18 months;
- Agrees to rehabilitation; and

- Has not previously violated the Company's substance abuse prevention policy under this section.

If alcohol rehabilitation is required, the Company will not take adverse employment action against the employee if the employee complies with the requirements of rehabilitation and successfully completes rehabilitation.

The costs for mandatory rehabilitation will be distributed as follows:

- The costs of rehabilitation will be distributed as provided under the employee benefit plan.
- If no employee benefit plan exists and the employee has coverage for any portion of the costs of rehabilitation under any healthcare plan, the costs of rehabilitation will be distributed as provided by the healthcare plan with any costs not covered by the plan distributed equally between the employee and the Company. However, the Company will not pay more than \$2,000 toward the costs.
- If no employee benefit plan exists and the employee does not have coverage for any portion of the costs of rehabilitation under any healthcare plan of the employee, the costs of rehabilitation will be distributed equally between the employee and the Company. However, the Company will not pay more than \$2,000 towards the cost of rehabilitation.

The Company may take disciplinary action during the rehabilitation based on an employee's failure to comply with any of the requirements of rehabilitation.

DOT Compliance: This policy applies to all employees, including those who are subject to the Department of Transportation (DOT) regulations. DOT-regulated employees must adhere to the requirements of this Drug and Alcohol Policy as well as the DOT Drug & Alcohol Policy, given at hire. The DOT makes no exceptions for medical or recreational marijuana that has been legalized by an applicable state law. If you are a DOT-regulated employee, you will not be excused under our policy for use of marijuana if you test positive, even if your use is legal under applicable state law.

#### **4.9 Confidential Information**

During your employment with Iowa Contracting Inc., you may become aware of trade secrets and other similarly protected proprietary and confidential information about Iowa Contracting Inc.'s business including, but not limited to, its financial records, marketing plans and strategies. You may not disclose any such information to anyone outside of the Company. In addition, you are not permitted to share confidential information belonging to or regarding the Company's business partners, vendors and customers such as confidential financial data, marketing strategies, trade secrets, and proprietary information.

You are not permitted to store Company or customer data on personal devices, including personal storage devices.

If you have any questions concerning whether certain information is considered confidential, ask your supervisor. Employees who improperly use or disclose trade secrets or confidential business

information will be subject to disciplinary action, including termination of employment and legal action, even if they did not actually benefit from the disclosed information.

All employees who are required to sign a Confidentiality Agreement as a condition of hire should refer to that agreement which controls the handling of confidential information.

#### **4.10 Conflict of Interest**

You have a responsibility to avoid any conflict between your personal interests and those of the Company. A conflict of interest occurs when your personal interests, or those of a close relative, interfere, or appear to interfere, with your ability to make sound business decisions on behalf of the Company. Conflicts of interest could arise in the following circumstances:

- An employee or the close relative of an employee being employed by, or acting as a consultant to, a competitor or potential competitor, supplier, or contractor.
- Serving as a board member for an outside commercial organization whose interests compete with the Company's.
- An employee or the close relative of an employee owning or having a substantial interest in a competitor, supplier, or contractor.
- Accepting gifts, discounts, favors, or services from a customer or potential customer, competitor, or supplier, without express approval from management unless equally available to all Company employees.

For the purposes of this policy, a "close relative" is any person who is related by blood or marriage, or whose relationship with the employee is like that of persons who are related by blood or marriage.

Business dealings with outside companies should not result in unusual gains for those firms. Unusual gain refers to bribes, kickbacks, product bonuses, special fringe benefits, unusual price breaks, and other windfalls designed to ultimately benefit the employer, the employee, or both. Promotional plans that could be interpreted to involve unusual gain require specific executive-level approval.

Before engaging in any activity, transaction or relationship that might give rise to a conflict of interest, seek review from your manager.

#### **4.11 Outside Employment**

You are permitted to engage in outside work or to hold other jobs, subject to certain restrictions as outlined in this policy. You must first seek approval from the Company before engaging in any outside employment.

If approved, DOT-regulated drivers will be required to report all compensated work and must adhere to all rules set forth in the Hours of Service regulations issued by the Federal Motor Carrier Safety Administration.

Activities and conduct away from the job must not compete with, conflict with, or compromise the Company's interests or adversely affect job performance and the ability to fulfill all job responsibilities. You are prohibited from performing any services for customers on non-working time that are normally performed by Iowa Contracting Inc. This prohibition also extends to the unauthorized use of any Company equipment and the unauthorized use or application of any confidential information. In addition, you are not to solicit or conduct any outside business during paid working time.

You are cautioned to carefully consider the demands that additional work activity will create before accepting outside employment. Outside employment will not be considered an excuse for poor job performance, absenteeism, tardiness, leaving early, refusal to travel or refusal to work overtime or different hours. If Iowa Contracting Inc. determines that your outside work interferes with performance, you may be asked to terminate the outside employment.

The Company does not permit employees on a leave of absence, whether medical or non-medical, to engage in outside employment while on leave. Engaging in outside employment while on a leave of absence will result in termination of employment.

#### **4.12 Personal Cell Phone Use**

USE WHILE DRIVING OR OPERATING EQUIPMENT: You are prohibited from using any hand-held cell phone for any reason while operating any equipment or any vehicle on Iowa Contracting Inc. business. However, **hands-free** devices may be used while operating a vehicle if allowed by state and local laws and if such use will not compromise safety. Hands-free devices are not permitted while operating equipment.

The use of earbuds, AirPods, or headphones is prohibited while working on a jobsite.

PERSONAL USE WHILE WORKING: Personal cell phones may be carried with you but must be set on "silent" or "vibrate" modes during working time unless you have received permission to use your personal cell phone for business purposes. Personal use of your cell phone is to be reserved for break times only. Any special exception, including emergencies, must be approved by your supervisor. If Iowa Contracting Inc. finds that personal phone activities are interfering with Company work, disciplinary action will follow.

BUSINESS USE: Iowa Contracting Inc. policies pertaining to harassment, discrimination, retaliation, and confidential information apply to the use of personal devices for work-related activities.

Non-exempt employees may not use their personal devices for work purposes outside of their normal work schedule without authorization in advance from management. This includes, but is not limited to, receiving, sending, and responding to emails or text messages, responding to calls, or making calls. If such advance authorization is given, non-exempt employees must track all time worked on their personal device outside of normal work hours.

All employees are prohibited from using their personal device for work purposes during a leave of absence, whether paid or unpaid, without advance approval. Iowa Contracting Inc. reserves the right to deactivate Company applications and access to its network on an employee's personal device during leave or at any other time without notice to employees.

Iowa Contracting Inc. is not responsible for the costs associated with repair or replacement of personal devices that are lost or stolen.

**VIOLATIONS:** Employees who violate this Policy may be subjected to discipline up to and including termination of employment.

#### **4.13 Use of Company-Provided Cell Phones**

During business hours, your company-issued cell phone must be free for business use. Personal use of your Company phone should be reserved for non-working times; however, limited personal calls and texts are permitted in the event of an urgent family need.

Company-issued cell phones are not to be used while operating a vehicle unless a hands-free option is available, allowed by state and local law, and use will not compromise safety.

Company-issued cell phones remain the sole property of the Company and shall be subject to inspection or monitoring (including related records) at any time. Employees in possession of Company equipment such as cell phones are expected to protect equipment from loss, damage, or theft.

Upon termination of employment, or at any time upon request, the employee will be asked to produce the phone for return or inspection. The employee must also provide any password required to gain access to the phone. Employees unable to present the phone in good working condition within the period requested may be expected to bear the cost of a replacement. Any employee who violates this policy may be subject to disciplinary action up to and including termination.

#### **4.14 Personal Property**

The Company cannot be responsible for personal property that is lost, damaged or stolen. If you bring personal property into the office or onto Company property, you are responsible for it. In addition, the Company prohibits any personal items brought onto Company property or worksites that are sexually suggestive, offensive, or demeaning to specific individuals or groups.

Iowa Contracting Inc. is not responsible for any damage to your personal vehicle while on Company business.

#### **4.15 Use of Company Tools and Equipment**

Iowa Contracting Inc. will provide you with the equipment needed to do your job. When you use this equipment, you must exercise care, perform required maintenance, and follow all operating instructions, safety standards and guidelines.

None of this equipment should be used for personal reasons, nor removed from the physical confines of the Company unless such use is specifically approved by management.

#### **4.16 Amendment: Company Vehicle Policy**

##### **IOWA CONTRACTING INC. VEHICLE POLICY**

##### **TAKE-HOME VEHICLE POLICY**

##### **ELIGIBILITY**

1. The following positions are eligible for company-assigned vehicles:
  - Project Managers
  - Superintendents
  - Field Supervisors
  - Estimators
  - Senior Foremen
  - On-call Service Technicians
  - Other positions as approved by executive management
2. Employees must meet the following criteria:
  - Valid driver's license with clean driving record (no DUIs, no more than 2 moving violations in past 3 years)
  - Minimum of 6 months employment with the company
  - Satisfactory performance evaluations
  - Residence within 50 miles of primary office or project location

##### **PERMITTED USE**

1. Approved employees may use company vehicles for:
  - Transportation between home and job sites/office
  - Business-related travel during work hours
  - On-call emergency response
  - Minimal personal errands during the commute to/from work
2. Non-employees (spouse, family members) are prohibited from driving company vehicles except in emergency situations.

##### **PROHIBITED USE**

1. Company vehicles may not be used for:
  - Vacation travel without prior written approval
  - Off-road recreational activities
  - Transportation of non-employees except for business purposes
  - Towing non-company equipment or vehicles

- Transportation of hazardous materials not related to job functions
- Any illegal activities

### **EMPLOYEE RESPONSIBILITIES**

1. Maintain vehicle cleanliness (interior and exterior)
2. Report any mechanical issues immediately
3. Adhere to scheduled maintenance appointments
4. Complete weekly vehicle inspection reports
5. Refuel vehicle at designated company fuel stations when possible
6. Park vehicles in secure, legal locations when at home
7. Lock vehicle and remove any valuable tools/equipment when not in use

### **FUEL AND MAINTENANCE**

1. Company fuel cards will be provided for all business-related fuel expenses
2. Employees must submit fuel receipts weekly with correct mileage notation
3. Personal use fuel consumption exceeding allowable commuting limits will be billed to the employee
4. All maintenance must be performed by company-approved service providers
5. Routine maintenance schedule must be strictly followed

### **TAX IMPLICATIONS**

1. Personal use of company vehicles is considered a taxable benefit by the IRS
2. The company will report the appropriate taxable fringe benefit on employee W-2 forms
3. Employees must maintain a mileage log distinguishing between business and personal use

### **ACCIDENTS AND VIOLATIONS**

1. All accidents must be reported immediately to supervisor and HR
2. Employees are responsible for paying traffic/parking violations
3. Accidents determined to be the fault of the employee may result in loss of vehicle privileges
4. Three or more preventable accidents in a 24-month period will result in loss of vehicle privileges

### **VEHICLE RETURN**

1. Company vehicles must be returned immediately upon:
  - Termination of employment
  - Transfer to non-eligible position
  - Extended leave exceeding 30 days
  - Suspension of driving privileges
2. Vehicles must be returned in clean condition with all company property and documentation

This policy is subject to review and modification at the discretion of management. Violations of this policy may result in disciplinary action up to and including termination of employment.

#### **4.17 Electronic Communications Policy**

This policy applies to all Iowa Contracting Inc. equipment and systems used by employees including, but not limited to, cell phones, laptops, computers, email, internet access, external electronic bulletin boards, phones, voicemail, fax machines and copy machines (“Company equipment”). Company equipment is provided to employees for conducting and facilitating Company business. It is not intended for personal use or personal entertainment. Brief and occasional personal use is acceptable as long as it is not excessive, occurs during lunch or other break times and does not result in an expense to Iowa Contracting Inc. Use is defined as “excessive” if it interferes with employee productivity during the normal workday.

Employees are responsible for using all equipment, including the Internet, in a manner that is professional, ethical, and lawful. Electronic communication by employees that is threatening, intimidating, that interferes with the job performance of other employees, or that violates other Company policies, including but not limited to *Anti-Harassment*, *Confidential Information*, and the *Code of Conduct*, will not be tolerated. In addition, when participating in video conferencing, all employees must comply with appearance standards set forth in the Company’s *Dress Code*.

Any attempt to disrupt electronic communications, to violate computer system security, or to send electronic communications under false pretenses (i.e., using someone else’s identity to access/send an electronic communication) will not be tolerated.

Security: To guard against viruses and malicious programs, you should only open attachments from trusted sources. In addition, you may not download or install any software, programs, or shareware that is not expressly authorized or approved by management.

Passwords are required for the use of a Company-owned cell phone, computer, laptop, and voicemail. A password is also required for use of Company-owned software. You are not permitted to share your passwords with anyone, including other employees. You must not allow another person, including another employee, to use Company equipment that has been assigned to you. In addition, you may not allow another person to access, use or view your Company password-protected accounts or data contained therein since the Company has restricted access to certain data to a limited group of employees.

You must notify the Company within 24 hours if any Company property has been lost, stolen or damaged so that we can disable access to the Company property and network.

Software: Employees are not permitted to download any “pirated” software, files or programs and must receive permission from a supervisor before installing any new software on a Company computer. Files or programs stored on Company computers may not be copied for personal use.

Privacy: All Company equipment, including computer equipment, and all information transmitted by, received from, or stored on any Company system or equipment is the property of Iowa Contracting Inc. To ensure proper use of these systems and equipment, Iowa Contracting Inc. may monitor their use from time to time. You should have no expectation of privacy in connection with the use of this equipment, or with the transmission, receipt, or storage of information in this equipment. The Company has the capability to retrieve email and voicemail messages even after deletion or erasure, and the use of passwords on the email and voicemail systems does not mean that messages stored on those systems are confidential from the Company or not subject to retrieval by others. Company-provided computer equipment and the information stored in such equipment is the property of the Company. The Company reserves the right, in its complete discretion, to review any employee's voicemail or email files, messages, and usage at any time without advance notice or permission. You may not attempt to gain access to anyone else's files, email or voicemail messages or other information. Only the Company's executive management reserves the right to and may enter an employee's email, voicemail, or other files.

Use after Hours or during Leave: Non-exempt employees may not use Company systems for work purposes outside of their normal work schedule without authorization in advance from management. This includes, but is not limited to, receiving, sending, and responding to emails or text messages, responding to calls, or making calls. In the event that such advance authorization is given, non-exempt employees must track all time worked outside of normal work hours.

All employees are prohibited from using Company systems during any leave of absence, whether paid or unpaid, without advance approval from the Company. Iowa Contracting Inc. reserves the right to deactivate your password, Company applications, and access to our network during leave.

Employees who violate the terms of this policy will be subject to discipline up to and including termination of employment.

#### **4.18 Use of Social Media**

Iowa Contracting Inc. recognizes that the internet provides unique opportunities to participate in interactive discussions and share information on topics using a wide variety of social media, such as Facebook, TikTok, LinkedIn, Twitter, Instagram, Pinterest, Tumblr, blogs, and wikis. However, employees' use of social media can pose risks to Iowa Contracting Inc.'s confidential information, reputation, and brands; can expose the Company to discrimination and harassment claims; and can jeopardize the Company's compliance with business rules and laws.

To minimize these business and legal risks, to avoid loss of productivity and distraction from job performance, and to ensure that the Company's IT resources, and communications systems are used appropriately as explained below, Iowa Contracting Inc. expects employees to adhere to the following guidelines and rules when using social media, whether at work or outside of work:

1. Do not violate the Company's Anti-Harassment and Equal Employment Opportunity policies by engaging in conduct on social media such as ethnic slurs, racist or sexist comments, or discriminatory or threatening or abusive comments. This may include activity such as "liking" comments on social media. You must adhere to all other Company policies that might apply to social media use, as well.
2. You are not permitted to use social media during working times unless such is required by your job.
3. Always be respectful, fair, and courteous to fellow employees, customers, or suppliers. If you decide to post complaints or criticism, avoid using any statements that could be viewed as malicious, threatening, obscene, intimidating, defamatory or harassing.
4. Do not post, or express a viewpoint on another's post, such as by "liking" a Facebook post, anything that Company's customers, clients, business partners, suppliers or vendors would find offensive, such as ethnic slurs, sexist comments, discriminatory comments, profanity, abusive language, or obscenity.
5. You may not share the Company's confidential or proprietary information. For more information see our Confidential Information policy.
6. Make it clear in your social media activity that you are speaking on your own behalf.
7. Use good judgment about what you post and remember that anything you say can reflect on Iowa Contracting Inc. Do not engage in any conduct that could harm the business or reputation of the Company.
8. Any statements made about the Company and any of its employees must also be truthful and accurate.
9. Your use should not violate any applicable law.

Carefully read these guidelines as they cover all social media related activities. You will be held responsible for your conduct on social media. If your posting violates any of these guidelines, the Company may take action against you (up to and including termination).

This policy is not intended to restrict communications or actions protected or required by state or federal law. If you have questions or doubts about the appropriateness of Social Media usage, you should speak with your manager.

#### **4.19 Media Contacts**

From time to time, you may be contacted by members of the media. This may include, but is not limited to, television, internet, and print journalists. You should not speak on behalf of Iowa Contracting Inc. without express authorization from the President.

If you are contacted by media regarding Iowa Contracting Inc.'s services, employees, clients, vendors, or business partners, immediately inform Mark or Jon. Employees are not authorized to give statements to any representative of the media without prior authorization. You are always permitted to express your own opinions to the media regarding your own wages, hours and other terms and conditions of employment. If you do express personal opinions to the media on these

issues, you are required to state that such opinions do not represent those of Iowa Contracting Inc. and are your own.

#### **4.20 Criminal Activity and Arrests**

Participating in criminal activity, whether during work or off duty, may result in disciplinary action up to and including termination. Disciplinary action depends upon a review of all factors involved, such as the nature of the act and charges, whether it was work-related, how it affects or may affect the Company's reputation, the employee's ability to perform the essential functions of the job, or circumstances which adversely affect attendance. Disciplinary actions are not dependent upon the disposition of any case in court.

Employees are expected to be on the job, ready to work, when scheduled. Inability to report to work as scheduled because of an arrest may lead to disciplinary action, up to and including termination, for violation of the attendance policy or job abandonment.

Any disciplinary action taken will be based on information reasonably available. This information may come from witnesses, police, or any other source if management has reason to view the source as credible.

#### **4.21 Personnel Records and Administration**

Active employees may review, but not remove documents from their own personnel files upon written request to the Office. Copies of the file contents will be provided upon request; however, the employee will be required to reimburse the Company for the cost of copying. Under no circumstance are you entitled to remove the contents from the premises.

All personnel records are confidential. Any unauthorized individual found accessing records will be subject to disciplinary action and possible termination.

#### **4.22 Termination and Resignation**

If you wish to resign, we ask that you notify your manager of your anticipated departure date at least two weeks in advance. Of course, as much notice as possible is appreciated by Iowa Contracting Inc. and your co-workers. This notice should be in the form of a written statement. You should be prepared to work the entire notice period. Paid time off cannot be used during your notice period. Iowa Contracting Inc. reserves the right to accept voluntary resignations immediately and waive the requirement of working out a notice period.

After termination from Iowa Contracting Inc., please continue to provide us with an accurate address for at least one year for tax purposes.

#### **4.23 Return of Company Property**

On or before the last day of work, or any time requested by the Company, employees are required to return all Company equipment, phones, computers, computer files, storage devices, credit cards, keys, records, manuals, computer files, and other documents, including all copies of such items, which in any way relate to the business or affairs of Iowa Contracting Inc. Employees will be responsible for any such property not returned to the Company upon request.



## **5 SAFETY IN THE WORKPLACE**

*The safety and health of employees is our top priority. Iowa Contracting Inc. strives to provide a clean, hazard-free, and safe environment in accordance with the Occupational Safety and Health Act of 1970. This section includes general safety policies. For the most detailed information, refer to the Company's Safety Manual.*

### **5.1 Health and Safety in the Workplace**

As an employee, you are expected to take part in maintaining a safe environment. You must comply with all the Company's safety rules and guidelines, as detailed in our separate *Safety Manual*, adhere to all safety instructions provided by your supervisor, and use safety equipment when required. In addition, you must comply with any applicable federal, state, and local laws regarding workplace safety. It is your responsibility to:

- Report all workplace injuries, accidents, or illness to your supervisor as soon as possible, regardless of the severity. If your direct supervisor is unavailable, then report it to the next level above your direct supervisor.
- In the event of a life-threatening emergency, call 911.
- Learn the location of all safety and emergency equipment.
- Keep your work area and all exits free of any potential hazards.
- Report any problems with Company-provided safety equipment to your immediate supervisor.
- Report any unsafe conditions or potential hazards, such as wet floors or broken equipment, to your direct supervisor immediately. If your direct supervisor is unavailable, then report it to the next level above your direct supervisor.

Failure to follow the Company's safety rules, guidelines or any applicable workplace safety law may result in discipline, up to and including termination of employment.

You have the right to report work-related injuries and illnesses. Iowa Contracting Inc. prohibits any form of discipline, discrimination, or retaliation for reporting a health or safety concern, a workplace injury, a violation of this policy or for cooperating in related investigations.

Emergency Procedure: If you hear a fire alarm or other emergency alert system, proceed quickly and calmly to the nearest exit. Once the building has been evacuated, only a supervisor may authorize employees to re-enter.

### **5.2 Use of Vehicles**

The following guidelines must always be followed by all employees operating a vehicle while on Company business. Failure to abide by any of the following requirements will lead to disciplinary action up to and including termination:

*Driver Guidelines and Reporting Requirements*

- a) You shall not drive Company-provided vehicles without the express permission of management, nor shall an employee grant permission to any other person to drive a Company-provided vehicle. Additionally, you are not permitted to give rides to non-employees, including friends or family members.
- b) Company-provided vehicles are provided for Company business and shall not be used for personal use.
- c) You must have a valid and current driver's license to operate a Company-provided or a personal vehicle with current auto insurance used on Company business. If you operate a vehicle on Company business, you shall notify your supervisor by 9:00 AM the next business day if your driver's license has been suspended or revoked and must **immediately discontinue operating the vehicle.** You must also report all ticket violations received during the operation of any vehicle on Company business.
- d) If you drive for work purposes, the Company may review your motor vehicle record periodically to ensure that you are maintaining a good driving record. Failure to maintain a good driving record (e.g., a pattern of repeated traffic violations, a preventable accident, etc.) may result in the loss of the privilege of driving for work purposes. If driving is an essential function of your job and you have not maintained a good driving record, your employment may be terminated. In addition, where driving is an essential function of your job, your employment may also be terminated if you operate Company-provided vehicles, and our insurance company excludes you as a driver and/or if your driver's license is suspended or revoked.
- e) You are responsible for the safe operation and cleanliness of any vehicle assigned to you. Damages to a Company-provided vehicle by theft, breakdown, or mechanical problem must be reported to the Office. Drivers that are assigned a Company vehicle are responsible for assuring that their assigned vehicle meets all legal standards for maintenance and safety. Company-provided vehicles are subject to unannounced, random inspections by management.
- f) You must report **any** accident involving your assigned vehicle to your supervisor immediately. This includes all accidents whether another vehicle was involved and regardless of the extent of damage or lack of injuries. Accidents in personal vehicles while on Company business must follow these same accident procedures.
  - A Vehicle Accident Report must be completed immediately (from the scene, during the same day, or as soon as practicable if immediate or same-day reporting is not possible). The completed Form should be given to your supervisor within 24 hours of the accident.
  - If the vehicle is one that has been assigned to you, once the accident is reported, you will be advised by your supervisor what steps must be taken to have the Company-provided vehicle repaired.
  - You are expected to cooperate fully with authorities in the event of an accident without making any statements other than replying to the questions of investigating officers. Accidents involving your personal injury must be reported to your supervisor for workers' compensation purposes.

- g) You will be responsible for fines resulting from moving or parking violations incurred while operating a vehicle on Company business.
- h) Drivers are responsible for the security of Company vehicles assigned to them. The vehicle engine must be shut off, ignition keys removed, and vehicle doors locked whenever the vehicle is left unattended.

#### Driver Safety Rules

- a) The use of Company vehicles or personal vehicles for Company business while under the influence of alcohol, intoxicants, or other drugs (which could impair driving ability) is forbidden and is sufficient cause for discipline, up to and including termination of employment.
- b) Employees are not permitted under any circumstances to operate a Company vehicle when a physical or mental impairment may cause the employee to drive unsafely. This prohibition includes, but is not limited to, circumstances in which the employee is temporarily unable to operate a vehicle safely or legally because of illness, injury, medication, or fatigue. If you become drowsy while driving, you should stop driving immediately.
- c) If you make or take work-related calls while driving, you are required to use a hands-free cell phone. If hands-free devices are not available, you are strictly prohibited from (i) making or receiving calls, or (ii) sending or receiving text messages, emails, instant messages, or any other form of electronic communication, while operating any vehicle while on Company business, including sitting in traffic while traffic is stopped or at an intersection. You must locate a lawfully designated area to park the vehicle before using a hand-held device.
- d) Because motor vehicle accidents represent one of the largest groups of occupational fatalities, while on Company business you must exercise due diligence to drive safely by: a) following all traffic laws, and b) avoiding distractions while driving (such as eating or drinking; adjusting radio or temperature controls; focusing attention on passengers or objects, persons, or events outside the vehicle; personal grooming; etc.).
- e) Seat belts must always be worn by the driver and all riders, even if air bags are available.
- f) Applicable federal, state, and local laws, including speed limits, must always be obeyed.

Under no circumstances should employees feel that they need to place themselves at risk to fulfill business needs.

### **5.3 Smoking Policy**

To maintain a healthy and comfortable working environment and to ensure compliance with applicable laws, smoking or vaping in Company facilities is strictly prohibited. Employees smoking in any part of the Company's building may be subject to disciplinary action. You may leave your work assignment to smoke only during scheduled break times and in designated smoking areas.

## 5.4 Violence and Weapons Policy

The Company strictly prohibits and will not tolerate any form of workplace violence. Workplace violence is any act or threat of physical violence, harassment, intimidation, or other threatening disruptive behavior. It ranges from threats and verbal abuse to physical assaults and even homicide. The Company strictly prohibits any workplace violence including, but not limited to, the following:

- Aggressive or hostile acts such as throwing objects at another person, fighting or intentionally damaging property.
- Injuring another person physically.
- Oral or written threats to injure an individual or to damage property.
- Engaging in behavior that creates a reasonable fear of injury to another person.
- Engaging in behavior that subjects another individual to extreme emotional distress.
- Bullying, intimidating, or harassing another person (For example, making obscene phone calls or using threatening body language or gestures such as standing close to someone or shaking your fists at them).

This list is illustrative only and not exhaustive. No form of workplace violence will be tolerated.

If you receive or become aware of any threatening communications from an employee or outside third party, or if you suspect or witness an act of violence, you must report it immediately to your supervisor or any member of management.

Do not engage in either physical or verbal confrontation with a potentially violent individual. If you encounter an individual who is threatening immediate harm to an employee or visitor to our premises, call 911 immediately.

The Company prohibits any form of discipline, reprisal, intimidation, or retaliation for a good faith report of workplace violence of any kind, pursuing a workplace violence complaint or cooperating in related investigations.

Weapons: The Company prohibits all employees from possessing any weapons of any kind, concealed or otherwise, including at the workplace, while engaged in activities for the Company and at Company-sponsored events. An exception may be made for an employee with a valid permit who has requested permission from the owner and written permission has been granted. Even with such permission, weapons may never be carried where the law prohibits them, including on a customer's site where the customer prohibits them. The Company reserves the right to revoke permission at any time within our sole discretion. Weapons include but are not limited to:

- Firearms
- Knives with fixed blades or blades longer than 4 inches
- Mace
- Explosives
- Any item with the potential to inflict harm that has no common purpose

Employees who violate this policy will be subject to disciplinary action, up to and including termination.

### **5.5 Protective Orders**

If you apply for or obtain a temporary or final protective order which lists Iowa Contracting Inc.'s property as being a protected area, you must provide a copy of such to the Office. In addition, where you do not have such an order, but you are in a situation involving domestic violence or have or were in a relationship with someone you fear, we encourage you to report that to the Office so that any necessary safety precautions can be considered and taken. We understand the sensitivity of such information and will follow confidentiality procedures which recognize and respect the privacy of the reporting employee(s).

### **5.6 Inspection of Property**

As part of a Company investigation of possible violations of a policy, it may be necessary for work areas, Company vehicles, lockers, desks, cabinets, to be searched on occasion. These are the property of the Company and, as such, we reserve the right to search them with or without advance notice. You should have no expectation of privacy.

### **5.7 Emergency Closings**

At times, emergencies such as severe weather, fires, or power failures can disrupt Company operations. In such instances, management will decide if a closure or schedule change is necessary and notify you. If Iowa Contracting Inc. is open and you do not report to work due to inclement weather, you must follow the call-off procedure in our *Attendance and Punctuality* policy.





**EMPLOYEE HANDBOOK ACKNOWLEDGMENT**

I acknowledge that I have received a copy of the Iowa Contracting Inc. Employee Handbook and I understand that it is my responsibility to read and follow these policies.

I am aware that if, at any time, I have questions regarding Iowa Contracting Inc. policies I should direct them to the Office.

I understand that neither this Handbook nor any other communication by a management representative or any other employee, whether oral or written, is intended in any way to create a contract of employment. I understand that, unless I have a written employment agreement signed by an authorized Iowa Contracting Inc. representative, I am employed at will and this policy does not modify my at-will employment status. If I have a written employment agreement signed by an authorized Iowa Contracting Inc. representative and this Handbook conflicts with the terms of my employment agreement, I understand that the terms of my employment agreement will control.

I also am aware that Iowa Contracting Inc., at any time, without notice, may change, add to, or delete from the provisions of the Company policies.

I also understand that this version of the Handbook supersedes all prior versions published or distributed by Iowa Contracting Inc.

\_\_\_\_\_  
Employee's Printed Name

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date