

BURGER GRAY

EMPLOYEE HANDBOOK

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WELCOME!

Welcome to BurgherGray LLP (the “Firm” or “BurgherGray”). We hope you agree that you have a great contribution to make to the Firm and that you find your employment with us a rewarding experience. We look forward to the opportunity of working together to create a more successful firm. We also want your employment with us to be one that is mutually beneficial and gratifying.

We hope you will find satisfaction in your job and take pride in your work.

Executive Committee

INTRODUCTION

INTRODUCTION TO HANDBOOK

This Employee Handbook (this “Handbook”), together with the Firm’s Standard Operating Procedures (“SOP”) and Information Technology and Data Security Policy & Procedures (“IT Policy,” and together with the Handbook and the SOP, the “Policies”), were developed to provide you with guidelines to the Firm’s policies and procedures and to outline the benefits available to you. You should familiarize yourself with the contents of the Policies as soon as possible so you will know what is expected of you and what you can expect from our organization.

The Policies replace all previous BurgherGray handbooks, policies and memoranda. Failure to follow any of the Policies may result in disciplinary action, up to and including, termination of employment.

BurgherGray and Insperity are in a co-employment work relationship. This means that BurgherGray handles the day-to-day activities related to its core business and will determine when, where and how you are to perform services for it. Insperity handles the administrative responsibilities such as payroll processing and benefits and supports the Firm in many human resources issues. Although the Firm and Insperity will work together to carry out employment functions, there is no agency relationship between the two companies – this means that no act or representation of one is binding on the other without its written authorization.

You should have already signed an Employment Agreement outlining your employment relationship with BurgherGray and another with Insperity. Contact your supervisor or an Insperity payroll or human resource specialist if you have any questions.

The Firm may change, revoke or supplement the policies in this Handbook or any of the other Policies at any time without notice. The Firm will determine the effective date of any changes and every effort will be made to notify you in advance. However, failure to give advance notice will not void any Policy’s application in the workplace.

Supervisors do not have the authority to change the policies in this Handbook or any of the other Policies on their own. If you are uncertain about any policy or procedure, contact your supervisor for clarification.

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

EMPLOYMENT

AT-WILL EMPLOYMENT

Your employment with BurgherGray is at-will which means that you or BurgherGray may terminate your employment at any time for any lawful reason unless a written employment agreement exists with BurgherGray that provides otherwise. Your employment with Insperity is at-will regardless of whether you have a written employment agreement with BurgherGray.

BurgherGray has the right to transfer, demote, or otherwise discipline an employee at any time for any lawful reason. Insperity does not have the authority to change your at-will status with BurgherGray, enter into any agreement for employment for any specified period or make any promises or commitments to the contrary. Likewise, BurgherGray does not have the authority to change your at-will status with Insperity, enter into any agreements on behalf of Insperity for employment for any specified period or make any promises or commitments to the contrary. BurgherGray however, maintains the ability to enter into employment agreements, independent of Insperity, which is not binding on Insperity and does not alter the at-will nature of your employment with Insperity. For an employment agreement with BurgherGray to be considered valid, it must be signed by a Partner of the Firm.

This Handbook is not a contract guaranteeing employment for any specific duration. As provided in the Handbook Acknowledgment, nothing in this Handbook creates or is intended to create a promise or representation of continued employment. This Handbook replaces any and all prior handbooks, written documents (with the exception of authorized employment agreements) or oral or implied representations that might otherwise contradict the at-will nature of your employment.

EQUAL EMPLOYMENT OPPORTUNITY

BurgherGray and Insperity provide equal employment opportunities to all employees and applicants in all Firm facilities without regard to race, color, religious creed, sex, national origin, ancestry, citizenship status, pregnancy, childbirth, (or related medical conditions, including, but not limited to lactation), physical disability, mental and/or intellectual disability, age, military status or status as a Vietnam-era or special disabled veteran, marital status, registered domestic partner or civil union status, gender (including sex stereotyping and gender identity or expression), medical condition (including, but not limited to, cancer related or HIV/AIDS related), genetic information, or sexual orientation in accordance with applicable federal, state and local laws.

This policy applies to all terms and conditions of employment, including, but not limited to, hiring, placement, promotion, termination, layoff, recall, transfer, leaves of absence, compensation and training.

Because this policy is central to the manner in which the companies operate as employers, any employee who has a question or concern regarding this policy should bring it to the attention of a member of the Equal Employment Opportunity and Anti-Harassment Committee (see below for committee members and contact information). Any person found to have violated this policy will be disciplined, up to and including termination. Any applicant or employee filing a complaint or assisting in

the investigation of a complaint is protection from retaliation, coercion, intimidation, interference, and discrimination.

The members of the Equal Employment Opportunity and Anti-Harassment Committee and their contact information is as follows:

Gopal Burgher, Managing Partner

Direct Telephone: 646-513-3231 (x102)

Email: gburgher@burghergray.com

Sandra Honegan-Pounder, Partner

Direct Telephone: 646-513-3231 (x115)

Email: spounder@burghergray.com

DIVERSITY AND INCLUSION POLICY

The Firm recognizes and values the contribution of people with differences in capabilities, experience and perspectives. Diversity encompasses gender, age, experience, education, ethnicity, religious and cultural backgrounds as well as other dimensions such as lifestyle and family responsibilities.

At the Firm, we are committed to:

A workplace which is free from discrimination, harassment, and bullying;

Treating employees fairly and with mutual respect;

A workplace culture that is inclusive and embraces individual differences;

Equal employment opportunities based on ability, performance and potential;

Making all staff aware of their rights and responsibilities with regards to fairness, equity and respect for all aspects of diversity;

Flexible work practices and policies to support employees and their changing needs; and

Attraction, retention and development of a diverse range of talented, energetic and committed people.

To achieve a diverse and inclusive environment, we support the following programs and practices:

Recruitment, selection and promotion

Equal opportunity is integral to the recruitment and selection practices at the Firm and we recognize the value of recruiting, selecting and promoting employees with different backgrounds, knowledge, experiences, perspectives and beliefs. The Firm engages in outreach efforts to minority, women and other diverse organizations to create and foster diverse applicant pools.

Compensation

Our compensation and role grading review processes actively consider equity in both grading and compensation and we will continue to develop strategies and initiatives to resolve any identified gaps.

Career development and performance

Our employees are encouraged to develop and progress their careers through opportunities that build on their skills, experience and potential.

Opportunities for promotion and transfer are advertised to all employees to enable individuals to further develop their own career path with the Firm.

Diversity and respect in the workplace

All employees are required to complete periodic diversity and anti-discrimination/harassment/bullying training as required to comply with New York and federal law. This training raises awareness and encourages behavior that supports a work environment free from discrimination and harassment.

Flexible working arrangements

The Firm recognizes the needs of individuals to balance family and personal lives with work. Sometimes individuals require flexible working arrangements and may, for a range of reasons, seek to alter their working arrangements. The Firm will consider requests for flexible working arrangements on a case by

case basis, considering the merit of the proposed arrangement, personal circumstances of the employee, the nature of the employment and the impact on the respective business area.

Cultural and religious diversity

Employees from different cultures and religions are welcomed and valued. Employees who have cultural or religious commitments are supported to participate in these activities through flexible work arrangements.

Gender diversity

Gender equality at all levels of the Firm is a key component of our diversity strategy. This includes an equitable representation of women and men at all levels of management.

Procurement and Business Practices – Supplier Diversity

The Firm seeks to consider certified diverse suppliers that can provide competitive, high-quality goods and services whose business values are generally aligned with the Firm's values.

ACCOMMODATION OF DISABILITIES

BurgherGray is committed to making every reasonable effort to accommodate an employee's disability. An accommodation may be provided as long as the employee can perform the essential duties of the job, and it does not create an undue hardship for the Firm. A reasonable accommodation may include changes in the work environment or in the way a job is performed, so that a person with a disability may enjoy equal employment opportunities.

Under this policy, if you are pregnant and request a reasonable accommodation for the duration of or any part of your pregnancy, we will explore all possible means of providing the reasonable accommodation including, but is not limited to, the following:

More frequent or longer bathroom breaks;

Breaks for increased water intake;

Breaks for periodic rest;

Seating;

Assistance with manual labor;

Light duty;

Temporary transfer to a less strenuous or hazardous position;

Acquisition or modification of equipment;

Changing the employee's job duties;

Changing the employee's work hours;

Relocating the employee's work area; or

Providing leave necessitated by pregnancy, childbirth, or medical or common conditions relating to pregnancy or childbirth.

Accommodations depend upon the employee's job qualifications and the specific facts and circumstances of each individual situation.

Please inform your supervisor if you require an accommodation, so that the Firm can have an interactive discussion with you. Your supervisor will work with you to determine if there is a need for an adjustment or change at work to accommodate your disability.

EMPLOYMENT REFERENCES

Requests for employment verifications for current or former employees, should be directed to Insperty's Contact Center at 866-715-3552, option 5. Insperty will only release your last title and dates of employment, unless you have authorized in writing certain additional information to be provided.

PERSONNEL FILES

BurgherGray and Insperty each maintain a personnel file on each employee. Contact your supervisor to request a review of your BurgherGray personnel file or contact your Insperty payroll or human resource specialist to view your Insperty personnel file.

To ensure that your personnel file is up-to-date at all times, notify your supervisor or your payroll specialist of any changes in your name, telephone number, home address, withholding instructions, number of dependents, beneficiary designations, marital status, or the individuals to notify in case of an emergency. Additionally, complete and forward an Employee Change of Personal Information form to your Insperty payroll specialist or you may update your file through the Insperty Premier™ at <http://portal.insperty.com>. Assistance may also be provided through the Insperty Contact Center at 866-715-3552, 7AM-7PM CT Monday-Friday.

SEPARATION FROM EMPLOYMENT

An employee may be separated from employment either voluntarily or involuntarily by resignation, retirement, lack of work, poor performance or other reasons.

Exit Interviews

Management may conduct an exit interview to discuss your reasons for leaving and any other impressions that you may have about BurgherGray. During the exit interview, you can provide insights into areas for improvement for the Firm and your specific position.

Return of Firm Property

Any property issued to you by the Firm such as software, computer equipment, databases, files, cell phone, pager, keys, building passes, credit card(s) or any other equipment must be returned at the time of termination. You will be responsible for any lost or damaged items.

COMPLAINT RESOLUTION PROCEDURE

BurgherGray is committed to providing a comfortable and productive work environment for employees. It is important that your concerns are resolved in a timely manner in an atmosphere of open communication and mutual respect. You are encouraged to follow the process below for bringing concerns to management for resolution. Employees will not be penalized for taking advantage of this procedure.

First, discuss the problem with your supervisor. If you do not believe a discussion with your supervisor is appropriate, request a meeting with an Insperity human resource specialist. In an effort to resolve the problem, the Insperity human resource specialist will consider the facts and may conduct an investigation.

Additionally, the Anti-Harassment Policy in this Handbook outlines procedures for employees to report complaints of harassment and discrimination.

EMPLOYEE CONDUCT

ANTI-HARASSMENT

BurgherGray and Insperity are committed to a work environment in which all individuals are treated with respect and dignity and are free from all forms of harassment and discrimination. Any form of harassment, even when not unlawful or directed at a protected category, is prohibited and will not be tolerated. All employees, including supervisors and co-workers, as well as vendors, contractors, interns (whether paid or unpaid), temporary workers, clients or other third parties, are expected to adhere to this policy.

Reported or suspected occurrences of harassment or discrimination will be promptly and thoroughly investigated. Following an investigation, BurgherGray and Insperity will promptly take any necessary and appropriate disciplinary action.

BurgherGray and Insperity will not permit or condone any acts of retaliation against anyone who files a complaint regarding, or cooperates in the investigation of, harassment or discrimination complaints.

The term "harassment" includes harassment based on any category protected by federal, state or local law, which may include, but is not limited to, unwelcome slurs, jokes, or verbal, graphic or physical conduct relating to an individual's race, color, religious creed, sex, national origin, ancestry, citizenship status, pregnancy, childbirth, physical disability, mental and/or intellectual disability, age, military status or status as a Vietnam-era or special disabled veteran, marital status, registered domestic partner or civil union status, familial status, gender (including sex stereotyping and gender identity or expression), medical condition (including, but not limited to, cancer related or HIV/AIDS related), genetic information, or sexual orientation.

Sexual harassment is a form of workplace discrimination and the Firm and Insperity have a zero-tolerance policy for any form of sexual harassment. Sexual harassment consists of unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature where:

Submission to such conduct is an explicit or implicit term or condition of employment;

Employment decisions are based on an employee's submission to or rejection of such conduct; or

Such conduct unreasonably interferes with an individual's work performance or creates an intimidating, hostile or offensive working environment, even if the complaining individual is not the intended target of the sexual harassment.

Examples of acts that may be unlawful sexual harassment include, but are not limited to:

Physical assaults of a sexual nature, such as: touching, pinching, patting, grabbing; rape, sexual battery, molestation or attempts to commit these assaults;

Unwanted sexual advances or propositions, such as requests for sexual favors accompanied by implied or overt threats concerning the victim's job performance evaluation, a promotion or other job benefits or detriments;

Sexually oriented gestures, noises, remarks, jokes or comments about a person's sexuality or sexual experience, which create a hostile work environment;

Sexual or discriminatory displays or publications anywhere in the workplace, such as: displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.

Hostile actions taken against an individual because of that individual's gender, sexual orientation, gender identity and the status of being transgender, such as: interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job; sabotaging an individual's work; bullying, yelling or name-calling.

Harassment and discriminations are forms of employee misconduct that subjects BurgherGray and Insperty to liability for harm to victims of harassment, including sexual harassment. Harassers may also be individually subject to liability. Any employee, including supervisors and managers, who engage in harassing, including sexual harassing, behavior will be subject to sanctions enforced against them for such behavior.

Internal Complaint Procedure

BurgherGray and Insperty provide you with a convenient and reliable method for reporting incidents of alleged harassment, including sexual harassment, and discrimination. Any employee who feels harassed or discriminated against, or who is aware of harassment or discrimination occurring in the workplace is encouraged to immediately inform the alleged offender that the behavior is unwelcome. If the informal discussion with the alleged offender is unsuccessful in remedying the problem, or if you do not feel comfortable with such an approach, you should immediately report the conduct to:

a member of the Equal Employment Opportunity and Anti-Harassment Committee:

Gopal Burgher, Managing Partner

Direct Telephone: 646-513-3231 (x102)

Email: gburgher@burghergray.com

Sandra Honegan-Pounder, Partner

Direct Telephone: 646-513-3231 (x115)

Email: spounder@burghergray.com

and

the Insperty Anti-Harassment Hotline number at 844-677-3030.

A complaint form is available on Insperty Premier™ to report harassment and file complaints. This form may be found on Insperty Premier under Company > Forms and Policies > Company Documents.

We cannot resolve a harassment or discrimination problem unless we know about it. Managers and supervisors are required to report any complaint they received, or any harassment that they observe. Therefore, it is your responsibility to bring those kinds of problems to our attention so we can take the necessary steps to correct any problems. The report should include all facts available to you regarding the alleged harassment, sexual harassment, or discrimination.

When you call the Insperity Anti-Harassment Hotline, please be sure to leave your name, Insperity employee identification number or the last four digits of your social security number, and the name of the Firm. If you wish to make an anonymous complaint, you may do so. However, the scope of our investigation may be limited based on the information you provide.

External Complaint Procedure

If you believe you have been harassed, including sexual harassment, or discriminated against, you may have rights and remedies under federal, state, and/or local law. If you feel you've reported your complaint internally but have not received a satisfactory response, you may file a complaint with the New York State Division of Human Rights (DHR), the U.S. Equal Opportunity Commission (EEOC), or contact the county, city or town in which you live to see if similar laws exist.

Contact DHR at (888) 392-3644 or visit dhr.ny.gov/complaint for more information about filing a complaint.

Contact the EEOC at (800) 669-4000 (1-800-669-6820 (TTY)), or visit www.eeoc.gov or via email at info@eeoc.gov

Contact the NYC Commission on Human Rights by calling 311 or (212) 306-7450; or visit www1.nyc.gov/site/cchr/index.page

Confidentiality

All reports of alleged harassment, sexual harassment, or discrimination will be treated seriously. Confidentiality will be maintained to the extent possible. However, to conduct a thorough investigation, certain information may need to be disclosed to other individuals, including the alleged offender. Consequently, absolute confidentiality cannot be promised and cannot be guaranteed.

Investigative Procedure

Once a complaint of alleged harassment, sexual harassment, or discrimination is received, we will begin a prompt and thorough investigation. All employees are required to cooperate with management during any investigation of harassment, including sexual harassment.

The investigation may include interviews with all involved parties, including the alleged harasser, and any persons who are aware of facts or incidents alleged to have occurred, and review of any information provided by such parties. While confidentiality will be observed in this procedure, complete confidentiality cannot be guaranteed; however, only those persons who are necessary to this process will be informed of events, and only to the extent necessary.

Following an investigation, BurgherGray and Insperity will promptly take any necessary and appropriate disciplinary action. Disciplinary action will be taken if the investigation reveals that an employee has acted in a manner that is not in alignment with the goals of this policy. BurgherGray and Insperity may

address any workplace issue discovered during an investigation. This may include some or all of the following steps:

Restore any lost terms, conditions, or benefits of employment to the complaining employee.

Discipline the alleged harasser. This discipline may include written disciplinary warnings, transfer, demotion, suspension and/or termination of employment.

If the alleged harassment, sexual harassment, or discrimination is from a vendor, contractor, client or other third party, BurgherGray and Insperty will take appropriate action to stop the conduct.

If you have made a complaint but feel that the action taken in response has not remedied the situation, you should make an additional complaint following the complaint procedure outlined in this policy.

Duties of Employees and Supervisors

All employees of the Firm, both management and non-management, are responsible for assuring that a workplace free of harassment, sexual harassment, and discrimination is maintained. Any employee may file a complaint regarding incidents experienced personally or incidents observed in the workplace. The Firm strives to maintain a pleasant work environment where all employees are able to effectively perform their work without interference of any type and requests the assistance of all employees in this effort.

All managers and supervisors are responsible for doing all they can to prevent and discourage harassment, sexual harassment, and discrimination from occurring. If a complaint of harassment, sexual harassment or discrimination is raised, the individual to whom the complaint is made (i.e., supervisor, manager, Firm owner) should act promptly to notify the Insperty Anti-Harassment hotline number so an investigation may promptly proceed. The Firm and Insperty may discipline any managers or supervisors who fail to follow this policy, which discipline may include termination.

Retaliation Prohibited

BurgherGray and Insperty do not condone retaliation against individuals who file complaints of harassment, sexual harassment, or discrimination. Employees who are found to have retaliated against employees or non-employees (i.e. someone who is a contractor, subcontractor, intern, vendor, temporary worker, consultant or otherwise providing services in the workplace) who have filed complaints of harassment, sexual harassment, discrimination, or who testify or assist in any proceeding under the law will be subject to disciplinary action, up to and including termination.

ETHICS

BurgherGray is committed to providing a work environment governed by the highest ethical, professional and legal standards. In all situations you are expected to conduct your activities with integrity, ethically, in accordance with applicable laws, regulations and professional obligations, including applicable rules of professional conduct for attorneys, and in a manner that excludes consideration of personal advantage. It is incumbent on all employees to conduct business in a manner that does not adversely reflect upon the credibility and reputation of the Firm.

Part of maintaining an ethical workplace is providing employees the opportunity to provide honest feedback. The Firm will not tolerate retaliation of any kind against an employee who reports in good faith a violation of law or of this policy.

BurgherGray encourages you to report any actual or potential violations of applicable laws or regulations and any unethical, dishonest or improper conduct to your supervisor, the Managing Partner or BurgherGray's Human Resources Department. If you are uncertain as to whether there are any laws or regulations that may impact your work, you are responsible for requesting guidance from your supervisor or BurgherGray's Human Resources Department.

CONFIDENTIALITY OF BUSINESS INFORMATION

Information relating to the business of the Firm and its clients, regardless of the source, is considered confidential and may not be disclosed to any person other than those within the Firm who have a legitimate need to know. Be careful not to discuss office matters outside the office, even if names are not used. In particular, Firm matters should not be discussed in elevators, restaurants or other public places where you can be overheard.

Use of the camera feature on cellular phones or other communication devices presents risks to the Firm, potentially compromising client information, trade secrets, or the privacy of others. Use of this feature to capture images or video is prohibited unless authorized in advance by management.

CONFLICT OF INTEREST

In all situations, you are expected to conduct your activities with integrity, ethically, in accordance with applicable laws, regulations and professional obligations including applicable rules of professional conduct for attorneys, and in a manner that excludes consideration of personal advantage.

Employees should not engage in any work activity, practice or conduct which is or appears to be a conflict of interest for the Firm, its clients, suppliers, contractors, competitors or any person doing or seeking to do business with BurgherGray, as described below.

You are to act in the best interests of the Firm, regardless of personal preference, and must not create the perception of personal advantage. An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal gain for that employee or for a relative (related by blood or marriage, or a similar relationship).

The mere existence of a relationship with outside firms does not necessarily create a conflict of interest. However, if you have any influence on transactions involving purchases, contracts or leases, you must disclose the existence of the relationship to your supervisor as soon as possible.

Employees should not solicit or accept a promise of future employment or any gift, loan, gratuity, reward or anything else of monetary value that might appear to influence your judgment or create a conflict in the performance of your job. You may accept occasional unsolicited courtesy gifts or favors (such as business lunches, tickets to sporting events or cultural events, holiday baskets, flowers, etc.) so long as the gifts or favors have a market value under \$100, are customary in the industry, and do not

influence or appear to influence your judgment or conduct. Contact your supervisor for guidance as needed prior to the acceptance of any gift or favor.

OUTSIDE EMPLOYMENT

Subject to express agreement to the contrary, the Firm strongly discourages employees from taking other jobs outside their regular work hours. Positions with the Firm require an employee's full-time effort and concentration. Any employee desiring to take outside employment must obtain his or her manager's approval in writing before outside employment commences. The Firm will not approve outside employment that compromises an employee's ability to perform effectively or to accept overtime or travel assignments. Outside employment cannot involve or compete with products or services presently provided or under development by the Firm. Outside employment cannot make use of any of the Firm's proprietary or confidential information. Employees cannot work in any capacity for any of the Firm's suppliers, clients, or competitors. Under no circumstances can outside employment involve use of the Firm's time, resources, facilities, or equipment.

Violation of this policy can lead to discipline, up to and including termination. Employees who are injured while engaging in outside employment are not eligible for paid sick leave or workers' compensation benefits from the Firm.

CONFIDENTIALITY OF SOCIAL SECURITY NUMBERS AND OTHER CONFIDENTIAL EMPLOYEE INFORMATION - NEW YORK

BurgherGray is committed to protecting the confidential information of all employees and clients. Employees are required to maintain the confidentiality of all employee or client information including but not limited to, Social Security Numbers, including any part of Social Security Numbers, driver's license numbers, state-issued identification card numbers, date of birth, credit or debit or other account numbers, passport numbers, alien registration numbers, health insurance identification numbers or health information.

If you have access to confidential information you must safeguard it by keeping the information, whether in paper or electronic format, in a secure location and only access the data for authorized business purposes.

You should only include a portion or complete Social Security Number or other employee confidential information in internal e-mails if required by a specific business need. If you have an authorized business need to send any type of personal information outside the Firm, either in an email or in an attachment to an email, you must use approved encryption technology to encrypt the email prior to sending it. Employees are expected to comply with applicable state laws that restrict the use of a full or partial Social Security Number.

Always use Firm shred machines or shred receptacles to dispose of paper documents that contain employee personal information. Destroy computer media or files containing employee confidential information in a manner ensuring confidentiality.

Consult with your supervisor if you have any questions about this policy or on the process to destroy items which cannot be shredded, such as computer disks or files.

GUIDELINES FOR APPROPRIATE CONDUCT

In order to conduct the operations of BurgherGray efficiently and professionally, all employees are to follow the rules of conduct that will protect the interests and safety of all employees and the Firm. All employees are expected to act in a professional manner with clients, and the general public.

Although it is not possible to list all forms of inappropriate behavior and conduct, the following are examples that are considered inappropriate and may result in disciplinary action up to and including termination of employment:

Falsifying employment or other Firm records;

Violating the Anti-Harassment policy;

Violating certain state, federal or local laws and regulations;

Violating security or safety rules or failing to observe safety rules or safety practices; failing to wear required safety equipment; tampering with equipment or safety equipment;

Soliciting gratuities from clients;

Displaying excessive or unexcused absenteeism or tardiness;

Possessing dangerous or unauthorized materials, such as firearms, weapons or explosives on Firm property;

Using the Firm's property and supplies, particularly for personal purposes in an excessive, unnecessary or unauthorized way;

Negligence or improper conduct leading to damage of Firm property;

Violating the Violence in the Workplace policy;

Violating the Drug-Free Workplace policy;

Committing theft or unauthorized possession of Firm property or the property of fellow employees; possessing or removing any Firm property, including documents, from the premises without prior permission from management; using Firm equipment or property for personal reasons without proper authorization; using Firm equipment for profit;

Unauthorized disclosure of confidential or proprietary information; working for a competing business while an employee of the Firm; breaking confidentiality of personal information such as, Social Security Numbers, including any part of Social Security Numbers. Personal information also includes driver's license numbers, state-issued identification card numbers, date of birth, credit or debit or other account numbers, passport numbers, alien registration numbers or health insurance identification numbers;

Engaging in abusive conduct, or bullying, such as using obscene, abusive or threatening language or gestures or other verbal or physical conduct a reasonable person would find threatening, intimidating, or humiliating;

Soliciting, selling, or collecting funds for any purpose while on working time (not including meals and authorized breaks). Employees who are not on working time shall not interfere with the work of employees who are on working time;

Falsification of or failure to verify timekeeping records;

Conduct directly or indirectly causing economic injury to the Firm;

Insubordination or other disrespectful conduct;

Smoking in prohibited areas;

Unauthorized use of Internet, telephones, computers or other Firm equipment;

Violation of any other Policy; and

Any misrepresentations, falsifications, or material omissions in an employment application as well as any in any data presented throughout the hiring process and employment.

Where appropriate, supervisors will follow a process of progressive employee discipline. Before or during application of any discipline, employees may be given an opportunity to relate their version of the incident or problem and provide an explanation. Examples of progressive employee discipline include:

Verbal Counseling - A conversation with an employee explaining that the employee's conduct or poor performance is unacceptable, and repeated or continued unacceptable conduct or performance will result in more severe disciplinary action. A record of the notice of the verbal counseling may be made and retained in the employee's personnel file.

Written Counseling - A written document or memo that describes the unacceptable conduct or performance of the employee and specifies needed changes or improvements. A copy of the written counseling generally will be retained in the employee's personnel file.

Termination - If an employee fails to follow acceptable conduct or performance standards, the Firm may terminate the employee's employment.

Depending on the specific circumstances, the Firm may suspend or terminate an employee without prior discipline, or without following a particular order of discipline.

ABSENTEEISM AND TARDINESS

Regular attendance is important to the smooth operation of BurgherGray. If you are late or absent, it places a burden on other employees and may impact productivity, client satisfaction and team morale.

You are expected to be reliable and punctual by reporting to work on time and as scheduled. If you know that you will be absent or late arriving for work, notify your supervisor directly as soon as possible. In most circumstances, you should notify your supervisor within the first 30 minutes of your

work shift each day of your absence, unless you have been granted a leave of absence. In the event of a sickness or accident while performing your duties, notify your supervisor immediately.

If you are absent for three or more consecutive workdays due to personal illness, you may be required to provide a statement from your healthcare provider, unless state or local law provides otherwise, before you will be permitted to return to work. Failure to properly report your absences may be considered a voluntary resignation of your position.

DRUG-FREE WORKPLACE

BurgherGray is committed to protecting the safety, health and well-being of all employees, clients, and vendors in our workplace. "Workplace" includes Firm property, any Firm-sponsored activity or any other site where you are performing work or representing the Firm.

The term "drug" as used in this policy includes alcoholic beverages and prescription drugs, as well as illegal inhalants, and illegal drugs and/or controlled substances including, but not limited to, marijuana, opiates (e.g., heroin, morphine), cocaine, phencyclidine (PCP), and amphetamines.

All employees are expected to contribute to maintaining a drug-free workplace. Prohibited activities under this policy include the possession, use, sale, attempted sale, distribution, manufacture, purchase, attempted purchase, transfer or cultivation of drugs in the workplace. Employees are also prohibited from being at the workplace with a detectable amount of drugs in their system. However, the use and/or possession of prescription drugs, when taken as directed and obtained with a valid prescription under federal law, is not a violation of this policy.

As a condition of continued employment, all employees must comply with this policy. An employee who engages in an activity prohibited by this policy shall be subject to disciplinary action, up to and including immediate termination of employment.

In order to enforce this policy, the Firm has reserved the right to conduct searches of its property to deter and detect abuse of this policy.

Contact the Employee Assistance Program (EAP) for information about the availability of treatment programs such as assistance provided by Insperity's health care plan coverage or drug and alcohol abuse rehabilitation and education programs.

This policy is not intended to replace or otherwise alter applicable U.S. Department of Transportation obligations or any other federal, state or local agency drug testing regulations related to a particular industry.

TOBACCO-FREE WORKPLACE

BurgherGray is committed to providing all employees with a safe and healthy work environment. All Firm premises are smoke-free. Smoking a cigarette, cigar, e-cigarette, or pipe or any other form of tobacco, as well as the chewing of tobacco, is not allowed.

VIOLENCE IN THE WORKPLACE

BurgherGray and Insperity are committed to providing a safe workplace for employees, clients, vendors, volunteers, independent contractors and others with whom we do business. The Firm has zero tolerance for violent acts or threats of violence.

You are expected to conduct yourself in a non-threatening, non-abusive manner at all times. Any direct, conditional or veiled threat of harm to any employee, guest or Firm property will be considered unacceptable behavior. Acts of violence, intimidation or bullying of others will not be tolerated.

All employees share the responsibility in identifying and alleviating threatening or violent behaviors. Anyone who is subjected to or threatened with violence, or who is aware of another individual who has been subjected to or threatened with violence, is to immediately report this information to his/her supervisor, a management member, Insperity and the proper authorities. You must assume that any threat is serious. The Firm will carefully investigate reports and maintain employee confidentiality to the fullest extent possible.

BurgherGray will take disciplinary action, up to and including immediate termination, immediately notify proper authorities and/or take legal action as appropriate, against any employee who commits or threatens to commit a violent act against any person while on Firm premises or while engaged in Firm business off the premises.

WEAPONS

BurgherGray strives to provide a safe and secure workplace for employees, clients and visitors. The Firm has zero tolerance for, and forbids the possession of any type of weapon, firearm, explosive and/or ammunition while on Firm property or conducting Firm business. For purposes of this policy, Firm property includes, but is not limited to, all Firm facilities, Firm-provided vehicles and equipment that are either leased or owned by the Firm or a Firm client.

Possession of firearms or other weapons may be cause for discipline, including, but not limited to, immediate termination of employment. In enforcing this policy, BurgherGray reserves the right to request inspections of any employee and their personal effects while on Firm property, to the extent allowable under applicable law. Any employee who refuses to allow an inspection will be subject to the same disciplinary action as having been found in possession of firearms or other weapons.

In the event an employee lawfully possesses a firearm, the employee can store the firearm in the employee's personal vehicle while on Firm-provided parking areas; however, the firearm must be stored in the employee's locked vehicle, or locked to the vehicle, and hidden from plain view.

Employees share the responsibility of identifying violators of this policy. If you either witness or suspect another individual of violating this policy, you should immediately report this information to their onsite supervisor and alert the police as appropriate.

HOURS AND COMPENSATION

HOURS OF OPERATION

Normal operating hours for BurgherGray are from 9:00 am to 6:00 pm, Monday through Friday. These hours may vary depending upon your position and work requirements. If applicable, your supervisor will provide direction for lunch and rest breaks in order to facilitate the smooth flow of business and to maintain an adequate number of staff.

Give your supervisor as much advance notice as possible for any schedule changes.

PAY PRACTICES

For overtime calculations and salary administration, the fixed 7-day "workweek" for BurgherGray is the period beginning at 12:01 a.m., Sunday and ending at midnight, Saturday. All employees will be paid semi-monthly on the 15th and end of the month. For paydays falling on a weekend or holiday, you will be paid the prior business day.

If you are absent on payday and someone else is to pick up your check, it will not be released without a signed note from you authorizing the named person to pick it up. The person designated to pick up your check will be asked to produce satisfactory identification; otherwise, your check will not be released.

If your employment ends, you will be paid your final wages in accordance with applicable state law.

ERROR IN PAY

BurgherGray and Insperity make every effort to ensure that you receive the correct amount of pay in each paycheck and that you are paid on the scheduled payday.

You should review your paycheck when received and, if you believe an error has been made, contact your supervisor and Insperity human resource specialist immediately. All necessary steps will be taken to research the problem and to assure that any necessary correction is promptly made.

REST AND MEAL BREAKS FOR NONEXEMPT EMPLOYEES - NEW YORK

BurgherGray provides nonexempt employees with the opportunity to take a 10-minute rest period per 4 hours worked. Rest periods are counted as hours worked. You may schedule your rest periods at your discretion, unless instructed otherwise by a supervisor. Rest breaks may not be combined with or added on to meal breaks nor may they be used to come to work 10 minutes late or leave 10 minutes early.

You are also provided a 60-minute meal break. Employees are relieved of all duty during the meal break and should immediately notify management if denied the opportunity to take a full uninterrupted meal break. Record the beginning and ending of all meal periods on your time records. Your supervisor will usually assign your meal period. An additional 20-minute break will be provided between 5 p.m. and 7 p.m. for employees on a shift starting before 11 a.m. and continuing after 7 p.m.

Breaks and meal periods may be staggered and may change to meet the business needs of BurgherGray.

FAIR LABOR STANDARDS ACT

Employees will be classified as exempt or non-exempt under the Fair Labor Standards Act. All employees, except employees holding executive, administrative, or professional positions as well as outside salespersons and computer programmers, are covered by the minimum wage and overtime provisions of the law (covered employees are referred to as "non-exempt employees"). Non-exempt employees are entitled to overtime pay at a rate of one and a half times their regular rate for work hours in excess of 40 hours per week or at a rate consistent with applicable state law.

It is our policy to comply with the salary basis requirements of the Fair Labor Standards Act. Therefore, we prohibit all Firm managers from making any improper deductions from the salaries of exempt employees. We want employees to be aware of this policy and that the Firm does not allow deductions that violate the Fair Labor Standards Act. If you feel that an improper deduction has been made to your salary, you should immediately bring the matter to the attention of your supervisor or Insperty human resource specialist. Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, you will be promptly reimbursed for any improper deduction made.

OVERTIME FOR NONEXEMPT EMPLOYEES

Depending on the Firm's work needs, employees will be required to work overtime when requested to do so. Nonexempt employees will be paid overtime premiums at the applicable federal or state wage rate, whichever is higher. You are responsible for clearly noting all hours worked, including any overtime hours, on your timesheet.

It is our policy that no overtime can be worked without the advance approval of your supervisor. Failure to obtain approval in advance of working the overtime is a violation of Firm policy and you may be subject to disciplinary action.

If, during a workweek, you are away from the job because of an injury, paid holiday, jury or witness duty, sick day or vacation day, those hours not worked will not be counted as hours worked for the purpose of computing overtime pay, even if you receive pay such as sick or vacation pay for such time missed.

Prohibited "Off the Clock" Work

Employees are not to work "off the clock" and are required to ensure that all time worked is properly recorded. If you are given directions to perform work "off the clock," you should promptly notify your supervisor. If your supervisor has given you directions to work "off the clock" and/or has told you not to properly record all hours worked, notify your Insperty human resource specialist. You will not be penalized in any way for making such a complaint.

EXEMPT EMPLOYEE REDUCTION OF SALARY

Exempt employees are paid on a salary basis and, in general, must be paid their full salary for any week they perform work. Their weekly salary may be reduced only in the following circumstances:

Employees who are absent for at least a full day because of personal reasons, sickness or disability will not be paid for that day unless they have accrued paid time off under the BurgherGray paid time off, vacation, sickness or disability policy and the absence qualifies for pay under the policy.

Employees who are absent from work for jury duty, attendance as a witness or military leave may have their salary reduced by the amount of payment they receive in the form of jury fees, witness fees or military pay. Their salary will not be reduced by the number of hours or days they are absent unless they perform no work during a given week.

Employees who work less than 40 hours during their first and/or last week of employment will be paid a proportionate part of their full salary for the time actually worked.

Employees who take leave under the Family and Medical Leave Act will not be paid for that time unless they have accrued paid time off under the Firm paid time off, vacation, sickness or disability policy, if any. Their salary will be reduced by the hours missed, even if it is for less than a full day.

Employees who violate a safety rule of major significance, may have their salary reduced in an amount to be determined by the Firm as a penalty for that violation.

Employees may be suspended without pay for other types of workplace misconduct, but only in full day increments. This refers to suspensions imposed according to a written policy applicable to all employees regarding serious misconduct, including, but not limited to, workplace harassment, violence, drug and alcohol violations, legal violations, etc. The possibility of unpaid suspensions is included in all similar policies.

This policy is subject to applicable state law regarding reduction of exempt employees' salaries if the state law is more favorable to employees.

Prohibited Reductions/Complaint Procedure

Any salaried exempt employee whose salary is reduced in violation of this policy will be reimbursed. If you feel your salary has been improperly reduced, please notify your Insperity human resource specialist. No employee will be penalized in any way for making a complaint.

This policy is intended solely to implement Fair Labor Standards Act (FLSA) regulatory requirements, and applicable state law will be applied and modified as necessary in accordance with the requirements and is not to be considered any type of contract.

LACTATION BREAKS IN THE WORKPLACE – NEW YORK CITY

Employees have a right to request a lactation accommodation. BurgherGray will provide a reasonable amount of break time to accommodate an employee's need to express breast milk for the employee's child(ren). The break time should, if possible, be taken concurrently with other break periods already provided. Employees should clock out for time taken for 30 minutes or more that does not run concurrently with normally scheduled break periods. BurgherGray will also provide the employee with the use of a room or other location in close proximity to the employee's work area, other than a restroom, where the employee may express milk in private. BurgherGray will also provide employee access to a refrigerator in close proximity to the employee's workspace.

Employees may request the use of the lactation room by sending an email to their supervisor. Your request must include your name, contact information, the dates(s), time(s), and duration of use that you are requesting. If more than one employee requests the use of the room at the same time, the employee who first requested the use of the room will be granted the time. All efforts will be made to accommodate the other party at a time as close as possible to the requested time. Once your request for an accommodation is received, BurgherGray will reply to you within five business days. If the requested date/time is not available, BurgherGray will have an interactive discussion with you to determine alternative lactation break times and location. Should BurgherGray not be able to provide you with a lactation break or location, BurgherGray will provide a written response to you identifying the basis for denying the request.

BurgherGray and Insperity will not permit or condone any acts of retaliation against anyone who requests a lactation in the workplace accommodation.

NEW YORK CITY TEMPORARY SCHEDULE CHANGE

The Firm recognizes that employees occasionally have a need to change their schedule on a temporary basis to attend to personal events as defined below. In order to support our employees during these times, BurgherGray allows employees to temporarily change their schedule two times each year, or if a change requested is granted for two or more days at one time, that will serve as both requests for the year.

A “personal event” includes an employee’s need to provide care for a minor child or other care recipient, to attend a legal proceeding or hearing for subsistence benefits that the employee, a member of the employee’s family, or the employee’s care recipient receives, or any circumstance covered under the New York City Earned Safe and Sick Time Act.

A “schedule change” includes a limited change in the hours or times that an employee is scheduled to work, and a limited change to the location where an employee is expected to work. Employees may request to use paid time off, work remote, swap or shift work hours or use short-term unpaid leave.

A request for a temporary change should be made as soon as it is known that one is needed. While a request may be made verbally, an employee must provide a written request no later than the second business day following the completion of the temporary schedule change. The written request must include the date(s) for which the temporary change is requested and note that it is due to the employee’s personal event.

Within 14 days of the request, BurgherGray will notify the employee in writing that the request is approved, if the time will be provided as leave without pay or if it has been denied. If denied, the notice will include an explanation of the denial. The written notice will also include the number of requests and business days the employee has remaining to use for the year. Requests may be denied if an employee has already been granted a temporary schedule change of two days in the calendar year. Use of accrued leave is not necessary prior to requesting the time off.

OPERATIONS

APPEARANCE

All employees are to exercise sound business judgment with regard to grooming, neatness, and personal hygiene when reporting for work and engaging in work-related activities.

Employees must be professional in their attire and appearance when representing the Firm. Although there is a “business casual” dress code, attire must be appropriate to the job being performed, requiring that various departments and individuals may at times be called upon to meet certain dress standards. Employees having personal contacts with clients, vendors or the public should be particularly conscious of maintaining dress, grooming, and hygiene standards that present an appropriate business image. This policy means that appropriate business attire should be worn when hosting clients or other visitors, but more casual attire may be worn otherwise.

Some individuals may have sensitivity or allergic reactions to perfumes, colognes, powders and lotions. If you use these items, use them in moderation and with consideration for those around you.

BurgherGray will consider reasonable accommodations to appearance standards for medical and/or religious reasons. Contact your supervisor if you have a request for an accommodation in this area.

WORKPLACE ACCIDENTS AND WORKERS' COMPENSATION INSURANCE

Establishment and maintenance of a safe work environment is the shared responsibility of the Firm and all employees. Employees are expected to obey safety rules and to exercise caution with respect to all work activities. Employees are asked to report immediately any unsafe conditions to their manager. Not only managers, but employees at all levels are expected to correct unsafe conditions as promptly as possible.

All accidents, injuries, potential safety hazards, safety suggestions and health and safety related issues must be reported immediately to your supervisor and/or Human Resources or Insuperity. If you or another employee is seriously injured, contact outside emergency response agencies. No matter how insignificant an injury may seem at the time of occurrence, you are to notify a supervisor or BurgherGray's Human Resources Department or Insuperity immediately of any workplace accident or injury.

The federal law, Occupational Safety and Health Administration (OSHA), requires that we keep records of all illnesses and accidents which occur during the workday. Employees are required to report any workplace illness or injury, no matter how slight. OSHA also provides for your right to know about any health hazards that might be present on the job. Should you have any questions or concerns, contact your supervisor or BurgherGray's Human Resources Department and/or Insuperity for more information.

Workers' compensation insurance coverage is provided by Insuperity's worker's compensation carrier in most states, with the exception of Washington, Wyoming, and North Dakota where coverage is provided

by a state fund. Questions regarding workers' compensation insurance coverage should be directed to your supervisor or the Insperity Workers' Compensation Department at 800-242-8893, ext. 4244.

COMMUNICATIONS

The Firm's IT Policy also sets forth Firm policies with respect to communications. You should read the IT Policy in conjunction with the provisions in this Handbook.

INTERNET CODE OF CONDUCT

Access to the internet has been provided to employees primarily for the benefit of the organization. The following guidelines have been established for using the Internet.

Acceptable Use of the Internet

You should use the Internet in an effective, ethical and lawful manner. You may use the Instant Messaging Systems and Internet Forums primarily to conduct official Firm business or to gain technical or analytical advice. Databases may be accessed for information as needed.

Unacceptable Use of the Internet

You should not use the internet during working time for non-productive reasons. Nonworking time includes the time before and after your scheduled shift, and the time when you are on a rest or lunch break. Use of the Internet while on Firm time must not interfere with your productivity or disrupt the operations of the Firm network or the network of other users.

Communications

You are responsible for the content of all text, audio or images that you place or send over the Internet including, but not limited to, any Web-based sites or programs utilized through the Firm. Employees should avoid posting statements, photographs, video or audio that reasonably could be viewed as malicious, obscene, and threatening or intimidating; that disparage clients, or vendors; or that might constitute harassment or bullying. Examples of this conduct might include offensive posts that could contribute to a hostile work environment on the basis of race, sex, disability, religion or any other status protected by law or Firm policy.

Except to the extent that you are discussing your wages, hours or terms and conditions of employment, the following guidelines apply: All messages communicated on the Internet should have your name attached to them if they mention or refer to BurgherGray in any way. No messages regarding or relating to the Firm are to be transmitted under an assumed name. Employees may not transmit messages or other communication by means that either mask or hide their identity or indicate that they are sent by someone else if it contains information regarding the Firm's business.

Use of Worldox (The Firm's Document Management System)

All emails and documents relating to client work must be stored in the relevant matter folder in Worldox. Client matter emails must not remain in Outlook.

Software and Copyright Issues

BurgherGray intends to prevent computer viruses and unauthorized use of copyrighted materials belonging to entities other than the Firm. You should obtain prior approval before downloading any software. Users are not permitted to copy, transfer, rename, add or delete information or programs belonging to other users unless given express permission to do so by the owner. Failure to observe copyright or license agreements may result in disciplinary action from the Firm, up to and including immediate termination or legal action by the copyright owner.

Confidentiality and Passwords

While our systems may accommodate the use of passwords for Firm security, you should not expect confidentiality of your files at work. BurgherGray reserves the right to access your Internet use and messages at any time, without notice.

Never disclose personal or system passwords to anyone other than authorized Firm representatives. You are not to attempt to gain access to another employee's system, including email or voice mail messages.

Security

All messages created, sent or retrieved over the Internet are the property of the Firm and are not private. The Firm may access and monitor all messages and files on the computer system at any time. All communications, including text and images, can be disclosed to law enforcement or other third parties without prior consent of the sender or the receiver.

Harassment

Harassment of any kind is prohibited. Messages with derogatory or inflammatory remarks about an individual or group's race, color, religious creed, sex, national origin, ancestry, citizenship status, pregnancy, childbirth, physical disability, mental and/or intellectual disability, age, military status or status as a Vietnam-era or special disabled veteran, marital status, registered domestic partner or civil union status, gender (including sex stereotyping and gender identity or expression), medical condition (including but not limited to, cancer related or HIV/AIDS related), genetic information or sexual orientation will not be permitted.

Violations

Violations of any guidelines listed in this policy may result in disciplinary action, up to and including immediate termination. If necessary, the Firm will advise appropriate legal officials of any illegal violations.

EMPLOYEE BENEFITS

HOLIDAYS

Full-time employees are eligible for paid holidays during each calendar year. A paid holiday does not count as a day worked in calculating overtime for the week.

BurgherGray observes the following holidays each year:

New Year's Day	Labor Day
Martin Luther King Jr. Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Independence Day	Christmas Day

A recognized holiday that falls on a Saturday will be observed on the preceding Friday and a recognized Sunday holiday will be observed on the following Monday.

Part time employees are not paid for Firm holidays.

PAID SICK TIME

The Firm recognizes that the inability to work because of illness, injury or safety needs may cause economic hardship. For this reason, BurgherGray provides 40 hours paid sick time upon hire and annually to all employees. You are eligible to use the time immediately. Sick and safe time may be used for your own or your family member's health or safety needs, for purposes relating to you or your family member being a victim of a family offense matter, sexual assault, stalking or human trafficking, or for purposes related to your worksite or your child's school or care facility being closed by a public official due to a public health emergency as intended to comply with New York City's Earned Safe and Sick Time Act.

If the reason for using paid sick and safe time is foreseeable, notification of the need to use time must be provided in writing at least seven days in advance of the leave start date. If the need to use time is unforeseeable, you must notify your supervisor directly as soon as possible. In most circumstances, you should notify your supervisor within the first 30 minutes of your work shift each day of your absence, unless you have been granted a leave of absence. If you are absent for more than three consecutive workdays due to personal illness, you may be required to provide a statement from your health care provider no later than seven days after returning to work. BurgherGray will not require disclosure of personal health information and will maintain confidentiality of information received for employee use of sick and safe leave.

Suspected abuse of sick time may lead to disciplinary action. Indications of possible abuse include, but are not limited to, repeated usage of sick time to extend regularly scheduled days off, including weekends, holidays (before or after a holiday), excessive absenteeism on Mondays and Fridays, and usage of sick time on days previously requested and denied as vacation.

Employees classified as exempt may take sick time in 4-hour increments. Nonexempt employees should record their absences in exact time increments to the tenth hour. Unused sick hours do not carry over from one year to the next and are not paid in the event of separation from employment, however,

unused sick time will be reinstated if reemployed by BurgherGray within 6 months of separation. BurgherGray prohibits retaliation against any employee for requesting or inquiring about safe and sick time. While sick time is paid through Insperity, sick time is solely a BurgherGray policy.

MEDICAL APPOINTMENTS

Medical and dental appointments should be scheduled as to not conflict with an employee's work schedule. Where this is not possible, arrangements should be made with your supervisor.

VACATION

Vacation is provided by BurgherGray for employees to be away from work for rest and relaxation or other personal requirements. The established vacation period is based on a calendar year.

Full-time employees earn vacation time each pay period of service on a pro rata basis, i.e., 1/26th of an annual accrual is earned each pay period of active employment. Partial periods of employment do earn vacation credit; however, employees will not earn vacation while on any type of leave.

Full-time Employees:

Length of service

Accrual Rate Per Pay Period

Maximum Annual Accrual

Date of hire through and continuing thereafter

3.3334 hours

80 hours/ 10 days

Unused vacation hours will not be allowed to be carried over to the next calendar year and unless prohibited by state law accrued but unused vacation will not be paid out at the end of the calendar year.

In order to avoid business disruptions, employees are requested to schedule their vacations with their supervisor at least thirty (30) days in advance. We do understand that in certain situations, one-month advance notice is not possible. In such situations, you must request vacation from your supervisor as

soon as you learn of the need for the time off. New employees will not be permitted to schedule a vacation during the first three months of employment.

Employees classified as exempt may take vacation in half-day (four (4) hour) or full-day (eight (8) hour) increments. Nonexempt employees should record their vacation in exact time increments to the quarter hour, e.g., 1.5 hours, 6 hours, 2.75 hours. If there are conflicting dates, preference generally will be given to the employee who has the most seniority. A more junior employee who already has an approved PTO date will not, however, be bumped by a more senior employee.

If planned vacation has to be canceled due to the needs of BurgherGray and an employee is unable to reschedule the vacation within the year, BurgherGray reserves the option of paying the employee in lieu of taking the canceled vacation.

Pay for vacation will be paid on the regular pay cycle and on actual straight time hours worked. Vacation hours are not considered hours worked when calculating overtime.

If a terminating employee has taken unaccrued vacation hours, the employee agrees to repay any such amounts. If employment with the Firm ends at a time when the amount of vacation time exceeds the amount of accrued vacation time, your final paycheck will be reduced accordingly subject to applicable law.

Subject to applicable state laws, if an employee leaves BurgherGray, accrued but unused vacation will not be paid upon separation. While vacation is paid through Insperity, vacation is solely a BurgherGray policy.

BENEFITS

A benefits package is provided to eligible employees through BurgherGray's co-employment relationship with Insperity. Details describing these benefits, including eligibility information, can be found in the Benefits Book provided to each employee when hired. Additionally, you can call the Insperity Contact Center at 1-866-715-3552, 7:00 a.m. – 7:00 p.m. CT, Monday through Friday for more information on the benefits available to you from Insperity.

EMPLOYEE ASSISTANCE PROGRAM OVERVIEW

We care about our employees' health and well-being and recognize that employees may be faced with personal challenges. The Employee Assistance Program (EAP) provides confidential support, counseling, as well as customized resources and referrals to help employees and their immediate families with work-life services, health information lines, and legal and financial services referrals. All contact

between an employee and the EAP is confidential and designed to safeguard the participant's privacy rights. The EAP's telephone number is 1-866-343-7546.

The Firm reserves the right to amend, suspend, or terminate any of the benefits plans it sponsors at any time.

INSPERITY ONLINE SERVICES

Visit Insperity online to access training, secure personal information and work tools. Go to <http://portal.insperity.com> and click CREATE ACCOUNT. Follow the steps below to log in and begin using the Insperity Premier™:

Step 1: Enter your last name and date of birth

Step 2: Enter one of the following to identify yourself:

Your Social Security Number

Your Individual Taxpayer Identification

Your Insperity ID (this can be found on your paystub)

Step 3: Enter a username and password of your choice. Then follow the remaining prompts to create the account.

Your personal information is accessible only to you through multiple layers of security and industry-standard data encryption. Since payroll information and other sensitive data are accessible through your account, it is important you do not share your username and password with others.

Contact Insperity's Contact Center toll free at 866-715-3552, Monday through Friday from 7:00 a.m. to 7:00 p.m. Central time for questions about the Insperity Premier™ and your Insperity benefits.

LEAVE OF ABSENCE

PERSONAL LEAVE OF ABSENCE

The Firm realizes that a leave of absence, which is not covered by the Family and Medical Leave Act may be necessary due to prolonged illness, accidents, or other compelling reasons. Although such a leave of absence is uncommon, requests for leave will be entertained on a case-by-case basis.

Requests for a leave of absence or any extension of a leave should be submitted in writing to your supervisor at least 30 days prior to commencement of the leave period or as soon as is practicable. Your supervisor will forward the request to the appropriate manager recommending approval or denial. Management will make the final decision concerning the request. While on approved leave, you are expected to report any change of status in your need for leave or your intention to return to work.

A leave of absence not covered by the Family and Medical Leave Act, especially an extended one, does not guarantee that there will be a position available to you after the end of your leave. A personal leave of absence may not provide a guarantee of reinstatement to the same or similar position. Each case will be treated individually and upon your return, every effort will be made to give you the best available job for which you are qualified by experience, ability and seniority. The Firm will consider modifications or adjustments to help facilitate your return to work.

Employees returning from a leave of absence due to medical necessity may be required to provide a doctor's release. Paid vacation and sick time will not accrue during periods of unpaid leave.

You may be required to use all accrued paid time off while on leave before going on unpaid leave. For information on health care coverage during a leave of absence, refer to the Continuation of Benefits policy. Benefits that accrue according to length of service, such as paid time off, holiday, and sick days, do not accrue during periods of leave.

NEW YORK STATE PAID FAMILY LEAVE

Employees may be eligible for New York State Paid Family Leave benefits for qualifying leaves of absence. In order to receive paid family leave benefits, an employee must file a claim with the Firm's designated paid family leave insurance carrier. You may see your supervisor or call the Insperity Leave and Disability Group at 877-236-7331 for instructions on how to file your New York Paid Family Leave claim. Or you may contact the Insperity Leave and Disability Group by email: leave_and_disability@insperity.com or fax to 800-233-1469.

Eligibility

To qualify for Paid Family Leave under this this program, you must meet one of the following requirements the date leave is to begin.

If you regularly work more than 20 hours per week, you must work at least 26 continuous weeks;

If you regularly work less than 20 hours per week, you must work at least 175 days.

Reasons for Leave

Under New York State Paid Family Leave, employees may be eligible to receive up to 10 weeks of benefit payments in 2019 and 2020, and up to 12 weeks of benefit payments in 2021 and thereafter for the following reasons:

To care for a close relative with a serious health condition. A close relative includes spouse, domestic partner, child, parent, parent-in-law, grandparent, and grandchild.

To bond with a new born child or to bond with a child in connection with the adoption or foster care placement of that child.

To address important needs related to a family member's military service or an impending call or order of active duty. A close relative includes spouse, domestic partner, child and parent.

Preparation and recovery from surgery related to organ or tissue donation.

New York State Paid Family Leave and federal family and medical leave (FMLA) will run concurrently, when applicable.

The same provisions under FMLA regarding Employee Notification Requirements, Job Restoration, and leave certification will apply to leave under this policy.

Substitution of Paid Leave

You may use accrued paid leave, including accrued and unused sick leave, paid vacation, paid personal time, and paid time off. Use of accrued paid leave, however, is not required. Any family leave, whether paid, unpaid or a combination thereof, will be counted toward the leave entitlement, as applicable. Employees are not eligible for New York State Paid Family Leave benefits while using accrued paid leave.

MILITARY LEAVE OF ABSENCE

A leave of absence without pay for military or reserve duty or National Guard training will be granted to employees. The employee should submit copies of military orders to his or her supervisor as soon as possible. The employee may use any accrued but unused vacation time or paid time off. Exempt employees who perform any work in a week in which they also have military duty will be paid their full salary minus an offset for the military pay for the week. Eligibility for reinstatement following a military leave of absence will be determined in accordance with applicable federal and state laws.

CONTINUATION OF BENEFITS

All active, full-time employees covered by the Insperity Group Health Plan or the Insperity Health Care Flexible Spending Account (FSA) Plan may continue plan coverage for up to 12 weeks during an approved leave of absence, or for any longer period, as required by law.

While on leave, you must continue to pay any required contribution for health coverage, as well as make payments for any other applicable benefits which would otherwise be automatically deducted from your wages (e.g., supplemental life insurance, credit union loans, and 401(K) loans). Your failure to pay any required employee contributions does not relieve you of your obligation to pay such contributions. Contact the Insperity Contact Center at 866-715-3552 for details regarding employee

contributions. For questions regarding 401(K) loan payments, contact Insperity Retirement Services at 888-401-5273.

If you do not return to work upon expiration of the applicable 12-week period (or such longer period as required by law), coverage will terminate, and you will have the opportunity to continue coverage for a limited period of time under COBRA in accordance with applicable law.

BEREAVEMENT LEAVE

Full-time regular employees may take up to 5 days off work for the death of a spouse, registered domestic partner, civil union relationship, child, parent, sibling or comparable step-relation, and up to 2 days off work for the death of a grandparent, father-in-law, mother-in-law, son-in-law or daughter-in-law. The eligible time off will be paid. Contact your supervisor as soon as reasonable to request time off for bereavement leave.

Bereaved employees must notify their supervisor at the earliest possible time when taking bereavement leave.

Employees can request their supervisor's approval to use vacation leave or unpaid leave to attend the funerals of close friends. Also, employees who need additional time off following the death of relatives can request unpaid leave from their supervisor, who will forward the request to the Executive Committee for consideration.

JURY DUTY AND WITNESS LEAVE

If you are summoned to jury duty or to appear in court as a witness, BurgherGray will continue your pay in accordance with FLSA and applicable law. If you are summoned to jury duty, BurgherGray will continue your pay for 5 days of jury service per calendar year. If you are required to serve more than 5 working days of jury service in a calendar year, you will be allowed additional time off without pay to complete the jury service. BurgherGray will continue to pay for this extended period of service in accordance with FLSA and applicable law. You must notify your supervisor as soon as it is known your jury duty will be extended.

To qualify for either jury or witness duty leave, you must submit a copy of the summons to your supervisor as soon as it is received. In addition, you must also submit to your supervisor a related proof of service when the period of jury or witness duty is completed. No adverse employment action will be taken against employees due to their service as either a juror or witness in state or federal courts.

If your absence from work will cause a hardship on the operations of the Firm, it reserves the right to request that the court defer your service.

VOTING LEAVE - NEW YORK

Employees are encouraged to fulfill their civic responsibility by voting in local, state and national elections. If you are unable to reach your polling place outside of work hours, you may take up to 2

hours of paid time off to vote. You are required to provide reasonable notice to your supervisor, and evidence of voting may be required.

HANDBOOK ACKNOWLEDGMENT

I acknowledge that I have received BurgherGray LLP's ("BurgherGray" or the "Firm") Employee Handbook (the "Handbook"), dated June 01, 2019, the Firm's Standard Operating Procedures ("SOP") and Information Technology and Data Security Policy & Procedures ("IT Policy") (the Handbook, SOP and IT Policy collectively, the "Policies"). I understand that violations of the Policies including, but not limited to, the Anti-Harassment Policy, could result in disciplinary action, up to and including termination.

I understand I must repay the Firm any vacation/PTO used but not accrued at the time my employment ends, and I hereby authorize the Firm to deduct such amounts from my final paycheck to the extent permitted by law. I also agree that if requested, I will complete a new deduction authorization form to facilitate such deductions.

I further agree and consent to the Policies and understand that the information contained in the Policies represents guidelines for the Firm and that the Firm reserves the right to modify the Policies or amend or terminate any Policy, procedure or employee benefit program at any time.

I further understand that the contents of the Handbook do not form a written employment contract for employment for a specific term or duration. My employment with Insperity is at-will. My employment with BurgherGray is also at-will unless a duly authorized employment agreement with BurgherGray provides otherwise.

I further understand that no manager, supervisor or other representative of the Firm, other than a partner, has any authority to change my at-will status or enter into any agreement guaranteeing employment for any specific period of time. I also understand that any such agreement, if made, will not be duly authorized and enforceable unless it is in writing and signed by both parties. Notwithstanding the above, I also understand that an agreement made by a partner of BurgherGray is not binding on Insperity unless it is agreed to in writing by either the president or senior vice president of Insperity.

My signature below certifies that I understand the at-will employment relationship between the Firm and myself.

I further understand that if I have any questions about the interpretation or application of any Policy, I should direct these questions to the onsite supervisor.

In the event there is a conflict between a Policy versus a policy posted on Insperity Premier™, the Policy governs.

Employee Signature

Date

Print Name

Insperity Employee ID Number

Please sign and return one acknowledgment to your supervisor and retain the other for your records. A copy of this signed acknowledgment should be sent to Insperity.