

SME & ASSOCIATES, INC.

EMPLOYEE & INDEPENDENT CONTRACTOR HANDBOOK

Revision Date: January 1, 2025

Corporate Office Resource • Business Services • Workforce Solutions • Employment Agency

This handbook contains company policies and guidelines applicable to employees and, where specifically stated, independent contractors and other non-employees.

IMPORTANT: This handbook is not an employment contract. Policies may be revised in accordance with company procedures and applicable law.

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1. INTRODUCTION AND HANDBOOK PURPOSE

Purpose

This Employee & Independent Contractor Handbook provides policies, procedures, expectations, and general workplace guidelines for SME & Associates, Inc. The handbook is intended to help employees, independent contractors, and other covered individuals understand applicable company expectations and responsibilities.

Scope

Some provisions in this handbook apply only to employees, while other provisions may apply to independent contractors or other non-employees when expressly stated or when incorporated into an applicable written agreement. Nothing in this handbook changes an individual's legal classification.

No Contract

This handbook is not an employment contract and does not guarantee employment for any specific period. Except where a written agreement signed by an authorized company representative provides otherwise, employment remains subject to applicable company policy and applicable law.

2. 90-DAY EVALUATION / PROBATIONARY PERIOD

90-Day Period

SME & Associates, Inc. may place newly engaged individuals in an initial 90-day evaluation period. During this period, the company may evaluate performance, attendance, conduct, reliability, qualifications, and other job-related factors.

Possible Employment Changes

During or following the 90-day period, an individual may be considered for employment, a compensation adjustment, additional responsibilities, promotion, continuation of the existing relationship, or other status changes, subject to business needs, performance, eligibility, and applicable agreements.

No Automatic Conversion

Completion of 90 days does not, by itself, guarantee employment, promotion, a pay increase, benefits, or conversion to another classification unless specifically provided in a written agreement or applicable company policy.

3. BENEFITS AND ELIGIBILITY

Benefits

Benefits, if offered, depend on employment classification, position, eligibility requirements, applicable plan documents, and company policy. Independent contractors and other non-employees are not automatically eligible for employee benefits.

Plan Documents Control

Where an employee benefit plan exists, the governing plan document and applicable law control over any general description in this handbook.

4. SOCIAL MEDIA POLICY

Guidelines

Social media includes blogs, websites, social networking platforms, forums, bulletin boards, chat rooms, and other electronic communications. Individuals are responsible for their own online activity and must comply with applicable company policies and law.

Professional Conduct

Conduct that materially and unlawfully harms company operations, violates company policy, discloses confidential information, involves harassment or threats, or otherwise violates applicable law may result in corrective action when appropriate.

Respect and Accuracy

Individuals should communicate respectfully and should not knowingly publish false information about the company, its clients, customers, coworkers, vendors, or business partners. Personal opinions should not be presented as official statements of SME & Associates, Inc.

Confidential Information

Do not post or disclose confidential or proprietary company information, internal reports, procedures, customer information, employee information, credentials, protected records, or other information that is not authorized for public disclosure.

Personal Opinions

Unless authorized to speak for the company, individuals should make clear that personal views are their own and do not necessarily represent SME & Associates, Inc.

Use During Work Time

Social media should not interfere with assigned duties or violate applicable equipment, scheduling, or client-program rules. Company equipment and systems may be used for social media only when authorized or otherwise permitted by company policy.

Protected Activity

Nothing in this policy is intended to prohibit lawful communications or activity protected by applicable federal or state law, including lawful discussions concerning terms and conditions of employment where applicable.

Retaliation

SME & Associates, Inc. prohibits retaliation against an individual for making a good-faith report of a policy concern or participating in an authorized investigation, subject to applicable law.

Media

Individuals should not represent themselves as authorized company spokespersons unless specifically authorized. Media inquiries concerning the company should be directed to designated company management or the appropriate department.

5. INTERNET, EMAIL, AND COMPUTER USE

Policy Statement

Company electronic systems, including computers, networks, email, applications, and Internet access, are company resources intended primarily for authorized business purposes.

Prohibited Conduct

Unauthorized access, copying or destruction of company data, misuse of credentials, malicious software, unlawful activity, harassment, threats, security circumvention, unauthorized disclosure of confidential information, and other misuse of company systems are prohibited.

Security

Individuals must protect passwords and access credentials, follow security procedures, and immediately report suspected unauthorized access, data loss, phishing, malware, or other security incidents.

Personal Use

Limited personal use may be permitted when expressly allowed by company policy and when it does not interfere with work, create a security risk, generate unauthorized expense, or violate law or policy.

Software and Licensing

Company and third-party software must be used in accordance with applicable license terms. Unauthorized copying, distribution, installation, or circumvention of software controls is prohibited.

6. ELECTRONIC COMMUNICATIONS, MONITORING, AND CONFIDENTIALITY

Company Systems

To the extent permitted by applicable law, information created, transmitted, received, stored, or accessed through company systems may be subject to company security controls, retention, monitoring, inspection, or disclosure for legitimate business, security, compliance, legal, or investigative purposes.

Privacy

Use of company systems should not be assumed to be private. Monitoring and access will be conducted subject to applicable law and company policy.

Confidential Communications

Confidential business information must be handled in accordance with company policies and applicable legal requirements. Individuals must not access records merely out of curiosity or without a legitimate business need and authorization.

7. PERSONAL ELECTRONIC EQUIPMENT

Authorized Devices

Personal computers, phones, storage devices, cameras, recording devices, or other equipment may connect to company systems only when authorized. Additional security requirements may apply to remote work and client systems.

Security and Inspection

Where a personal device is voluntarily connected to company systems, the individual must follow applicable security requirements. Any inspection or access by the company will be subject to applicable law and the terms under which the device was connected or used.

8. HARASSMENT AND DISRESPECT TOWARD OTHERS

Respectful Workplace

SME & Associates, Inc. expects employees, contractors, and other covered individuals to conduct themselves professionally and respectfully.

Prohibited Conduct

Harassment, unlawful discrimination, threats, intimidation, bullying, abusive conduct, or demeaning conduct prohibited by applicable law or company policy will not be tolerated.

Protected Characteristics

Conduct involving protected characteristics, including race, color, religion, sex, national origin, age, disability, genetic information, or other status protected by applicable law, may violate company policy or law.

Reporting

Individuals who believe they have experienced or witnessed prohibited conduct should report the concern through the designated company reporting or Compliance Department process.

9. ATTENDANCE POLICY

Attendance Expectations

Employees are expected to report to work on time, be ready to perform assigned duties at the scheduled start time, remain available throughout the scheduled work period, take only authorized breaks, and follow approved schedules.

Notice of Absence or Tardiness

An employee who expects to be absent or late should notify the appropriate supervisor or designated management contact as soon as reasonably possible and, when practicable, before the scheduled start time.

Emergencies

The company recognizes that emergencies may make advance notice impossible. Individuals should provide notice as soon as reasonably practicable under the circumstances.

Job Abandonment

Repeated failure to report to work without notice may be treated as a voluntary separation or other attendance issue consistent with company policy and applicable law. The company will consider the circumstances before making a final determination.

10. BACKGROUND CHECK AUTHORIZATION

Authorization

Where a background investigation is required for a position, the applicant or worker will be provided any legally required disclosures and authorization forms before the investigation is conducted. Background checks will be handled in accordance with applicable federal and state law.

Opportunity to Respond

Where required by applicable law, an individual will be provided applicable notices and an opportunity to dispute inaccurate or incomplete information obtained from a consumer reporting agency.

11. CONFIDENTIALITY OF INFORMATION

Confidential Information

Confidential information includes non-public company, customer, client, employee, contractor, vendor, financial, operational, technical, or business information obtained through work or a business relationship.

Safeguarding Information

Access to confidential information is limited to individuals with a legitimate business need and appropriate authorization. Unauthorized release, duplication, transmission, disclosure, or discussion is prohibited unless required or protected by law.

Continuing Duty

Confidentiality obligations may continue after an individual's employment or contractual relationship ends to the extent required by applicable law or agreement.

12. PERSONNEL FILES AND RECORDS

Company Records

The company maintains employment and business records as required by applicable law and company procedures. Certain records, such as medical, leave, investigation, and I-9 records, may be maintained separately with restricted access.

Access Requests

Requests to review or obtain records should be directed to Human Resources or the designated records/compliance contact. Access is subject to applicable law, record type, identity verification, and company procedures.

13. VIDEO SURVEILLANCE AND SECURITY

Surveillance

Where permitted by law, the company may use video surveillance or other security measures in appropriate work areas to promote safety, security, protection of property, and compliance. Cameras will not be placed in areas where surveillance is prohibited by applicable law.

Searches

Company-owned property and systems may be subject to inspection or search for legitimate business, security, compliance, or investigative purposes, subject to applicable law and company policy.

14. WORK SCHEDULES AND RECORDING OF WORK TIME

Schedules

Employees must follow assigned work schedules unless a supervisor or authorized manager approves a change. Employees should begin and end work in accordance with scheduled times and applicable timekeeping procedures.

Accurate Timekeeping

Employees must accurately record all time worked. No employee may work off the clock or alter, falsify, or record another person's time without authorization.

Corrections

Any timekeeping error should be reported promptly so the company can review and correct the record when appropriate.

Contractors

Independent contractors should document services and billable time according to the applicable contractor agreement rather than employee timekeeping rules, unless the agreement or applicable client program requires otherwise.

15. WAGE OVERPAYMENT / UNDERPAYMENT

Pay Accuracy

The company seeks to pay employees accurately and on scheduled paydays. Individuals should promptly report suspected payroll errors to the designated payroll or management contact.

Underpayments

If an employee is underpaid, the company will review the reported discrepancy and make any correction required by applicable law and company procedures.

Overpayments

If an overpayment occurs, the company may seek repayment or make deductions only as permitted by applicable law and any required written authorization or agreement. Nothing in this policy authorizes an unlawful deduction from wages.

16. LEGAL & COMPLIANCE DEPARTMENT

Designated Department

SME & Associates, Inc. maintains a designated Legal & Compliance Department responsible for receiving, documenting, reviewing, and coordinating legal, compliance, regulatory, employment, contractual, and business-related matters concerning the company.

Department Personnel

The department may consist, as applicable, of attorneys, designated compliance officers, legal advocates, paralegals, compliance personnel, and other authorized legal and compliance representatives. The specific individual assigned to a matter depends upon its nature and complexity.

Required Contact

Formal legal, compliance, regulatory, employment-related, contractual, complaint, dispute, and other matters requiring company review should be directed to the Legal & Compliance Department through the official addresses below.

Email Addresses

Primary: compliance@smeassociatesinc.com

Alternate: smeaainc.compliance@outlook.com

Protected Reporting

Nothing in this handbook prohibits a person from making a good-faith complaint, reporting suspected unlawful conduct, cooperating with a government agency, seeking independent legal advice, or exercising a right protected by applicable law.

Legal Advice

Communications with company compliance personnel do not necessarily create an attorney-client relationship. Individuals seeking advice about their personal legal rights should consult independent counsel.

17. EMPLOYEE / CONTRACTOR CLASSIFICATION

Classification

Employee and independent-contractor status is determined by the actual relationship, applicable agreement, and governing law. A 1099 form, job title, or contract label alone does not determine legal classification.

Independent Contractors

Properly classified independent contractors are responsible for complying with applicable tax, licensing, insurance, business, and contractual obligations. Compensation is governed by the applicable agreement and law.

No Automatic Conversion

An individual does not become an employee solely because the individual performs services for the company or reaches a particular period of service. Classification must be evaluated under applicable legal standards.

18. HANDBOOK ACKNOWLEDGMENT

Acknowledgment

I acknowledge that I have received access to the SME & Associates, Inc. Employee & Independent Contractor Handbook, Revision Date January 1, 2025. I understand that I am responsible for reading and complying with the policies applicable to my classification and position.

Questions

Questions concerning this handbook should be directed to Human Resources, management, or the Legal & Compliance Department as appropriate.

No Contract

I understand that this handbook is not an employment contract and does not guarantee employment for a particular period. Where applicable, employment remains subject to the terms of the employment relationship and applicable law.

Changes

The company may revise policies from time to time. Revised policies will become effective according to company procedures and applicable law. If a provision conflicts with applicable law, applicable law controls.

EMPLOYEE HANDBOOK ACKNOWLEDGMENT

I acknowledge that I have received and reviewed the SME & Associates, Inc. Employee & Independent Contractor Handbook, Revision Date January 1, 2025. I understand that I am responsible for complying with the policies applicable to my position and classification.

I understand that this handbook is not a contract of employment and does not create a promise of employment for any specific period. Nothing in this acknowledgment is intended to waive any right that cannot lawfully be waived.

Employee / Contractor Name (Print): _____

Signature: _____

Date: _____

Company Representative: _____

Date: _____

EMPLOYEE / CONTRACTOR COPY

Retain a copy of this signed acknowledgment for your records.