

EMPLOYEE HANDBOOK



INDEPENDENT MANAGEMENT OF PROPERTIES AND COMMUNITIES, INC. (IMPAC)

Effective: April 15, 2013

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INTRODUCTION

WELCOME TO OUR COMPANY!

We're very happy to welcome you to our company. Thank you for joining us! We want you to feel that your association with the company will be a mutually beneficial and pleasant one.

You have joined an organization that has established an outstanding reputation for quality products and services. Credit for this goes to every one of our employees. We hope you too, will find satisfaction and take pride in your work here.

HANDBOOK PURPOSE

This Employee Handbook is presented as a matter of information and has been prepared to inform you about the Company's philosophy, employment practices, policies and the benefits provided to you as a valued employee, as well as the conduct expected from you. While this handbook is not intended to be a book of rules and regulations, it does include some important guidelines about which you should know. Except for the at-will employment provisions, the Handbook can be amended at any time.

This Employee Handbook will not answer every question you may have, nor would we want to restrict the normal question and answer interchange among us. It is in our person-to-person conversations that we can better know each other, express our views, and work together in a harmonious relationship.

We hope this guide will help you feel comfortable with us. We depend on you – your success is our success. Please don't hesitate to ask questions. Your manager will gladly answer them. We believe you will enjoy your work and your fellow employees here. We also believe you will find the Company a good place to work.

No one other than authorized management may alter or modify any of the policies in this Employee Handbook. No statement or promise by a supervisor, manager or department head is to be interpreted as a change in policy, nor will it constitute an agreement with an employee.

Should any provision in this Employee Handbook be found to be unenforceable and invalid, such a finding does not invalidate the entire Employee Handbook, but only the subject provision. Nothing in this handbook is intended to infringe upon employee rights under Section Seven (7) of the National Labor Relations Act (NLRA).

We ask that you read this guide carefully, become familiar with the Company and our policies, and refer to it whenever questions arise.

EMPLOYMENT

EMPLOYMENT AT-WILL

The contents of the Employee Handbook are presented as a matter of information. While this Handbook is not intended to be a book of rules and regulations, it does include some important guidelines, which you should know. Except for the at-will employment provisions, the Handbook can be amended at any time. The Handbook, the plans, policies and procedures described herein and the language used herein, are not intended to create, or is it to be construed to constitute a contract between the Company and any or all of its employees. Likewise, neither is this Employee Handbook, the plans, policies and procedures described herein, nor the language used herein, intended to be or is, a guarantee or promise of employment or continuing employment.

You are not hired for any definite or specified period of time even though your wages are paid regularly. You are an at-will employee of the Company and your employment can be terminated at any time, with or without cause and with or without prior notice. Company policy requires all employees to be hired at-will and this policy cannot be changed by any oral modifications. There have been no implied or verbal agreements or promises to you that you will be discharged only under certain circumstances or after certain procedures are followed. There is no implied employment contract created by this Handbook or any other Company document or written or verbal statement or policy.

EQUAL EMPLOYMENT POLICY

It is the policy of Impac to treat employees equally in accordance with the law. As a result, it is the established policy of IMPAC (the "Company"), to provide equal employment opportunities to all qualified persons and to administer all aspects and conditions of employment without regard to race, religion, color, sex, gender, sexual orientation, trans-sexuality, sex-reassignment status, gender identity or expression, domestic partnership status, surgery, atypical hereditary cellular or blood trait, pregnancy, age, national origin, ancestry, physical or mental disability, severe/morbid obesity, medical condition, military or veteran status, genetic information, marital status, ethnicity, alienage, family status, HIV or AIDS status, employees who display the American flag in the workplace, domestic partnership status, atypical hereditary cellular or blood trait, or any other protected classification, in accordance with applicable federal, state, and local laws. The Company takes allegations of discrimination, intimidation, harassment and retaliation very seriously and will promptly conduct an investigation when warranted.

Equal employment opportunity includes, but is not limited to, employment, training, promotion, demotion, transfer, leaves of absence, and termination.

Employees who feel this policy has been violated in any way, either in its meaning or its intent, may file a Complaint with the General Manager. No employee will be retaliated against for making such grievances.

BACKGROUND CHECKS

Prior to making an offer of employment, the Company may conduct a job-related background check. A comprehensive background check may consist of prior employment verification, professional reference checks, education confirmation, and / or criminal record and credit checks. Third-party services may be hired to perform these checks.

IMMIGRATION LAW COMPLIANCE

All individuals hired by the Company will be required to establish and certify their identity and right to work in the United States. Each individual employed by the Company will be required to produce, within three (3) days, proof of his/her identity and eligibility to work in the United States. Each individual hired by the Company will be required to certify on the appropriate Form I-9 his / her identity and right to work in the United States.

PERSONNEL RECORDS

The Company will maintain various employment files while you remain an employee of the Company. Examples of these files are: Your personnel file, your attendance file, your I-9 file and files for medical purposes. If you should have any changes with respect to personal information, such as a change in your home address and telephone number or a change of name, you are required to notify your supervisor so the appropriate changes can be made in your files.

Your files have restricted access. You and management, or its designated agents, may have access. In the event that you wish to review your personnel file, you must do so in the presence of management or designee. You may review your personnel file by making a written request to management. The written request will become a permanent part of your file.

EMPLOYEE REFERENCES

The company makes strict provision regarding information provided to people outside the Company for current and former employees. This information is restricted to the employment dates and positions held in the Company for that person. This is done to protect the Company and its employees. This information will only be released by authorized management.

ANTI-HARASSMENT POLICY

The Company affirms its commitment to provide a work environment free from intimidation and harassment. Abuse of the dignity of anyone through ethnic, racist or sexist slurs or through other derogatory or objectionable conduct is offensive employee behavior. If you harass another employee of the Company or applicant to the Company because of race, religion, creed, color, national origin, ancestry, physical or mental disability, medical condition, severe/morbid obesity, marital status, sex, age, or any other protected classification, in accordance with applicable federal, state, and local laws, you will be subject to disciplinary action, including discharge. Likewise, if you feel you have been the object of harassment or intimidation based upon the aforementioned, you are to advise your supervisor, follow the normal open-door policy or, in the event of sexual harassment, institute the procedure indicated below.

Sexual harassment is a form of sex discrimination, which includes gender-based harassment of a person of the same sex as the harasser. It is the express policy of the Company that sexual harassment of employees or an applicant, by you or agents of the Company, is unacceptable and will not be tolerated. Unwelcome or unwanted sexual advances, requests for favors or other visual, verbal or physical conduct will be deemed sexual harassment when:

- (1) Submission to such conduct is explicitly or implicitly a condition of employment;
- (2) Submission to or rejection of such conduct is used as the basis of employment decisions; and
- (3) Such behavior has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment.

Whether a particular action or incident is a purely personal, social relationship without a discriminatory employment effect requires a factual determination. The Company further recognizes that allegations of this type of discrimination may have serious effects on innocent women and men. Therefore, the Company has devised two procedures to process a sexual harassment complaint. First, the normal complaint procedure as set forth herein may be utilized. Second, if the employee desires confidentiality, the following procedure may be requested:

- (1) Any employee who believes he or she has been the subject of harassment should report the alleged act(s) promptly (within two (2) working days) to your immediate supervisor or designee, giving details as related to the complaint.
- (2) Your supervisor or designee, upon receipt of the complaint, shall take immediate and appropriate steps to investigate the complaint. Confidentiality is mandatory to the maximum extent possible.
- (3) Following the investigation of the complaint, your supervisor or designee shall weigh the facts and determine the validity of the charge. If the complaint is determined to be valid, the offender(s) shall face immediate and appropriate disciplinary action based upon the severity of

the charge. This may include written warning and / or suspension, and / or discharge. If the offender is a supervisor he / she may be demoted. If the complaint is found invalid, the complaining party may request Step 2 of the normal complaint procedure.

CONSCIENTIOUS EMPLOYEE PROTECTION ACT

Under the New Jersey "Conscientious Employee Protection Act" or related state laws, it is prohibited for an employer to discharge, suspend or demote an employee under the following circumstances:

- a. The employee discloses to a supervisor or public body an activity or practice of the employer that the employee reasonably believes is unlawful.
- b. The employee provides information to a public body concerning the employer's alleged violation of law.
- c. The employee objects or refuses to participate in an activity which the employee reasonably believes is unlawful, fraudulent, criminal or incompatible with a mandate of public policy concerning public health, safety and welfare.

ANTI-BULLYING

In addition to the Company's anti-harassment policy, the Company believes it necessary to delineate a policy regarding workplace bullying, as such bullying has numerous negative effects on both individual employees and the Company as a whole. Workplace bullying may cause the loss of trained and talented employees, reduce productivity and morale, and create legal risks. The Company believes all employees should be able to work in an environment free of bullying.

Workplace bullying refers to repeated, unreasonable actions of individuals (or a group) directed towards an employee (or a group of employees), which are intended to intimidate, degrade, humiliate, or undermine; or which create a risk to the health or safety of the employee(s). Some examples of workplace bullying include repeated acts such as:

- Unwarranted or invalid criticism
- Blame without factual justification
- Being treated differently than the rest of your work group
- Being the target of cussing or disrespectful language
- Exclusion or social isolation
- Being the target of shouting or other behavior intended to humiliate the employee
- Excessive "prank" jokes or teasing of an employee

The Company considers workplace bullying unacceptable, and will not tolerate it under any circumstances. Managers and supervisors assume the responsibility to ensure employees are not bullied. Any employee who bullies a co-worker will be subject to disciplinary action, up to and including termination of employment.

The Company encourages all employees to report workplace bullying to your immediate supervisor with whom you are comfortable speaking, or directly to the Owner/President of the Company. All complaints of workplace bullying will be treated seriously and investigated promptly. In the investigation process, the Company will attempt to maintain confidentiality to the extent possible.

It is a violation of company policy to retaliate or otherwise victimize an employee who makes a complaint or a witness who serves in the investigation of the workplace bullying allegation.

INTRODUCTORY PERIOD

Your first ninety (90) days of employment at the Company are considered an introductory period. This introductory period will be a time for getting to know your fellow employees, your manager and the tasks involved in your job position, as well as becoming familiar with the Company's products and services. Your manager will work closely with you to help you understand the needs and processes of your job.

This introductory period is a try-out time for both you, as an employee, and the Company, as an employer. During this introductory period, the Company will evaluate your suitability for employment, and you can evaluate the Company as well. At any time during this first ninety (90) days, you may resign. If, during this period, your work habits, attitude, attendance, performance, or other relevant factors do not measure up to our standards, we may release you.

At the end of the introductory period, your manager will discuss your job performance with you. During the course of the discussion, you are encouraged to give your comments and ideas as well.

Please understand that completion of the introductory period does not guarantee continued employment for any specified period of time, nor does it require that an employee be discharged only for cause. Please also understand that completion of the introductory period does not imply that you now have a contract of employment with the Company, other than at-will. Completion of the introductory period does not alter the at-will employment relationship.

A former employee who has been rehired after a separation from the Company of more than one year is considered an introductory employee during their first ninety (90) days following rehire.

TIME SHEETS/TIME CLOCKS

Every non-exempt employee will be required to keep track of their time worked each day (exempt employees will be required to track their attendance) by punching in at the beginning of their day and punching out at the end.

If you are not issued a swipe card, then you are required to keep a time card of your hours at your properties. This time card should be faxed or emailed to the payroll department (Michelle Sloan) at the Manchester office on the 1st and the 16th of every month for the prior period. If you fail to provide your timesheet by the due date, a written can be recorded in your file listing the number of days you were tardy. After three (3) warnings you will be required to call the main office upon arrival and departure for each day's work.

Employees should also punch in and out at the beginning and end of their meal periods.

No employee is permitted to punch in or out for another employee.

If you move your residence, a change of address form must be filled out immediately.

PAY SCHEDULE

The standard workweek for the Company will begin at 12:01 a.m. Sunday and end at midnight the following Saturday.

Employees will be paid semi-monthly and are paid on the 15th and last day of every month. If a check date falls on a weekend or holiday, the check will be dated for the following business day. If there are any problems or issues regarding your paycheck, please let your supervisor know immediately.

LUNCH

Lunch is one half hour (30 minutes), unless otherwise specified in the offer letter. If you need to leave the office for an unexpected reason, please notify your supervisor or available company representative to let us know where you are going and when you will be back. If you are having you lunch out of the office you must punch out before you leave and punch in upon your return.

In no case may any meal period be waived to shorten an employee's work hours or to be used in lieu of time without pay.

New Jersey law requires employers to provide all minors, who work more than five (5) continuous hours, at least 30 minutes for a lunch period.

REST PERIODS

In recognition of the well documented health advantages of breastfeeding for infants and mothers and as part of our family-friendly policies and benefits, the Company provides a supportive environment to enable breastfeeding employees to express their milk during work hours. Discrimination and harassment of breastfeeding mothers in any form is unacceptable and will not be

tolerated.

EMPLOYMENT CLASSIFICATIONS

The Company has established the following Employee Classifications for compensation and benefit purposes only. Management will inform you of your classification, status, and responsibilities at the time of hire, rehire, promotion, or at any time a change in status occurs. These classifications do not alter your at-will employment status.

- **Regular Full-Time Employee**: An employee who is scheduled to work no less than 100% of the scheduled work hours in a work week on a fixed work schedule (not less than 40 hours). The employee may be exempt or non-exempt and is eligible for all employment benefits offered by the Company.
- **Regular Part-Time Employee**: Is not eligible for PTO or holiday pay. They are ineligible for any benefits.
- **Temporary/Seasonal Employee**: An employee who is scheduled to work on a specific need of the Company. The employee will not receive any benefits unless specifically authorized in writing. The employee is non-exempt and is compensated on an hourly basis.
- **Exempt**: Employees whose positions meet specific tests established by the Fair Labor Standards Act (FLSA) and applicable state law and who are exempt from overtime pay requirements. The basic premise of exempt status is that the exempt employee is to work the hours required to meet his/her work responsibilities. This includes managers and assistant managers as well as designated office personnel.
- **Non-exempt**: Employees whose positions do not meet FLSA and state exemption tests and who are paid a multiple of their regular rate of pay for overtime hours worked. Unless notified otherwise in writing by Management, all employees of the Company are non-exempt.

OVERTIME

The Company complies with all applicable federal and state laws with regard to payment of overtime work.

Non-exempt employees are paid overtime at the rate of one and one-half times the regular rate of pay for all hours worked over forty (40) in a workweek.

Employees are required to work overtime when assigned. Any overtime you work must be authorized by management, in advance. Working unauthorized overtime or refusal or unavailability to

work overtime is not acceptable work performance, subject to discipline including but not limited to termination.

PAY ADJUSTMENTS

All pay increases are based upon merit and market factors. There may not be an automatic annual cost of living or salary adjustment to reflect current economic conditions.

Your pay also may be adjusted downward. Salary decreases may take place when there is: job restructuring, job duty changes, job transfers, or adverse business economic conditions.

PERFORMANCE EVALUATION

You may receive an appraisal of your job performance. This evaluation may be either written or oral. Such evaluation may not occur exactly on the anniversary date, but thereabout, at the discretion of management.

If in this appraisal you are given an evaluation sheet or other written document, you will be required to sign it. Your signature does not necessarily indicate that you agree with all the comments, but merely that you have had the opportunity to examine the evaluation and fully discuss the contents of it with your supervisor. The completed and signed evaluation form will be placed in your personnel file. You will receive a copy of the performance evaluation.

Because pay increases are based on merit, the performance evaluation is an important element in the merit review. In addition to the formal annual review, informal counseling sessions may be conducted from time to time.

WORK ASSIGNMENTS

In addition to specific duties that may accompany an individual's job responsibilities, each job also includes "and other assigned duties." From time to time, you may be required to perform duties or tasks of a fellow employee who is absent or for a position that is temporarily vacant. You will be compensated at your regular rate of pay while performing other assigned duties on a temporary basis.

ADVANCES AND LOANS

The Company does not give salary advances or loans to its employees.

ABSENTEEISM AND TARDINESS

Your attendance is a major concern of the Company. Unsatisfactory attendance, including tardiness and leaving work early, is unacceptable performance. You will be rated in your performance appraisal in the categories of attendance and punctuality.

Employees are expected to commence and end work on schedule. Accordingly, arriving late or leaving early in connection with scheduled work times, or leaving late in connection with rest periods or the meal period, or taking unauthorized breaks is impermissible.

Unnecessary and constant absenteeism or lateness are expensive and disruptive and place an unfair burden on Impac, other employees and supervisors. Repeated incidents of tardiness, leaving work early or unauthorized breaks may result in disciplinary action, including possible discharge. If it is necessary to be absent from work for any reason, you must notify your Impac assigned office and consultant assigned client manager prior to your scheduled starting time.

If you are ill, injured or an unexpected emergency arises which prevents you from coming to work, you must notify your supervisor no later than thirty (30) minutes before the start of your scheduled work day. If your supervisor is not available, you should contact a member of management. If you are physically unable to contact the Company, you should direct another person to make the contact on your behalf. Leaving a message with a fellow staff employee or with the answering service is not considered proper notification.

When you call in absent, you are to advise the Company of your expected date of return. Management reserves the right to require proof of illness, injury or accident, including a doctor's statement(s) or notice(s), for any temporary disability.

Repeated absences, excessive absences (excused or unexcused) or a pattern of absences are unacceptable job performance. If you are absent for three (3) consecutive days and have not provided proper notification, the Company will assume that you have abandoned your position and you may be treated as having voluntarily terminated your employment with the Company.

If you become ill at work, notify your supervisor immediately. If you are unable to perform your job task, you will be either sent to a doctor or your home. You will be paid only for time actually worked and may receive paid sick time if eligible.

You shall be at your workstation, prepared to begin work at the start of your scheduled work time or resumption of your work duties. If you are not, you will be considered tardy. Excessive tardiness, whether excused or unexcused, constitute unacceptable work performance. The Company does not categorize tardiness as excused or unexcused. If you are tardy, your wages will be reduced by the amount of time you are tardy, calculated in whole minutes according to the Company's clock.

All absences are to be arranged for as far in advance as possible. This includes vacations and

time off for other reasons. If a doctor or dental appointment must be scheduled during the workday, it should be scheduled as early in the morning or as late in the afternoon as possible.

PAID TIME OFF (PTO)

Our company will no longer maintain sick, personal and vacation time as separate categories for our employees. All of your accrued time off will now be classified as PTO. You may use your PTO hours whenever you need time off from your regular scheduled work day.

The Company believes that its employees are the key to what makes a great company. While work makes up a large portion of an employee's life, we believe that a balance between work and home is essential in maintaining quality performance and a fun atmosphere in which we work. To help foster this idea, the Company has a paid time off plan (PTO). PTO is designed to give employees time needed away from their everyday work schedule. In addition to vacation time purposes, PTO may be used for reasonable personal sickness, family sickness, family activities and extra holiday time.

All full-time employees are eligible for PTO and will accrue PTO hours according to the following schedule:

PTO is earned on the following schedule:

First year of service from date of hire until your one (1) year anniversary date = 48 Hours

2 Years of service beginning the following January 1st until December 31st = 88 Hours

5 Years of service beginning on January 1st until December 31st = 128 Hours

For purposes of this policy, the year is interpreted to start on employee's date of hire for the first year and annually beginning each January 1st.

After your maximum amount of hours are used, the employee will be considered out of Paid Time Off and any time off will not be paid.

Employees are not paid wages in lieu of unused PTO time. Employees will not be able to "sell" unused PTO hours back to the company, unless authorized by the company President.

Employees may find they need time away from work prior to accruing the PTO hours necessary; in such cases, an employee may request an unpaid personal leave of absence with prior manager approval.

We realize that emergencies may arise from time to time and request that you pre-schedule all PTO, when possible, to avoid staffing issues. All PTO must be pre-approved and pre-scheduled with your manager, but may be taken in hourly increments. Approval for all scheduled time away is subject to applicable company workloads.

If you terminate your employment or are terminated, you will be paid for all earned and unused PTO.

When time off is approved, all property managers and assistant property managers must make their own arrangements for someone **other than Bert or Accella** to handle all calls from their respective associations and their vendors. Please let Michelle or Bert know in writing who will be covering your calls. Please remember to call the answering service at 201 439 3210 and have your afterhours calls transferred to that co-worker. In addition, time off cannot be taken when there are **scheduled meetings or management reports due.**

Any day you are out without prior arrangements you must call the main office at **800 624 4294** and your immediate supervisor so we can record your sick day. If you call after hours please leave a message with the answering service for your superior of the situation and how to reach you in an emergency.

With regards to salaried employees please remember that you are required to work a full forty-hour workweek in addition to any association meetings that you may be required to attend. Any time exceeding that forty-hour workweek is not compensated in any way whether through additional pay or time off.

The following snow day policy remains in effect for 2013. One of our most important jobs for our property managers is overseeing the snow removal at your developments. While we do not want to put anyone at risk of injury: we encourage all members of management to be at their properties as much as possible during this process to make sure it is handled properly. If you feel the conditions are unsafe, please call your immediate supervisor to discuss your options. The only situation you are not required to report to work is in "a state of emergency" as declared by the Governor.

As a final reminder, **all time off must be used by years end or it is lost since it cannot be carried over to the following year. There will be absolutely no exceptions.** Please schedule your time in advance so we do not have multiple people out the same week.

TEMPORARY DISABILITY LEAVE

The Company recognizes that a temporary disability may preclude your attendance at work. In such cases, the Company does not have a predetermined specified period of time in which this unpaid leave is granted. Rather, the Company will attempt to reasonably accommodate your needs as well as the needs of the Company. If a leave is granted, any extensions will be subject to the same considerations.

Your request for a temporary disability leave must be in writing. That request should be accompanied by a doctor's statement identifying the temporary disability, the date and the estimated date of return and, where appropriate, diagnosis and prognosis. At any time during a temporary leave, Management may request that you furnish a written statement(s) of your health. Prior to returning to employment with the Company, you will be required to submit written medical certification of your ability to work, including any restrictions. Upon your return to work, if you qualify, you will be reinstated to your former position or one that is substantially the same, depending upon the availability of any position at that time.

The Company observes and complies with all federal and state medical leave regulations that pertain to our employees. This includes the federal Family Medical Leave Act and any state FMLA provisions that might apply.

Any unused accrued sick leave shall be used prior to the effective date of the temporary disability leave except for pregnancy disability leave. You may request payment of any vested, but unused paid vacation time prior to the effective date of the temporary disability leave.

JURY DUTY

It is Company policy to allow employees to take leaves of absence in order to fulfill civic obligations to serve as jurors. However, the Company will not pay employees for time spent on jury duty. Employees serving as jurors are expected to report for work on the workday following their completion of jury duty. If you are serving on jury duty and are excused from Court for all or part of the day, i.e. before 1:00 p.m., you will be expected to report to work, or as required by applicable State Law.

Any fees received for jury duty, including travel fees, are to be retained by you. For each week of jury duty, a certificate of jury service shall be certified by the Court and filed with the Company no later than Wednesday of the following week.

You must bring the summons notifying you of jury duty immediately upon receipt to the office manager or supervisor.

MILITARY SERVICE

To the extent required by applicable law, employees are entitled to take an unpaid leave of absence for active reserve duty with any branch of the United States military reserves or for active duty with any branch of the United States military forces.

If you are on an extended military leave of absence, you are entitled to be restored to your previously held position or similar position, if available, without loss of any rights, privileges or benefits provided you meet the requirements specified in the Uniformed Services Employment and Reemployment Rights Act (USERRA).

An employee who is a member of the reserve corps of the armed forces of the United States or of the National Guard or the Naval Militia will be granted temporary leave of absence without pay while engaged in military duty as required by state employment law. A letter from your commanding officer is required to establish the dates of duty.

VOLUNTEER EMERGENCY RESPONDER LEAVE

All employers are prohibited from terminating, dismissing, or suspending an employee who fails to report for work at his/her place of employment because he/she is serving as a "volunteer emergency responder" during a state of emergency. The volunteer emergency responder must provide his or her employer with (1) notice at least one hour before he or she is scheduled to report to work, and (2) upon returning work, documentation from the officer in charge affirming that the volunteer emergency responder was rendering emergency services and listing the date and time the volunteer emergency responder was relieved from emergency duty. Employers are not required to pay an employee for time missed while serving as a volunteer emergency responder.

"Volunteer emergency responder" is defined as an active member in good standing of a volunteer fire company, a volunteer member of a duty incorporated first aid, rescue or ambulance squad, or a member of any county or municipal volunteer Office of Emergency Management, provided the member's official duties include responding to a fire or emergency call.

BEREAVEMENT LEAVE

An employee who suffers a death in his/her immediate family may request funeral leave for two (2) paid consecutive, uninterrupted work days. For these purposes your immediate family means your mother, father, brother, sister, child or spouse.

HOLIDAYS

Our company observes twelve holidays during the year. They are:

- New Year's Day
- Martin Luther King Day
- President's Day
- Good Friday
- Memorial Day
- Independence Day
- Labor Day
- Columbus Day
- Veterans Day
- Thanksgiving
- Day After Thanksgiving
- Christmas

If one of the above holidays falls on Saturday, it normally will be observed on the preceding Friday; if one falls on Sunday, it normally will be observed on the following Monday.

Full-time regular employees are eligible for paid holidays after completion of three months of employment.

Other days or parts of days may be designated as holidays with pay. No holiday pay will be paid to an employee who is on an unpaid status, on any leave or absent due to workers' compensation.

CUSTOMER AND PUBLIC RELATIONS

Our company's reputation has been built on excellent service and quality work. To maintain this reputation requires the active participation of every employee.

The opinions and attitudes that customers have toward our company may be determined for a long period of time by the actions of one employee. It is sometimes easy to take a customer for granted, but when we do, we run the risk of losing not only that customer, but his or her associates, friends or family who may also be customers or prospective customers.

Each employee must be sensitive to the importance of providing courteous, and respectful treatment in all working relationships.

TELEPHONE USE

It is important to keep our telephone lines free for customer calls. Although the occasional use of the company's telephones for a personal emergency may be necessary, routine personal calls should be kept to a minimum. Use of personal cellular telephones on the company premises is to be limited to emergencies only.

OUTSIDE EMPLOYMENT

Impac does discourage its regular full-time employees from having employment outside the Company. All outside employment can create a conflict of interest with the Company and not take precedence over Company work requirements, including overtime. The employee must immediately notify the Company of the outside employment if it conflicts with their position at the company. If the employee is unable to maintain an acceptable level of performance at the Company as a result of the employment at the outside job, the employee will be requested to terminate the outside employment. Outside employment will present a conflict of interest if it has an adverse IMPAC on the Company.

CONFLICT OF INTEREST

The Company is judged by the collective and individual performance of its officers and employees. The Company has a particular interest in preserving its reputation and the reputation of its employees for the utmost honesty and integrity. Thus, the Company holds itself and its employees to the highest standards of lawful and ethical conduct.

Therefore, you must be very careful that your relationship with clients or vendors or other activities do not subject you or the Company to question or undue criticism. You must refrain from engaging in any activity that could be in conflict with your status as a Company employee. This includes the use of your position with the Company for personal profit or advantage or entering into transactions or relationships where it may appear you have a conflict of interest, are improperly benefiting from your affiliation with the Company, or are violating laws governing fiduciary relationships. Good judgment and common sense are to supplement these provisions to avoid even the appearance of impropriety. To the extent there is a conflict or ambiguity between permissive conduct and that which is not permitted, the latter shall have precedence.

If you question the propriety of a transaction or activity, you should seek guidance from your supervisor or a member of management of the Company. If necessary, you should seek written approval.

OUTSIDE ACTIVITIES

You may engage in outside employment or personal educational activities during non-working hours, provided that such activities do not interfere with your job performance or constitute a conflict of interest. Prior to accepting outside employment, you are to notify management in writing. The notice must contain the name of the potential employer, the title and nature of the position, the number of working hours per week and the time of scheduled work hours. If the position constitutes a conflict of interest or interferes with your Company job, at any time, you may be required to curtail or terminate such activity.

REPORTING IRREGULARITIES

It is the responsibility of each employee of the Company to report, immediately, any and all irregularities indicating actual or suspected existence of a loss, fraud, embezzlement or similar impairment of Company funds or property, or suspicious persons or activity.

If you have actual or constructive knowledge of any irregularity, and do not report it to your supervisor, you have engaged in unacceptable job performance.

INSPECTIONS / SEARCHES

Any items or parcels taken out of or off Company premises or property (or property controlled by the Company) are subject to inspection/search. Your desk, workstation, work area, computer terminal, memory, files, etc. and your voice mail are subject to inspection/search at any time. The Company may monitor any telephone conversation you have on Company owned or controlled equipment, premises or property. While on Company owned or controlled premises or property, your vehicle, meal containers, purse, etc., as well as yourself, are subject to inspection/search. Any inspection/search conducted by the Company or its designee may occur at any time, with or without

notice.

You are prohibited from placing any passwords or restrictors on any document, computer or computer software without the prior authority of management. Any password or restrictor must be revealed to and maintained by a second authorized source. Removing, changing, deleting or erasing any Company information, without the appropriate authorization, is strictly prohibited.

SOLICITATION/DISTRIBUTION OF LITERATURE

All employees are prohibited from engaging in solicitation of any sort during “working time”. “Working time” shall not include breaks and meal periods. Thus, this restriction does not apply during break periods, mealtimes, or other specified periods during the workday when employees are properly not engaged in performing their work assignments provided such solicitation does not occur in areas where customers are present. Solicitation includes the distribution or posting of literature, as well as the taking of collections, the selling, buying or distributing of items for sale in working areas.

UNAUTHORIZED PERSONNEL

No person such as family member or friend, that is not currently employed by IMPAC, is permitted at any IMPAC workplace or any work environment, such as meetings. Unless such is approved in advance by the General Manager or company principal.

PERSONAL CONDUCT

You are expected to conduct yourself in a courteous and pleasant manner at all times. Our rules are really very basic and are designed for the protection of all of us and to insure customer satisfaction. The following instances could result in disciplinary action, which could include termination. This list is by way of example only and is not all-inclusive. Nothing herein is intended or shall be construed to change or replace, in any manner, the "at-will" employment relationship between the Company and you. The Company views the following as inappropriate behavior:

- Excessive tardiness or absenteeism;
- Fighting on Impac property;
- Abuse or deliberate destruction of Company property;
- Theft/Dishonesty/Unauthorized removal of Company property;
- Falsification of Company records;
- Insubordinate conduct: i.e. refusal or failure to perform legitimate work assignments or interference with others who are performing work assignments;
- Possession of, partaking of, or reporting to work under the influence of alcohol, other intoxicants or any illegally obtained substance is prohibited and grounds for immediate termination;
- Disclosing or removing confidential information from the Company;

- Possession of weapons;
- Abusive or obscene language;
- Violation of Company policy or procedure;
- Discourtesy to customers; and
- Failure to follow safety procedures.

DRESS POLICY

Employees are expected to maintain the highest standards of personal cleanliness and present a neat, professional appearance at all times.

DRUG AND ALCOHOL USE

The Company is dedicated to providing employees with a workplace that is free of drugs and alcohol. The Company discourages drug and alcohol abuse by its employees. The Company has a vital interest in maintaining safe and efficient working conditions for its employees. Substance abuse is incompatible with health, safety, efficiency, and success at the Company. Employees who are under the influence of a drug or alcohol on the job compromise Company interests, endanger the employees own health and safety and the health and safety of others, and can cause a number of other work-related problems, including absenteeism and tardiness, substandard job performance, increased workloads for coworkers, behavior that disrupts other employees, delays in the completion of jobs, inferior quality in our products, and disruption of customer relations. Any identified usage of drugs or alcohol, or being under the influence of same during working hours will be grounds for discipline up to and including termination.

For the safety of our employees and clients the Company reserves the right to test any employee for the use of illegal drugs or alcohol. This may be done in cases where the employee's job carries a risk of injury or accident due to such use, or there is an apparent inability to perform the requirements required of that position. Specific jobs may, at the Company's discretion, require regular drug testing. Such a test may be conducted after an accident or with probable cause of impairment while on the job. Under those circumstances the employee may be driven to a certified lab, at the Company's expense, for the drug test.

Any employee found to use, sell, possess or distribute any illegal or unauthorized drugs (including excessive quantities of prescription or over-the-counter drugs) while on the Company premises, performing Company-related duties, or while operating any Company equipment, is subject to disciplinary action, up to and including termination of employment. Any suspected illegal drug confiscated will be turned over to the appropriate law enforcement agency.

Any employee taking medication should consult a medical professional to determine whether the drug may affect his or her personal safety or ability to perform the essential functions of the job and should advise his or her supervisor of any job limitations. Upon notification of job limitations, the Company will make reasonable efforts to accommodate the limitation.

To the extent any federal, state or local law, rule or regulation limits or prohibits the application of any provision of this policy, then to the minimum extent necessary and only for that geographical area, this policy is deemed to be amended to be in compliance.

NO SMOKING POLICY

The building we are located in is a non-smoking building. We expect employees to abide by the rules of no smoking in the office. If an employee must smoke on occasion during the day, it should be worked out with their immediate supervisor. In this regard, employees are expected not to abuse the privilege of being able to smoke on a break outside of the office. The company reserves the right to revoke that privilege if it is abused.

REASONABLE ACCOMMODATIONS

It is the policy of the Company to comply with all the relevant and applicable provisions of the federal Americans with Disabilities Act (ADA), as well as state and local laws concerning the employment of persons with disabilities. The Company will not discriminate against any qualified employee or job applicant because of a person's physical or mental disability with respect to any terms, privileges, or conditions of employment, including but not limited to hiring, advancement, discharge, compensation, and training.

Employees who become disabled should notify administration if the conditions of the disability impair their ability to perform the essential functions of their position. Where necessary and feasible, reasonable accommodations will be made for qualified disabled employees to perform the essential functions of the job in question, as long as the accommodation does not cause the Company undue hardship.

All employees are required to comply with safety standards. Applicants who pose a direct threat to the health or safety of other individuals in the workplace, which threat cannot be eliminated by reasonable accommodation, will not be hired. Current employees who pose a direct threat to the health or safety of the other individuals in the workplace will be placed on appropriate leave until a Management decision has been made in regard to the employee's immediate employment situation.

WORKPLACE VIOLENCE AND SECURITY

It is the intent of the Company to provide a safe workplace for employees and to provide a comfortable and secure atmosphere for customers and others with whom we do business. The Company has zero tolerance for violent acts or threats of violence.

The Company expects all employees to conduct themselves in a non-threatening, non-abusive

manner at all times. No direct, conditional or veiled threat of harm to any employee or Company property will be considered acceptable behavior. Acts of violence or intimidation of others will not be tolerated. Any employee who commits, or threatens to commit, a violent act against any person while on Company premises, will be subject to immediate discharge.

Employees within the Company share the responsibility in identification and alleviation of threatening or violent behaviors. Any employee who is subjected to or threatened with violence, or who is aware of another individual who has been subjected to or threatened with violence, should immediately report this information to their supervisor or a member of management. Any threat reported will be carefully investigated and employee confidentiality will be maintained to the fullest extent possible.

CONFIDENTIALITY

The rule of thumb to remember is that all information gathered by, retained or generated by the Company is confidential. There shall be no disclosure of any confidential information or trade secrets to anyone outside the Company without the appropriate authorization. Confidential information may include internal reports, policies, procedures and other internal business-related communications. Trade secrets may include information regarding the development of systems, processes, products, design, instrument, formulas and technology, In addition, always respect financial disclosure laws and third party intellectual property.

It is your duty and responsibility to safeguard all confidential information. This includes the dissemination of information by any available means, including but not limited to telephone, fax and e-mail.

When any inquiry is made regarding an employee or any former employee, the inquiry must be forwarded to your supervisor without comment on your part. When any inquiry is made regarding any client, the inquiry must be forwarded to management.

Confidential information shall be disclosed and/or discussed only on a “need to know” basis. Conversation of a confidential nature must never be held within earshot of the public or clients.

This policy is intended to alert employees to the need for discretion at all times and is not intended to inhibit normal business communications. In addition, nothing in this policy is intended to infringe upon employee rights under Section Seven (7) of the National Labor Relations Act (NLRA).

As a condition of employment you are required to sign a confidentially agreement.

BENEFITS

The company reserves the right at any time to substitute, modify, revoke, suspend, terminate or change any or all terms and benefits set forth in this handbook, in whole or in part, without having to

consult or reach agreement with anyone, at any time with and without notice. The benefits outlined herein represent a summary of what employees are entitled to receive. More detailed information can be obtained from the manager. Any discrepancies between these summaries and the terms of the actual benefit plans, policies, and procedures, as well as any questions must be governed by the actual terms of the underlying, more detailed benefit plans.

HEALTH INSURANCE

Regular full-time employees are eligible after a ninety (90) day introductory period to enroll in the following benefits programs: Hospitalization, Health Insurance, Vision and Dental. Impac reserves the right to charge the employee for self, spouse and/or family members as costs rise or coverage selected. Our medical plan may be upgraded, incurring a minimum out-of-pocket cost.

401 K PLAN

Regular full-time employees will be eligible to participate in our 401K plan at the next enrollment period after your introductory period is completed. Impac does not contribute into the 401K program.

LIFE INSURANCE

Regular full-time employees will be eligible for optional life insurance at an additional cost to the employee. Coverage will be effective after your three-month introductory period is completed.

WORKERS' COMPENSATION

The Company provides insurance for all work-related injuries or illness. The name of the Company's workers' compensation insurance carrier and other pertinent information is posted. The carrier governs all insurance benefits provided by the Company. These contracts shall not be limited, expanded or modified by any statements of Company personnel or Company documents. Any discrepancies shall be determined by reference to the insuring contracts.

Benefits such as hospitalization are effective following a waiting period. If you are injured on the job, you must report the injury to the Company immediately. We ask your assistance in alerting management to any condition, which could lead or contribute to any employee accident.

NEW JERSEY PAID LEAVE LAW

The Family Leave Insurance benefits program provides covered individuals Family Leave Insurance benefits, a monetary benefit, not a leave entitlement. The Family Leave Insurance benefits program does not establish the right of a covered individual to be restored to employment following a period of leave from work to participate in providing care for a family member who has a serious

health condition or to bond with a newborn or newly adopted child. However, a covered individual's job may be protected if the employer is subject to the federal Family and Medical Leave Act (FMLA) or the New Jersey Family Leave Act (NJFLA) which applies to employers with 50 or more employees.

Leave can be taken at once or in increments. The program requires no contributions from employers and is 100% funded by an employee payroll deduction amounting to approximately \$33 a year, or 64 cents a week. Participating workers will receive no more than two-thirds (2/3) of their weekly pay, up to a maximum weekly benefit of a specific amount for each year. The maximum weekly benefit will be adjusted annually for inflation.

Almost every private employer in New Jersey is subject to the Act. A "covered employer" is considered any individual or organization, including any partnership, association, trust, estate, joint-stock company, insurance company or domestic or foreign corporation, or the receiver, trustee in bankruptcy, trustee or successor thereof, or the legal representative of a deceased person, who has paid remuneration for employment in the amount of \$1,000 or more in the preceding calendar year. Further, even if an employer is based outside of New Jersey, if the employer meets the requirements of a "covered employer" and has an employee or multiple employees who work in New Jersey, that employer is obligated to comply with the Act.

The Act also requires employers to give notice to employees of their rights. Employers are required to post a notice approved by the New Jersey Department of Labor in a conspicuous location and to distribute a copy of the notice to all employees, and this was to be done by December 15, 2008. Employers are also required to provide the notice whenever an employee makes a request for the kind of leave covered by the Act and at any time upon the first request by an employee.

CORRECTIVE ACTION

A high level of job performance is expected of you. In the event that your job performance does not meet the standards established for your position, you should seek assistance from your supervisor to attain an acceptable level of performance. If you fail to respond to or fail to make positive efforts toward improvement, corrective action may ensue, including termination of employment.

It is the policy of the Company to regard discipline as an instrument for developing total job performance rather than as punishment. Corrective action is one tool the Company may select to enhance job performance. The Company is not required to take any disciplinary action before making an adverse employment decision, including discharge. Corrective action may be in the form of a written or oral reprimand, notice(s) of inadequate job performance, suspension, discharge or in any combination of the above, if the Company so elects. The Company reserves its prerogative to discipline, and the manner and form of discipline, at its sole discretion.

If you violate established Company procedures, guidelines, or exhibit behavior that violates commonly accepted standards of honesty and integrity or creates an appearance of impropriety, the Company may elect to administer disciplinary action.

GRIEVANCE & ISSUE PROCEDURE

The Company has established a grievance and issue procedure for its employees. An employee who has any issues or problems regarding the meaning and interpretation of this manual, has grievances regarding any actions of supervisors or management, has grievances regarding pay and benefits, or grievances regarding any discipline and/or termination, may appeal or bring these issues forth to your immediate supervisor. After a review of the grievance, if the employee is not satisfied with the resolution that is made between himself/herself and the Supervisor, the grievance may be taken to the General Manager. At this step, the Manager will meet with the employee to discuss the grievance and issues, and respond accordingly.

It is hopeful that this procedure will be utilized in situations where employees have a continued or serious issue or problem. Employees will not be retaliated in any way for bringing a grievance and are encouraged to communicate their issues and problems with their supervisors at all times.

CONVERSION OF GROUP INSURANCE (COBRA)

Under the federal Consolidated Omnibus Budget Reconciliation Act (COBRA), employees may be allowed to continue their health insurance benefits, at the employee's expense, for up to 18 months after experiencing a qualifying event as outlined below. Longer periods of coverage may be available dependent upon the qualifying event.

To qualify for COBRA continuation coverage, an employee must have a qualifying event that causes the employee to lose group health coverage. The following are qualifying events for:

Employees

- Voluntary or involuntary termination of employment for reasons other than gross misconduct
- Reduction in numbers of hours worked

Spouses

- Loss of coverage by the employee because of one of the qualifying events listed above
- Covered employee becomes eligible for Medicare
- Divorce or legal separation of the covered employee
- Death of the covered employee

Dependent Children

- Loss of coverage because of any of the qualifying events listed for spouses
- Loss of status as a dependent child under the plan rules

SAFETY

In the event you become injured or witness an injury during your work hours, you are to report it immediately to the nearest available management personnel. You are to render any assistance requested by your management. Any questions asked by law enforcement or fire officials making an investigative report should be answered giving only factual information and avoiding speculation. Liability for personal injury or property damage should never be admitted in answering an investigatory question asked by law enforcement or fire officials. You should report all nonfunctioning hazardous equipment to your immediate supervisor.

SAFETY POLICY

Safety can only be achieved through teamwork at Impac Management. Each employee, supervisor and manager must practice safety awareness by thinking defensively, anticipating unsafe situations and reporting unsafe conditions immediately.

Please observe the following precautions:

1. Notify your supervisor of any emergency situation. If you are injured or become sick at work, no matter how slightly, you must inform your supervisor immediately.
2. The use of alcoholic beverages or illegal drug substances, or the abuse of legal prescription drugs during working hours will not be tolerated. The possession of alcoholic beverages or illegal drug substances on the company's property is forbidden.
3. Use, adjust and repair machines and equipment only if you are trained and qualified.
4. Get help when lifting or pushing heavy objects.
5. Understand your job fully and follow instructions. If you are not sure of the safe procedure, don't guess...ask your supervisor.
6. Know the locations, contents and use of first aid and firefighting equipment.
7. Wear personal protective equipment in accordance with the job you are performing.

A violation of a safety precaution is in itself an unsafe act. A violation may lead to disciplinary action, up to and including termination.

POLICY FOR USE OF E-MAIL AND VOICE MAIL

The Company recognizes that use of the Internet has many benefits for the Company and its employees. The Internet and e-mail make communication more efficient and effective. Therefore, employees are encouraged to use the Internet appropriately. Unacceptable usage of the Internet can place the Company and others at risk.

The following guidelines have been established for using the Internet and e-mail in an appropriate, ethical and professional manner:

- The Company Internet and e-mail access may not be used for transmitting, retrieving or storing of any communications of a defamatory, discriminatory or harassing nature or materials that are obscene or X-rated. No messages with derogatory or inflammatory remarks about an individual's race, age, disability, religion, national origin, physical attributes or sexual preference shall be transmitted. Harassment of any kind is prohibited.
- Disparaging, abusive, profane, or offensive language; materials that would adversely or negatively reflect upon the Company or be contrary to the Company best interests; and any illegal activities – including piracy, cracking, extortion, blackmail, copyright infringement, and unauthorized access to any computers on the Internet or e-mail – are forbidden.
- Copyrighted materials belonging to entities other than the Company may not be transmitted by employees on the company's network. All employees obtaining access to other companies' or individual's materials must respect all copyrights and may not copy, retrieve, modify or forward copyrighted materials, except with permission or as a single copy to reference only. If you find something on the Internet that may be interesting to others, do not copy it to a network drive. Instead, give the URL (uniform resource locator or "address") to the person who may be interested in the information and have that person look at it on his / her own.
- Do not use the system in a way that disrupts its use by others. This includes excessive dial-in usage, sending or receiving many large files and "spamming" (sending e-mail messages to thousands of users.)
- The Internet is full of useful programs that can be downloaded, but some of them may contain computer viruses that can extensively damage our computers. Be sure to virus-check downloaded files immediately. Instructions on how to check for viruses are available through the IT Support. Also, many browser add-on packages (called "plug-ins") are available to download. There is no guarantee that such will be compatible with other programs on the network and such may cause problems; therefore, please refrain from downloading such plug-ins.
- Each employee is responsible for the content of all text, audio or images that he/she places or sends over the company's Internet and e-mail system. No e-mail or other electronic communications may be sent which hides the identity of the sender or represents the sender as someone else. Also, be aware that the Company's name is attached to all messages so use discretion in formulating messages.
- E-mail is not guaranteed to be private or confidential. All electronic communications are

Company property. Therefore, the Company reserves the right to examine, monitor and regulate e-mail messages, directories and files, as well as Internet usage. Also, the Internet is not secure so don't assume that others cannot read or possibly alter your messages.

- Internal and external e-mail messages are considered business records and may be subject to discovery in the event of litigation. Be aware of this possibility when sending e-mail within and outside the Company.

POLICY FOR PROTECTING IMPAC ELECTRONIC COMMUNICATION NETWORK

Unauthorized physical connections from the company's network or networked equipment are forbidden, as these represent a significant security exposure. This includes, but is not limited to, unauthorized modem connections which create the possibility of simultaneous access to both the company's network and external networks (including the Internet) which bypass the fire walls designed to protect our networks.

In order to support the effective operation of the company's communications and information systems, unauthorized changes must not be made to the basic design of the software provided. Any changes or additions of software (including the downloading of any programs from the Internet) must be authorized in advance by the Director of Management Information Systems, and be scanned utilizing company approved virus protection software, prior to use.

All company-supplied technology, including computer systems and company-related work records, belong to the Company and not the employee. The Company routinely monitors usage patterns for its e-mail and Internet communications. Although encouraged to explore the resources available on the Internet, employees should use discretion in the sites that are accessed.

Since all the computer systems and software, as well as the e-mail and Internet connection, are company-owned, all company policies are in effect at all times. Any employee who abuses the privilege of company-facilitated access to e-mail or the Internet, may be denied access to the Internet and, if appropriate, be subject to disciplinary action up to and including termination.

SOCIAL MEDIA

The Company recognizes that employees may have personal accounts on Facebook, Linked-In, MySpace, Twitter, Web-based email accounts such as Gmail, Hotmail and Yahoo! mail and the like, and understands that employees may elect to review those accounts during work hours and utilizing the company's electronic assets of technology, computers and internet access in the limited manner described in this policy. To assist you in making responsible decisions about your use of social media, we have established these guidelines for the appropriate use of social media during non-working time.

Access to any of these personal accounts is not permitted during working time. Personal use of social media is allowed, but limited to breaks and meal periods only. Company electronic assets may not be used to access these accounts. Employees are expected to use their own electronic assets to

access their personal social media accounts during their breaks and lunch periods. Employees in violation of this policy are subject to discipline, up to and including termination of employment.

The Company therefore notifies its employees that should employees fail to follow Company policy and elect to log onto or access personal social media from the Company's electronic assets of technology, computers or internet access, in addition to being subject to disciplinary action, such employees shall have no expectation of privacy as to any information that they input or review while in contact with social media, including passwords, codes or other information that is reviewed or that enables access to the social media. Moreover, by utilizing social media via the company's electronic assets of technology, computers or internet access, employees understand that they are providing the company with access to their social media and therefore agree that an employee's actions to access social media from the company's electronic assets of technology, computers or internet access constitutes the employee's understanding that the employee has no expectation in privacy in the social media and consents that the company may access the employee's social media at the company's discretion and the company may review materials that may be resident on the social media, including passwords, text messages, tweets, email communications, pdf's, and pictures that are sent to employees or reviewed by employees on the social media.

To the extent employees are posting comments to social media outside the scope of their employment responsibilities, including an on-line forum, such as a blog, employees may not include any client or company trade secret or confidential information. Trade secrets may include information regarding the development of systems, processes, products, design, instrument, formulas and technology. Do not post internal reports, policies, procedures or other internal business-related confidential communications. Respect financial disclosure laws and third party intellectual property.

Employees are not to make any statements that would give the impression that the views they have expressed are the opinions of the company. Express only your personal opinions. Never represent yourself as a spokesperson for the Company. It is best to include a disclaimer such as "The postings on this site are my own and do not necessarily reflect the views of the Company."

Employees should refrain from posting derogatory information about the company on any such sites and proceed with any grievances or complaints through the normal channels. Employees should not post any statements, photographs, video or audio that reasonably could be viewed as malicious, obscene, threatening, harassing or intimidating, disparaging to customers, employees, vendors, clients or suppliers, or that might constitute harassment, discrimination, intimidation or bullying. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, sex, mental or physical disability, age, religion or any other protected classification in accordance with state, federal or local laws or Company policy. Employees are to comply at all times with all Company policies and practices, including but not limited to; Social Media, Anti-Harassment; Confidentiality and Trade Secrets related to Company, client/patient, and customer information; Ethics; Electronic Assets, Workplace Violence and Conduct and Behavior.

Employees may not post to any on-line forums using any official company e-mail address or providing any company telephone number or extension. Do not create a link from your blog, website or

other social networking site to a Company website without identifying yourself as an employee of the Company.

If employees are unsure about whether a message/post may violate a law or Company policy, they should speak to a member of management prior to posting it. Nothing in this policy is intended to infringe upon employee rights under Section Seven (7) of the National Labor Relations Act (NLRA).

PERSONAL PROPERTY

The Company is not liable for lost, misplaced or stolen property. You should take all precautions necessary to safeguard your personal possessions. You should refrain from having your personal mail sent to the Company because mail may be automatically opened.

Your work area and any other Company property are subject to inspection / search at any time, with or without notice. Desks and office areas are to be kept as neat and organized as possible.

AUTOMOBILE ACCIDENT

If you are involved in an automobile accident while on Company business (personal or Company car) you must report the accident to your supervisor immediately. You should request and obtain a police report and police investigation at the scene of the accident.

You are not to drive a personal vehicle for Company business unless authorized to do so. If your job requires you to operate your personal vehicle, you shall be required to submit proof of a current and valid state driver's license.

If you use your own vehicle, either by authorization or requirement, to carry out the business of the Company, you must submit a photocopy of the cover page of your insurance policy covering that vehicle as proof of that insurance. Insurance must be maintained current as a term and condition of continuing employment for that particular position.

PARKING

All parking is at your own risk. It is recommended that you lock your car and take other appropriate safeguards. You are not to park in areas reserved for visitors.

EMPLOYMENT SEPARATION

RESIGNATION

Employees are requested to provide a minimum of two (2) weeks written notice of their intent to resign. Your notice of resignation to voluntarily terminate employment with the Company should be submitted to your supervisor or a member of management. An exit interview may be requested.

TERMINATION

All employment with the Company is “at will” employment. This means that you have not been hired for a specified duration, but that you can terminate your employment or the Company can terminate your employment at any time, with or without cause, and with or without prior notice. Your at-will employment status cannot be changed by any oral modifications.

Upon separation of your employment you are to remove your personal possessions.

RETURN OF COMPANY PROPERTY

Any company property issued to employees, such as computer equipment, keys, tools, parking passes or company credit cards, must be returned to the Company at the time of termination. Employees will be responsible for any lost or damaged items.

ACKNOWLEDGEMENT

The undersigned acknowledges receipt of the Company's Employee Handbook.

The contents of the Employee Handbook are presented as a matter of information. Except for the at-will provisions, the Handbook can be amended at any time. I agree to read the Handbook and to follow the guidelines and policies set forth in the Handbook and any amendments to the Handbook along with the other policies and procedures of the Company.

It is specifically understood and agreed that the Handbook is for informational purposes only and is not intended to create a contract, nor is it a contract of employment or continuing employment between myself and the Company. It is further understood that neither the Handbook nor any policy of the Company is a guarantee or promise of employment or continuing employment.

I understand that I am not being hired for any definite period of time even though my wages are paid regularly. I further understand that I am an at-will employee and my employment can be terminated at any time, with or without cause and with or without prior notice either by the Company or myself. No promises or representations have been made to me that I can be disciplined or discharged from my employment with the Company only under certain circumstances or after certain events.

Company policy requires all employees to be hired at-will and this policy cannot be changed by any oral modifications. My at-will employment status with the Company has been fully explained and I have been given an opportunity to ask any questions regarding Company policies and my at-will employment status. No representative of the Company has made any promise or other statements implying employment will be other than what has been stated above. Nothing in this handbook is intended to infringe upon employee rights under Section Seven (7) of the National Labor Relations Act (NLRA).

Dated

Signature

Print Name