

R&S LANDSCAPING

EMPLOYEE HANDBOOK **Revised 12.6.2019**

R&S LANDSCAPING
27 Greenwood Avenue
Midland Park, NJ 07432

Phone: (201) 447-6205
www.rscape.com

TABLE OF CONTENTS

I. INTRODUCTORY STATEMENT	1
WELCOME TO R&S LANDSCAPING	2
EMPLOYMENT-AT-WILL	3
THIS EMPLOYEE HANDBOOK	4
EQUAL EMPLOYMENT OPPORTUNITY	5
II. ADMINISTRATIVE POLICIES	6
ABSENTEEISM AND TARDINESS	6
ACCESS TO PERSONNEL FILES	6
AMERICANS WITH DISABILITIES ACT (ADA).....	6
COBRA (CONTINUATION OF HEALTH BENEFITS).....	7
COMPENSATION POLICIES	7
COMPUTER AND INTERNET USE	8
SOCIAL MEDIA	11
CREDIT CARD POLICY	11
DISCRIMINATION AND HARASSMENT	122
DRESS CODE AND UNIFORMS	14
DRIVER OF COMPANY VEHICLES	15
DRUGS AND ALCOHOL	15
ELECTRONICS & NAVIGATION EQUIPMENT.....	16
EMPLOYEE SUGGESTIONS.....	16
EMPLOYMENT CATEGORIES	16
EMPLOYMENT ELIGIBILITY VERIFICATION.....	17
EQUAL EMPLOYMENT OPPORTUNITY	Error! Bookmark not defined.
EXTRA-CURRICULAR PROFESSIONAL WORK	17
EQUIPMENT AND TOOL USE.....	18
GRIEVANCE PROCEDURE.....	18
INTRODUCTORY PERIOD	18
LUNCH AND BREAKS	19
MILEAGE REIMBURSEMENT	19
MOBILE PHONE USE	19
OFFICE MAINTENANCE.....	20
OVERTIME	20
PERFORMANCE APPRAISALS.....	20
PERSONAL BUSINESS	20
PROPERTY DAMAGE	21
SAFETY.....	21
SMOKING.....	22
SNOW REMOVAL	22
TIME-KEEPING.....	22
TIME MANAGEMENT	23
TERMINATION OF EMPLOYMENT	23
TOOLS	25
WHISTLEBLOWER PROTECTION.....	25
WORK HOURS.....	26

WORKING FROM HOME	27
WORKPLACE RULES & CONDUCT	27
WORKPLACE VIOLENCE	28
WORK WEEK	29
III. LEAVE BENEFITS	29
BEREAVEMENT LEAVE	29
HOLIDAYS	29
JURY DUTY	29
LEAVE OF ABSENCE	29
MATERNITY AND DISABILITY LEAVE	30
MILITARY LEAVE (USERRA)	30
SICK AND PERSONAL TIME OFF	Error! Bookmark not defined.
VACATION	31
IV. HEALTH AND WELFARE BENEFITS	33
401K PLAN	33
EDUCATION REIMBURSEMENT	33
HEALTH INSURANCE	34
PAID FAMILY LEAVE INSURANCE	34
SHORT-TERM DISABILITY	35
WORKERS COMPENSATION	35

I. INTRODUCTORY STATEMENT

This handbook is designed to acquaint you with R&S Landscaping and provide you with information about working conditions, employee benefits and some of the policies affecting your employment. You should read and understand the provisions of the handbook. It describes many of your responsibilities as an employee and outlines the programs developed by R&S Landscaping to benefit employees. One of our objectives is to provide a work environment that is conducive to both personal and professional growth. Periodically, questions will arise concerning the interpretation of a policy, which should be referred to The Owner

No employee handbook can anticipate every circumstance or question about policy. The need may arise, and R&S Landscaping reserves the right, to revise, supplement or rescind any policies or portion of this handbook from time to time as it deems appropriate, in its sole and absolute discretion, with or without advance written notice. Employees will, of course, be notified of such changes to this handbook as they occur.

THE POLICIES AND PROCEDURES DESCRIBED IN THIS HANDBOOK SHOULD NOT BE INTERPRETED AS CREATING ANY PROMISE OF ANY KIND BY R&S LANDSCAPING. ALL R&S LANDSCAPING EMPLOYEES ARE EMPLOYED AT-WILL AND, THEREFORE, EITHER YOU OR R&S LANDSCAPING MAY TERMINATE THE EMPLOYMENT RELATIONSHIP AT ANY TIME, WITH OR WITHOUT CAUSE AND WITH OR WITHOUT ADVANCE NOTICE. MOREOVER, THIS HANDBOOK IS NOT A CONTRACT OF EMPLOYMENT.

WELCOME TO R&S LANDSCAPING

R&S Landscaping is committed to our reputation for client satisfaction in the areas of Landscape Design/Build, Installation of Irrigation/Lighting, Plant Health Care and Maintenance. We strive to provide our clients with courtesy, prompt response and attention to detail.

Teamwork Is The Ability to Work Together Toward a Common Vision And Organizational Objectives

Each employee of R&S Landscaping plays an integral role in the success of our company. Like a finely tuned machine, each part must function to its maximum effectiveness in order to operate as a whole and achieve excellence. We respect and value our employees' loyalty and dedication to R&S Landscaping and we encourage you to accord to each other the respect that each of us is so deserved.

Our Vision

To manage and exceed customer expectations.

Our Mission

Be the expert landscaping resource by providing innovative, leading edge services and solutions, leaving behind a positive impact that lives well beyond our lifetime.

Our Values

Intelligence
Honesty
Diversity
Forward Thinking
Dedication
Continuous self-improvement
High Quality
Environmentally Conscious
Community-Minded

EMPLOYMENT-AT-WILL

It is important that you understand the terms of your employment. You and R&S Landscaping have an employment-at-will relationship. The employment relationship is for an unspecified time period. Either you or the Company may terminate the employment relationship at any time, with or without reason or notice. Neither you nor the Company has entered into a contract of employment, express or implied. An employment contract for a specified duration may be entered into only in writing, signed by you and Robert Schucker (the "Owner"). No supervisor, manager or representative of R&S Landscaping, other than the Owner has the authority to enter into any agreement for employment for any specified period or to make any promises or commitments contrary to this Employment at Will statement. Any employment agreement entered into by the owner shall not be enforceable unless it is in writing and signed by both parties.

The Company cannot make assurances, either express or implied, concerning the duration of your employment with us or any possible reason for termination of employment.

This statement of policy contains all terms relative to termination of employment, and no representations may be made contrary to the foregoing, either expressed or implied, unless in a document signed by you and R&S Landscaping. Nothing in this handbook or in any other documents (such as benefits statements, performance evaluations, or any other written or verbal communications) should be construed to create an express or implied promise or contract of employment for a specified time period.

THIS EMPLOYEE HANDBOOK

The statements in this employee handbook are not a full and complete documentation of every policy and procedure of R&S Landscaping. This is a general overview of the policies, procedures and company benefits as well as general information about employment with us. The contents of this handbook may be changed at any time at the sole discretion of R&S Landscaping.

Nothing in this handbook is to be considered a contract of employment or a guarantee of continued employment.

EQUAL EMPLOYMENT OPPORTUNITY

R&S Landscaping follows the spirit and intent of all federal, state and local employment law and is committed to equal employment opportunity. As such we do not discriminate in any employment actions including hiring, promotion or compensation based on race, creed, color, religion, national origin, age, ancestry, nationality, marital or domestic partnership or civil union status, sex, gender identity or expression, disability, pregnancy, liability for service in the Armed Forces of the United States, affectional or sexual orientation, atypical hereditary cellular or blood trait, genetic information (including the refusal to submit to genetic testing), or any other basis protected by federal, state or local law.

II. ADMINISTRATIVE POLICIES

ABSENTEEISM AND TARDINESS

Your work with us is important. When you are not here, it makes a difference. Regular and punctual attendance each day is expected. Absenteeism and tardiness prevent us from servicing our clients in a business like and professional manner. It also imposes a burden on other employees.

We will NOT wait for employees that arrive late. NO EXCUSES

- a. Should an employee find that he/she must miss a day of work for any reason, he/she should call the office at least one hour before the start time and leave a message. He/she is obliged also to contact and speak to a supervisor at least one hour before he/she should report to work in the morning.
- b. Failure to follow the above procedures will result in a warning and or will be reason enough for a dismissal after the SECOND incident.
- c. Employees may be dismissed if:
 - They miss a day in the first 2 weeks.
 - They miss two days in the first month
- d. Absenteeism during the season may lead to dismissal if the employee has 2nd “no show” without following procedures outlined above. (This includes a promised Saturday)

ACCESS TO PERSONNEL FILES

R&S Landscaping maintains a personnel file on each employee. The personnel file includes confidential, private information such as the employee's job application, resume, letter of employment, job description, probationary or annual evaluations, letters or memoranda reflecting changes in employment status, position or salary, documentation of disciplinary actions and other employment records.

Personnel files are the property of R&S Landscaping, and access to the information they contain is restricted. Generally, only certain administrative positions that have a legitimate reason to review information in a file are allowed to do so.

AMERICANS WITH DISABILITIES ACT (ADA)

The Americans with Disabilities Act (ADA) requires an employer to provide reasonable accommodations for individuals with disabilities, unless it would cause undue hardship to R&S Landscaping. A reasonable accommodation may be a change in the work environment or in the way a job is performed that enables a person with a disability to perform the required functions of their job.

If you are unable to perform your assigned work due to a qualified impairment and require an accommodation that will then allow you to do so, you are obliged to inform your supervisor. We will respond promptly and to the best of our ability to accommodate the needs of all employees.

COBRA (CONTINUATION OF HEALTH BENEFITS)

There are specific events that may cause you to lose some of the health care benefits or may result in the absence of coverage that you and/or your dependents may receive through R&S Landscaping. These “qualifying events” may include a divorce, legal separation, or ending your employment with R&S Landscaping.

Upon the occurrence of such a ‘qualifying event’, you may be eligible to purchase up to 18-months of health coverage to keep your current benefits. In addition, if another qualifying event should occur during that 18-month period, you may be eligible for an additional 18 months (36 months total).

If you should leave R&S for any reason and return while on COBRA, R&S will cover 50% of the returning employee's COBRA premium beginning the same week they return from temporary or seasonal layoff.

You and your identified dependents/beneficiaries will be notified, in writing, if we are made aware of a qualifying event that may cause the loss of that coverage.

COMPENSATION POLICIES

The pay schedule for all hours worked in our workweek (Monday through Sunday), employees will be paid for them on the following Wednesday by the end of the workday.

Salaried employees that have accumulated at least 1050 working hours over the course of the year will be compensated at their regular pay rate during Winter Hours. Employees that have accumulated 1049 working hours or less during the year will be compensated at a rate of 4/5 their spring-fall salary during Winter Hours.

For payroll purposes, the work week begins on Monday and ends on Sunday. If a payday falls on a holiday or weekend, you will receive your check on the prior business day.

If you wish to have someone else pick up your paycheck, you are obliged to give that person a written notice of authorization and advise the Bookkeeper or Human Resources representative in advance. To safeguard your interests, R&S Landscaping will not release your paycheck to another individual unless written authorization is presented.

R&S Landscaping takes all reasonable steps to ensure that employees receive the correct amount of pay in each paycheck and that employees are paid promptly on the scheduled payday.

In the unlikely event that there is an error in the amount of pay, the employee should promptly bring the discrepancy to the attention of your supervisor so that corrections can be made as quickly as possible.

The law also requires that R&S Landscaping make certain deductions from every employee's compensation. Among these are applicable federal, state and local income taxes. R&S Landscaping also is obliged to deduct Social Security taxes on each employee's earnings up to a specified limit that is called the Social Security "wage base." R&S Landscaping matches the amount of Social Security taxes paid by each employee.

R&S Landscaping offers programs and benefits beyond those required by law. Eligible employees may voluntarily authorize deductions from their paychecks to cover the costs of participation in these programs.

If you have questions concerning why deductions were made from your paycheck or how they were calculated, the Bookkeeper or Human Resources representative can assist in having your questions answered.

COMPUTER AND INTERNET USE

R&S Landscaping provides its employees with computers for a variety of uses. These computers are to be used strictly for R&S Landscaping company business only and are not to be used for personal, private or other commercial purposes.

Any and all information stored in R&S Landscaping's equipment and computer systems is also regarded as property of the Company. Accordingly, employees should have no expectation of privacy in any computer equipment, systems or any data or information stored therein. The use of passwords to secure features, including personal passwords, affords no greater expectation of privacy to employees. R&S Landscaping's systems and equipment may be accessed by any agent or representative of R&S Landscaping at any time, with or without advance notice.

All software and data on these computers is either owned or licensed to R&S Landscaping and is not to be removed from the computer systems or Company premises at any time and in any format, including but not limited to electronic copies, email copies or hard paper printed copies.

All software that an employee will be authorized to use will be installed by our IT department. If an employee's position requires that they have email, the IT

department will assign one. This email address is to be used for R&S Landscaping business only.

The following activities are prohibited when using R&S equipment:

1. Sharing of access, passwords and or user accounts.
2. Installation of any software (this includes but is not limited to free or unauthorized software, screen savers, IM programs, email programs, games, music, viruses, etc.), or removing or modifying any R&S Landscaping installed software or programs without R&S Landscaping's authorization.
3. Circumventing security or attempting to circumvent network security measures installed on R&S Landscaping systems.
4. Accessing files, data or systems to which express authorization from the owner, whether R&S Landscaping or another entity, has not been obtained.
5. Using instant messaging software (including but not limited to AOL, MSN and Yahoo).
6. Surfing the internet for personal use.
7. Creating, transmitting or exchanging messages, accessing Internet websites or engaging in any conduct through the use of R&S Landscaping computer systems that are defamatory, discriminatory, abusive, sexually-oriented, sexually explicit, harassing, obscene, slanderous, libelous or threatening.
8. Creating, transmitting or exchanging unapproved advertisements or solicitations.
9. Sending/receiving chain letters, or creating, transmitting or exchanging any messages for personal gain or fundraising, business, political, charitable or religious activity not sponsored by R&S Landscaping.
10. Creating, transmitting, exchanging or posting any information on Internet blogs for personal use, gain or other reasons.
11. Creating, transmitting, exchanging or posting any information in violation of any federal, state or local law or R&S Landscaping's policies.
12. Subscribing to non-business related mailing lists.
13. Installing, modifying or playing computer games
14. Accessing Internet web-sites and/or downloading video or audio data or documents from an Internet web-site for personal purposes including, but not limited to, entertainment, personal gain or fundraising, business, political, charitable or religious activity not sponsored by R&S Landscaping.

15. Transmitting or downloading copyrighted video or audio data or images or text belonging to third parties without the copyright holder's permission

There is no expectation of privacy on any computer. R&S Landscaping reserves the right to inspect the computers, email, all directories, drives, DVDs, and disks at any time.

Employees are obliged also to avoid downloading files from unknown or unsecured sites. Additionally, R&S Landscaping business information may not be transmitted to third parties or downloaded from R&S Landscaping's systems without the prior permission of R&S Landscaping and/or such other party.

Each user is responsible for his/her own actions. This responsibility exists regardless of the security mechanisms that are in place. Users are expected to employ available security mechanisms and procedures (e.g., passwords) for protecting data created or used in the course of their employment. Users also are responsible for logging off the business systems when not in use and for locking their screen when leaving their computer unattended.

User IDs and passwords should not be shared and are obliged to be kept confidential. Individuals are responsible for all activity associated with their user ID and passwords. Employees are prohibited from the unauthorized use of passwords and encryption keys of other employees to gain access to the other employees' e-mail and files.

R&S Landscaping reserves the right to monitor the usage of its systems by employees. This right includes retrieving and reading e-mail messages and files, and tracing internet activity. Monitoring may be performed on a routine or random basis and is part of the overall process to assure compliance with Company policies. Employee use of computer, e-mail and internet services is a privilege and not a right. R&S Landscaping also reserves the right to discontinue any of these services, with or without warning for any reason, including, but not limited to, violations of this policy.

Employees observing any misuse of the computers, computer files and e-mail system should immediately report such conduct to the Owner

Computer Software

R&S Landscaping does not permit the illegal duplication of software. Federal copyright laws clearly give the copyright holder certain exclusive rights, including the right to make and distribute copies. Pursuant to federal law, "it is illegal to make or distribute copies of copyrighted material without authorization" and the law protects the exclusive rights of the copyright holder. Unauthorized duplication of software is a federal crime, punishable by fines of as much as \$100,000 and jail terms of up to five (5) years.

In that regard, the following applies to computer software use:

1. R&S Landscaping licenses the use of computer software from a variety of outside companies. R&S Landscaping does not own this software or its related documentation and, unless authorized by the software manufacturer, does not have the right to reproduce it.
2. With regard to use of software on local area networks or on multiple machines, R&S Landscaping employees shall use the software only in accordance with the license agreement.
3. R&S Landscaping employees learning of any misuse of software or related documentation within the Company is obliged to Owner.
4. According to the federal Copyright Law, illegal reproduction of software can be subject to civil damages and criminal penalties, including fines and imprisonment.

R&S Landscaping employees who make, acquire or use unauthorized copies of computer software shall be disciplined as appropriate under the circumstances. Such discipline may include termination of employment.

Before installing any software on any computer, employees should consult with the owner to determine the licensing rights for the applicable software package.

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

SOCIAL MEDIA

Employees may not post on social media financial, confidential, sensitive or proprietary information about the company, employees, clients, or applicants.

Employees may not post on social media or disseminate any information that is considered confidential or not public.

Employees may not post on social media insults, obscenities or personal attacks that can damage the reputation of the company, employees, clients, or applicants.

When posting on social media sites, employees must use the following disclaimer when discussing job-related matters, "The opinions expressed on this site are my own and do not necessarily represent the views of R&S Landscaping."

R&S Landscaping may monitor content out on the Internet. Policy violations may result in disciplining up to and including termination of employment.

CREDIT CARD POLICY

Employees that are provided with a company credit card are obliged to follow the following guidelines.

1. Company credit cards are to be used solely for company material or supply purchases.
2. At no time may a company credit card be used for personal purchases.
3. All gas purchases made with company card are required to be submitted to the office with copy of paper receipt, attached to the yellow Fuel Book Ticket that is found in each company vehicle.
4. Employee you is obliged to request purchase authorization in writing via Mr Accountant Call log on appropriate vendor. If vendor is not currently listed then request to be made via email.
5. Employee that issued credit card is the only person authorized to make a purchase with their card.
6. Employee is responsible for providing and submitting receipts for any purchase made to the Accounting & HR Manager.
7. Job Material purchases to have Job Number Cust Name and your employee making purchase on receipt or invoice.
8. Office Material purchases to be requested in writing via email and approved and purchased made by the Accounting & HR Manager
9. Any Non Job Material Purchase (parts, supplies, tools, ect.) to be requested in writing via email and approved/denied for purchase by Controller

DISCRIMINATION AND HARASSMENT

It is the goal of R&S Landscaping to be an equal opportunity employer and to achieve zero tolerance of workplace discrimination and harassment, including sexual harassment in the workplace. Employment decisions made on the basis of race, creed, color, religion, national origin, age, ancestry, nationality, marital or domestic partnership or civil union status, sex, gender identity or expression, disability, pregnancy, liability for service in the Armed Forces of the United States, affectional or sexual orientation, atypical hereditary cellular or blood trait, genetic information (including the refusal to submit to genetic testing), or any other basis protected by federal, state or local law ("Protected Category") are improper. Likewise, harassment of employees occurring in the workplace or in other settings in which employees may find themselves, such as business trips, business meetings, company-sponsored events and other occasions, will not be tolerated.

What is Discrimination?

Discrimination means the differential treatment or harassment of an individual on the basis of such person's membership in a Protected Category. Harassment may take the form of verbal or physical conduct, including statements or written or displayed materials, directed against any person on the basis of any Protected Category. Sexual harassment (as defined below) is included in discrimination.

What Is Sexual Harassment?

For the purpose of this policy, sexual harassment means unwelcome sexual advances and invitations, requests for sexual favors, unwanted physical contact, as well as other verbal or physical conduct of a sexual nature, such as the display or transmission of sexually suggestive objects, pictures or cartoons; physical gestures of a sexual nature; sexual epithets, jokes and insults; or any other unwelcome conduct of a sexual nature.

Sexual harassment also means when a manager or supervisor explicitly or implicitly threatens to take some action or make some decision on the basis of an employee's submission or rejection of sexual advances or invitations; or when a manager or supervisor retaliates against an employee because he/she rejected sexual advances or invitations. Sexual harassment also means mistreating an employee because of the employee's sex.

Other Forms of Harassment

Harassment can also be based on a person's membership in any Protected Category. It can take the form of epithets, jokes and insults or other forms of mistreatment. Where discrimination, including harassment, has the purpose or effect of interfering with the person's work performance, creating an intimidating, hostile or offensive work environment, it will be the subject of an investigation in accordance with this policy.

What To Do If You Believe This Policy Has Been Violated

If you believe that this policy has been violated in any way, you should immediately report such conduct to your supervisor. If you feel uncomfortable bringing the matter to your supervisor, or if your supervisor is thought to be involved in violating this policy, you may contact the Human Resources representative, Office Manager or the owner. The company will treat the matter confidentially, to the extent possible under the circumstances. Please note that an employee need not be the actual target of discrimination or harassment to bring any matter to the attention of a supervisor.

What Happens Next?

When the possibility of discrimination or harassment has been brought to the company's attention, we will act promptly. This action may include an inquiry into the matter, including personal interviews of all relevant employees. This inquiry will be conducted in a way as to maintain confidentiality to the extent possible under the circumstances.

The Company will follow procedures it deems proper under the circumstances and will exercise its discretion to maintain fairness to all parties. Any and all documents or records created by the Company are the Company's property and/or confidential work-product and are not subject to disclosure.

At any time during this inquiry, or at its conclusion, the company may exercise its discretion to take whatever action it deems necessary, including but not limited to, placing an employee on leave of absence, reassignment, suspension, demotion, or discharge, or any other action. The Company also reserves the right to require counseling, training and/or monitoring as a condition of continued employment.

Non Retaliation

R&S Landscaping will not tolerate retaliation against any person for reporting a violation of this policy or for providing information in connection with any inquiry made under this policy.

The Company's Authority and Discretion

Please note that while this policy declares the Company's goal to achieve equal employment opportunity and zero tolerance of harassment, it is not designed or intended to limit the Company's authority or discretion to make any and all employment decisions, including decisions about discipline, discharge or other corrective action, concerning employee conduct that the company deems unacceptable, regardless of whether that conduct constitutes discrimination or harassment.

DRESS CODE AND UNIFORMS

All employees are required to present a neat and clean appearance at all times.

New employees that have contact with customers or work in the field, will be provided with uniforms. Crew members, foremen, and irrigation technicians must wear R&S issued shirt and pants at all times during work hours. Designers, managers & salespeople are required to wear an R&S shirt and appropriate professional pants or shorts.

Given the nature of fieldwork, the company anticipates normal wear and tear on the wardrobe and will mend and/or replenish as needed. Lost uniforms will result in the employee being responsible for the cost of the replacement of said uniform. Employees are required to return purchased uniform items if they go on lay-off status, leave, or terminate employment.

When circumstances arise regarding uniforms, please see your supervisor.

All field employees including designers, managers & salespeople are required to wear closed toe shoes or boots. Sandals, sneakers, running shoes are not permitted.

Cut off shorts, fringed bottomed, spandex, patched, torn, or stone washed denim shorts or pants are not considered appropriate professional attire and are therefore not permitted.

DRIVER OF COMPANY VEHICLES

Drivers is obliged to maintain a valid driver's license and be insurable by R&S Landscaping's insurance carrier. You must immediately notify the Human Resources representative in the event that you receive a citation for a moving violation, driving under the influence or any restriction or loss of your driving privileges in the any state.

Further, if you are involved in a motor vehicle accident or the vehicle sustains any physical damage while in a company vehicle, you is obliged to complete and submit a Property Damage Report to the Office Manager or Human Resources representative the same day the accident has occurred.

Drivers are responsible for gassing up the vehicle if the tank is less than a quarter full at the end of the day, as well as the cleaning out the inside of the cab all garbage and debris. Drivers are also responsible for checking oil, tire pressure, and fluids on a weekly basis. Any repairs are to be requested in writing as per the Equipment Repair Standard Operating Procedure.

Company vehicles are to be parked at the end of each day at the R&S Landscaping yard and are not permitted to be taken to the employee's home.

Drivers are responsible for all traffic violations that they receive while using R&S Landscaping vehicles. Any vehicle/equipment violations that are not under the control of the employee will be paid by R&S Landscaping.

DRUGS AND ALCOHOL

R&S Landscaping has a vital interest in providing safe and healthy working conditions for its employees, and in maintaining high standards of efficiency. The use or sale of illegal drugs or alcohol at any time on company property or while at work is prohibited. Being under the influence of alcohol or illegal drugs is also prohibited. Any violation of this policy may result in immediate termination.

If you are taking any prescription or over-the-counter medications that may adversely affect your job performance, your alertness, or your ability to operate equipment, you must inform your supervisor, the Human Resources representative, or the owner.

In the event of an accident resulting in injuries or damage, all involved employees may be required to submit to an immediate drug test. Failure to submit to this test may result in immediate termination.

Drug Testing

Refusal to take any drug test requested by the Company shall result in immediate termination. Employees will be paid for the time needed to take the drug test. The company will bear the cost of all testing.

Post-Accident:

Any employee involved in an accident resulting in injury or involving a company vehicle, will be asked to take a drug test within 24 hours, if medically possible. Any employee involved in an accident involving damage to any vehicle, equipment or property damage whether company owned or private may be asked to take a drug test by their supervisor. Employment may be terminated in the event of a positive drug test result or should the employee refuse testing.

Random Testing:

An employee may be required to submit for testing for illegal drugs or alcohol at any time and for any reason and without advance notification.

Testing Administration:

Drug testing will be conducted by an outside agency with which the Company has an agreement for this purpose. Testing will be conducted for the presence of illegal drugs and/or alcohol only, and for no other purpose.

Condition of Employment:

Compliance with the Drug and Alcohol Policy is a condition of employment or continued employment. Failure or refusal of an employee to cooperate fully, sign any required document, submit to any inspection or test, or follow any prescribed course of substance abuse treatment may be grounds for termination.

ELECTRONICS & NAVIGATION EQUIPMENT

Electronic and navigation equipment, or any other equipment issued at the discretion of management, including phones, GPS, and cameras are the sole responsibility of the employee who has been issued such equipment. If an item is lost or stolen, it is the employee's responsibility to replace the equipment or reimburse the company for the replacement cost of the item within one week (seven days). The employee will be notified of this responsibility at the time of taking possession of the equipment.

The use of such equipment is a privilege. That privilege may be revoked by a supervisor if the equipment is damaged, rendered inoperable, or mistreated in any way by the employee. The company is under no obligation to replace phones, cameras, or GPS devices that are damaged.

EMPLOYEE SUGGESTIONS

We truly value your suggestions for improvement and your ideas for better ways to do things. Although you may do so formally in writing, we also encourage you to do so on the job everyday. If you feel that you are experiencing difficulty or problems, you are welcome to use the more formal "Grievance Procedure".

EMPLOYMENT CATEGORIES

For purposes of salary administration and eligibility for overtime payments and employment benefits, R&S Landscaping classifies its employees as follows:

Full-Time Regular or Full-Time Seasonal Employees- which are defined as employees who are normally scheduled to work at least 25 hours per week. Only Full-time Regular or Full-Time Seasonal Employees, after working 400 hours are eligible for paid time off as described in their compensation sheets.

Part-Time Regular or Part-Time Seasonal Employees- which are defined as employee who are normally scheduled to work less than 25 hours per week. Part-Time Regular or Part-Time Seasonal Employees are not eligible for company provided benefits except those required by law such as but not limited to paid sick time.

All employees also fall into one of the following categories:

Non-exempt Employees – Employees who, in compliance with the Fair Labor Standards Act (FLSA), and due to the nature of the work they do, will be paid overtime at the rate of one and one-half times (1-1/2 X) their regular rate of pay for all hours worked over 40 hours in our workweek.

Exempt Employees –Employees who, due to the nature of the work they do, are exempt from the overtime provisions of the Federal Labor Standards Act (FLSA) and state law. Executives, professional employees, outside sales representatives, certain computer programmers and employees in some administrative positions are typically exempt.

Fluctuating Workweek Employees – Employees who, in compliance with The Fair Labor Standards Act (FLSA) qualify to receive half-time overtime.

EMPLOYMENT ELIGIBILITY VERIFICATION

R&S Landscaping complies with the Immigration Reform and Control Act of 1986 and is committed to employing only U.S. citizens and aliens who are authorized to work in the United States.

As a condition of employment, every employee is obliged to complete a United States Citizenship Immigration Services (formerly the INS) Form I-9. Before commencing work, newly rehired employees are obliged to complete the form if they have not previously filed an I-9 with R&S Landscaping, if their previous I-9 is more than three (3) years old, or if the previous I-9 is no longer valid.

EXTRA-CURRICULAR PROFESSIONAL WORK

Any freelance work or other outside endeavor related to any of the services provided by R&S Landscaping are required to be discussed with R&S

Landscaping management prior to your acceptance of such projects. It will be at our discretion to grant or deny permission for you to undertake such work. If approved, under no circumstances should any of this work be in the office and/or with use of R&S Landscaping's equipment or employees. It is our feeling that any time you expend on extra-work will involve your working evening and/or weekends and therefore render you tired and ineffective for your work at R&S Landscaping.

EQUIPMENT AND TOOL USE

R&S Landscaping does not lend or provide equipment, trucks, tools or use of their facilities for personal use at any time.

GRIEVANCE PROCEDURE

We are interested in hearing any suggestions for improvement or any complaints that you may have concerning your career development and welfare. You should feel free to express yourself and to seek advice on any matter.

If you feel that your concerns should be formalized, the following procedure should be used:

1. We feel that most problems will be resolved by discussing them with your peers. You will find that a timely, open and honest talk is generally the easiest and most effective way of dealing with problems that arise.
2. However, if for any reason you are unable to arrive at a satisfactory solution, or if you feel you have a problem you cannot discuss with him or her, you should go directly to your supervisor to discuss the issue.
3. If after discussing this with your supervisor you feel that your issue has still not been resolved, or if for any reason you feel that the matter cannot be discussed with your supervisor, you should bring the issue directly to the owner. You may do so in writing if you prefer. You will receive a response within 3 working days. The decision of the owner will be final.

There will be no retaliation against any employee for expressing or filing a grievance.

INTRODUCTORY PERIOD

The first 90 days of employment will be designated as the introductory period (the "Introductory Period") for all new employees in order to determine whether a newly-hired employee can satisfactorily perform his/her job duties. During this period you may be subject to several performance evaluations with the intention of helping you adjust to our Company and for you and R&S Landscaping to determine whether or not employment will continue. After the Introductory Period, R&S Landscaping may choose to adjust compensation based upon the employee's abilities, skills and overall performance that have been demonstrated

during the Introductory Period. Compensation amount may be increased or in some rare cases, decreased. Guidance and assistance may be offered at the discretion of R&S Landscaping.

The successful completion of the Introductory Period by a newly-hired employee does not constitute a promise or guarantee of employment for any specified time period. All employees are employed at-will and may be terminated at any time, for any reason, without cause and with or without advance notice.

LUNCH AND BREAKS

Our lunch period is 30 minutes and is normally taken between 12:00 noon and 12:30pm. Lunch periods are unpaid and must be taken at or near the job site. Company vehicles are not to be used during lunch so going to a restaurant or food service is impractical in this time frame so employees should bring their lunch with them. All employees are required to take a 30-minute lunch break if their shift is expected to be 6 hours or longer.

Lunch breaks may be adjusted at the discretion of the supervisor.

MILEAGE REIMBURSEMENT

For those instances when you are required to use your own vehicle on company business, you will be reimbursed for mileage and/or gas usage according to the IRS standard mileage rate. Your supervisor is obliged to approve the use of your own vehicle in writing prior to submitting for reimbursement. A log of your starting and ending mileage, date and destination is required to be submitted for mileage reimbursement.

MOBILE PHONE USE

R&S Landscaping will provide all foremen, managers and supervisors with a mobile phone. Mobile phones or any electronic devices provided by R&S Landscaping are to be used for business purposes only. In no event may such devices be used for any personal or illegal purposes.

Plans provide a minimum of minutes for business use. If additional charges are incurred above your base plan, you will be responsible for the cost of all calls deemed non-business related. In the event you lose or physically damage your company phone, you will be responsible for the replacement cost.

Personal text messaging with a company phone is expressly prohibited.

You are expected to have your phone charged and on at all times in the event you need to be contacted, or is required to leave it in the office during non-working hours.

R&S Landscaping appreciates that employees may wish to use their mobile phones for business purposes while driving, however, numerous states have enacted laws that prohibit driving while using a handheld mobile phone without a

hands-free device. When driving on company business, the use of mobile phones or any other hand-held device (including, but not limited to, laptops, iPhones, tablets, GPS navigation and media units, digital assistants or any other electronic device specifically banned by law) is strictly prohibited unless you are using a hands-free device. R&S Landscaping requires that any employee who intends to use a mobile phone while driving obtain a hands-free device.

If you prefer to use your existing phone and are on the Verizon network, R&S Landscaping will reimburse you \$20.00 monthly. Employees with personal cell phones on other networks, will be assigned a mobile device on the R&S Landscaping company plan.

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

OFFICE MAINTENANCE

It is each person's responsibility to clean up after him/herself as well as to consistently practice common courtesies such as refilling paper towels/toilet, cleaning "kitchen" areas and keeping your workspace clean.

OVERTIME

Overtime is only allowed if authorized directly by your supervisor or the owner. Hourly workers who work more than 40 hours in our workweek (Monday through Sunday) will be paid one and one-half times (1 ½ X) their normal hourly rate for each hour worked over 40 in our workweek.

Overtime compensation is paid to all Nonexempt employees in accordance with federal and state wage and hour laws. Overtime pay is based on the total of actual hours worked in excess of forty (40) hours in a given work week.

PERFORMANCE APPRAISALS

Although an employee's work performance may be reviewed and discussed on a regular basis. Employees may be given formal performance evaluation up to twice each year.

It is our desire to help you be the best in your job that you can be. When and if there is a need to improve your performance or change behaviors, we hope to work with you to develop those improvements. Initially you may come to your supervisor and request guidance or assistance in that improvement. This is certainly the preferred way to achieve improvement, by you pro-actively seeking to improve your abilities and skills.

PERSONAL BUSINESS

While we are aware that there are certain personal matters that may only be taken care of during business hours, it is expected that the time you are obliged to must spend on these be kept to a minimum. Personal matters can seriously

affect your concentration. As you know, the success or failure of one's endeavors greatly depends on a clear focus of the matters at hand. Personal phone calls during the business day are discouraged and should be kept to an absolute minimum. Personal emails and web surfing are prohibited.

PROPERTY DAMAGE

When accidental damage is done to company property or a client's property, the incident is required to be reported to your supervisor immediately. The employee that caused the damage should complete a Property Damage Report and turn it in to their supervisor before the end of the work day.

Repeated incidents of property damage due to misuse of tools, machines, trucks or general carelessness is of great cost to the company and may be grounds for dismissal.

SAFETY

Above productivity or profit, our top priority is the safety of all our employees. We insist that your first concern is expected to be for the safety of yourself and your co-workers as well. As such, we will regularly have discussions and trainings on safety issues and review safety concerns that you are required to attend. Your performance appraisals and continued employment are directly related to your safe work habits.

In any event, employees should generally follow these safety rules:

1. Notify management of any emergency situation. If you are injured or become sick at work, no matter how slightly, you are obliged to inform the Office Manager immediately.
2. The unauthorized use of alcoholic beverages or illegal substances during working hours will not be tolerated. The possession of alcoholic beverages or legal substances on the corporation's property is forbidden.
3. Use, adjust and repair machines and equipment only if you are trained and qualified.
4. Get help, if needed, 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, just ask someone.
6. Know the locations, contents and use of first aid and firefighting equipment.
7. If necessary, wear personal protective equipment in accordance with the job you are performing.

In case of a serious medical emergency that requires an ambulance or immediate first aid assistance, employees are expected to immediately call 911

and notify the management at once of the injury. In case of minor injuries, employees are required to advise management immediately and report to:
The Doctors Office Urgent Care -85 Godwin Avenue Midland Park, NJ 07432

In any event, all accidents that result in injury are required to be reported immediately, regardless of how insignificant the injury may appear. Such reports are necessary to comply with laws and initiate insurance and workers' compensation procedures.

SMOKING

To comply with the New Jersey Smoke-Free Air Act, R&S Landscaping does not allow smoking in any of the buildings. This includes reception areas, hallways, restrooms or offices regardless if they are private or not. R&S Landscaping also does not allow smoking in any Company vehicles. In addition, smoking is prohibited while on the premises or property of any customer.

If you would like to smoke, you may do so in the designated smoking areas outside of the building during breaks, before working hours and after working hours.

The owner will resolve any dispute or complaints arising under this policy. As required by New Jersey Smoke-Free Air Act, the health concerns of any employee desiring a smoke-free area shall be accorded priority. R&S Landscaping ensures that no employee will suffer retaliation in connection with his/her employment at R&S Landscaping based on the employee's attempt to exercise his/her rights under the new smoking law or this policy.

This policy applies equally to all employees and visitors.

SNOW REMOVAL

The following applies to all salaried or hourly year round employees that are responsible for snow plowing and shoveling. Employees involved in snow plowing are required to be available 24 hours a day 7 days a week and includes; nights, weekends and holidays but does NOT include vacation time or the weekend if directly before or after a vacation. All employees will be given notice to be ready approximately 12 hours before a storm is expected and then will be given notice of when to arrive at the starting site. Hourly employees will be paid the basic shoveler hourly rate or plow driver hourly rate depending on their abilities. All employees responsible for snow removal will receive a separate document detailing their responsibilities, compensation and bonus program.

TIME-KEEPING

Accurately recording time worked is the responsibility of every nonexempt, hourly employee. Federal and state laws require R&S Landscaping to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is all the time actually spent on the job performing assigned duties.

Nonexempt hourly wage employees are required to record their time worked on time-sheets. It is the employee's responsibility to verify the accuracy of all time recorded. Altering, falsifying, tampering with time-sheets, or recording time on another employee's time-sheet may result in disciplinary action, up to and including termination of employment.

TIME MANAGEMENT

Effective time management is critical to the success of any business. Improper time management can have negative repercussions on R&S Landscaping. It is imperative that each supervisor makes proper use of our daily schedule/planner in the Mr. Accountant program. These planners should be used as follows:

1. To schedule appointments and phone calls
2. To maintain daily to-do lists.

At the end of each day, you should review the day's entries and carry forward those items that were not completed. Post-it notes and scraps of paper have a way of disappearing and are therefore an unacceptable what to effectively manage time and work.

TERMINATION OF EMPLOYMENT

Termination of employment is an inevitable part of personnel activity within any organization, and many of the reasons for termination are routine. Below are examples of some of the most common circumstances under which employment is terminated:

RESIGNATION: Voluntary employment termination initiated by an employee.

DISCHARGE: Involuntary employment termination initiated by R&S Landscaping.

LAYOFF: Involuntary employment termination initiated by R&S Landscaping for non-disciplinary reasons.

It is important that you understand the terms of your employment. You and R&S Landscaping have an employment-at-will relationship. The employment relationship is for an unspecified time period. Either you or the Company may terminate the employment relationship at any time, with or without reason or notice. Neither you nor the Company has entered into a contract of employment, express or implied. An employment contract for a specified duration may be entered into only in writing, signed by you and Owner. No supervisor, manager or representative of R&S Landscaping, other than the Owner & has the authority to enter into any agreement for employment for any specified period or to make any promises or commitments contrary to this Employment at Will statement. Any employment agreement entered into by the owner shall not be enforceable unless it is in writing and signed by both parties.

Resignation

Resignation is initiated by the employee to terminate employment with R&S Landscaping. Although advance notice is not required, R&S Landscaping requests at least two (2) weeks' written resignation notice from all employees.

Exit Interviews

Prior to an employee's departure, an exit interview will be scheduled to discuss the reasons for resignation and the effect of the resignation on benefits. The exit interview will afford the employee and R&S Landscaping an opportunity to discuss such issues as employee benefits, conversion privileges, and repayment of outstanding debts to R&S Landscaping or return of R&S Landscaping-owned property. Suggestions, complaints and questions can also be voiced.

An employee's last paycheck will be mailed to the employee after his/her last day of work. Employees whose employment has terminated are required to make sure that Human Resources has the correct mailing address to which the last paycheck can be mailed.

Benefits Upon Termination

Employee benefits will be affected by employment termination in the following manner:

- All accrued, vested benefits that are due and payable at termination will be paid in the employee's final paycheck.
- Some benefits may be continued at the employee's expense if the employee so chooses.
- The employee will be notified in writing of the benefits that may be continued and of the terms, conditions, and limitations of such continuance.

Upon termination of employment, employees will not be compensated for unused paid time off (vacation, sick, personal days) benefits.

Return of Company Property

R&S Landscaping requires the return of all company property including but not limited to uniforms, tools, safety glasses, mobile phones, tablets and cameras upon voluntary or involuntary termination prior to employee leaving the Company's premises. R&S Landscaping may also take all action deemed appropriate to recover or protect its property.

Unemployment Compensation

Employees may be eligible for unemployment compensation upon termination of employment with R&S Landscaping. Eligibility for Unemployment Compensation is determined by the New Jersey Department of Labor. R&S Landscaping pays the entire cost of this insurance program.

Unemployment compensation is designed to provide an employee with temporary income when the employee is out of work through no fault of his/her own. If eligible, an employee should apply for benefits through the local State Unemployment Office as soon as he or she becomes unemployed.

TOOLS

All field employees are furnished with hand and power tools and safety/protective gear needed to perform their daily tasks based on job level and scope of responsibilities. Certain specialized positions such as irrigation technician and mechanics will be provided with tools specific to their respective job functions.

All tools are expected to be properly cared for and returned at the end of each workday.

Given the nature of fieldwork, the company anticipates normal wear and tear, and will repair and/or replace as such on an as needed basis. When tools are broken, bring the broken parts to your supervisor. Any lost parts or tools will result in the employee being responsible for the cost of replacement.

Employees are responsible for returning all tools and safety/protective gear to management if they go on lay-off status, leave, or terminate employment.

WHISTLEBLOWER PROTECTION

The New Jersey Conscientious Employee Protection Act, N.J.S.A. §34:19-1 et seq. ("CEPA" or the "Act"), was passed in 1986 to protect employees from retaliatory action by employers after "blowing the whistle" on an employer's misconduct. CEPA requires employers to conspicuously display the name of the person designated to receive notice of the alleged illegal conduct, as well as to inform employees of their rights and obligations under CEPA. The person designated to receive complaints of alleged employer misconduct is: Robert Schucker, 27 Greenwood Avenue, Midland Park, New Jersey 07432.

An employee's rights and obligations under CEPA are as follows: No employer may take any retaliatory action against an employee because the employee does any of the following:

- a. Discloses, or threatens to disclose, to a supervisor or to a public body an activity, policy or practice of the employer or another employer, with whom there is a business relationship, that the employee reasonably believes is in violation of a law, or a rule or regulation promulgated pursuant to law;
- b. Provides information to, or testifies before, any public body conducting an investigation, hearing or inquiry into any violation of law, or a rule or regulation promulgated pursuant to law by the employer or another employer, with whom there is a business relationship;

- c. Objects to, or refuses to participate in, any activity, policy or practice which the employee reasonably believes:
- (1) is in violation of a law, or a rule or regulation promulgated pursuant to law;
 - (2) is fraudulent or criminal; or
 - (3) is incompatible with a clear mandate of public policy concerning the public health, safety or welfare or protection of the environment.

The protection against retaliatory action provided by CEPA pertaining to disclosure to a public body will not apply to an employee who makes a disclosure to a public body unless the employee has first brought the activity, policy or practice in violation of a law, or a rule or regulation promulgated pursuant to law, to the attention of a supervisor of the employee by written notice and has afforded R&S Landscaping a reasonable opportunity to correct the activity, policy or practice. Disclosure is not be required where the employee is reasonably certain that the activity, policy or practice is known to one or more supervisors of R&S Landscaping or where the employee reasonably fears physical harm as a result of the disclosure, provided that the situation is emergent in nature.

Upon a violation of any of the provisions of CEPA, an aggrieved employee or former employee may, within one (1) year, institute a civil action in a court of competent jurisdiction.

WORK HOURS

Landscaping is a seasonal business and has slow and busy periods. The following work hours are a guide and are subject to change as required to serve our customers:

Office Hours - Administrative Employees hours (Year Round) Hours are determined on an individual basis, as per signed compensation sheet. See supervisor with any questions.

Winter Office/Shop/Yard hours- (December 24th – March TBD). Work hours for all managers, foremen and crew members that are working in the office/shop/yard is 7:30AM-4:00PM, **MONDAY - THURSDAY**. Shop/yard hours only apply when there is no billable field work.

Winter Field & Supervisor hours (December 24th – March TBD). Work hours for all crew members and foremen are 7:30AM-5:00PM, **MONDAY – FRIDAY**, when there is billable non snow related production work.

Spring-Fall Hours Managers/Foremen/Crew Members (March TBD – December TBD).

Work hours for Managers are 7:00AM – 5:00PM (or later as needed) Monday-Friday.

Work hours for Maintenance Foremen and Crew Members are 7:30AM – 5:00PM Monday – Friday.

Work hours for Construction Foremen and Crew Members are 7:45AM – 5:00PM Monday – Friday.

Work hours for Irrigation Technicians and Crew Members are 7:30AM – 5:00PM Monday –Friday

It is important for all employees to report to work on time. Hourly employees are obliged to start at their agreed upon start time and will not be paid before that time, without prior authorization. Employees are required to not work before their start times unless approved by their supervisor or the owner ahead of time.

Saturday Work Policy – All employees are required to work on Saturdays as needed.

WORKING FROM HOME

The capability to work from home is a privilege that may be made available to employees depending on the nature of their responsibilities. If an employee would like to work from home, they are expected to first obtain written permission from the owner.

WORKPLACE RULES & CONDUCT

To ensure orderly operations and provide the best possible work environment, R&S Landscaping expects employees to follow rules of conduct that will protect the interests and safety of all employees.

It is not possible to list all the forms of behavior that are considered unacceptable in the workplace. The following are examples of infractions of rules of conduct that may result in disciplinary action, up to and including termination of employment:

- Theft, destruction or damage of or to any property of R&S Landscaping, its employees, clients or others.
- Falsification or misstatement of facts on employment applications, time records or other business documents or timekeeping records.
- Working under the influence of alcohol or illegal drugs.
- Possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the workplace, while on duty, while operating R&S Landscaping-owned vehicles or equipment, or before our clients.
- Fighting, threatening or intimidating behavior in the workplace, including but not limited to harassment.
- Boisterous or disruptive activity in the workplace.

- Negligence or improper conduct leading to damage of R&S Landscaping-owned or client-owned property.
- Insubordination or other disrespectful conduct.
- Violation of safety or health rules.
- Possession of dangerous or unauthorized materials, such as explosives or firearms in the workplace.
- Excessive tardiness.
- Excessive absenteeism or any absence without notice.
- Unreported absence from work for 2 days.
- Unauthorized absence from work station during the workday.
- Unauthorized use of telephones, computers, postage, e-mail system or other R&S Landscaping-owned equipment.
- Violation of personnel policies, including but not limited harassing or discriminatory behavior.
- Unsatisfactory performance or conduct.
- Improperly removing or giving away company materials.

All employees of R&S Landscaping are employed at-will and either party may terminate that relationship at any time, with or without cause, and with or without advance notice.

WORKPLACE VIOLENCE

R&S Landscaping prohibits violence in the workplace. Violence can take many forms, including hostile or threatening language, assault, stalking or any conduct that causes physical or mental harm. The purpose of this policy is to make certain that employees are not subject to violent conduct and to maintain a safe workplace. Every employee shares the responsibility to achieve this purpose.

If you believe that this policy has been violated in any way, you should immediately report such conduct to the Owner. R&S Landscaping will treat the matter confidentially, to the extent possible, under the circumstances. Please note that an employee need not be the actual target of violent conduct to bring any such matter to the attention of R&S Landscaping.

It is R&S Landscaping's policy to fully investigate all allegations of violence against its employees occurring on R&S Landscaping premises or while working and representing the Company out in the field. In determining whether this policy has been violated, the totality of the circumstances, including the nature of the conduct and the context within which the conduct occurred, will be considered. However, this policy is not designed or intended to limit R&S Landscaping's authority or discretion to make any and all employment decisions, including decisions about discipline.

WORK WEEK

Our workweek begins on Monday morning at 12:00 am and continues through to the following Sunday night at 11:59 pm (midnight). All non-exempt (hourly) employees who work more than 40 hours during this period will be paid one and one-half times (1-1/2 X) their regular rate of pay for all hours worked in excess of 40 hours.

III. LEAVE BENEFITS

BEREAVEMENT LEAVE

Employees are eligible for one paid day off for the death of an immediate family member. Members of the immediate family include spouses, parents, stepparents, brothers, sisters, children, stepchildren and parents-in-law.

HOLIDAYS

R&S Landscaping provides six (6) paid holidays for all full-time hourly, salary, and seasonal employees after 300 hours worked. Our office will be closed on these holidays.

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

In order to be paid for the holiday, you are required to have worked on the workday before and the workday after the holiday. However, if you are on paid vacation, jury duty or funeral leave on those days, you will still receive the paid holiday.

A doctor's note is required for the use of sick time the week before & the week after a holiday.

JURY DUTY

Employees will be granted non-paid time off to serve on jury duty. A copy of the jury duty summons and all other associated paperwork are required for the personnel file.

LEAVE OF ABSENCE

Should you require extended time away from your job, please make your request in writing, to the owner at least one month in advance, more if possible. Decisions to grant a leave of absence for other than maternity and disability reasons will be at the sole discretion of the owner. Any general leave of absence granted shall be without pay or benefits. If the leave of absence is in excess of 30

days, then none of the leave time will be counted as time earned for vacation leave, benefits or for any other company purposes. All leaves are granted at the sole discretion of R&S Landscaping.

MATERNITY AND DISABILITY LEAVE

An employee may elect to take previously accrued paid time of days as a part of this leave.

Ordinarily, an employee who becomes unable to work because of disability (injury, sickness, or pregnancy) will be placed in a leave-of-absence status after requested in writing by the employee to the owner. The request should include the reason for the leave as well as the beginning date of the leave and the date of return to work. Disability leave will not automatically be granted but each request will be considered individually on its own merits and at the sole discretion of R&S Landscaping. If possible, employees are expected to provide as much advance notice as possible.

Employees that request a leave of absence may be required to submit medical documentation as to the nature and probable duration of the disability. Where a disability is foreseeable, such as in the case of pregnancy, the Company may request an estimate from a health-care provider of the date when the employee will cease work. Medical documentation shall be treated confidentially to the extent provided by law.

While on approved maternity or disability leave, an employee will not lose his or her seniority, previously earned benefits, or job position. However, if this period exceeds 30 days, then none of the leave time will be counted towards vacation, seniority or for any other company related purpose.

During the course of the leave, employees shall not accrue paid time off or credit towards seniority or length of service, shall not be eligible for holiday pay, and may forfeit any bonus.

Best efforts shall be made to reinstate employees to the same or similar job. However, reinstatement is not guaranteed, and it may depend upon such factors as the employee's previous record, workforce requirements, general business conditions, and requirements of law.

MILITARY LEAVE (USERRA)

In compliance with the Uniformed Services Employment and Reemployment Rights Act (USERRA), R&S Landscaping provides this leave benefit for employees who serve in the Military / National Guard and/or Reserve Duty - If you are required to be absent from your position for national guard or military reserve annual training duty or for any official military requirement, you will then be granted unpaid leave. This is normally expected to be approximately 2 to 4 weeks. It is essential that you advise the owner as far in advance as possible.

If you are called to active duty, your position, or one of similar pay and rank, will be provided to you upon your return in compliance with the USERRA regulations. All active duty time served will be applied to your eligibility for vacation benefits.

SICK TIME OFF

You will accrue earned sick leave at the rate of 1 hour for every 30 hours worked, up to a maximum of 40 hours of leave per calendar year. You will begin to accrue sick leave after you begin employment. The accrued time will be available to use following your 120th calendar day of employment. You may carry accrued sick leave over to the following year up to a maximum of 40 hours although. At the company's discretion documentation from a doctor is required if you use 3 or more consecutive sick days.

The week before and the week after a holiday are considered black out weeks in which sick time can only be used for unforeseeable reasons such as an illness. A doctor's note will be required during these blackout periods in order to use your sick days.

Sick time can be used for yourself or caring for a close relative such as a spouse, child or parent. Upon termination, layoff or other separation, sick days will not be paid out. If the employee is rehired within six months, the previously accrued sick time will be returned to the employee.

Salaried employees' sick hours will be deducted from their allotted paid sick bank in increments of 4 hours. If an employee is out for 2 - 6 hours, 4 hours are deducted, while if the employee is out for more than 6 hours, 8 hours are deducted.

VACATION

Full time salaried employees are awarded vacation time based on their years of service and pre-loaded at the beginning of the year. Non salaried employees will accrue vacation time at a rate of 8 hours for every 400 hours worked.

In our industry, there are certain times of the year that are significantly busier than others. We ask that you plan your vacation time for our traditional lighter times January – March and August – September.

If you have accrued one week's vacation, that week should be taken during the January – March period or during the August – September period.

If you have accrued two weeks, they should be taken during the January – March period and/or the August – September period.

Vacation time is accrued each year based on job level and tenure (years with the company). Paid time off accrues from the employee's start date and is awarded after reaching the minimum hours required as stated on the employees compensation sheet.

Advance request of at least two (2) months is required prior to use of vacation time. Requested time will be approved by your supervisor and forwarded to the Human Resources representative based on current workload and availability of adequate supervisory personnel during requested absence. In the case of conflicting weeks requested, the employee with the greatest seniority will have first choice.

If a holiday falls within an employee's scheduled vacation period, the employee shall, if eligible, receive holiday pay for that day and shall not use a vacation day on that day. The employee will be permitted another vacation day at a future date.

Vacation days not used during the current year are not transferable. All vacation days are accrued based on hours worked and cannot be used until available.

The compensation sheet presented to you by your supervisor outlined all of the benefits you are entitled to for the year. Your compensation sheet will be given to you at the beginning of each year so that you are clear on what you are entitled to in terms of paid time off and other benefits.

IV. HEALTH AND WELFARE BENEFITS

401K PLAN

All full time employees are eligible to participate in R&S Landscaping 401K plan after six (6) months of employment at one of the two enrollment periods during the year: January 1st and July 1st. R&S Landscaping will match up to a maximum of 4% of your annual wages provided you contribute 5% of your wages. You will be provided with a copy of the plan details when you become eligible to participate in the plan.

EDUCATION REIMBURSEMENT

Continuing education and improving your current skills/knowledge directly benefits both you and R&S Landscaping and the level of service we are able to provide.

All employees are encouraged to attend optional classes and seminars each year.

The following are guidelines related to furthering your education through Courses, Seminars and Classes:

1. The maximum amount paid by R&S Landscaping to any employee will be \$500 per year.
2. Course material should relate to one of the following:
 - a. Horticulture
 - b. English
 - c. Business Administration
 - d. Math
 - e. All other subjects must be approved by supervisor prior to registration
3. Courses are not to interfere with the workday unless approved by supervisor before registration. All courses, taken from March 1st to December 31st. will begin no earlier than 6:00pm unless approved by a supervisor prior to registration.
4. Hourly employees will not be paid during the time they are attending classes or seminars unless R&S Landscaping requires them.

Certified Landscape Technician (CLT) & Pesticide Licensing Exams will be paid for in full by R&S Landscaping. The employer will pay for 50% of the registration fee for the CLT Exam as an advance against the employee's education allowance for that year. The full amount will be reimbursed to the employee when they pass the CLT Exam as long as it does not exceed the employee's \$500 education allowance. Any employee that passes the CLT Exam will receive a \$100 bonus – this bonus is completely separate from the education reimbursement program.

Education Reimbursement Policy

The employee is required to fill out the *Education Reimbursement Authorization Form* and have this form signed by their supervisor and the company owner. This form should be filled out and signed prior to registration for any classes. The employee will then pay for all courses or seminars at the time of registration. Upon completion, employee will bring to the employer their *Education Reimbursement Authorization Form* and Graduation Certificate or proof of attendance, showing that they completed and passed the course with a grade of C or higher.

The employer will reimburse the employee up to \$500 towards the cost of the courses and seminars taken during the year. In extenuating circumstances and with the owner's prior written approval, an employee may be granted an advance from the next year's education allowance.

Education reimbursements are paid June-December. If the employee separates from company within 6 months of completing above reimbursed educational course, employee agrees to fully refund any reimbursed educational costs to company by authorizing the amount due be garnished from final paycheck to the extent allowed by law.

HEALTH INSURANCE

After 60 days of fulltime employment from your first day of employment you may elect to join our group health insurance plan. R&S Landscaping will provide 50% of the cost for your individual coverage. Family coverage is available at an additional cost. (Note: See COBRA in this employee handbook for information concerning the continuation of your healthcare benefits)

R&S Landscaping reserves the right, at its sole and absolute discretion, to rescind or amend benefits, to change insurance carriers, or to require or change employee contributions toward premium costs, deductibles, or co-payments. The Company may make such changes at any time, for any reason; financial necessity is not required. You will be notified of any such changes promptly. While our intention is to continue offering the Company-sponsored benefit programs, we cannot guarantee that such benefits will always be available.

PAID FAMILY LEAVE INSURANCE

New Jersey law provides up to six (6) weeks of Family Leave Insurance benefits to employees. Benefits may be payable to covered employees from the New Jersey state plan to enable an employee to take a leave of absence from work in order to:

- Bond with a newborn child during the first twelve (12) months after the child's birth, if the employee or the spouse, domestic partner or

civil union partner of the employee is a biological parent of the child;

- Bond with an adopted child for the first twelve (12) months after the placement of the child for adoption with the employee; or
- Care for a family member with a serious health condition supported by a certification provided by a health care provider.

Eligibility for paid family leave is determined by state law and is not guaranteed to employees. This program is financed by employee contributions R&S Landscaping is authorized to deduct the contributions from employee wages for all employees covered under the State Plan.

If you wish to obtain further information on the program, employees may visit the New Jersey Department of Labor and Workforce Development's web site at: <http://lwd.dol.state.nj.us/labor/index.shtml>; call the Division of Temporary Disability Insurance's Customer Service Section at (609) 292-7060; or write to the Division at: New Jersey Department of Labor and Workforce Development, Division of Temporary Disability Insurance, P.O. Box 387, Trenton, New Jersey 08625-0387.

SHORT-TERM DISABILITY

R&S Landscaping provides short-term disability benefits for all employees in accordance with state law. Disability insurance is designed to provide income protection in the event that an employee sustains an illness or injury that is not work related. In the event of an illness or disability, any individual who works for a New Jersey employer may be eligible for short-term disability payments from the State of New Jersey. For further information on the eligibility requirements and to obtain the application form, contact the New Jersey Department of Labor, P.O. Box 110, Trenton, New Jersey 08625-0110, (609)-292-2323.

WORKERS COMPENSATION

In the event of a work-related accident or illness that causes you to incur medical expenses and/or lost time you may be eligible for Worker's Compensation. You are required to report all work injuries immediately to the Office Manager and Human Resources representative by completing an Incident Report.

EMPLOYEE HANDBOOK RECEIPT

Receipt of Employee Handbook

I have this day received a copy of the R&S Landscaping Employee Handbook. I understand that it is my responsibility to read it, and to comply with the policies and procedures described in the handbook.

I also understand that this handbook, which replaces all previously issued handbooks and policy statements, is provided as a matter of reference and is not an employment contract. Since the information, policies and benefits described here are necessarily subject to change, I understand that revisions to the handbook may occur. R&S Landscaping will notify me of any changes made, and I understand that revised information may supersede, modify or eliminate existing policies. Only the Owner of R&S Landscaping has the ability to adopt any revisions to the policies in this handbook.

I also understand that my employment relationship with the company is "at-will", meaning that regardless of anything contained in this handbook and regardless of any custom or practice, the company makes no promises and remains free to change policies, benefits, and all other working conditions without having to consult anyone or obtain anyone's agreement.

I understand that no employee or representative of R&S Landscaping other than the Owner has any authority to enter into any agreement concerning my employment, or any terms or benefits of my employment, with R&S Landscaping.

I understand that I can terminate my employment at any time and that R&S Landscaping retains the absolute power to terminate my employment at any time, with or without cause, and without prior notice.

Name

Date

Employee's Signature