



EMPLOYEE OWNER FIELD HANDBOOK

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I. TURN - KEY TUNNELING COMPANY CULTURE WHEEL

The purpose of the Turn - Key Tunneling, Inc. Company Culture Wheel is to establish rules of behavior for specific instances and to give employee owners a general guide for confronting ethical issues in their day-to-day business activities.

Turn - Key Tunneling, Inc. expects that every employee owner will act in strict compliance with all laws and with the highest ethical standards. Turn - Key Tunneling, Inc. believes that there should never be a conflict between good business practices and proper ethical conduct, although the issues involved may sometimes make it difficult to choose the best course of action.

Employee owners should always act in the best interest of Turn- Key Tunneling, Inc. Employee owners should avoid any activity that may compromise these interests. Employee owners should not be subjected to influences, outside interest, or relationships that may jeopardize the integrity of Turn - Key Tunneling, Inc. This culture wheel represents Turn – Key Tunneling’ s guiding principles.



Turn – Key Tunneling Culture Wheel

1. At the end of the day, we are all ONE team

We Commit to each other and to ourselves. We know that competition is good, but we do not compete without giving the other shift a fair chance. We do not sacrifice the overall good of the team to claim personal accolades. The day shift helps the night shift. The night shift helps the day shift. We help others when we can. We are only as strong as our weakest team member. Our experienced guys help the new. Together we Can. Others are counting on you.

2. Mutual respect – Treat Everyone like a Customer

Our work sometimes requires speaking loudly to overcome on-site high-volume noise levels, but our message and tone must be heard as constructive and understanding. We expect professionalism dealing with our teammates and everyone we come in contact with. We treat others the way we would like to be treated and when others do not reciprocate, we kindly ask them to do so. We understand that every person can contribute, and we respect the different talents that others bring to the table. We do not talk about anyone who is not present.

3. Do it Right the First Time – Never Surrender

Deep, Trenchless, and all Tunneling work must be done right the first time! The cost to fix work that is incorrectly installed is multiplied several times over the cost to get it right the first time. We do not give up. We get it right or we stop until we can get it right. We must start our projects as perfectly as humanly possible and continue with small adjustments until the project is completed. We perform alignment and grade checks multiple times, even though it might not be necessary.

4. Turn – Key Tunneling Work Ethic

We can do more with less... Period. We do things that others cannot. We have a tremendous amount of confidence that our field personnel can deliver extraordinary results when given the tools they need to succeed. People who work here are the best in the industry. We hear great compliments from our customers all over the country that our people are top notch. We travel, we work, we go home. We find a way to fit it all in and are rewarded for it.

5. Safety – Compliance – Customer Satisfaction - Production

- **SAFETY:** The most important thing Everyone who works at Turn – Key Tunneling does every day is to be safe. We are committed to having the safest workforce in the industry. Underground and deep work is riskier than most. Every employee owner must have an OSHA 10 and everyone in the company at the Foreman level and above must have an OSHA 30 as well. We must have every person working here not just satisfied with a safe way, but determined to find, share, and practice the Safest Way.
- **COMPLIANCE:** The second most important thing we do is compliance. We build our tunnels to specifications and industry standards. We are not satisfied with; “just get it across”, or “anywhere”. We take pride in our work and strive tirelessly to successfully maintain elevations, alignments, and construction schedules.
- **CUSTOMER SATISFACTION:** Every employee owner at Turn – Key Tunneling is committed to a successful project for our customers. We are mindful of our customers wants and needs and make every reasonable effort to satisfy them.
- **PRODUCTION:** Production at Turn – Key Tunneling is not the most important thing we do. In fact, it is the fourth most important. Once we have addressed all the items related to our Safety, Compliance and Customer Satisfaction, it is GO TIME. And you should watch us Go! Our Guys make it happen!



II. EMPLOYMENT RELATIONSHIP

1. EMPLOYMENT CLASSIFICATIONS

Union Employee owners

A Union employee owner will receive their benefits through the Union and will have to pay Union dues. T-KT cares about your financial future and provides the ability for eligible employee owners to participate in a 401K and life insurance policy.

Temporary Union Employee owners

From time to time, Turn - Key Tunneling may hire local union employee owners for specific periods of time for the completion of a specific project. An employee owner hired under these conditions will be considered a temporary employee owner. The job assignment, work schedule and duration of the position will be determined on an individual basis. If you are a temporary employee owner, please understand that you are not eligible for benefits described in this handbook but will be provided benefits through your local union.

2. EQUAL EMPLOYMENT OPPORTUNITY

It is a policy of T-KT that an individual's race, color, religion, sex, disability, age, sexual orientation, national origin, or any other legally protected status are not and will not be considered in any personnel or management decisions. We affirm our commitment to these fundamental policies.

T-KT bases its determinations relative to employment, training, compensation, and promotions on job-related qualifications in compliance with Equal Employment Opportunity Commission laws and regulations, which prohibit discrimination based on sex. Federal and state laws make sexual harassment unlawful. T-KT will not tolerate violations of the laws prohibiting sexual harassment.

All recruiting, hiring, training, and promoting for all job classifications will be done without regards to race, color, religion, sex, disability, sexual orientation, national origin, age, or any other legally protected status. All decisions on employment are made to abide by the principle of equal employment. All promotion decisions will continue to be made in accordance with equal employment opportunity principles and only valid job requirements will be used.

All other personnel actions such as compensation, benefits, transfer, layoffs, and return from layoffs, will be administered without regards to race, color, religion, sex, age, disability, national origin, or any other legally protected status except when there is a *bona fide* occupational qualification.

T-KT also prohibits any harassment based on race, color, religion, age, sex, sexual orientation, national origin, disability, or any other legally protected status. Harassment is verbal or physical conduct that shows hostility toward an individual because of these protected characteristics, and that has the purpose or effect of creating an intimidating, hostile, or offensive working environment as defined by law; has the purpose or effect of unreasonably interfering with an individual's work performance; or otherwise adversely affects an individual's employment opportunities.

T-KT has obligations to meet affirmative action goals as a result of our public projects. It is the objective of the Company to achieve, and to take affirmative action to ensure, full utilization of minorities and women at all levels of management and non-management and by job classification and to ensure the absence of discrimination in employment, because of race, color, religion, sex, age, national origin, disability, or any other legally protected status. It is the policy of the Company that local, state, federal laws and



regulations implementing national equal employment opportunity objectives shall be fully complied with, not only by meeting the law and contractual requirement.

3. AT-WILL EMPLOYMENT

Employment with Turn- Key Tunneling, Inc. (and therefore referred to as T-KT) is at-will for an indefinite period, until termination by either party with or without cause. Either party may end the relationship at any time.

No written or oral representation by T-KT personnel will create a contract of employment. No changes in the T-KT's employment at-will policy will be effective unless executed in writing by the President or other authorized representative of T-KT.

T-KT's employment guidelines are intended as an explanation of its employment practices, policies, benefits, and a general guide. Despite anything that the employee owner may read into any T-KT material, employment is strictly at-will.

With the exception of at-will employment, management is entitled to modify, revoke, or replace any policies and procedures at any time. Policies are not meant to serve as an employment contract.

4. HARASSMENT-FREE WORKPLACE

Unlawful Harassment

The Organization is committed to ensuring an environment that respects the dignity and worth of each individual and is free from all forms of unlawful discrimination, including harassment. Discrimination or harassment on the basis of race, color, religion, sex, sexual orientation, military status, national origin, age (40 and older), disability, ancestry, genetic information, status as a covered veteran, and any other characteristic protected by applicable law is strictly prohibited.

The Organization does not tolerate conduct that violates this policy by any person including, but not limited to, an Employee owner, Manager, or client. This policy applies to an Employee owner's work environment no matter the location.

Harassment

Harassment is defined as unwelcome slurs or other verbal or physical conduct directed at a person because of his or her race, sex, age, etc. as listed above.

Sexual harassment may include unwelcome sexual advances, requests for sexual favors, and other verbal, written or physical conduct of a sexual nature when: submission to such conduct is made an explicit or implicit term or condition of an Employee owner's employment; submission to or rejection of such conduct is used as a basis for employment decisions affecting the Employee owner; or, such conduct has the purpose or effect of substantially interfering with an Employee owner's work performance or creating an intimidating, hostile, or offensive working environment.

Examples of conduct that may constitute sexual harassment include but are not limited to threatening or taking adverse employment action if sexual favors are not granted; demanding sexual favors in exchange for favorable or preferential treatment; attempting unwelcome flirtations, propositions, or advances; engaging in unwelcome physical conduct; or, accessing or displaying sexually suggestive objects or pictures in the



workplace.

As stated, prohibited harassment is not limited to sexual harassment and may also include slurs or other verbal or physical conduct relating to an individual's race, color, national origin, ancestry, religion, age, or any other characteristic mentioned above. It may also include offensive conduct directed at a person because of the individual's age, race, ancestry, religion, etc. The prohibitions in this policy apply to conduct regardless of the form or manner in which the conduct occurs (i.e., in person, via email, text, or other written communication or on social media sites). Some examples of conduct that may constitute unlawful harassment, include, but are not limited to: making improper gestures or offensive remarks, including unwelcome comments about religion, age, race, national origin, etc.; telling race, age, religious or sex based jokes; inappropriate use of racially or sexually explicit or offensive language; or, circulating written or graphic material in the workplace that denigrates or shows hostility or aversion to a person or group because of a protected characteristic.

Reporting Harassment

Employee owners who believe that they have been subjected to, or who have witnessed, harassment must immediately report the matter to their Manager or, if not appropriate, to the Human Resources Administrator. The Company does not have specific requirements as to the form or content of a harassment complaint; however, any such complaints must be made in "good faith." The complaint may be verbal or written. The Company may request that an Employee owner put any verbal complaints in writing, however. It is suggested that an Employee owner making the complaint provide as much information as possible regarding the offending incident or conduct, such as what happened or is continuing to happen, the person or persons causing the harassment, and the time(s) and place(s) the incident or conduct occurred. If available, the names of witnesses should be provided, but an Employee owner should not hesitate to report harassment merely because there are no witnesses or because he or she cannot identify the witnesses.

When a report of harassment is made, the Company will undertake a prompt and thorough investigation as appropriate under the circumstances. The steps taken during the investigation will vary depending on the nature of the allegations. Confidentiality is maintained throughout the investigative process to the extent practical and consistent with the Company's obligation to conduct a thorough investigation. If the Company determines that an Employee owner has engaged in prohibited conduct, the Company will take corrective action up to and including termination of the offending Employee owner. If the offending individual is not an Employee owner, the Company will seek to correct the situation through other means.

Employee owners will not be subject to retaliation because they made a report of harassment or were involved with an investigation of a complaint. Retaliation is a serious violation of our policy and must be reported immediately as described above. Any supervisor or member of management who is aware of harassment or retaliation is obligated to report the matter to the Human Resources Administrator.

Managers within our Company are accountable for adhering to this policy, for promptly reporting any incident of harassment or retaliation and for maintaining a positive and productive work environment.

5. OPEN DOOR POLICY

T-KT believes in an open-door communication policy under which employee owners who have a complaint or disagreement are encouraged to attempt resolution with a forthright discussion with their supervisors. This usually resolves most workplace problems or issues. At the same time, management recognizes that any two people may see things differently and sometimes an immediate resolution cannot be achieved. It is



always the responsibility of the employee owner to bring a problem to the attention of his/her supervisor within a reasonable period of time.

T-KT maintains an open-door policy that allows employee owners to discuss any matter relative to his/her job or personal affairs with any member of management without fear of retaliation. Employee owners who wish to discuss a matter with someone other than their immediate supervisor may do so at any time by contacting any Officer of T-KT.

III. EMPLOYMENT POLICIES AND PRECEDURES

1. HIRING

We are an equal opportunity employer and will not discriminate in the hiring process on the basis of sex, religion, race, color, age, disability, sexual orientation, martial or veteran status, national origin, or any other legally protected status. T-KT will always try to hire the best matched applicant.

Applicants who falsify their applications or who furnish misleading information are subject to immediate termination at the time that the fraud is discovered.

Employment applications will be kept on file for a period of 12 months from the date that the application is completed. Every applicant will be informed of this procedure at the time of the initial application.

It is our policy to employ only those persons who are entitled to work in the United States. It is also Company policy to comply with the immigration laws of the United States. Accordingly, all employee owners are required to have a legal right to work in this country. In accordance with the regulations of the Immigrations and Naturalization Service (INS), T-KT will require individuals to establish their right to work in this county. Proof must be established within (3) days of employment.

Rehire

Former employee owners will be considered for rehire if they meet the following conditions:

- They meet the requirements of the open position
- They are in good standing at the time of dismissal

Former employee owners returning from the military active duty and who are entitled to re-instatement will be reinstated to their former position or provided positions of similar status and pay.

To be eligible for reinstatement to the same position, employee owners must be qualified to perform the position. If they are not qualified, they will be permitted to attempt qualification for a similar position. If employee owner has to acquire additional skills, then a reasonable time in which to acquire the skills will be granted.

Former employee owners should not be rehired if their past employment was not satisfactory as indicated by the recommendation of their former Supervisor.

2. AMERICANS WITH DISABILITIES ACT

It is the policy of the Company to comply with all relevant and applicable provisions of the Americans with Disabilities Act, as amended. If an Employee owner thinks that he or she is an otherwise



qualified person with a disability and needs a reasonable accommodation in order to perform the essential functions of his or her position, please, contact the Human Resources Administrator to begin the accommodation process. Managers are not permitted to make reasonable accommodations without the approval of the President or Vice President.

3. REFERENCES & REFERRALS

It is our policy to answer requests for references as completely and honestly as possible. All requests for information will be handled responsibly, and only office personnel will be involved.

Information will be given to duly authorized requests from law enforcement agencies, including investigations, summons, subpoenas, and judicial orders. T-KT is not required to inform an employee owner that personal information has been disclosed to law enforcement agencies if it concerns an investigation into the employee owner's on-the-job conduct, especially when an employee owner's actions endanger other employee owners or T-KT security or property.

All requests for references concerning current, retired, or terminated employee owners must be referred to the office personnel in writing. No supervisor is authorized to provide any information about current or former employee owners without approval.

T-KT encourages all employee owners to refer minority group applicants for employment. Employee owners are also urged to recommend friends and acquaintances for employment with us. T-KT firmly believes that such a recommendation is valuable since employee owners know the nature of work we do and the type of employee owner who can perform it. If employee owners introduce individuals who are hired, the employee owner and the referred employee owner will receive an award of \$ 250.00 after the new employee owner has worked for 6 months. Both the employee owner and the referred employee owner receiving incentive payment must be employed by T-KT at the time of scheduled payment.

4. PERSONNEL FILES & EMPLOYEE OWNER INFORMATION

When employee owners are hired, you will complete documents including employment applications and medical records. Employee owners sign a statement on the employment application testifying that all the information is true to the best of their knowledge. The statement also warns that falsification of any employment record is considered a serious offense and may lead to termination at any point of employee owner's career with T-KT. If at some later date, it is determined that an employment record has been falsified, the employee owner will be subject to immediate discipline, up to and including dismissal.

T-KT has a commitment to the privacy of personal information kept in its personnel records. It uses only ethical and lawful means to gather information about or from applicant or employee owners. Whenever reasonable, T-KT gathers it directly from the employee owner concerned. Personal information concerning the employee owner which is not job-related will not become part of employee owners' files. It is T-KT's policy to respect individual privacy, and to maintain employment information and medical records pertaining to employee owners separately and in confidence to the extent practicable in keeping with T-KT's interest. It is the employee owner's responsibility to keep Human Resources informed of any changes, in writing, to name, address, phone number, income tax exemptions, insurance beneficiary(s), dependents, military/veteran status, etc. Turn - Key Tunneling does not assume any liability for failure of employee owner to notify the company of any changes to personal information.



5. TRAINING/LICENSES/CERTIFICATIONS

T-KT offers its employee owners practical opportunities to upgrade their job skills and improve their opportunities for promotion. We attempt to provide appropriate training to prepare employee owners for new jobs or to increase the skill level in their current positions. Additional training and/or certification may be required if OSHA guidelines require T-KT to comply. OSHA 30-hour Safety Training is required upon hire.

T-KT may require additional training, licenses and/or certifications when changes in roles, structure, production, or health and safety procedures occur. Training may or may not be mandatory. Participating in additional training will be no guarantee that the employee owner will be promoted or transferred. It is up to Turn - Key Tunneling's discretion whether the training, licenses or certifications will be paid for by the Company.

IV. EMPLOYEE OWNER POLICIES & PROCEDURES

1. TRAVEL FOR WORK PURPOSES

Extensive, regular travel will be required of Operators and Laborers. This can include multiple weeks away from home, primarily on-site with little time at the Columbus, Ohio home office. You will need to travel on short notice, ride in automobiles long distances and stay overnight for periods of time.

2. BUSINESS EXPENSES AND EXPENSE REIMBURSEMENTS

Use of Turn - Key Tunneling Credit Card

T-KT permits authorized Employee owners to have T-KT issued credit cards to purchase necessary work-related items including business related meals. In situations where an Employee owner may question the reasonableness and need of incurring an expense, the Employee owner shall secure approval from his or her Manager prior to incurring any cost. T-KT reserves the right to audit credit card transactions and to require an Employee owner to repay T-KT for any expense deemed by management to be unreasonable, excessive and/or unauthorized. Improper use of a T-KT issued credit card may lead to corrective action up to and including termination of employment. When using a T-KT issued card for gas, mileage must be written on the receipt and submitted to designated company contact.

Expense Reimbursements

At times, T-KT will reimburse Employee owners for reasonable and typically pre-approved business expenses that an Employee owner incurred out-of-pocket for work purposes. In situations where an Employee owner may question the reasonableness and need of incurring an out-of-pocket expense for business purposes, the Employee owner shall secure approval from his or her Manager prior to incurring any cost. Employee owner expense reimbursement requests must be approved by a Manager prior to submission to accounting. Unreasonable, excessive and/or unauthorized expenses will not be reimbursed. Original receipts, excluding mileage reimbursement requests, must accompany each reimbursement request. T-KT uses the current IRS standard business mileage rate to calculate mileage reimbursements. Requests for reimbursement should be made within thirty (30) days of incurring the expense. Description and job number, if applicable must be written on the receipts and submitted to designated company contact. T-KT reserves the right to audit any expense reimbursement request. In addition, T-KT reserves the right to refuse reimbursement without



original receipts or expense reimbursement requests submitted after thirty (30) days from the date of incurring an expense.

3. ATTENDANCE & PUNCTUALITY

Regular, expected attendance is an essential function of every Employee owner's position. T-KT requires all Employee owners to report for work punctually as scheduled and to work all scheduled hours and any required overtime. Excessive tardiness and poor attendance disrupt work productivity and efficiency and will not be tolerated.

T-KT expects all Employee owners to assume conscientious accountability for their attendance and promptness. Employee owners shall notify their Manager as far in advance as possible, and no later than one hour prior to the beginning their workday, whenever they are unable to report for work, anticipate arriving late, or need to leave early. Such notifications should include a reason for the absence and an indication of when the Employee owner can be expected to report for work, if applicable. If an Employee owner is absent for more than three (3) consecutive workdays, the Organization may require a statement from a physician before the Organization will permit an Employee owner to return to work.

Union Employee owners are not permitted to work any period of time before or after scheduled starting or quitting times for the purpose of making up time lost because of tardiness, unauthorized absence, authorized absence, or any other reason if the result will be that the Employee owner works more than forty (40) hours during the same work week. The Employee owner must obtain the Manager's permission to make up this time. Making up the time does not excuse the attendance incident.

A pattern of absence or tardiness is considered excessive. Lateness or leaving early is as detrimental to the Organization as an absence. Three (3) such incidents in a thirty (30) day period may be considered a "tardiness pattern." Excessive absenteeism, lateness, and/or leaving early may lead to corrective action, up to and including termination. Employee owners who are absent from work for three (3) consecutive days without giving proper notice to the Organization will be considered to have voluntarily quit.

4. PERSONAL LEAVE OF ABSENCE

Employee owners may find that personal, health, or family problems make it necessary to be absent from work for an extended period. Requests for leaves of absences without pay for limited periods will be considered by management, depending on the circumstances for the request. Management retains the right to deny the request leave of absence for any reason other than medical leave for the employee owner, or a parent, spouse, or dependent child. Medical certification from a physician is required before leave begins. Please reference the effects on benefits section.

5. JURY DUTY

T-KT does not discriminate against, penalize, threaten, or coerce employee owners who are on jury duty. We will abide by all federal and state regulations regarding time off, pay and reinstatement, and notice. Employee owners must provide advance notice of the need for time off for jury duty. A copy of the summons should accompany the request. Any employee owner who is excused from jury duty early or are not required to be present in court, are expected to be on the job. If your absence would result in a hardship to T-KT, we may petition the court to excuse you from jury duty.



6. MILITARY LEAVE

The Company will grant military leaves of absence as required by law and by the needs of employee owners who are members of the military service.

The duration of the leave will be the term of enlistment and any additional time that may be required by the government. It will include a reasonable allowance of time for travel and adjustment.

Re-enlistment or any other voluntary extension of the tour of duty may affect the leave of absence. On return from military leave of absence, the employee owner will be reinstated as required by law, subject to the condition listed below.

- The Employee owner must apply for reinstatement within the time required by law
- If the employee owner's former position is not available, The Company will provide a position of similar status, and pay. Adjustments and exceptions to this policy may be made as circumstances require

The Company makes it a policy not to discriminate in any way against employee owners who are members of the military. The employee owner's job will not be in jeopardy if a military leave of absence is requested or taken.

An Employee owner may maintain benefits while on military leave depending on the length of the duty, however, benefit plan provisions govern in all cases. Please reference the Current Benefit Offerings policy and reach out to the designated Organization contact for more information.

At the Employee owner's request, any available paid time off will be paid upon commencement of leave. In addition, at the Employee owner's request, available paid time off may be used for volunteer or routine guard training should service be more than five (5) consecutive business days.

Upon reinstatement, an Employee owner is entitled to the same or similar position and other rights and benefits determined by tenure that would have accrued had the employee owner remained continuously employed.

V. EMPLOYEE OWNER BENEFITS

1. CURRENT BENEFIT OFFERINGS

This Manual highlight general features about T-KT's current benefit offerings. T-KT's retirement, life insurance, and employee stock ownership plan are described in more detail in applicable plan documents. Complete benefit information is available upon an Employee owner's request.

If information herein conflicts with the information detailed in the summary plan descriptions or other plan documents, the plan documents shall govern in all cases. The Organization reserves the right to amend or terminate any of its benefit programs or to require or increase Employee owner premium contributions toward any benefits with or without advance notice at its sole discretion. Plan participants will be notified of benefit changes in accordance with applicable law requirements, as needed.



To be eligible for these benefits, with the exception of the Organization's retirement plans, an Employee owner must be classified as full-time, non-seasonal and regularly scheduled to work at least thirty (30) hours per week. Please reference the Organization's current Employment Categories policy for more information.

Retirement Plans and Life Insurance

T-KT cares about your financial future and provides the ability for eligible employee owners after one year to participate in a 401K with a Company match of 3% of wages up to 3% contributed and an additional ½% for each additional 1% contributed up to 5%. Full Time Salaried and Union employee owners are eligible for life insurance through UNUM after 6 months of employment.

Employee Stock Ownership Plan (ESOP)

Turn-Key Tunneling is an employee-owned company. An Employee Stock Ownership Plan (ESOP) has been established to recognize individual and team efforts by enabling employee owners to participate and share in the growth and prosperity of the company in addition to providing them with an opportunity to accumulate capital for their retirement needs. The plan is designed to do this at no cost to our employee owners. Employee owners who meet the eligibility requirements are eligible to participate in the Plan.

Effects on Benefits During an Approved Leave of Absence

An Employee owner may maintain current benefit elections during an approved, personal leave or military leave depending on the length of the approved leave. It is important to note that benefit plan provisions govern in all cases. An Employee owner should contact the designated Organization contact to discuss the length of the projected leave and determine a benefit payment schedule, if applicable. For Employee owners who complete a personal leave of absence, such Employee owners will have up to the number of pay dates missed while on the leave to re-pay premiums the Organization made on their behalf during the leave.

2. WORKERS COMPENSATION

Turn - Key Tunneling, Inc is an Ohio based Company so therefore ALL employee owners are required to sign a C-110 form stating that if a work-related injuring or accident occurs that the claim is be filed with Ohio Bureau of Workers Compensation.

Workers' Compensation insurance provides benefits for job-related injuries. All employee owners are covered, and the entire cost of this insurance is paid by the Company. Our Workers' Compensation Insurance costs are based on the number of injuries the Company suffers. The lower our injury rate, the lower our costs, which means that more money we can be put back in the Company for the benefit of it and our employee owners. The only way to maintain our Workers' Compensation costs is to work safely and follow all rules and regulations. The Company will enforce all safety rules, and employee owners who violate them will be disciplined, up to and including termination.

If an employee owner is injured report immediately to your supervisor, if injury is threatening your supervisor is to call 911. Form FROI (first report of injury) will need to be filed within 24 hours of injury or accident to the MCO (medical care official) which will file with the Bureau of Workers Compensation.

Should any employee owner sustain a work-related injury, our Workers' Compensation insurance will provide medical coverage and/ or income replacement for the period of the employee owners' disability, as required by law.

3. UNEMPLOYMENT COMPENSATION



Employee owners that lose their jobs because of business related conditions are eligible to file a claim for unemployment insurance (UI) until they are recalled or find other employment. This insurance is financed almost exclusively by Company taxes that are paid to the state.

All unemployment compensation decisions are made independently by the Ohio Department of Jobs & Family Services and T-KT will comply with their decisions. Potential reasons for disqualification of unemployment compensation include employee owners who quit without just cause, are discharged for gross misconduct, or refuse an offer of suitable work. The Company will appear at any state hearings to dispute employee owners under these conditions. Appropriate documentation will be maintained in termination situations in case the Company decides to dispute.

To qualify for continuing benefits, employee owners must be available and able to work. Employee owners who fail to work for a minimum period, or part-time, may not be eligible for unemployment compensation.

Unemployment claims **must** be filed with the Ohio Department of Jobs and Family Services Office of Unemployment Insurance Operations regardless of which State employee owner resides in.

4. PTO (Personal Time Off)

To provide work life balance for employee owners, the Company provides paid time off for full-time employee owners.

Employee owners PTO is valid during the current calendar year, January 1st thru December 31st. Any unused PTO will not carry over at the end of the year. Holidays are not included in PTO.

Foreman, Superintendents Eligibility:

- 0 to 9 years – 10 PTO Days
- 10 to 14 years – 15 PTO Days
- 15 plus years – 20 PTO Days

If an employee owner starts during the middle of the calendar year, PTO will be prorated for that year.

- January thru March – 10 PTO Days
- April thru June – 7.5 PTO Days
- July thru September – 5 PTO Days
- October thru December – 2.5 PTO Days

Non-Foreman Employee Owners Eligibility:

Non-Foremen employee owners who are covered under a Collective Bargaining Agreement (Laborers and Operators) that have been employed for five continuous years (minimum of 1500 hours/year) are eligible for 40 hours of PTO at the Ohio pay rate.

If an employee owner becomes eligible for their 40 hours of PTO during the calendar year, PTO will be available as listed below.

- January thru June – 40 hours PTO on January 1st
- July thru December – 40 hours PTO on July 1st

PTO should be scheduled in as far in advance as possible and must be approved by supervisor. The Company reserves the right to determine PTO schedules or to rearrange PTO schedule at any time. PTO will not be paid out upon leave or termination.



5. HOLIDAYS

Turn – Key Tunneling will observe the following holidays:

New Year's Day
Memorial Day
Independence Day
Labor Day
Thanksgiving (Thursday and Friday)
Christmas Day

T-KT will put out an annual calendar each January to notify employee owners of the days T-KT will be closed.

6. SICK AND EMERGENCY LEAVE POLICY

If you cannot report to work because you or your spouse, child or parent is ill or injured, you should notify your supervisor before the scheduled start of your workday, if possible. Your supervisor must also be contacted on each additional day of absence.

If you are absent for three or more consecutive days due to personal illness or injury, you must give us a doctor's statement that states you are ill or injured, when it began, and when you should be able to return to work. We may also request a similar statement for other absences of less than three days due to illness or injury. Before you can return to work after an absence of five or more calendar days due to personal illness or injury, you must give us a doctor's statement that you may safely return to work. If your absence is due to the illness or injury of a spouse, child, or parent, we may ask you to bring us a statement from that person's healthcare provider.

7. BEREAVEMENT

The Company recognizes that bereavement is a difficult period for an employee owner. Every effort will be made to ensure that the employee owner is able to attend to necessary family matters without fear of losing their position with the company. The Bereavement Leave Policy establishes uniform guidelines for providing paid time off to employee owners for absences related to the death of immediate family member.

All full-time, active employee owners are eligible for benefits under this policy.

Employee owners are allowed up to three consecutive days off from regularly scheduled duty with regular pay in the event of the death of the employee owner's spouse, domestic partner, child, parent, mother, brother, or sister.

Employee owners are allowed one day off from regular scheduled duty with regular pay in the event of death of the employee owner's grandparents, aunt, uncle, or in-laws. In addition to bereavement leave, an employee owner may, with his or her supervisor's approval, use any available vacation for additional approved time off as necessary.



Employee owners under discipline for attendance issues may be required to provide documentation regarding their bereavement leave. All time off must be taken on consecutive days. Any good will donations by the employee owners will be matched by the Company.

8. CHARITABLE CONTRIBUTIONS POLICY

As a member of the Columbus area business community, Turn – Key Tunneling, Inc supports local non-profit community organizations by providing financial contributions, in-kind services, and volunteer support. We believe that this support is consistent with the corporate mission and philosophy to strengthen our bond with the local community. We also believe that as we work to build places where people go, we should also be investing in their lives as well.

The purpose of this policy is to provide the opportunity for the company to support our employee owners in reaching out to charitable causes. All requests for Charitable Contributions will be reviewed by the Accounting Manager to ensure that the investment in company resources meets the qualifications as described in the policy. Only requests for contributions to 501 (C) (3) nonprofit organizations will be considered. No contributions will be made to personal religious organizations, political candidates, or campaigns

Full Time Salaried and Regular Union employee owners can request a matching cash charitable contribution donation from Turn – Key Tunneling up to a maximum of \$200. The maximum contribution T-KT will make to any one organization annually is \$1,000 in combination of time and cash contributions. A T-KT contribution above that maximum will be considered on a case-by-case basis.

Charitable Contributions can also made by volunteer services and in-kind professional services. For all union employee owners, the hours are limited to 10 hours of work time per year. A maximum of two people at a time can be off for volunteer services. Employee owners who choose to utilize the hours for volunteer services will take pictures (when appropriate) to dedicate a page on our website or social media to represent our commitment to the community.

9. TUITION/TRAINING REIMBURSEMENT

T-KT supports employee owners who wish to continue their education to secure increased responsibility and growth within their professional careers. In keeping with this philosophy, the company has established a reimbursement program for expenses incurred through approved institutions of learning. If you are a full-time, salaried, or union employee owner and have completed your probationary period, you are eligible for participation in this program if the courses are job-related.

The Company will reimburse up to a maximum of \$3,000 per year incurred by an employee owner for continuing education through an accredited program that either offers growth in an area related to his or her current position or might lead to promotional opportunities. This education may include college credit courses, continuing education unit courses, seminars, and certification tests. You must secure a passing grade of “B” or its equivalent or obtain a certification to receive any reimbursement. Expenses must be validated by receipts, and a copy of the final grade card or certification must be presented to show hours or certification received. The Company reserves the right to approve additional reimbursement that may exceed the maximum reimbursement per year based on the education/training requested.



The Company is providing such training to the employee owner in anticipation of the employee owner continuing to work for the Company for at least two (2) years from the completion date of the training so that the Company may recover some of the cost of the investment in the training.

Employee owners wanting to participate in the program must complete a Training Reimbursement Agreement form. This Agreement is not intended to constitute any type of employment agreement or guarantee of continued employment. Employee owners who voluntarily terminate their employment prior to the two (2) years agree to reimburse the Company as outlined in the Training Reimbursement Agreement form.

VI. TIMEKEEPING AND PAYROLL

1. TERMS OF WAGES

The Company will, in its salary administration and wage and hour policies, follow the rules and regulations set forth by federal and state labor laws, and the Collective Bargaining Agreements.

We make every effort to track the latest laws and regulations and abide by their guidelines, including Collective Bargaining Agreements pertaining to training rates and increases in rates per our Contracts.

Employee owners will be paid on Thursday every week for work performed in the week prior. Your immediate supervisor is responsible for the reporting of an employee owner's time worked. It is a violation of Company policy to falsify a time record. Employee owners who do so may be suspended or terminated at the discretion of the supervisor.

Applicable federal, state, local income taxes, as well as federal Social Security taxes are withheld from each paycheck. The Company reserves the right to obey all laws that pertain to payroll, including garnishments.

2. SAFE HARBOR POLICY FOR EXEMPT EMPLOYEE OWNERS

It is our policy and practice to accurately compensate employee owners and to do so in compliance with all applicable state and federal laws. To ensure that you are paid properly and that no improper deductions are made, you must review your pay stubs promptly to identify and report all errors to the payroll department.

If you are classified as an exempt (salaried) employee owner, you will receive a salary which is intended to compensate you for all hours you may work for the Company in a work week. This salary will be established at the time of hire or when you become classified as an exempt employee owner. While it may be subject to review and modification from time to time, such as during salary review times, the salary will be a predetermined amount that will not be subject to deductions for variations in the quantity or quality of the work you perform.

Under federal and state law, your salary is subject to certain deductions. For example, unless state law requires otherwise, your salary can be reduced for the following reasons:

- Full-day absences for personal reasons once vacation and sick time are exhausted.
- Full-day absences for sickness or disability once vacation and sick time is exhausted.
- Full-day disciplinary suspensions for infractions of T-KT's written policies and procedures.
- The first or last week of employment in the event you work less than a full week.
- Any full work week in which you do not perform any work.



Your salary may also be reduced for certain types of deductions such as your portion of health or dental premiums; state, federal or local taxes; social security; or voluntary contributions to a 401(k) or pension plan.

In any work week in which you performed any work, your salary will not be reduced for any of the following reasons:

- Partial day absences for personal reasons, sickness, or disability.
- Your absence on a day because your employer has decided to close operations on a scheduled workday.
- Absences for jury duty, attendance as a witness, or military leave in any week in which you have performed any work.
- Any other deductions prohibited by state or federal law.

However, unless state law provides otherwise, deductions may be made to your accrued leave for full- or partial-day absences for personal reasons, sickness, or disability. If you believe you have been subject to any improper deductions, you should immediately report the matter to your supervisor. If the supervisor is unavailable or if you believe it would be inappropriate to contact that person (or if you have not received a prompt and fully acceptable reply), you should immediately contact the President or any other supervisor in the Company with whom you feel comfortable.

3. REGULAR HOURS

Normal work hours are per Collective Bargaining Agreement, which are: Four ten-hour days which is actually 10.5 hours with a half of an hour for lunch, or, eight-hour day for five days a week which is actually 8.5 hour a day with a half hour lunch. You will receive (2) 15-minute breaks, 15 minutes in the morning and 15 minutes in the afternoon.

4. OVERTIME HOURS

Employee owners who are considered non-exempt (paid on an hourly basis) are entitled to overtime pay at the rate of one- and one-half times their regular rate of pay for hours worked in excess of 40 hours per workweek This is per the Collective Bargaining Agreement. No employee owner will work overtime without direct authorization from his/ her immediate supervisor.

5. DEDUCTIONS FROM WAGES

Before any deductions from employee owner wages are made, other than those required by law, employee owners must authorize the deduction in writing, i.e., any and all dues to either the Ohio Operating Engineers or the Ohio Laborers Fringe Benefit Programs per the Collective Bargaining Agreement.

6. GARNISHMENT

When employee owner's wages are garnished by a court order to repay a debt that they have incurred, the Company is legally bound to withhold the amount indicated in the garnishment order from employee owners' paychecks. Federal and state guidelines protect a certain amount of employee owner's income from being subject to such creditor garnishment.



7. EMPLOYEE OWNER RESIGNATION

It is our policy that the employment relationship may be terminated at-will, at any time, by the employee owner or Company. When employee owners leave the Company voluntarily, they are expected to submit a letter of resignation at least 2 weeks prior to their last day of work. When giving notice, they should speak with their immediate supervisor or an Officer of the Company.

All employee owners are required to return any keys, phone, Company credit card, Company vehicles, tools, or supplies, or any other Company property prior to separation of employment.

8. EMPLOYEE OWNER TERMINATION

It is our policy to retain, to the extent consistent with Company requirements, the services of all employee owners who perform their duties efficiently and effectively. However, it may become necessary under certain conditions to terminate employment for the good of the employee owner and/or the Company.

A supervisor or manager who feels discharge is in order will submit a recommendation for discharge to the Office. The recommendation will include all copies of documentation. The final approval for involuntary termination must be given and only the assurances that all the requirements of the Company termination process have been observed and documented. Please reference the Corrective Counseling Policy.

Termination at will means that the Company and its employee owners recognize that their employment relationship can be terminated, with or without cause, at any time.

Reduction- In Force

T-KT will attempt to provide appropriate employment for ALL employee owners. If a layoff is necessary to protect the financial or operational status, it reserves the right to reduce its workforce permanently or temporarily. Where Collective Bargaining agreements apply, T-KT will follow stated rules. For those employee owners who are not members of such units, T-KT reserves the right to determine layoffs in a manner serving its best interest. T-KT will abide by the recall procedures set by the Collective Bargaining agreements. Job performance and the type of job performed will also be considered in the decision. T-KT reserves the right to evaluate individuals on a case- by case basis before making an employment decision

VII. GENERAL EMPLOYEE OWNER CONDUCT & BEHAVIOR GUIDELINES

1. GENERAL EMPLOYEE OWNER CONDUCT & BEHAVIOR

It is impractical to provide an all-inclusive list of behaviors that is considered unacceptable as an Employee owner. The list included herein is just examples of violations that may result in corrective action, up to and including immediate termination of employment. Other types or examples of Employee owner behavior not listed may also be subject to corrective action up to and including immediate termination of employment.

- Violation of any T-KT policy, including those rules and policies set forth in this Manual; any deliberate action that is detrimental to T-KT.
- Insubordination or refusing to obey instructions issued by a Manager.
- Dishonesty, falsification, or misrepresentation on T-KT documents; unauthorized alteration of T-KT documents.
- Breach of confidentiality of personnel or otherwise confidential information.



- Engaging in acts of violence or making threats of violence toward anyone on T-KT controlled property or while on T-KT business no matter the location; fighting or provoking a fight.
- Threatening, intimidating, or coercing fellow Employee owners, members, or visitors on or off company-controlled premises -- at any time, for any purpose.
- Unauthorized destruction or damage of T-KT property, or the property of fellow Employee owners, members, or visitors.
- Theft; unauthorized possession or removal of any T-KT property, including documents, from the premises without express prior permission from a Manager; unauthorized use of T-KT equipment or property for personal reasons.
- Careless action that endangers the life, safety, or property of another person.
- Conviction of a criminal offense, except a minor traffic offense.
- Leaving work before the end of a workday or not being ready to work at the start of a workday without approval of your Manager; stopping work before time specified for such purposes.
- Excessive use of the T-KT's communication devices for personal purposes.

All employment with T-KT remains at-will.

2. CORRECTIVE COUNSELING

All Employee owners are expected to comply with T-KT's standards of behavior and performance. T-KT may use corrective counseling in which it attempts to provide an Employee owner with notice of performance or behavior deficiencies and provide the Employee owner an opportunity to improve over a specific period. However, all employment remains at-will and T-KT reserves the right to take whatever corrective action it deems appropriate, including immediate termination, based upon available facts and circumstances.

Corrective counseling may include, but is not limited to, verbal or written counseling, suspension, or termination. Not all forms of corrective action will be used prior to termination of employment.

If corrective action less than termination of employment is taken, then the Manager should meet with the Employee owner to discuss the problematic conduct and/or performance and the action plan necessary to correct it, if applicable. The Manager may prepare a form documenting that the meeting has taken place with formal acknowledgement by the Employee owner and Manager. The original copy may be retained in the Employee owner's personnel file. The President must review and approve all recommendations for termination before any final action is taken.

3. WEAPONS

Turn - Key Tunneling shall not be liable for any wrongful or negligent act or omission relating to actions of persons or employee owners carrying a concealed handgun.

This policy addresses various issues concerning the provisions of Ohio's "Concealed Carry" statute. Turn - Key Tunneling makes reasonable efforts to provide safe and secure working conditions. Employee owners share in this responsibility. Employee owners should report any perceived unsafe working conditions to their supervisor.

For those employee owners who are permitted by law and who choose to carry concealed firearms in Turn-Key Tunneling property including any property owned, leased or controlled by Turn - Key Tunneling including anywhere the company business is conducted, such as customer locations, client locations, trade shows,



restaurants, company vehicles, company event venues and so forth, firearms must be completely concealed at all times, except for those instances where necessary for self-defense or transferring to safe storage. Firearms must always be in the immediate control of the employee owner, and employee owners shall not leave their firearms in or on their desks or workstations or in purses/bags or other storage containers left behind in their offices.

Weapons include, but are not limited to, guns, knives with blades over four inches in length, explosives, and any chemical whose purpose is to cause harm to another person.

Employee owners must have a current concealed weapons permit (CCW) or is allowed by law to possess and carry a weapon. If you are a CCW carrier and have a weapon in your company vehicle, you must have it locked up and stored correctly according to the law per each state, so that other team members may also access your vehicle.

It is the employee owner's responsibility to know and abide by all laws. Please note that traveling is a requirement of employment at Turn – Key Tunneling and it is the employee owner's responsibility to know the laws prior to traveling to a new state, jurisdiction or area.

If weapons are not permitted on the jobsite by the General Contractor, Owner, Engineer, or other prevailing party, then those rules would govern.

Employee owners who fail to appropriately display firearms and violate this policy will be subject to disciplinary action up to and including employment termination. In this event the employment termination would be characterized as termination for cause.

4. WORKPLACE VIOLENCE

The Company is committed to promoting a safe and healthy working environment for its Employee owners, clients, and visitors. The Company will not tolerate acts or statements of violence, threats, or intimidation of any kind by a Company Employee owner no matter where the Employee owner performs his or her work or by others on Company owned or controlled property. All Employee owners, clients and visitors should always be treated with courtesy and respect.

Violations and Reporting

The following reporting procedures must be followed whenever an Employee owner believes that he or she has been subject to workplace violence or observes or has knowledge of a violation of the Company's policy on workplace violence. Any Employee owner or Manager who witnesses or has information about an alleged or potential violation shall promptly report the situation and follow these guidelines:

- If the threat of harm to persons or property is imminent, immediately contact the President, Vice President, or the police in the absence of security. An Employee owner should never hesitate to contact the police if confronted with a potentially violent situation. If and when criminal investigations arise, the Company will fully assist with police and other law enforcement officials in the investigation and prosecution of violent incidents.
- Time permitting, report the incident or conduct promptly to the HR Administrator or immediate Manager. The Company has no requirement for the form or content of a report, only that it be made in "good faith."



The Company is committed to prompt examination of any complaint of workplace violence received from whatever source and will take action that is deemed appropriate under the circumstances, up to and including termination. The Company also prohibits retaliation against Employee owners who in “good faith” have filed complaints. Additionally, if a person not employed by the Company violates this policy, such conduct should also be reported per the above guidelines.

VIII. USE OF ELECTRONIC DATA, COMMUNICATIONS & COMPUTER SYSTEMS

1. COMPUTER POLICY

T-KT recognizes that use of the Internet and e-mail has many benefits and can make workplace communication more efficient and effective. Therefore, employee owners are encouraged to use the Internet and e-mail systems appropriately. Unacceptable use of the Internet and e-mail can place T-KT and others at risk. This policy outlines the company’s guidelines for acceptable use of the Internet and e-mail. T-KT complies with all applicable federal, state, and local laws as they concern the employer/employee owner relationship, and nothing contained herein should be construed to violate any of the rights or responsibilities contained in such laws.

T-KT has established the following guidelines for employee owner use of the company’s technology and communications networks, including the Internet and e-mail, in an appropriate, ethical, and professional manner.

All technology provided by T-KT including computer systems, communications networks, company-related work records and other information stored electronically, is the property of the company and not the employee owner. Incidental and occasional personal use of T-KT’s Internet access or electronic communication system is permitted; however, personal use is prohibited if it:

- Interferes with the user’s productivity or work performance, or with any other employee owner’s productivity or work performance.
- Adversely affects the efficient operation of the computer system.
- Violates any provision of this policy, regulation, or law or guideline set forth by local, state, or federal law.

Employee owners may not use T-KT’s Internet, e-mail, or other electronic communications to transmit, retrieve or store any communications or other content of a defamatory, discriminatory, harassing, or pornographic nature. No messages with derogatory or inflammatory remarks about an individual’s race, age, disability, religion, national origin, physical attributes, or sexual preference may be transmitted. Harassment of any kind is prohibited.

Disparaging, abusive, profane, or offensive language; materials that might adversely or negatively reflect on T-KT or be contrary to its legitimate business 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.

Employee owners may not use the system in a way that disrupts its use by others. This includes sending or receiving excessive numbers of large files and “spamming” (sending e-mail to thousands of users.) Every employee owner of T-KT is responsible for the content of all text, audio, or image files that he or she places or sends over the company’s Internet and e-mail systems. No e-mail or other electronic communications may be sent that hide the identity of the sender or represent the sender as someone else. T-KT’s corporate identity



is attached to all outgoing e-mail communications, which should reflect corporate values and appropriate workplace language and conduct.

E-mail and other electronic communications transmitted T-KT equipment, systems and networks are not private or confidential, and they are the property of the company. Therefore, T-KT reserves the right to examine, monitor and regulate e-mail and other electronic communications, directories, files, and all other content, including Internet use, transmitted by, or stored in its technology systems, whether onsite or offsite.

Internal and external e-mail, voice mail, and text messages are considered business records and may be subject to discovery in the event of litigation. Employee owners must be aware of this possibility when communicating electronically within and outside the company.

All company-supplied technology, including computer systems, equipment, and company-related work records, belongs to T-KT and not to the employee owner user. Employee owners understand the company routinely monitors use patterns, and employee owners should observe appropriate workplace discretion in their use and maintenance of such company property.

Because all the computer systems and software, as well as e-mail and Internet connections, are the property of T-KT, all company policies apply to their use and are always in effect. Any employee owner who abuses the company-provided access to e-mail, the Internet, or other electronic communications or networks, including social media, may be denied future access, and, if appropriate, be subject to disciplinary action up to and including termination, within the limitations of any applicable federal, state, or local laws.

2. USE OF SOCIAL MEDIA

T-KT recognizes that Employee owners have been given access to and may need to use T-KT's online social media accounts, at times, for work purposes. Such purposes include, but are not limited to, accurately informing the public, members, or Employee owners about the T-KT's products and services. T-KT seeks Employee owners use social media as a means to enhance the T-KT's business strategies. Social media is to be used for professional, work-related purposes, and not for personal purposes or for personal gain.

T-KT defines social media as using web-based technologies through T-KT accounts or provided technology to interact and communicate with members, the public and Employee owners through messaging, chatting, blogging, posting, broadcasting, or participating in discussion groups using various social networking web sites including, but not limited to, Instagram, Snapchat, Twitter, Google+, Facebook, LinkedIn, etc. The Organization considers LinkedIn a personal account of the Employee owner.

Employee owners may not use social media in a way that violates other T-KT policies such as, harassment, solicitation/distribution, etc. T-KT expects that all Employee owner social media activity on T-KT accounts will be limited to T-KT business and will not cause harm to or damage to the T-KT reputation nor will it include communications about the public, members or Employee owners in a manner that is vulgar, threatening, harassing, libelous or discriminatory. T-KT may hold Employee owners individually responsible for violating this social media policy unless otherwise provided by applicable law.

If an Employee owner chooses to discuss T-KT via a personal social media account, the Employee owner should make his or her relationship to the T-KT known. If an Employee owner endorses T-KT's services on a personal social media account, the Employee owner must comply with the Federal Trade Commission guidance which requires you to conspicuously disclose your employment relationship with the T-KT. Nothing



in this policy is intended or will be applied in a manner to limit Employee owner complaints or communications that are protected by applicable law. Please reach out to the President for additional clarification.

3. USE OF PERSONAL & COMPANY COMMUNICATION DEVICES

Personal communication devices collectively referred in this policy as (“PCDs”), including cellular devices or tablets must be used primarily for business purposes while working. Communications sent via a personal PCD also may subject to monitoring if sent through the T-KT’s networks and the PCD.

All conversations, text messages and e-mails must be professional. When sending a text, using a PCD for business purposes, Employee owners must comply with applicable organizational guidelines, including policies on sexual harassment, discrimination, conduct, confidentiality, equipment use and operation of vehicles.

If an Employee owner who uses a personal PCD for business resigns or is terminated, the Employee owner may be required to submit the device as requested by the President. The removal of T-KT information is crucial to ensure compliance with the T-KT’s confidentiality and proprietary information policies and objectives.

If requested to submit a PCD before the Employee owner’s last day of work, T-KT reserves the right to remove all T-KT related information from the device, including but not limited to, business contacts, business e-mails or business-related photographs. It is plausible that some of such data could dually be considered personal

data. Therefore, T-KT will make efforts to provide Employee owners with such personal data to the extent practicable; however, it is feasible that an Employee owner may lose some or all personal data saved on the Device.

Camera Phones and Recording Devices

Due to the potential for issues such as invasion of privacy, sexual harassment, and loss of productivity, no Employee owner may use a camera phone function while performing work for the T-KT unless authorized by the President.

The use of tape recorders, Dictaphones or other types of voice recording devices anywhere on T-KT property, including to record conversations or activities of other Employee owners or management, or while performing work for the T-KT, is also strictly prohibited, unless the device was provided to you by the T-KT and is used solely for legitimate business purposes.

Use of a Wireless Device While Driving for Work Purposes

For safety reasons, T-KT strongly advises that Employee owners not answer or initiate telephone calls, type or read emails, or type or read text messages while driving for work purposes. If an Employee owner chooses to answer a call while driving for work purposes, the Employee owner should only do using sound judgment and discretion about driving conditions. If an Employee owner answers a call, the Employee owner should be comfortable to appropriately inform the caller that he or she is driving, and that the Employee owner will promptly return the call when he or she either stops or arrives at an appropriate destination. Certain jurisdictions or applicable laws may prohibit or limit the use of wireless devices while driving.



IX. SAFETY AND HEALTH

1. COMPANY SAFETY COMMITMENT

Safety and health protection are a quality of work life issue which has a high priority in all business activity. Our goal is to minimize injury or illness and property loss caused by accidents, fire, or other hazards. The company believes this will be achieved to the degree that all Company employee owners accept and fulfill the safety and health responsibilities inherent in each job. Individually, we must recognize hazards, anticipate possible exposures and risks, and act to eliminate or control.

The Company expects that all employee owners will provide their most excellent efforts to the prevention of work-related accidents or diseases. The Company will provide the necessary direction and aid to accomplish this goal and will also reward or discipline employee owners according to their actions on behalf of safety and health concerns.

Employee owner safety and health are of the utmost importance to this Company. All employee owners must adhere to all Occupational Safety and Health Administration (OSHA), federal, and state regulations and comply with the following rules.

- All accidents or injuries must be reported immediately
- Horseplay and practical jokes in work areas will not be tolerated
- First-aid kits are available in designated areas
- Smoking is prohibited in all areas of the jobsite
- Employee owners are to be cautious with their hands when operating any machinery and must observe that others do not injure themselves on their machinery.

Employee owners are responsible for working as they are instructed to safely produce a quality service. Employee owners are also responsible to themselves and the Company for reporting unsafe conditions or practices to management. It is then management's responsibility to act as conditions warrant. No employee owner should ever perform a task or work with equipment that he/she considers to be unsafe.

If you have a severe allergy, it is the employee owner's responsibility to have an Epinephrine Auto-Injector.

2. ACCIDENTS

It is the goal of the Company to strive to maintain a safe working environment, unfortunately accidents will occur. In the event of an on-the-job accident, the immediate supervisor must first obtain first aid or call for medical assistance for the injured. A First Report of Injury form must be received in the office within 24 hours of injury so the accident can be reported to Company Management for Workers Compensation reporting.

3. LIGHT DUTY

T-KT offers a light duty program to assist employee owners with temporary conditions to get back to work sooner. The light duty program allows temporarily disabled employee owners to return to work before they are ready to return to their original position or duty. To participate in the program, employee owners must be recuperating from recent injuries.



The light duty program is set up as a transitional program for workers who are expected to return to full duty at their original position. Light duty work may not be available due to the nature of the requirements in this industry.

4. HAZARD COMMUNICATIONS

It is the policy of this Company to provide a safe workplace for all employee owners based on guidelines by OSHA. The Company has developed a program to assure that each employee owner receives the information and training needed to work safely with hazardous substances. Please see the Safety Meeting Manual included in your Welcome Folder.

If employee owners have any questions or concerns how hazardous substances should be handled or stored, see your supervisor immediately.

X. POLICY ON USE OF COMPANY OWNED VEHICLES

1. USE AND OPERATION OF A COMPANY VEHICLE

The assignment and use of a company vehicle are a privilege and it is Turn – Key Tunneling ’s policy to insist that employee owners operate in a safe and economical manner. This is intended to help you comply with that policy and summarize the controls that make up this program. Failure to abide by any these controls may result in disciplinary action up to and including termination.

- An Employee owner must maintain a valid, unrestricted driver's license and be properly insured under state law.
- Although an Employee owner must have personal insurance, the Employee owner must also be an acceptable driver to the Company’s insurer. Any Employee owner rejected from coverage by the Company’s insurer may not drive a Company vehicle.
- An Employee owner shall not permit unauthorized person(s) to operate a Company vehicle
- Any tickets, fines, or penalties resulting from driver misconduct including but not limited to speeding tickets, parking tickets, etc. are the sole responsibility of the Employee owner.
- You are responsible for scheduling & having needed maintenance performed on your vehicle.
- You may operate your vehicle for personal business, provided you replace any/all fuel used and the task being performed will not result in damage to the company vehicle.
- All reimbursement requests must be approved by Employee owner’s Manager. The Company reserves the right to audit any reimbursement request
- The authorized driver and all passengers shall always wear their seatbelts.
- No cell phone use / texting while driving.
- No alcohol in Company trucks
- Keep vehicle free of trash and debris which may fall out or blow away from vehicle. No littering from company vehicle.
- You must always be courteous, respecting the rights of other drivers and pedestrians
- Remember this is a company vehicle and it represents the reputation of Turn - Key Tunneling. With that in mind you are asked to refrain from parking your vehicle at undesirable locations, which may reflect poorly on the company name (Bars, Gentlemen’s Clubs, Adult Establishments, etc.).



- If the company vehicle is involved in an accident (regardless of who is driving) you shall notify Turn - Key Tunneling immediately and follow the procedures established and required by our insurance provider.
- If the accident (or damage) occurs during personal use, you may be required to reimburse the company \$1000 to cover the cost of our insurance deductible.
- Use of your vehicle to willingly perform any illegal act, (i.e., theft, drug activity, etc.) shall result in immediate termination.
- Only you may operate your vehicle unless it is an emergency. Otherwise, permission must be obtained by T-KT to add an authorized driver and that driver is cleared through T-KT's insurance provider and a copy of the driver's license is on file at the office. Allowing an unauthorized driver to operate your company vehicle may result in disciplinary action up to and including termination.

Regular and periodic review of company vehicles odometer will occur.

2. MOTOR VEHICLE RECORD REQUIREMENTS

- An Employee owner who drives as part of his or her job duties is required to immediately notify the Human Resources Administrator and his or her Manager, in writing, if the Employee owner experiences a loss of insurance, and/or his or her driver's license, and/or experiences restriction(s) placed on his or her driver's license.
- Violations of which an Employee owner must notify the Human Resource Department and his or her Manager in writing include, but are not limited to:
 - Reckless operation.
 - Unlawful use of a vehicle.
 - Speed contest or racing.
 - Driving under the influence of alcohol or drugs.
 - Fleeing the scene of an accident.
 - Hit and run.
- An Employee owner must maintain a driving record such that they are considered acceptable to be insured by the Company's insurer. Should an Employee owner be considered unacceptable by the Company's insurer, the Employee owner may be required to carry higher minimum amounts of personal insurance, above and beyond those amounts required by state law. Should an Employee owner be considered unacceptable to be insured by the Company's insurer, the Employee owner may be required to transition to role which does not require regular driving for work purposes should such a position be available, and the Employee owner is deemed qualified to perform the role. Should an alternative position not be available, an Employee owner's at-will employment may be subject to termination.



XI. RECEIPT & ACKNOWLEDGEMENT OF TURN - KEY TUNNELING EMPLOYEE OWNER MANUAL

This Employee owner Manual is an important document intended to help you become acquainted with Turn - Key Tunneling (the "Company"). This Manual will serve as a guide; it is not the final word. Individual circumstances may call for individual attention. With the exception of at-will employment, the contents of this Manual may be changed at any time at the discretion of the Company. Please read the following statements and sign below to indicate your receipt and acknowledgment of the Company Employee owner Manual.

- I have received and understand it is my responsibility to read a copy of the Employee owner Manual dated April 2021. I acknowledge and agree that (i) the Company may issue future changes and editions to the Manual and other Company policies electronically, (ii) I am responsible for reading and being familiar with any changes to and/or the most recent version of the Company Employee owner Manual. I understand that the policies, rules, and benefits described in the Manual are subject to change at the sole discretion of the Company at any time. I understand that this Manual (as updated/amended from time to time) supersedes all other previous manuals or handbooks for the Company.
- I further understand that my employment is terminable at-will, either by the Company or me.
- I understand that no Employee owner, agent, or representative of the Company has the authority, now or in the future, to alter my at-will status, to allow me to engage in conduct that in any way conflicts with the policies set forth herein, or otherwise developed by the Company, or to offer a contract of employment, unless that alteration or contract is expressed in writing, specific to me and signed by me and the President.
- I am aware that during the course of my employment confidential information (i.e., marketing strategies, customer lists, pricing policies and other related information) will be made available to me. I understand that this information is critical to the success of the Company and must not be given out or used outside of the Company's premises or with persons not employed with the Company. In the event of termination of employment, whether voluntary or involuntary, I hereby agree to maintain such information as confidential and not to utilize or exploit this information.
- I understand that with the exception of at-will employment, the Company reserves the right to modify, revise, discontinue, or amend any or all of its policies, as deemed appropriate, at any time, in whole or part, for any reason, and without prior notice, in its sole and absolute discretion. Changes will normally be publicized by notice to Employee owners, but in any event, it is each Employee owner's responsibility to become familiar with such changes.
- I understand that my signature below or e-signature indicates that I have read and understand the above statements and have received a copy of and/or have accessed the Company Employee owner Manual including any newly issued sections.

Signature of Employee owner

Date

Employee owner's Name - Printed

Company Representative

Date

