



Employee Handbook

CONFIDENTIAL



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Welcome to GMCA Technologies. We are proud to have you as part of the GMCA Technologies. team and are confident that you will make a valuable contribution to the company. It is our goal to provide a working environment for our employees that encourages success and provides opportunities for your growth and development as business and information technology employees.

We believe that sound policies and clear communication are essential to our employees' satisfaction and performance. This handbook will provide you with basic information on GMCA Technologies' policies, benefits and employment practices. If an employee is working in a state other than Massachusetts, GMCA Technologies. will provide any additional benefits or leave to the extent required by the law of that state.

Please take the time to read it and to complete the form acknowledging your receipt of the handbook. This form is to be returned to your GMCA Technologies. supervisor or Human Resource Managers who will be happy to answer any questions you may have.

We hope that your time with GMCA Technologies. will be enjoyable and rewarding.



EMPLOYEE'S ACKNOWLEDGEMENT OF RECEIPT OF HANDBOOK AND RESPONSIBILITY FOR ITS CONTENTS

I hereby acknowledge receipt of the GMCA Technologies. Employee Handbook containing the policies and procedures of GMCA Technologies. I understand and agree that it is my responsibility to read and familiarize myself with and abide by the policies and procedures in this Handbook. I also understand that I have the opportunity to ask questions about any policy or procedure in this Handbook that is unclear to me.

I understand that this Handbook contains confidential information to be used only by Employees of GMCA Technologies. and that I am not permitted to make copies of any portion of this Handbook for third party use.

I understand that my employment with GMCA Technologies. is at-will and that nothing in this Handbook creates or is intended to create a promise or representation of continued employment. I further understand that the policies contained in this handbook are guidelines only and are not intended to be contractual rights or obligations, expressed or implied, and shall not be construed to create any type of right to a "fair procedure" prior to termination or other disciplinary action. I understand that GMCA Technologies., in its sole discretion, can change any of the policies, procedures and practices in this Handbook at any time.

I understand that the terms of this acknowledgement may not be modified or superseded except by a written agreement signed by me and the appropriate signatory authority of the company as may be designated by senior management. I also understand that no one other than an officer of GMCA Technologies. has the authority to alter this arrangement, to enter into an agreement for employment, or to make any agreement contrary to this policy. Any agreement that is otherwise inconsistent with the terms of this acknowledgement will be unenforceable unless in writing and signed by me and the appropriate signatory authority of the company as designated by senior management.

Print Name _____

Signature _____

Date _____



INTRODUCTION

This handbook provides GMCA Technologies. employees with basic information on the Company's policies, benefits, and employment practices.

The information contained in this handbook is not intended to set forth either expressed or implied contractual obligations of GMCA Technologies. nor alter the at-will employment relationship between the employees and management. This handbook is not a contract. It is the responsibility of all new and current employees to read, understand, and be familiar with the contents of this handbook.

It is not possible to anticipate every situation that may arise in the work place or answer every question about your employment relationship with GMCA Technologies. As such, the policies contained in this handbook only outline the most commonly encountered practices and situations. The senior management team and corporate human resources will decide interpretations of wording, or any statements that may be unclear or ambiguous.

Your employment at GMCA Technologies. is "at-will." This means that both employees and GMCA Technologies. have the right to terminate or alter the terms of your employment at any time, with or without advance notice, and with or without cause. It also means that employees may be demoted or disciplined at GMCA Technologies's sole discretion. No one other than an officer of GMCA Technologies. has the authority to alter this arrangement, to enter into an agreement for employment, or to make any agreement contrary to this policy. Any such agreement must be in writing and must be signed by a GMCA Technologies. officer and by the affected employee.

In order to retain the necessary flexibility in the administration of its policies and procedures, GMCA Technologies. reserves the right to add, change, revise, or eliminate any of the policies and/or benefits described in this handbook, except for its policy of employment-at-will. Any change will be in full effect when adopted, whether or not the change has been communicated. For this reason, we urge you to check with your management or the Human Resources Department to obtain current information regarding the status of any particular policy, procedure, or practice.

We urge you to become as familiar as possible with the policies and practices described in this handbook. Please contact the HR Manager if you need further clarification about these policies, or if a question arises on a specific item.



EMPLOYMENT CLASSIFICATION

Your employment classification at GMCA Technologies, is important, as it is used to determine eligibility to participate in various programs and receive certain employee benefits. GMCA Technologies, generally uses the following employment classifications:

At-Will Employment. Your employment with GMCA Technologies, is an “at will” relationship, meaning that your employment is of no specific length and that either party may terminate the relationship at any time for any reason.

Employee. Any person receiving compensation that would require the generation of an I.R.S. W-2 year-end earnings statement is considered an employee.

Salaried Employee. An employee, who receives a stated, fixed compensation on a periodic basis.

Hourly Employee. An employee who receives a fixed rate of pay per hour and whose compensation varies based on hours worked per workweek.

Full-Time Employee. An employee who regularly works at least forty (40) hours per workweek.

Part-Time Employee. An employee who normally works less than thirty (30) hours per workweek.

Non-Exempt Employee. An employee whose position is covered by the minimum wage, overtime, and payroll record keeping provisions related to time worked under state and federal wage and hour laws. Non-exempt employees are eligible for overtime pay for all overtime hours actually worked beyond the stated limits of each jurisdiction in accordance with applicable state and federal law.

Exempt Employee. An employee whose position meets certain requirements for exclusion from wage and hour laws and who is not eligible for overtime pay.



EMPLOYEE RELATIONS

Equal Opportunity and Affirmative Action

GMCA Technologies. is an equal opportunity and affirmative action employer. It is the strict policy of GMCA Technologies. that all applicants for employment and all employees be considered and treated on the basis of qualifications, ability, and past performance in any action concerning recruitment, hiring, transfer, promotion, compensation, development, and termination. Race, color, sex, age, marital status, national origin or ancestry, handicap, family care or medical leave status, physical or mental disability, legally protected medical condition, sexual orientation, veteran status religious beliefs or any other basis protected by law are not factors in consideration of qualifications. This policy applies to all employees and applicants for employment.

GMCA Technologies. also seeks to affirmatively encourage women, minorities, veterans, and those with disabilities to apply. In accordance with Executive Order 11246, Section 503 of the Rehabilitation Act of 1973 and the Vietnam Veterans Readjustment Assistance Act of 1974 as amended, all applicants and employees are offered the opportunity to voluntarily self-identify in accordance with the programs associated with these laws.

To comply with applicable laws ensuring equal employment opportunities for qualified individuals with a disability, GMCA Technologies. will make reasonable accommodations for qualified individuals with a known disability unless undue hardship would result.

If an applicant or employee is in need of a reasonable accommodation to perform the essential functions of his or her job, he or she must contact the Human Resources Department and request the necessary accommodation. GMCA Technologies. will review the specific accommodation request, the employee's abilities and the essential job functions in order to determine the reasonableness of the requested accommodation. If the accommodation is determined to be reasonable and will not impose an undue hardship, GMCA Technologies. will make the accommodation or propose alternative accommodations.

If you believe that you have been subjected to any form of unlawful discrimination, you should immediately provide a written complaint to your supervisor or the Human Resources Department. Your complaint should describe the discriminatory treatment and specify all witnesses and individuals involved in the discrimination. GMCA Technologies. will investigate all complaints of discriminatory treatment. If after a timely investigation, GMCA Technologies. determines that unlawful discrimination has occurred or that its policies have been violated, remedial action will be taken in accordance with the seriousness of the offense. GMCA Technologies. will not tolerate any retaliation taken against you for making a complaint to Human Resources or filing a complaint with a government agency or court in good faith.

It is GMCA Technologies's policy and intent to comply with all applicable federal, state, and local government regulations.

Immigration and Employment Practices

GMCA Technologies. is committed to complying with the Immigration Reform and Control Act of 1986 (IRCA). In accordance with this Act, it is a condition of employment that each new employee provide, no later than three (3) business days after beginning work, evidence of his or her identity and proper legal authority to work in the United States and to update all I-9 documentation whenever there is a change in status related to a person's visa or immigrant status. It is our policy to employ only those individuals authorized to work in the United States. GMCA Technologies., therefore, will not continue employing individuals who fail to provide all of the required legal documentation within the specified timeframe.





Anti-Discrimination and Sexual Harassment Workplace Policy

GMCA Technologies. is an equal opportunity employer and does not discriminate based upon an individual's race, creed, national origin, sex, age, marital status, sexual orientation, handicap, disability, veteran status, National Guard or reserve unit obligations, gender identification, or other protected classification. Acts of discrimination by employees will not be tolerated. Any employee who engages in any act of illegal discrimination, including sexual harassment, will be subject to immediate disciplinary action including, in GMCA Technologies's sole discretion, immediate termination.

Disabled Employees

Consistent with applicable federal and state law, GMCA Technologies. will make reasonable accommodations to ensure equality of opportunities for individuals with disabilities or handicaps.

Reporting and Investigatory Procedures Regarding Claims of Sexual Harassment

Introduction

It is the goal of GMCA Technologies. to promote a workplace that is free of sexual harassment. Sexual harassment of employees occurring in the workplace or in other settings in which employees may find themselves in connection with their employment is unlawful and will not be tolerated by this organization. Further, any retaliation against an individual who has complained about sexual harassment or retaliation against individuals for cooperating with an investigation of a sexual harassment complaint is similarly unlawful and will not be tolerated. To achieve our goal of providing a workplace free from sexual harassment, the conduct that is described in this policy will not be tolerated and we have provided a procedure by which inappropriate conduct will be dealt with, if encountered by employees.

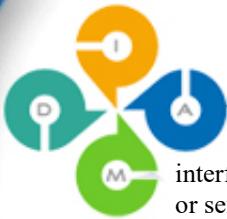
Because GMCA Technologies. takes allegations of sexual harassment seriously, we will respond promptly to complaints of sexual harassment and where it is determined that such inappropriate conduct has occurred, we will act promptly to eliminate the conduct and impose such corrective action as is necessary, including disciplinary action where appropriate.

Please note that while this policy sets forth our goals of promoting a workplace that is free of sexual harassment, the policy is not designed or intended to limit our authority to discipline or take remedial action for workplace conduct which we deem unacceptable, regardless of whether that conduct satisfies the definition of sexual harassment.

Definition of Sexual Harassment:

In Massachusetts, the legal definition for sexual harassment is this: "sexual harassment" means sexual advances, requests for sexual favors, and verbal or physical conduct of a sexual nature when:

(a) submission to or rejection of such advances, requests or conduct is made either explicitly or implicitly a term or condition of employment or as a basis for employment decisions; or



(b) such advances, requests or conduct have the purpose or effect of unreasonably interfering with an individual's work performance by creating an intimidating, hostile, humiliating or sexually offensive work environment.

Under these definitions, direct or implied requests by a supervisor for sexual favors in exchange for actual or promised job benefits such as favorable reviews, salary increases, promotions, increased benefits, or continued employment constitutes sexual harassment.

The legal definition of sexual harassment is broad and in addition to the above examples, other sexually oriented conduct, whether it is intended or not, that is unwelcome and has the effect of creating a work place environment that is hostile, offensive, intimidating, or humiliating to male or female workers may also constitute sexual harassment.

While it is not possible to list all those additional circumstances that may constitute sexual harassment, the following are some examples of conduct which if unwelcome, may constitute sexual harassment depending upon the totality of the circumstances including the severity of the conduct and its pervasiveness:

- Sexual advances – whether they involve physical touching or not;
- Sexual epithets, jokes, written or oral references to sexual conduct, gossip regarding one's sex life; comment on an individual's body, comment about an individual's sexual activity, deficiencies, or prowess;
- Displaying sexually suggestive objects, pictures, cartoons;
- Leering, whistling, brushing against the body, sexual gestures, suggestive or insulting comments;
- Inquiries into one's sexual experiences; and,
- Discussion of one's sexual activities.

All employees should take special note that, as stated above, retaliation against an individual who has complained about sexual harassment, and retaliation against individuals for cooperating with an investigation of a sexual harassment complaint is unlawful and will not be tolerated by GMCA Technologies.

Complaints of Sexual Harassment

An employee who believes that he or she has been the victim of illegal discrimination or sexual harassment, should and is encouraged to report the matter to his or her immediate supervisor or to Human Resources. Reports of illegal discrimination or sexual harassment should be made promptly and generally should be made within three (3) calendar days of the incident or matter about which the employee complains. GMCA Technologies., however, realizes that circumstances may exist when an employee is unable to report a matter promptly. When such circumstances exist, an employee should report the incident or matter as soon as practicable.



Sexual Harassment or Discrimination Investigation

When we receive a complaint of sexual harassment or discrimination we will promptly investigate the allegation in a fair and expeditious manner. The investigation will be conducted in such a way as to maintain confidentiality to the extent practicable under the circumstances. Our investigation will include a private interview with the person making the complaint and with any witnesses. We will also interview the person alleged to have committed sexual harassment or discrimination.

When we have completed our investigation, we will, to the extent appropriate, inform the person making the complaint and the person alleged to have committed the conduct of the results of that investigation.

If it is determined that inappropriate conduct has occurred, we will act promptly to eliminate the offending conduct, and where it is appropriate we will also impose disciplinary action.

Disciplinary Action

If it is determined that inappropriate conduct has been committed by one of our employees, we will take such action as is appropriate under the circumstances. Such action may range from counseling to termination from employment, and may include such other forms of disciplinary action as we deem appropriate under the circumstances.

State and Federal Remedies

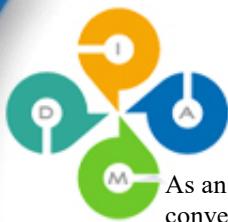
In addition to the above, if you believe you have been subjected to sexual harassment, you may file a formal complaint with either or both of the government agencies set forth below. Using GMCA Technologies's complaint process does not prohibit you from filing a complaint with these agencies. Each of the agencies has a short time period for filing a claim (EEOC – 300 days; MCAD – 300 days).

1. The United States Equal Employment Opportunity Commission ("EEOC") One Congress Street, 10th Floor, Boston, MA 02114, (617) 565-3200.
2. The Massachusetts Commission Against Discrimination ("MCAD") Boston Office: One Ashburton Place, Room 601, Boston, MA 02108, (617) 994-6000. Springfield Office: 424 Dwight Street, Room 220, Springfield, MA 01103, (413) 739-2145.

Personnel Records

Your personnel records are confidential. Should GMCA Technologies receive requests for information from your personnel records in accordance with court proceedings or any other government activities, GMCA Technologies will respond to such requests to the extent the company is required to do so. Anyone receiving a request for information relating to a GMCA Technologies employee must refer the request to the HR Manager.

Accurate and updated information on all employees is required so that GMCA Technologies can properly direct all correspondence, notify you regarding insurance claims, changes in work schedules and maintain proper legal records. Please keep Human Resources informed of any changes to your personal information so that we may ensure that all of your personnel records are current.



As an employee, you are permitted to review your personnel records at a time that is mutually convenient for both you and the HR Manager. Any concerns regarding the accuracy of the information within your files should be addressed to the HR Manager. Examination of personnel files will generally be limited to normal business hours.

EMPLOYEE RESPONSIBILITIES

Orientation and Supervision

There is a 90-day orientation period for all newly hired employees, following which the employee's performance and fit with the Company will be evaluated by GMCA Technologies.

Newly hired Software Application Developers, Programmer Analyst, Information Technology Analyst (IT Analyst) will be supervised for a minimum period of six (6) months by Software Technical Lead or Software Architect. During the supervisory period, the employee must obtain approval before making any proposed programming changes or making any material changes to the scope of work of the project upon which the employee is working. The supervisory period may be extended at the discretion of GMCA Technologies., as determined by the employee's performance and development.

Attendance and Tardiness

An important factor in your success as an employee with GMCA Technologies. is your regular attendance and punctuality for all work assignments.

Failure to correct an attendance or lateness pattern may result in disciplinary action, including but not limited to, termination. Unexcused and/or unauthorized absences or excessive absenteeism likewise may be subject to disciplinary action, including but not limited to termination. Excessive absenteeism is defined as more than six (6) unscheduled/unauthorized absences per any twelve (12) month calendar period or three (3) unscheduled/unauthorized absences in the three (3) month period prior to the most recent absence. Excessive tardiness is defined as more than three (3) unscheduled tardy attendances within any two (2) week period or more than four (4) unscheduled tardy appearances per quarter. An employee will be considered to have abandoned his or her position of employment and voluntarily resigned his or her position at GMCA Technologies. if he or she fails to report for work or call in for three consecutive (3) scheduled workdays. Exceptions may be made, in GMCA Technologies's sole discretion, for extenuating circumstances.

Personal Appearance

GMCA Technologies. expects its employees to dress with common sense and to have a neat and clean appearance. Employees are expected to present a professional image and to dress in accordance with their responsibilities. Employees should strive to dress in good taste and in a businesslike manner during regular office hours. As a reminder, the following items are generally not appropriate:





- Jeans;
- Overalls;
- Sweatshirts;
- T-Shirts;
- Shorts;
- Baseball caps;
- Athletic shoes.

Conflict of Interest

GMCA Technologies. is concerned with any conduct that creates an actual or potential conflict of interest, particularly in the areas of confidentiality, morale, and safety. If an employee becomes aware of either an actual or potential conflict of interest between GMCA Technologies's interests and that of a competitor, supplier, or customer of GMCA Technologies., he or she must immediately report that information to the HR Manager. Should it be determined that an actual or potential conflict exists, GMCA Technologies. will take all necessary steps to reduce or eradicate the conflict. However, if the conflict cannot be reduced or eliminated to the extent necessary, the employee whose conduct is creating the conflict may, at GMCA Technologies's sole discretion, be subject to transfer or possible termination.

Giving/Accepting Gifts

GMCA Technologies. managers are prohibited from accepting gifts from Employees, and Employees are prohibited from giving gifts to GMCA Technologies. managers. Gifts of nominal value (generally \$50 or less), luncheons, or tickets to cultural or sporting events that are provided to employees by suppliers or customers may be accepted in the normal course of business. Accordingly, reasonable expenses incurred to entertain clients are permissible. However, extravagant gifts or entertainment expenditures that exceed client guidelines or that are unreasonable are prohibited.

Employment of Relatives

GMCA Technologies. will not employ relatives in positions where actual or potential conflicts may arise that might threaten GMCA Technologies's business confidentiality, the safety and security of GMCA Technologies. employees, or other fundamental aspects of GMCA Technologies. Should a potential or actual conflict arise between two employees because they marry, cohabit, or become closely related, GMCA Technologies. may take certain measures to eliminate or reduce the conflict, through possible transfer, demotion or termination of one of the employees.

Drug-Free Workplace Policy

GMCA Technologies. complies with the Drug-Free Workplace Act of 1988. It is the policy of GMCA Technologies. to maintain a drug-free workplace in order to promote the health, safety and productivity of all employees. The unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance in the workplace, on GMCA Technologies. premises or the premise of any customer is strictly prohibited. Any employee found violating this policy will be subject to discipline, up to and including discharge.





GMCA Technologies. seeks to provide a safe and healthy work environment for our employees. While GMCA Technologies. has no intention of intruding into the private lives of its employees, it does expect employees to report for work in a condition to perform their duties. GMCA Technologies. recognizes that employee off the job and on-the-job involvement with drugs and alcohol can have an impact on the work place and on our ability to accomplish our goal of an alcohol and drug-free work environment. An employee whose ability or judgment is impaired can also endanger the safety of fellow workers, increase the risk of property loss or damage, and damage relationships with customers.

GMCA Technologies's policy regarding illegal drugs or alcohol abuse is summarized as follows:

- The illegal use, sale, or possession of narcotics, drugs, or controlled substances while on the job or on GMCA Technologies's or a client company's property are strictly forbidden and are offenses that warrant disciplinary action; up to and including termination. If an employee witnesses the use, sale or possession of illegal substances he/she should notify his or her supervisor immediately. Employees who are involved with off-the-job drug activity may be considered in violation of this policy. In deciding what action to take, GMCA Technologies., in its sole discretion, will consider the nature of the actions, the employee's record with GMCA Technologies. and other factors relative to the impact of the employee's conduct on GMCA Technologies's business.
- Examples of drugs that are illegal under federal, state or local laws include, among others, marijuana, opiates, hashish, cocaine, hallucinogens, amphetamines, depressants, Phencyclidine, and any other controlled substance not prescribed for current use by a physician. Employees who are under the influence of alcohol or drugs, either on the job or when reporting for work, or who possess or consume alcohol or drugs during work hours, have the potential for interfering with their own as well as their co-workers safe and efficient job performance. Employees engaged in such activity will be subject to disciplinary action up to, and including, immediate termination of employment.
- Except at GMCA Technologies. sponsored events or parties where alcohol may be served, or when pre-approved by GMCA Technologies. in the course of customer business entertainment, no employee shall possess, consume, purchase, transfer or be under the influence of illegal drugs, alcohol, or other controlled substances while on the job or while on or in GMCA Technologies. property (including vehicles) or the property of its clients. Employees are strictly prohibited from buying, selling or distributing controlled substances while on the job. Any employee who, while on GMCA Technologies's or a client company's property or during that employee's work shift, including without limitation all breaks and meal periods, consumes or uses, or is found to have in their personal possession, in their locker or desk or other repository, alcohol or drugs, which are not medically authorized, or is found to have used or to be using such alcohol or drugs, will be suspended immediately pending further investigation. If use or possession is substantiated, disciplinary action, up to and including discharge will be imposed.
- Notwithstanding the above prohibition regarding the possession and use of controlled substances, employees may take over-the-counter medication or prescribed dosages of medication under the direction of a licensed health care professional. Employees must follow the directions of their health care providers concerning prescription medications,





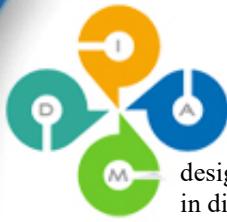
including medical marijuana, and must immediately notify their supervisors of their use of any prescription drug could affect the performance of their jobs. Employees using prescription drugs may be required to produce documentation of such prescription. Employees are responsible for being aware of any effect such medication may have on the performance of their job duties. Employees taking any type of medication are expected to maintain the same job performance standards of all other employees. Should an employee become aware that the medication he or she is taking, whether on or off the job, is affecting his or her ability to perform employment duties in a safe and efficient manner, that employee must promptly give written notice to his or her supervisor of any possible impairment to job performance. Employees who do not report such use prior to commencing work would be considered to have violated the policy on drug use and will be disciplined accordingly. The use of medications will not be a mitigating factor in any disciplinary or remedial actions taken against an employee where the employee failed to provide prior written notice of any potential impairment to safe and efficient job performance.

- GMCA Technologies. or its customers may conduct searches of Company or client property, facilities, and equipment, or any other property on the work premises at any time. If GMCA Technologies., in its sole judgment, has a reasonable suspicion that an employee is in violation of this policy, that employee may be subject to a controlled substance and/or alcohol-screening test. Such reasonable suspicion may be based upon odor, lapses in work performance, inability to appropriately respond to questions, physical symptoms of alcohol or drug influence, or other information. Testing will be performed in accordance with procedures established by GMCA Technologies. and within a testing facility approved by the company, and GMCA Technologies. will pay for all costs related to such testing. Should an employee test positively for the presence of alcohol or other controlled substances, the employee will be disciplined in accordance with this policy. However, if an employee's test results are negative, any discipline under this policy (including the loss of pay while on suspension) will be rescinded. All such testing and the results are considered confidential and need to be coordinated by your designated HR Representative. GMCA Technologies. must be notified of any prescription drug or over the counter drug use at the time of any testing or screening for controlled substances.
- The Drug-Free Workplace Act requires you to notify your supervisor of any conviction for violation of a criminal drug statute.
- Should any client company require a drug screen before proceeding with an engagement, employees should use the authorized vendors identified by GMCA Technologies. for such tests. All such testing and the results are considered confidential and need to be coordinated by your designated HR Representative. GMCA Technologies. must be notified of any prescription drug or over the counter drug use at the time of any testing or screening for controlled substances.
- Any violation of this policy is subject to discipline up to and including discharge.

Smoke-Free Environment Policy

In keeping with GMCA Technologies's intent to provide a safe and healthful work environment, smoking in the workplace is prohibited except in those locations that have been specifically





designated as smoking areas. In situations where the preferences of smokers and nonsmokers are in direct conflict, the preferences of nonsmokers will prevail. This policy applies equally to all employees.

Employees at client sites must likewise follow the smoking policies of the client when on their property.

Business Confidentiality

Employees are required to protect all confidential information of GMCA Technologies, and its clients and affiliates. Employees may come into contact with confidential information related to the business, finances, operations, or future plans of GMCA Technologies, or of its clients that has not been previously publicly released. Such confidential information may include, but is not limited to, trade secrets, trade practices, identities and preferences of clients, GMCA Technologies, or client plans and strategies, financial and other terms of GMCA Technologies, agreements, personnel records, client addresses and phone numbers, and other information or ideas related to the present or potential business of GMCA Technologies. The conditions of customer business agreements with GMCA Technologies, are also confidential.

All confidential information must be handled discreetly and only in the performance of the assignment or in the discharge of your duties to GMCA Technologies. Under no circumstance may any client business information be discussed or disclosed by an employee unless otherwise authorized by the client. Your obligation to maintain strict confidentiality exists throughout your employment and continues after you leave GMCA Technologies.

If you have any information that leads you to believe that an employee is disclosing the confidential information of GMCA Technologies, or its clients, you are required to report such information to your supervisor. Unauthorized disclosure of confidential information may result in disciplinary action, up to and including termination, as well as potential legal action.

GMCA Technologies, also may require background checks upon a conditional offer of employment or conduct such investigations based on reasonable suspicion after an employee is hired.

COMPENSATION POLICIES AND PRACTICES

Timesheets

All Employees are required to report their time on a weekly basis. Newly hired employees should consult with their supervisor.

All time must be reported no later than Monday morning for the previous week's hours, including any non-billable hours that need to be allocated to holiday or other paid time off. Time sheets are the sole basis for customer invoicing, payroll processing, and vacation tracking. GMCA Technologies, is unable to calculate pay for hourly employees without this critical document.



Paydays and Paychecks

Consulting employees are currently paid on a delayed bi-monthly basis (twice a month on the 15th and the end of the month). This means that time submitted at the end of the workweek will be paid in the next pay cycle. The amount of your first paycheck may vary based on your start date within the pay cycle. You should consult with your HR Manager to determine when you will receive your first paycheck based on when you start within the payroll cycle.

GMCA Technologies. uses PAYCHEX to process its payroll and requires all employees who qualify to use direct deposit. An employee's first paycheck, however, will be an actual check that must be endorsed and cashed. Thereafter, bi-monthly pay will be automatically deposited into the checking or savings account(s) of your choice. Your pay may be deposited into up to three different accounts. Appropriate deductions will be taken for required federal and state taxes as well as deductions you authorize for other benefit related contributions.

Taxing

Since many Employees travel and work in multiple states GMCA Technologies. seeks to comply with the laws of each state where you work and or live. Accordingly, state income tax is deducted for each state in which you work and or live throughout the course of the year. Each state has various reciprocity agreements regarding these lived in/worked in situations. GMCA Technologies. uses the reciprocity methodology contained in the PAYCHEX payroll processing system for each of these situations. At the end of the year, if you are an employee who has worked in multiple state taxing jurisdictions, you may receive more than one W-2 and may have to file state income tax returns in each state where you had reportable income.

Payroll Corrections

It is the employee's responsibility to verify the accuracy of his or her paycheck. GMCA Technologies. recognizes that mistakes will occur and will make every effort to promptly correct them.

Overtime

Employees working as a Senior Program Analyst or in a similar capacity, either on a salaried or hourly wage basis, are exempt employees, which means they are not entitled to overtime pay. However, GMCA Technologies. will pay such employees additional straight time for hours worked in excess of 40 hours during any work week. Salaried employees will be paid for hours worked in

excess of 40 hours on a base rate calculated by taking the annualized salary and dividing by 2,080, the number of generally accepted work hours available in a year.

GMCA Technologies. will pay additional compensation as required by law to non-exempt employees who work overtime as applicable state or Federal law defines that term.

All employees must have advance written approval from the marketer or project manager when performing services beyond 40 hours billed per week. The marketer or project manager will approach the client for clearance on such matters.

Our workday starts at 12:01 a.m. and ends at 12:00 p.m. The workweek starts on Sunday and ends on Saturday.





Relocation, Travel and Expense Reimbursement

GMCA Technologies. will reimburse certain relocation expenses as indicated in the relocation policy mentioned below: Actual expenses incurred by the employee or the week these family for relocation will be reimbursed, up to a maximum of \$2,500 per individual, \$5,000 per family. Reimbursable expenses include lease termination, air travel, two weeks hotel, two weeks car rental and moving services (for car and household goods/furniture). Please contact Human Resources for additional information and before incurring any relocation costs.

Any employee who travels on company business must use the GMCA Technologies. authorized travel agency to make room reservations, schedule flights, and rent automobiles. The company will not reimburse unauthorized use of outside travel agencies.

GMCA Technologies. reimburses employees for expenses incurred in the normal course of business. Any employees who incur expenses must submit original receipts attached to the standard company expense reimbursement form. These expenses need to be submitted with 15 days of the expense being incurred. Submitting expense reports in a timely manner is extremely important.

TERMINATION POLICIES AND PRACTICES

Voluntary Resignation

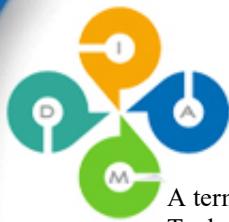
Your employment relationship with GMCA Technologies. is completely voluntary and “at will”. This means that either you or GMCA Technologies. may terminate your employment relationship at any time, with or without cause or advance notice.

A resignation is a voluntary termination from GMCA Technologies., initiated by an employee, for reasons other than retirement. If an employee wishes to resign from his or her current billing assignment and as a result leave the company, that employee must submit a letter of resignation to his or her immediate supervisor or manager at least 14 calendar days prior to his or her last day of employment. Notwithstanding the foregoing, GMCA Technologies., in its sole discretion, may accept the resignation immediately and/or in a time period of less than 14 calendar days.

If a resignation is tendered and/or a termination is effective on a non-business day (i.e., recognized holiday or weekend day), then such resignation and/or termination shall become effective on the immediately preceding business day. For example, if the termination/resignation is to occur on a Saturday, the effective date will be the preceding day, Friday. Likewise, if the termination date is to occur on Memorial Day, the effective date will be the preceding Friday.

Once notice of resignation is given the employee will not be permitted to use any vacation, client holiday, or sick leave category. Any accrued but unused vacation time will be paid at the employee’s current rate of pay.

Any resignation that is received when an employee is in a non-billing status (e.g. while on bench) will be effective on the same date that notice is given.



Termination

A termination is a separation event that is initiated by the company. Whenever possible, GMCA Technologies. will provide employees with 10 compensable days notice when such terminations are not for cause. For purposes of this policy compensable days would include holidays.

Your employment relationship with GMCA Technologies. is completely voluntary and “at will”. This means that either you or GMCA Technologies. may terminate your employment relationship at any time, with or without cause or advance notice.

Exit Interviews

GMCA Technologies. may decide to conduct an exit interview with an employee upon his or her leaving employment at GMCA Technologies. There are several purposes for such interviews, including:

- Completing any paperwork due upon termination.
- Reviewing reasons for involuntary or voluntary termination.
- Reviewing compensation and benefits arrangements.
- Returning all GMCA Technologies. property.
- Discussing methods of improving GMCA Technologies. as an organization.

It may be difficult to speak with a HR Manager in those instances when the company initiates a termination. However, the HR Manager needs to make sure that your information is correct and that the proper processes are explained and followed regarding the delivery of your final pay, COBRA benefits conversion, eligibility for unemployment compensation, and other such important matters. Please make every effort to cooperate with the HR Manager assigned to you in as reasonable manner as possible.

References

If a reference is requested for another employment opportunity, GMCA Technologies’s policy is to provide information solely relating to the person’s dates of employment, title and/or general responsibilities. A reference will not include a subjective evaluation.

EMPLOYEE SERVICES

E-Mail, Voicemail, and Computer Network Systems

GMCA Technologies. employees must abide by the following policies when using GMCA Technologies. computers and software.





GMCA Technologies's information technology resources (IT Resources) include electronic mail (e-mail), voicemail, computer systems (including, but not limited to, desktop computers, laptops, handheld and wireless devices, network resources, software, telephones, faxing resources, and pagers), Internet access accounts, and all related information processing and voice or data communication resources as well as any IT resources in which GMCA Technologies. has a current or future-acquired ownership or other legal or proprietary interest. All communications and information created, transmitted, received or stored in these systems are the property of GMCA Technologies.

All use of GMCA Technologies's IT Resources is subject to this Information Technology Use Policy. GMCA Technologies. personnel who log in to GMCA Technologies's network from their personal computer, laptop, a client's computer, or any remote device are governed by this Policy just as though they were working exclusively in the office.

By accepting access to and continuing to use GMCA Technologies's IT Resources, each user must agree to abide by the GMCA Technologies. Policy. Please read it carefully. Failure to adhere to this Policy can result in disciplinary action, including, but not limited to, revocation of access to one or more IT Resources, and any other action GMCA Technologies. deems appropriate, up to and including, dismissal from GMCA Technologies. and, as GMCA Technologies. may in its sole discretion deem appropriate, the notification of outside law enforcement or other authorities.

A. Impermissible Uses

No installation of software or hardware without the written approval of the employee's supervisor is permitted.

IT Resources should not be used to violate any copyright, patent, or other intellectual property law, including restricted software laws.

Logins and passwords for or in connection with any of GMCA Technologies's IT Resources are to be used only by those authorized by GMCA Technologies.

GMCA Technologies's IT Resources may not be used to access or transmit any content or material of an offensive, defamatory, fraudulent, or harassing nature. Employees are forbidden from using GMCA Technologies's IT Resources in any way that may be distracting or disturbing to others, including, but in no way limited to, the transmission, viewing, storage or receipt of sexually explicit content, images, graphics or sounds, racial or ethnic slurs, defamatory or harassing content, or anything else that may be viewed as unlawful disparagement of others.

B. Internet Usage

The Internet is to be used as a tool to assist in the normal execution of job responsibilities and in a manner that complies with GMCA Technologies's standards of business conduct. GMCA Technologies. recognizes that employees have busy lives and that this sometimes warrants the use of GMCA Technologies's IT Resources for occasional and limited personal use; however, personal use is limited to any time prior to 7 a.m. and after 7 p.m. on a business day.



C. Use Restricted to Company Business

GMCA Technologies's IT Resources are intended for GMCA Technologies. business use only and should not be used for personal purposes.

Personal purposes include, but are not limited to, soliciting for or managing personal commercial ventures, religious organizations, or political organizations, or using GMCA Technologies. IT Resources for gambling or gaming purposes.

D. Privacy Issues / No Expectation of Privacy

GMCA Technologies. retains the right to monitor all use by GMCA Technologies. personnel of GMCA Technologies's IT Resources. This includes all use of the Internet and all documents and e-mail, whether initiated through GMCA Technologies's IT Resources from one of GMCA Technologies's offices or from a remote locality, including a home location or client site.

Although passwords, user IDs, and similar measures are provided for confidentiality, GMCA Technologies. personnel should have no expectation of privacy in connection with the entry, creation, transmission, receipt, or storage of any file, e-mail, or voicemail contained within GMCA Technologies's IT Resources.

GMCA Technologies. reserves the right to purge systems data, including electronic mail, on a regular basis at its discretion, or as part of its record or data retention policies or procedures.

E. Backup Retention

The primary focus of GMCA Technologies's IT Resources backup and retention procedure is to ensure the recovery of an IT resource due to system malfunction or other destructive event. Individual desktops are not backed up, thus all files which include documents, spreadsheets, databases, e-mails, etc., are to be saved and stored on the network file servers.

F. Viruses

GMCA Technologies's IT Resources are protected with anti-virus software.

G. Standard of Care

Desktop PCs should be shut down if they are going to be unattended for a lengthy period of time and at the end of each workday. Laptop PCs should be locked up every evening or when left unattended for significant periods of time.

Individual user passwords should be changed monthly to ensure the integrity and security of systems and data.

Personal Property and Workplace Privacy

GMCA Technologies. is not responsible and assumes no liability for any loss or damage to employees' personal property from fire, theft, or any other cause on GMCA Technologies's premises. Employees should be aware that all personal property brought onto GMCA Technologies's property is subject to search and/or removal.





GMCA Technologies. reserves the right to search, monitor, inspect and review all personal property on GMCA Technologies's premises. This right to search extends to all mail, e-mail, voice mail, computer disks, packages, purses, vehicles, cabinets, desks, lockers, and any other personal property an employee may bring onto GMCA Technologies's property.

Upon termination or resignation from employment, all employees must return to GMCA Technologies. any company issued equipment including but not limited to desktop or laptop computers, cell phones, personal digital assistants, and any files records or other information pertaining to employees, customers, suppliers, contracts and the like. It is the responsibility of each employee to minimize the use of company resources for personal matters, but if such personal information is stored on a PC, organizing it in a single folder for ease of removal is recommended.

SAFETY AND SECURITY

Safety and Health Policy

GMCA Technologies. will make every effort to provide you with a safe and healthy work environment. In return, you are responsible for understanding all safety and health standards, rules, and responsibilities applicable to your work activities. Unsafe or unhealthy working conditions should be reported immediately. Accordingly, each consulting employee must familiarize himself or herself with whatever appropriate safety policies and procedures that exist at any client site and follow them.

Employees who violate safety standards, who cause hazardous or dangerous situations, or who fail to report or, where appropriate, remedy such situations, are subject to disciplinary action, up to and including termination of employment.

In the case of accidents that result in injury, regardless of how insignificant the injury may appear, employees should immediately notify their manager. Such notification is necessary to comply with laws and to initiate insurance and workers' compensation benefits procedures.

Security

All GMCA Technologies. employees should strive to make GMCA Technologies. a safe and secure working environment. If possible, employees should lock all desks, lockers, and doors related to their working area. Employees should always report lost or stolen keys, security cards, or other similar items to their supervisors. Additionally, employees must not disclose any information about GMCA Technologies's security measures and systems to any non-employee.

GMCA Technologies. employees should immediately inform their supervisors of any suspicious activities within the company, whether by other employees, clients or visitors. Employees should also make an effort to report all known security risks, such as broken locks or burnt out light bulbs.

Because we may be considered visitors at many client sites, all security rules at each customer location must be followed.



No Solicitation Rule

It is GMCA Technologies's policy to prohibit all employees from soliciting or distributing literature to other employees or the employees of our customers for any purpose during scheduled working hours, not including any lunch time or break time. This means that employees may not engage in solicitation or distribution during either the working time of the employee subject to the solicitation or distribution, or during the working time of the employee engaging in the conduct.

Employees are also prohibited from soliciting or distributing materials to any visitors to GMCA Technologies. at any time. Further, any non-employees are also forbidden from soliciting or distributing any materials on GMCA Technologies. premises at any time. If you have any questions regarding the appropriateness of certain solicitation or distribution, please contact your supervisor.

Cellular Phone and Electronic Device Safety Policy

Employees whose job responsibilities include regular or occasional driving and who are issued and/or use personal cell phones, PDA's, pagers and/or other personal communication devices for business are expected to refrain from using such devices while driving. Safety must come before all other concerns. Regardless of the circumstances, including slow or stopped traffic, employees are strongly encouraged to pull off to the side of the road and safely stop the vehicle before utilizing any such device. If acceptance of a call or page is absolutely unavoidable and pulling over is not an option, employees are required to use the hands free options, keep the call short, refrain from complicated discussions and keep their eyes on the road. Special care should be taken in situations where there is traffic, inclement weather or when you are driving in an unfamiliar area. Employees will be responsible for familiarizing themselves with and obeying all laws and local ordinances governing the use of such devices in all jurisdictions through which you travel.

GMCA Technologies. will not be responsible for any civil or criminal liabilities incurred by Employees who violate this policy or any law or local ordinance governing the use of such devices.

Violations of this policy will be subject to the highest forms of discipline, including termination.

BENEFITS

Health Benefits

GMCA Technologies. offers health insurance to our full-time salaried employees. These plans and the eligibility requirements are subject to revision by GMCA Technologies. at any time. For full and complete details regarding the health benefits, please contact your HR Manager.

GMCA Technologies. offers continuation of group health insurance to eligible employees at their own expense after termination or after an employee is no longer eligible for coverage as an employee, when a qualifying event occurs that is in accordance with the Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1986. You will receive information on your COBRA rights within thirty (30) days of your date of termination.





You and your covered dependents are entitled to temporarily maintain your health benefits, up to 18 or 36 months, in certain cases when coverage would otherwise terminate, provided you pay the required cost for this continued coverage. This continuation includes both medical and dental benefits provided, or paid for, by GMCA Technologies.

This continuation is designed to aid employees and dependents with changes in occupation or life styles where they would suddenly be without coverage for medical expenses. This provides a summary of the continuation of coverage provision. You should take the time to read it carefully.

AS AN EMPLOYEE, if one of the following qualifying events occur, you may elect to continue coverage for yourself and your covered dependents for up to 18 months if:

Your employment terminated (for any reason except misconduct) or,
Your normal working hours are reduced so that you are ineligible for coverage.

NOTE: Disabled qualified beneficiaries who are disabled at the time of the qualifying event can receive 11 additional months of benefits for a total of 29 months. The qualified beneficiary is responsible to notify the plan administrator within 60 days of the Social Security disability determination but before the end of 18 months.

AS THE SPOUSE OF AN EMPLOYEE, if one of the following occurs, you may elect to continue coverage for yourself and your covered dependents for up to 36 months if:

Your spouse dies while covered,
You become divorced or legally separated from your spouse,
Your spouse becomes entitled to Medicare, or
Your child ceases to qualify as a dependent under GMCA Technologies's Plan.

If you elect continued coverage, your benefits under the GMCA Technologies Plan will be the same as it is for an active employee, including benefits' revisions whenever changes are made. At the end of the 18 or 36 month continuation period, you may be able to obtain health coverage by converting to an individual plan.

If you are eligible and wish to continue your group coverage, you must make arrangements within sixty (60) days either of the date of termination of your employment or of your notification of COBRA rights - whichever is later.

Life Insurance

GMCA Technologies offers term life insurance to eligible full-time salaried employees through a group policy that is currently one hundred percent (100%) company-paid. For full and complete details regarding the life insurance plan, contact your HR Manager

Workers' Compensation Insurance

In accordance with state law requirements, GMCA Technologies carries Workers' Compensation Insurance to protect employees who are injured while on the job. GMCA Technologies will provide employees with workers' compensation disability leave if they suffer occupational illnesses or





injuries that require time away from work. If the injury results in lost work time, the employee may be eligible for pay under the company's short-term disability policy until such time as he or she is eligible to begin the collection of worker's compensation payments in the state that has jurisdiction over the incident. Any workers' compensation disability leave runs concurrently with both federal and state family and medical leave.

Because each state has different requirements regarding waiting periods before state worker's compensation wage payments may begin, all such matters needs to be coordinated by Corporate HR.

A. Notice Requirements

Employees must report all injuries and accidents that occur while on the job to their immediate supervisor. Employees may be required to furnish GMCA Technologies. with a medical certification from a physician or health care provider of the need for disability leave.

B. Compensation During Leave

Employees have the option to utilize accrued paid time off during their workers' compensation leave. Employees may also qualify for Short Term Disability benefits. However, an employee may never receive a larger total payment than the employee's regular pay.

C. Leave's Effects on Benefits

Any employee taking workers' compensation leave that is eligible for family and medical leave is entitled to maintain medical benefits at the same level and under the same conditions as if the employee were actively employed. Any employee taking workers' compensation leave that is ineligible for family and medical leave is entitled to receive continued coverage of medical benefits on the same basis as employees taking other types of leaves.

Once an employee taking workers' compensation leave submits a medical certification from a physician or healthcare worker indicating that he or she is able to return to work, the employee will be offered the same position he or she held at the time of leaving, unless such job no longer exists, the employee is no longer capable of performing the required job functions, or if the job position has already been filled in order to allow GMCA Technologies. to operate its business in a safe and efficient manner. If the same job is not available upon the employee's return from leave, GMCA Technologies. will attempt to offer the employee a substantially similar position, unless no such job exists, or the employee is incapable of performing the job safely and efficiently.

If the injury results in lost work time, the employee may be eligible for pay under the company's short-term disability policy until such time as he or she is eligible to begin the collection of worker's compensation payments in the state that has jurisdiction over the incident.



State Disability Insurance

To protect employees who suffer a non-work related illness or injury, the law in certain states may require that a small percentage be deducted each pay period from each employee's wages, up to the prevailing maximum for disability insurance. Benefits and funding vary by state. In order to receive any payment under State Disability Insurance, an employee must file a claim form with the appropriate authorities in that state.

Short-Term Disability

GMCA Technologies. offers full-time employees the ability to participate in a short-term disability (STD) benefits plan. Full details of the STD benefits plan including benefit amounts and limitations, participation costs and restrictions are described in the Short-Term Disability Income Plan booklet that can be obtained from your GMCA Technologies's HR Manager. Effective January 1, 2018, the employee will be responsible for 100% of the costs of contribution/participation. T

Long-Term Disability

GMCA Technologies. offers full-time employees with the ability to participate in a long-term disability (LTD) benefits plan. Full details of the LTD benefits plan including benefit amounts, and limitations, and participation costs and restrictions are described in the Long-Term Disability Income Plan booklet that can be obtained from your GMCA Technologies's HR Manager.

Social Security

GMCA Technologies. employees are covered under the provisions of the federal social security law (FICA). GMCA Technologies. matches the amount deducted from an employee's wages for social security taxes. The total contribution by an employee and GMCA Technologies. is credited towards that employee's social security benefits, which may be available at the time when that employee is ready to retire. In addition, limited disability and survivors' benefits are financed through social security.

Paid Time Off

A. Holidays

Salaried non-exempt employees must be on active status (i.e., not on unpaid leave of absence) the workday before and after the holiday in order to be eligible for the paid holiday off.

Hourly employees and those employees on unpaid leave are not eligible for paid holidays. Salaried employees must be in active status (i.e. not on an unpaid leave of absence) the workday before and after a holiday to be eligible to receive the paid holiday.

B. Paid Time Off

GMCA Technologies provides Paid Time Off ("PTO" or "paid leave") without distinction as to the purpose for which the paid leave is taken (e.g., vacation, sick leave or personal time).

Employees begin to accrue paid leave time as of the date of hire. An employee may not begin to use accrued paid leave time until he or she has been employed with GMCA Technologies. for 90 days. Paid leave time will accrue for all employees for each full year of employment up to a maximum of 120 hours (15 days) per year, on a pro rata basis accruing 2.307 hours for every 40 hours worked.





Paid time off accrual is based on the employee's normal work schedule (no overtime), whether full time or part time.

Paid time off schedules are subject to the work requirements of GMCA Technologies, and supervisory approval after consideration of staffing needs. All employees should coordinate their vacation plans with their immediate supervisor to minimize conflicts and to ensure that proper staffing is in place to support business requirements. All employees need to work with the marketer or project manager assigned to their account and assess potential scheduled closures for summer vacation or year-end situations. It may be necessary to schedule paid time off to cover these potential shutdown periods and GMCA Technologies. may require taking vacation during these closure periods by pre-scheduling the time off for those shutdown periods.

If a holiday occurs during a scheduled vacation, the holiday will not be counted as paid time off.

Paid time off may not be used at any time after an employee gives notice to terminate employment.

Paid time off requests should be submitted in advance in order to permit GMCA Technologies, to adjust work schedules if necessary. In the event that conflicting vacation requests are received, preference will be given to the request that was received first.

Paid time off for exempt employees will be as established at the time of hire and as may thereafter be adjusted by GMCA Technologies, in its sole discretion. Special, one-time arrangements for scheduling paid time off may also be made by management at the time of hire based on the employee's specific circumstances.

An employee may carry over up to 80 hours of paid time off to the following calendar year. All other paid leave time which accrues for the calendar year must be taken within the year it is earned or it will be forfeited.

NOTE: GMCA Technologies's paid time off policies provide paid time off equal to or in excess of that required by the Massachusetts Sick Leave Law. Therefore, **employees should be aware that if they utilize all paid leave for purposes other than sick leave – for example, vacation – they are not entitled to additional paid sick leave.** For example, if an employee is entitled to 10 days of paid leave during the year, and uses the 10 days of paid leave for a vacation, the employee is not then entitled to additional paid leave time for sick leave.

C. Scheduled Customer Closures

It is the responsibility of the employees to check with their GMCA Technologies, account manager at the start of a new assignment to determine if the client has any scheduled plant closures or shutdowns and whether or not it is possible to work and bill over those periods. If it is not possible, then these scheduled shutdowns will be counted as either client holiday or vacation time.

D. Unscheduled Customer Closures

Salaried employees who are unable to work due to "acts of God" such as power outages, extreme weather conditions, flooding, fires, etc. will be paid for such missed time on the job. If any situation like this occurs, and you are unable to make up the lost billing time you should note the reason for the unscheduled closure on your timesheet.





E. Unpaid Leave

In those situations when an Employee needs more time off than the accrued vacation time available or that can be earned in a year, the additional time must be in accordance with GMCA Technologies's Unpaid Leave of Absence Policy. A Leave Request Form must be completed and signed by the appropriate supervisor, manager and the HR Manager (see form). A copy of both forms is attached in the Appendix of this handbook.

GMCA Technologies. may, in its sole discretion, allow an employee to take unpaid leave. If an employee takes unpaid leave for more than 30 days, and GMCA Technologies. agrees that the employee may return to work, such employee will be considered a new employee upon return to work and subject to the paid leave time accrual for a new employee.

Employees are entitled to take a religious holiday as unpaid leave (or the employee can apply paid leave to this day off, at his or her option), upon ten (10) days advance notice to the employee's supervisor.

NOTE: No paid leave time shall accrue while the employee is on unpaid leave.

F. Jury Duty Leave

All employees will be given leave for jury duty.

Full time, salaried employees receive their regular wages for work missed during the first three days of service.

Part-time employees will receive their regular wages for any worked missed due to jury service scheduled for a day on which the part-time employee would normally be working.

Employees are required to notify their immediate supervisor upon receipt of a notice for jury duty. Employees are expected to return to work on any day or portion thereof when they are not required to remain in court. Employees seeking compensation for service shall present the applicable juror service certificate to his or her immediate supervisor within ten (10) business days of the termination of his or her term of jury duty. Failure to do so may result in having that time charged as unpaid leave and/or in disciplinary action.

GMCA Technologies. will provide additional payments for jury duty leave, to the extent required by applicable law.

Unpaid Leaves of Absence

A full-time salaried Employee, who is on an unpaid leave of absence, regardless of the basis therefore, will not be eligible to receive paid holiday, paid time off, jury duty pay, bereavement time and/or any other generally compensable time during the unpaid leave time.



PARENTAL LEAVE

Full-time employees who have completed at least three consecutive months of employment are entitled to up to eight (8) weeks of unpaid parental leave for the purpose of giving or attending the birth or adopting a child under 18 years of age or under 23 years of age if the child is mentally or physically disabled, and caring for the newborn or adopted child. (If both the mother and father are employees, the total parental leave time available to both is 8 weeks combined). Parental leave shall not affect the employee's right to receive vacation time, sick leave, health insurance or other benefits for which the employee was eligible as of the date of leave, but the employee will not accrue vacation time or sick leave during the period of the leave. Parental leave or other unpaid time shall not be included in the computation of such benefits.

Parental leave is unpaid; however, if the employee is eligible for paid leave, the employee can elect to have the paid leave run concurrently with the period of the parental leave.

GMCA Technologies. will provide additional leave or other benefit to the employee, to the extent required by applicable law.

Leave Requests

GMCA Technologies. recognizes that the need to begin taking parental leave is not always foreseeable and may arise unexpectedly. However, to the extent that the need to take parental leave is foreseeable, an employee who wishes to take leave under this policy must give his or her immediate supervisor at least two (2) weeks written notice of the employee's expected departure date and intention to return to GMCA Technologies. In situations where the need to begin taking parental leave is unforeseeable, employees are asked to give as much advance notice as possible.

Restoration to Position

GMCA Technologies. will seek to restore an employee returning from parental leave to the same or similar position, if available. An employee on parental leave is not entitled to any right, benefit or position of employment that the employee was not entitled to prior to the leave and is subject to business decisions and conditions regarding staffing, layoffs, changes in job assignments, changes in job descriptions and duties, and/or changes to any term or condition of employment.

DOMESTIC VIOLENCE LEAVE

Employees who are victims of abusive behavior, including domestic violence, stalking, sexual assault, or kidnapping, or whose immediate family members are victims of such behavior, may be eligible for up to 15 days (120 hours) of unpaid leave during any 12 month period to deal with the direct effects of such behavior.

Acceptable uses for unpaid domestic violence leave under this policy include:

- Obtaining medical attention or victim/legal services
- Securing new housing
- Obtaining a protective order
- Appearing in court
- Meeting with the District Attorney, police or other law enforcement personnel
- Attending child custody proceedings
- Addressing other issues directly related to the abusive behavior



GMCA Technologies. recognizes that the need for domestic violence leave under this policy is not always foreseeable. However, when the need for such leave is foreseeable, the employee must provide notice to Human Resources as early as possible. If the need for domestic violence leave under this policy is not foreseeable, or if such leave is taken as a result of imminent danger, the employee must notify Human Resources of the need for such leave within 3 days after the leave was taken or is being taken. The employee will have up to 30 days from the unauthorized absence to provide GMCA Technologies. with the following documentation supporting the leave, if requested: a restraining order; police report; court document; medical documentation of treatment as a result of the abusive behavior; a statement supporting the leave by a qualified professional who assisted in addressing the effects of the abusive behavior; a sworn statement by the employee; or other documentation permitted by applicable law.

GMCA Technologies., in its discretion, may request that the employee provide documentation of the need for domestic leave taken under this policy.

All information related to domestic violence leave taken by the Employee shall be kept confidential by GMCA Technologies. and shall not be disclosed except to the extent that disclosure is:

(i) requested or consented to, in writing, by the Employee; (ii) ordered to be released by a court or otherwise required by applicable law; (iii) required in the course of an investigation authorized by law enforcement; or (iv) necessary to protect the safety of the Employee or others employed at the work place.

An employee seeking domestic violence leave shall exhaust all annual or vacation leave, personal leave and sick leave available to the Employee, prior to requesting or taking domestic violence leave.

A. Failure to Return From Leave or Work During Leave

If the employee fails to return to work from unpaid leave but remains within GMCA Technologies's employment for less than thirty (30) days, GMCA Technologies. may require repayment of any benefits provided for the employee during the leave time.

An employee is not permitted to accept employment with any other employer while on unpaid leave, without GMCA Technologies's prior written approval. An employee who accepts such employment will be considered to have resigned from his or her position, and GMCA Technologies. may terminate his or her employment. In addition, GMCA Technologies. may require repayment of any benefits provided for the employee during the leave time.

B. Unpaid Personal Leave Policy

GMCA Technologies., in its sole discretion, may provide unpaid leaves of absence to employees who wish to take time off from work to attend to exigent circumstances and/or fulfill personal obligations. As soon as an employee becomes aware of the need for a personal leave of absence, he or she should request a leave from his or her supervisor using the "Request for Unpaid Personal Leave" Form found in the Appendix of this handbook. In addition to obtaining the supervisor's approval on the form, the leave must be approved by Senior Management.





Nothing herein shall be construed as an allowable amount of unpaid leave, and GMCA Technologies. retains sole discretion with respect to the amount of time granted for such leave. The employee's supervisor and senior manager must approve all such leaves.

Requests for personal leave will be evaluated on a case-by-case basis and based upon a number of factors, including, but not limited to, anticipated workload requirements, staffing considerations, or status of current project or assignment during the proposed period of absence. Personal leave will not be granted in lieu of termination or resignation.

An employee will be required to use any accrued paid time off concurrently with an approved period of unpaid leave.

If the employee fails to obtain the necessary approvals prior to his or her taking leave, then such leave is unauthorized and GMCA Technologies. will assume that the employee has resigned effective the date on which he or she fails to report to work.

When a personal leave ends, every reasonable effort will be made to return the employee to the same position, if it is available, or to a similar available position for which the employee is qualified. However, GMCA Technologies. cannot guarantee reinstatement.

If an employee fails to report to work promptly at the expiration of the approved leave period, GMCA Technologies. will assume the employee has resigned effective such date.

C. Other

In certain cases, an employee may require leave time for military duty, or other compelling personal or professional situations. Due to the nature of the business, GMCA Technologies. will consider leaves on an individual basis and in accordance with federal and state laws.

STANDARDS OF CONDUCT

A. Professional Conduct

GMCA Technologies. as a service provider must rely on you to provide the necessary technical expertise to meet a Customer's defined needs. This commitment requires a high level of professionalism. To ensure orderly operations and to provide the best possible work environment, GMCA Technologies. expects its employees to follow rules of conduct that will protect the interests and safety of all Customers and GMCA Technologies. as a whole.

The following list sets forth rules of professional conduct that GMCA Technologies. expects its employees to follow at a minimum:

- Customers often maintain rules of conduct for their employees. When placed with a Customer who maintains such rules of conduct, you will be expected to become familiar with and observe those rules in addition to those set forth in this Handbook.
- Customers contract for and expect employees to work at least a full 40-hour week. Although some Customers permit 'flex-time,' it is your responsibility to quickly determine the starting and quitting times preferred by the Customer and to be certain that your schedule adheres to the Customer's expectations.





- Within an office environment there is usually an allowance for some level of socializing. However, employees come under more scrutiny than employees, and attention to a proper balance between dedication to a project and social interaction is necessary.
- Various work environments call for your ability to quickly adapt to Customer expectations concerning lunch or cafeteria availability, smoke-free environments and dress codes. Personal use of telephones is often a sensitive issue. Customers monitor the use of phones. Do not over utilize the phones for personal calls!
- Quality services, positive attitude, and personal appearance are key factors in creating and maintaining a favorable and professional image. We expect neat and tasteful dress and grooming consistent with the Customer's normal dress practices. Our policy is that if the Customer allows jeans, they must be neat, clean, and free from holes. Shirts should not have slogans and should have a collar.

It is not possible to list all the forms of behavior that are considered unacceptable in the workplace. The following are examples, and in no way are limitations, of infractions of rules of conduct that may result in disciplinary action, up to and including termination of employment:

- Theft or inappropriate removal or possession of property
- Falsification of 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, or while operating employer-owned vehicles or equipment
- Fighting, threatening or inciting violence
- Boisterous or disruptive activity
- Negligence or improper conduct leading to damage of employer-owned or customer-owned property.
- Insubordination or other disrespectful conduct
- Violation of safety or health rules
- Smoking in prohibited areas
- Sexual or other unlawful or unwelcome harassment or discrimination
- Possession of dangerous or unauthorized materials, such as explosives or firearms, in the workplace
- Excessive absenteeism or any absence without notice
- Unauthorized absence from work station during the workday
- Unauthorized use of telephones, mail system, or other employer-owned equipment
- Unauthorized disclosure of business "secrets" or confidential information
- Violation of personnel policies
- Unsatisfactory performance or conduct

This statement of prohibited conduct does not alter GMCA Technologies's policy of at-will employment. Either you or the company remains free to terminate the employment relationship at any time.



COMMUNICATION

The key to the success of GMCA Technologies' business is clear and frequent communication with its employees. Accordingly, please do not hesitate to contact your local office manager, supervisor or the HR Manager at GMCA Technologies. if you have any questions or concerns regarding the contents of this Handbook or any other work related issue.

Likewise, please notify your designated HR Manager at GMCA Technologies. immediately whenever there are any changes in the following information:

- Address
- Telephone Number
- Marital Status
- Number of Dependents
- Emergency Contact Information
- Income Tax Withholding Information
- Eligibility for Employment Authorization



APPENDIX

PAID TIME OFF REQUEST FORM

Please submit this form for approval at least four weeks in advance of your requested time offdates.

Date: _____

Employee Name: _____

Title: _____

Department: _____

Paid Time Off Days Earned: _____

Paid Time Off Dates Requested: _____ / _____ / _____ through _____ / _____ / _____

Returning: _____ / _____ / _____

Total Number of Paid Time Off Days Requested: _____

Signature of Employee _____ Date _____

Approval:

Date _____



MEDICAL LEAVE REQUEST FORM

Date: _____

Last Name: _____ First Name: _____

HR Representative: _____

Phone #: _____ Immigration Status: _____

Type of Medical Leave Requested (check all that apply):

Workers' Compensation **Short Term Disability (STD)***
 Other: _____

Reason for Leave: _____

Last Day Worked: _____ Anticipated Date of Return: _____

*Under GMCA Technologies's Short Term Disability ("STD") policy, Eligible Salaried Employees will receive two weeks of leave at full pay and two weeks of leave at one-half pay per year for illnesses. STD may be used for maternity leave. Any days taken beyond our approved physician time will be considered a request for an unpaid leave of absence. A medical release form is required prior to returning to work.

Employee Signature: _____ Date: _____

PLEASE RETURN FORM TO YOUR HR MANAGER. GMCA TECHNOLOGIES.

REQUIRES PHYSICIAN CERTIFICATION FOR STD BENEFITS.

-FOR COMPANY USE ONLY-

Type of Medical Leave	From Date:	To Date
Workers' Compensation:		
STD:		
Other:		



OVERTIME PRE-APPROVAL

Date: _____

Employee Name: _____

Approving GMCA Technologies. Supervisor: _____

Reason for overtime: _____

Date of Overtime _____

Estimate Hours of Overtime: From _____ to _____ for a maximum total of _____ hours.

Employee Signature: _____ Date: _____

GMCA Technologies. Supervisor Signature: _____ Date: _____

OVERTIME CONFIRMATION

Date of Overtime _____

Hours of Overtime: From _____ to _____ for a Total of _____ hours.

Reason for overtime: _____

Employee Signature: _____ Date: _____

GMCA Technologies. Supervisor Signature: _____ Date: _____

Overtime pay will be paid to non-exempt employees at a rate of one and one-half the employee's regular rate of pay for all hours worked beyond forty (40) in a workweek (forty-eight in a workweek for Minnesota), or in locations where required by law, eight (8) or ten (10) hours in a workday. Where required, double-time pay will be paid in accordance with applicable federal and state laws.

PLEASE RETURN TO YOUR HR MANAGER FOR PROCESSING