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EQUITY



Employee Handbook



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ABOUT THIS EMPLOYEE HANDBOOK

It is the Winthrop Rockefeller Foundation's policy to treat each employee as an individual who deserves respect and dignity. This Employee Handbook is intended to set forth the guidelines of employment for all employees of the Winthrop Rockefeller Foundation.

This Winthrop Rockefeller Foundation Employee Handbook contains a general description of the Winthrop Rockefeller Foundation policies, benefits, and procedures as they currently exist. This Employee Handbook replaces and supersedes all previously distributed policies or handbooks, and such policies and handbooks are hereby revoked and terminated.

Although the general statements of benefits, policies, and procedures contained in this Employee Handbook are generally followed at the present time, there will be occasions when the Winthrop Rockefeller Foundation may need to deviate from them in its sole discretion, with or without notice to you. Also, any of these general statements of benefits, policies, and procedures may be modified or eliminated at any time, with or without notice to you, in the sole discretion of the Winthrop Rockefeller Foundation. The general statements of benefits, policies, and procedures set forth in this Employee Handbook have not been adopted to encourage any person to commence or continue employment with the Winthrop Rockefeller Foundation.

This handbook does not create a contract. The nature of your employment relationship with the Winthrop Rockefeller Foundation is "at will" and nothing contained in this Employee Handbook alters or is intended to alter the "at will" relationship. This means that either the Winthrop Rockefeller Foundation or you may terminate the employment relationship at any time, with or without notice or reason, and there are no procedures that are required to be satisfied before the employment relationship can be terminated. Your employment with the Winthrop Rockefeller Foundation is indefinite as to the duration, and you are not employed for any specific period of time. No representative of the Winthrop Rockefeller Foundation, other than the President and CEO has the authority to enter into any agreement of employment for a specified period of time or with other assurances of employment security contrary to the foregoing, and any such agreement must be in writing.

To ensure that the intention of this Employee Handbook is not misunderstood, you will be asked to read and sign the ***Acknowledgement Form for the Employee Handbook and***

Code of Conduct form within three business days of having received your copy of the handbook.

As a new employee, one of your first important tasks is to read this handbook. A copy of the handbook will be available digitally and within the time tracking portal for your quick reference. If you have questions, please ask your supervisor, the Chief Operating and Financial Officer, or the President and CEO.

TERMS DEFINED

Business Day: Monday through Friday of each week is considered a business day.

Confidential information: Confidential information includes financial information regarding the Winthrop Rockefeller Foundation and its services not otherwise subject to public disclosure; information relating to the negotiations or terms of any agreements of a strategic nature not meant to be shared with the public; all strategic planning information in any form unless meant to be shared with the public; any information and documentation on computer network security, or information on how to access the Foundation's computer network; specialized research or other data not otherwise available to the public; non-public payroll information on other employees (this does not cover an employee disclosing his or her own payroll information); private information about students, interns, or other employees, including health/medical records, employee performance records, educational records, and Social Security numbers; and third-party information (including grantee information) that is in the Foundation's possession that should not be publicly disclosed or that is subject to a confidentiality obligation.

Full Time Employee: A full-time employee works full time for the foundation, is not in a temporary or introductory status and is not working for a specified period of time. Full-time employees are eligible for all benefit plans, subject to the terms, conditions and limitations of each benefit program.

Immediate Family: An employee's parent, spouse, child, or sibling

Intern: An intern is hired to work for a specific, limited, period of time to temporarily supplement the work force. Employment beyond the estimated stated period does not imply a change in employment status. Interns retain that status unless and until notified of a change. All legally mandated benefits (such as Social Security and workers'

compensation insurance) are provided to interns. Interns are not eligible for other benefit plans.

Part Time Employee: A part-time employee normally works less than forty hours (40) per week, is not in a temporary or introductory status and is not working for a specified period of time. While they do receive all legally mandated benefits (such as Social Security and worker's compensation insurance), eligibility for other benefit programs may be limited.

SECTION 1: ABOUT WRF

1.1 MISSION

The mission of WRF is to relentlessly pursue economic, educational, social and racial equity for all Arkansans.

1.2 VISION

WRF affirms our founder's vision of a thriving and prosperous Arkansas that benefits all Arkansans.

1.3 VALUES

The Foundation officers and Board intend for our work to be guided by and exhibit these values:

Engagement: We believe that everyone throughout Arkansas - especially those whose opinions are rarely sought and considered - be heard, engaged, and therefore claim their rightful place in discussions to improve Arkansas.

Equity: We work to ensure that everyone has access to the core educational and economic tools needed to thrive in a healthy and prosperous state economy.

Excellence: We strive for excellence in everything we do so that WRF is synonymous with quality and trustworthiness.

Integrity: The Board and staff will be open and honest with one another, the state, and Foundation grantees, and will encourage the highest possible standards of conduct and ethics.

Partnerships: WRF values developing and participating in partnerships that allow us to attract the support, expertise, and resources of others in the public and private sectors.

Respect: WRF values the voices, ideas, and experiences of all Arkansans as a primary source of data and knowledge. We value learning by listening to diverse communities and to the lived experiences of our fellow Arkansans.

Stewardship: The Foundation is committed to prudent and responsible use of charitable assets to further our mission as well as care of the Foundation's reputation and standing in the state.

SECTION 2: EMPLOYEE CODE OF CONDUCT

At the Winthrop Rockefeller Foundation, each of us is required to observe the highest standards of honesty and integrity in dealings with each other, grantees, the business community, and internal and external stakeholders. The policies that follow and those policies found in the Employee Handbook define those responsibilities.

A description of Ethics, Values and Integrity:

Ethics

In this context, ethics defines what is right and wrong, good and bad, acceptable and unacceptable in the environment associated with our work at the Winthrop Rockefeller Foundation. Ethics define our moral obligations to all those with whom we interact and to the Foundation. They are the principles of conduct governing us as individuals and as an organization and they conform to accepted professional and personal standards of conduct.

Values

Values are our belief system. They are what we believe to be fundamentally important to the Foundation in terms of how we conduct activities. They are the

personal and professional characteristics that form the bedrock and foundation of our organization. The Winthrop Rockefeller Foundation's values may be found on page 8.

Integrity

Integrity refers to an unwavering adherence to a high standard of personal conduct, beliefs or set of values in all activities and under all circumstances. Integrity precludes resorting to hedging, quibbling, evasive, or misleading behavior or statements.

Areas to which the code of conduct applies:

Compliance and Laws: Employees are expected to obey all Federal, state, and local laws in their personal lives and in discharging their duties as employees of the Winthrop Rockefeller Foundation.

Political Contributions, Conflict of Interest, or the Appearance of Conflict of Interest: All decisions, activities, and affiliations are to be undertaken in the best interest of the Foundation and the public good without the possibility of creating the slightest hint of impropriety.

Books and Records: These will be maintained in a manner that accurately reflects all Foundation financial transactions and activities. This means falsification of any Foundation record regardless of motive is strictly prohibited.

Misuse of Foundation Assets: This includes fraud, misappropriation, or similar activity.

Personal Behavior: This requires treating each other with respect and dignity; telling the truth, without quibbling or evasive statements; and making decisions and taking action using the highest standards of honesty and ethics.

Harassment: Harassment of any kind is prohibited. No messages (written, voicemail, email, etc) with derogatory or inflammatory remarks about an individual or group's race, color, gender, religion, age, national origin, disabilities or physical attributes, or sexual orientation will be tolerated.

Reporting Violations

Employees who witness violations of the Foundation code of conduct should report the violations to their supervisor or the Chief Operating and Financial Officer at the earliest

possible opportunity. See the Whistleblower Policy for more details on how an employee reporting violations is protected from retaliation.

SECTION 3: POLICIES AND PROCEDURES

3.1 CONFLICT OF INTEREST POLICY

Scope. This statement of policy applies to each member of the Board and to all officers and employees of the Winthrop Rockefeller Foundation (WRF), and is intended to serve as guidance to them. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Fiduciary Responsibility. Members of the Board and staff serve the public interest and therefore, have a clear obligation to conduct all affairs of the Foundation in a manner consistent with this concept. All decisions of the Board and staff of WRF are to be made solely on the basis of a desire to promote the best interest of WRF and the public good, and without regard to any individual benefit or detriment to any Board or staff member.

General or Anticipatory Disclosure. Annually, Board members and staff of WRF shall sign a statement affirming such person:

- Has received a copy of the conflict of interest policy
- Has read and understands the policy
- Has agreed to comply with the policy, and
- Understands the organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Disclosure is required of Board members and staff of WRF concerning all relationships and business affiliations that reasonably could give rise to a conflict of interest involving WRF. This disclosure shall be continuously reported and kept current, as set forth below.

For the purposes of this policy, affiliation is understood to prevail if the Director, staff, or a member of his or her family:

- Is an officer, director, trustee, partner, employee, or agent of such organization; or
- Is either the actual or beneficial owner of any of the voting stock or controlling interest of such an organization; or

- Have any other direct or indirect dealings with such organization from which he or she may receive compensation or be materially benefited (for example, through receipt, directly or indirectly, of cash or other property in excess of \$300 a year), including dividends or interest.

In addition to the affiliations mentioned above, a conflict of interest may also exist in other circumstances. For example, a conflict may exist where an interested party directly or indirectly benefits or profits as a result of a decision, policy, or transaction made by the Foundation. Examples include situations where:

- The Foundation contracts to purchase/lease goods, services, or property from an interested party
- The Foundation offers employment to an interested party, other than a person who is already employed by the Foundation
- An interested party uses their relationship with a client or beneficiary of the Foundation to obtain employment, a contract, or other benefit
- An interested party is provided use of the facilities, property, or services of the Foundation in a manner that would not be available to other community members
- The Foundation adopts a policy that specifically creates a financial benefit to an interested party

A financial interest in and of itself, however, is not necessarily a conflict of interest. A conflict also may exist where an interested party obtains a non-financial benefit or advantage that he/she would not have obtained absent his/her relationship with the Foundation. Examples include:

- An interested party seeks to make use of confidential information obtained from the Foundation or a client or beneficiary of the Foundation for his/her own benefit (not necessarily financial).
- The Foundation adopts a policy that provides a significant non-financial benefit to an interested party.

Disclosure Regarding Specific Transactions. In the event the Board or staff must consider any transaction for WRF that also involves (1) a member of the Board or any staff of WRF or a member of his or her family (which shall be a spouse, parents, siblings, children, and any other relative), (2) an organization (including its board, officers, staff, or other supporters) with which a member of the Board or staff of WRF has a business, social, or other significant relationship, or (3) an actual or potential conflict of interest as discussed

in paragraph 3 above, such Director or staff, at first knowledge of the transaction, shall disclose fully the precise nature of the relationship, interest, or involvement.

Manner of Disclosure. All disclosures required under this policy must be directed in writing to the Secretary of the Board or to the President, who, together with the Foundation's legal counsel, shall be responsible for the administration of the policy. Matters under this policy concerning Directors shall be reported initially to the Chair of the Board for appropriate action. Those concerning the staff will be referred initially to the President. Information disclosed to the Secretary (or Chair or President) shall be held in confidence except when the best interest of the Foundation would be served by disclosing the information to the Board in executive session.

Restraint on Participation. Directors or staff who have declared or been found to have a conflict of interest in any matter before the administration or the Board shall not be present during consideration of the proposed transaction, unless, for special reasons, the Board or administration requests information or interpretation from the person or people involved. The person or people involved should not vote on such matters and should not be present at the time of vote.

Any Board member or staff who is uncertain about possible conflict of interest in any matter may request the Board to determine whether a possible conflict prevails. The Board shall resolve the question by majority vote. When possible, the questions or potential conflict should be referred to counsel for an opinion prior to the Board's vote.

Violations of the Conflicts of Interest Policy. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

3.2 EQUAL OPPORTUNITY EMPLOYMENT POLICY

The Winthrop Rockefeller Foundation will provide equal employment opportunity to all employees and applicants, without regard to race, color, religion, gender, sexual orientation, genetic information, national origin, age, handicap or disability, marital status, or military status (including as a Vietnam era or special disabled veteran). This policy applies to all terms and conditions of employment including hiring, placement,

promotion, termination, layoff, recall, transfer, leave of absence, compensation, and training. In order to provide equal employment and advancement opportunities to all individuals, employment decisions at the Winthrop Rockefeller Foundation will be based on the business needs of the Winthrop Rockefeller Foundation as well as merit, qualifications, and abilities.

Employees with questions or concerns about types of discrimination in the workplace are encouraged to bring these issues to the attention of their supervisor. If you believe it would be inappropriate or uncomfortable to express the concern to your supervisor, you may bypass the supervisor and seek assistance from the Chief Operating and Financial Officer or the President and CEO.

Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in unlawful discrimination or recriminations will be subject to disciplinary action, up to and including termination of employment.

3.3 TRAVEL POLICY

The Winthrop Rockefeller Foundation authorizes staff at all levels to travel for the purpose of conducting official business for the Foundation when the travel has been pre-approved and planned in a timely manner.

Last minute travel plans should be avoided, but in the event that they are necessary the transaction must be authorized by the Chief Operating and Financial Officer in consultation with the available travel budget.

3.4 SEPARATION OF EMPLOYMENT POLICY

Resignation

Every Foundation employee has the status of "employee-at-will," meaning that no one has a contractual right, express or implied, to remain in the Winthrop Rockefeller Foundation's employ. The Foundation may terminate an employee's employment, or an employee may terminate his/her employment, without cause and with or without notice at any time for any reason. No supervisor or other representative of the Foundation (except the President and CEO) has the authority to enter into any agreement for employment for any specified period of time or to make any agreement contrary to the above.

Notice of Resignation

Resignations by employees shall be submitted in writing to their supervisor and the President and CEO. An advanced notice of two weeks is requested before the resignation is to be effective. The written resignation will become part of the employee's personnel file. The Winthrop Rockefeller Foundation has the option of choosing a termination date within the two-week window if we believe it is in the best interests of the Foundation for the relationship to be ended sooner. If this occurs, the resigning employee will be paid for the full two-week period.

Employees may not select a holiday or vacation day as their last day of work.

Unused Vacation and Sick leave/Pay Upon Termination

Unpaid, earned vacation will be paid to an employee who resigns with their final pay if two weeks notice is given. Unused sick leave will be forfeited.

Exit Interview and Return of Foundation's Property

The Chief Operating and Financial Officer is responsible for scheduling an exit interview with a terminating employee on the employee's last day of employment and for arranging the return of the Winthrop Rockefeller Foundation's property, including office keys, company-issued credit cards, manuals, and any additional company-owned or issued property.

Benefits Status Following Termination of Employment

Many benefits end on your last day of employment. Some benefits continue through the end of the month of termination. You can find more information in Section 4: Employee Benefits.

3.5 BUSINESS CREDIT CARD POLICY

Business and Credit Card Access and Usage

The Winthrop Rockefeller Foundation provides a business credit card to certain employees whose duties include travel or who incur other business expenses appropriately paid by credit card.

The business credit card cannot be used to obtain cash advances, bank checks, traveler's checks, or electronic cash transfers for expenses other than those incurred by the employee named on the card.

The business credit card may not be used for employees' personal expenses. In the

event that an employee accidentally utilizes a business credit card for a personal expense, he or she must notify the Chief Operating and Financial Officer to provide restitution for the erroneous expense. Employees who fail to notify or fail to reimburse the Foundation are subject to disciplinary action including the revocation of their access to a corporate credit card.

Business credit cards will carry a \$3,500- \$4,000 credit limit, with the exception of the President and CEO's and Chief Operating and Financial Officer's business credit cards. The President and CEO may make increases to the established maximum on a case-by-case basis.

Receipts for business credit card expenditures should be retained to document business expenses and submitted as evidence of the business purchase as instructed by the Chief Operating and Financial Officer.

Lost or stolen cards must be reported immediately to the Chief Operating and Financial Officer.

3.6 BUSINESS EQUIPMENT POLICY

At the discretion of the Chief Operating and Financial Officer, employees may be issued WRF equipment including but not limited to cell phones, laptop computers, adapters, docking stations, varidesk systems, and various adapters and accessories. Employees are expected to maintain these items in good working condition. Accidents that result in damage should be reported to the Chief Operating and Financial Officer. Employees who lose, steal, damage, or misuse equipment may be personally liable for replacing them and subject to discipline, up to and including termination of employment.

3.7 BUSINESS EXPENSE POLICY

Memberships and Licenses

The Winthrop Rockefeller Foundation recognizes the value in professional networking and membership of professional organizations. The President and CEO will approve memberships in organizations that provide demonstrated benefits to the Foundation. The Foundation will also pay licensing fees for employees who are notary publics, CPAs, and lawyers.

Business Travel Expenses

Employees will be reimbursed for travel expenses incurred for the purpose of conducting

official business for the Winthrop Rockefeller Foundation. All business travel should be approved in advance. Reimbursement will be made for actual expenses. Any single amount over \$25 must be supported by a receipt. Automobile mileage will be reimbursed at the standard mileage rate for business travel published by the Internal Revenue Service. <http://www.irs.gov/newsroom/article/0,,id=151226,00.html>

3.8 LEAVE AND ATTENDANCE POLICIES

Absences and Punctuality

The Winthrop Rockefeller Foundation office will be open between 8:00 a.m. and 5:00 p.m., Monday through Friday. The President and CEO may make adjustments to normal working hours.

Notification of Planned and Unplanned Absence

Employees are expected to discuss planned time off at least two weeks in advance with their supervisor. Unplanned time off must be kept to a minimum. If you are unable to report to work, you must notify your supervisor directly on the morning of each day of your absence. If your supervisor is unavailable, contact the Chief Operating and Financial Officer or the President and CEO.

All employees are expected to request the appropriate leave type in the Foundation's timekeeping software when physically able. Employees are responsible for ensuring their time is accurately documented each pay cycle.

Employees will be asked to review their leave record and verify its accuracy annually.

Inclement Weather Plan

The Foundation will close if the Little Rock Public School District announces it is closing due to inclement weather. For employees that live outside the boundaries of the Little Rock School District, if your local school district is closed, please reach out to your supervisor to make plans to work remotely. If the weather improves during a day when the Foundation has closed, management will notify employees of a late opening.

Sick Leave

The Foundation will provide one (1) day per month (a total of 12 days per year) of paid sick leave. Employees may take sick leave in increments of one hour or more. Sick leave covers absence from work due to illness, injury, doctor's appointments, dental care, illness in the employee's immediate family, and the birth or adoption of the employee's child.

Employees may carry over their sick leave balance each year to a maximum of 1,440 hours (180 business days). This maximum accrual balance will carry an employee to Long-Term Disability eligibility (180 business days). Employees are not paid for unused sick leave at the end of each year or at termination of employment.

An employee who is absent for three (3) consecutive business days may be asked to provide a doctor's note upon return to duty.

Certification of Need for Sick Leave and Fitness for Duty

If you are absent for more than five consecutive business days due to illness, whether paid or unpaid, you may be required (by the Foundation or President and CEO) to present verification of your illness or injury from a certified health care provider. The Foundation has the option of requiring, a second or third medical opinion (at the Foundation's choice and expense) on the need for sick leave. If you are absent for more than five consecutive business days due to illness, whether paid or unpaid, the Foundation may also require certification of fitness for duty before an employee is permitted to return to work.

Medical Leave

As an employer with fewer than 50 employees, the Winthrop Rockefeller Foundation is exempt from the Family Medical Leave Act of 1993; however, the Foundation embraces the spirit of the law. If a Foundation employee experiences his or her own serious health condition or the birth or adoption of a child or becomes responsible for supporting a family member (spouse, child or parent) with a serious health condition, the employee may request access to a combination of paid leave utilizing long-term or short-term disability insurance, sick leave, unpaid leave, and/or flex schedule arrangements to allow the employee time off to recover or to provide the support required.

Parental Leave

The Parental Leave Policy gives eligible employees who are becoming parents or expanding their families paid time away from work to bond with their new child and adjust to their new family situation.

Requests for Leave: Leave should be requested as far in advance as possible, and requests should be made to the employee's manager in writing. Failure to provide timely notice may lead to a denial of leave or a delay in approval of the leave. The President and CEO, in consultation with the Senior Leadership Team, will review and approve or deny leave requests from staff in her sole discretion.

Eligibility for Leave: Employees may use parental leave to take paid time away from work for the birth, adoption, or the foster placement of a child under 18 years old. To be eligible, staff members must have been employed full-time by the Foundation for at least 12 consecutive months before the leave begins.

Provisions of Leave: The Parental Leave Policy provides 100% of covered pay to eligible full-time team members for up to 12 weeks of parental bonding after the birth, adoption, or foster placement.

The leave does not have to be taken in consecutive weeks immediately following the birth, adoption, or foster placement, but it does need to happen within the 12 months after the birth, adoption, or foster placement occurs.

Other Provisions:

- Parental leave is solely for the period of time following a birth, adoption, or foster placement. Available vacation or sick leave may be used prior to the date of birth, adoption, or placement upon approval of the employee's manager.
- The fact that a multiple birth or adoption occurs (for example, the birth or adoption of twins) does not increase the length of paid parental leave granted for that event.
- If more than one birth, adoption, or foster placement happens during a 12 month period, the employee shall only be entitled to one parental leave during that period.
- Any leave not used within 12 months after the adoption or birth shall be forfeited.
- Parental leave is presumed to be taken in consecutive weeks immediately following the birth, adoption, or foster placement. Employees may request to take the leave intermittently for no less than a week at a time.
- To the extent an employee's leave time is covered by another type of paid leave or benefit (i.e., short-term disability for birth mothers), WRF will pay the employee the difference between the benefit and the employee's normal pay.

Vacation Time

Time away from work to relax and pursue special interests is important to everyone. All full-time employees are eligible for paid vacation and earn vacation pro-rata each month. The Foundation requires everyone to take five consecutive business days of leave each year. The president and ceo and the Chief Operating and Financial Officer are required to take ten consecutive business days of leave each year. New employees are not subject to this minimum requirement during the first calendar year of employment.

Accruing Vacation Days

Paid vacation is accrued on a monthly basis from your first day of employment, as long as you are a regular, full-time, active employee.

<u>Projected Annual Amount of Paid Vacation</u>	<u>Days Accrued Per Completed Month</u>
10 business days per year	.833
15 business days per year	1.250
20 business days per year	1.667
25 business days per year	2.083
30 business days per year	2.5

Vacation will be awarded as follows:

<u>Year of employment:</u>	<u>Vacation</u>
First and Second	15 business days per year
Third and Fourth	20 business days per year
Fifth and Sixth	25 business days per year
Seventh and beyond	30 business days per year

When a holiday falls during a scheduled vacation, it is not counted as a vacation day.

Unused vacation of up to 45 business days (360 hours) may be carried over on December 31 of any year. Vacation in excess of 45 business days (360 hours) will be forfeited on Jan 1. The President and CEO may make an exception to the vacation cap when special circumstances did not permit staff members to take their annual vacation days.

In the case of the President and CEO, the Governance Committee on behalf of the Board, may make an exception.

Vacation Pay Upon Termination

Employees who resign that offer a minimum of two weeks notice of separation are entitled to be paid for all accrued vacation leave as of the date of separation. If the employee fails to give two weeks notice, or the Foundation, in its sole discretion, terminates employment for cause, forfeiture of unused vacation time may result.

Holiday Leave Schedule and Payout Practice

Holiday leave is an established paid day off for the entire organization. Employees are eligible to receive holiday leave pay as soon as they become employees.

The following holidays leave days are observed by the Foundation:

New Year's Day	Thanksgiving Day
President's Day	Day after Thanksgiving
Martin Luther King, Jr. Day	Christmas Eve
Good Friday	Christmas Day
Memorial Day	The business days between Christmas and New Year's Eve
Independence Day	New Year's Eve
Labor Day	

Each year, the Chief Operating and Financial Officer will notify staff of the holiday calendar dates observed.

Bereavement Leave

An employee may request paid bereavement leave of up to three (3) business days in the event of a death in the employee's family. The President and CEO is authorized to approve additional leave days as the circumstance dictates. No period of service is required to be eligible. For this purpose, family is defined as:

Husband	Wife	Child
Mother	Father	Sister
Brother	Grandparents	Great-grandparents
Grandchildren	Mother-in-law	Father-in-law
Daughter-in-law	Son-in-law	Sister-in-law
Brother-in-law	Stepfather	Stepmother
Stepsister	Stepbrother	Stepchild
Half-sister	Half-brother	Step grandchild
Step Grandmother	Step Grandfather	Legal Guardian

Employees are expected to inform their supervisor of the need for leave within a reasonable time of the death.

Funeral Leave

Employees may request short periods of paid leave to attend local funerals for friends and associates who are not immediate family. Supervisors are expected to use

good judgment in approving funeral leave.

Voting Leave

Employees may request paid time off to vote on days when elections for public office are scheduled throughout the state, county, or city in which the employee works or lives. No employee will be penalized or retaliated against for requesting time off to vote.

Jury Duty Leave

We consider jury duty to be a civic responsibility. Time off for jury duty will be granted; however, when an employee has an extraordinary workload, non-refundable or non-transferable travel arrangements have been made, or the unique skills of an individual are required by the Foundation, we would request that you ask the court for a postponement. We will not attempt to get you released from serving on a jury except when doing so would be injurious to the business at that particular time period. Time off for jury duty will be with pay.

Court Appearance Leave

Employees summoned to court as a witness will be given the necessary time off with pay.

Military Leave

An employee who is a member of the United States Army, Navy, Air Force, Marines, Coast Guard, National Guard, Reserves, or Public Health Service will be granted a leave of absence for military service, training and related obligations in accordance with applicable law.

Returning to Work After Military Leave

Upon completion of the call-up period, employees will return to their previous jobs or jobs of equal stature, with full seniority.

Reinstatement of Salary and Benefits Upon Return from Military Leave

Upon return from active duty, call ups, or military training periods, employees will be reinstated with no change in the service date. Vacation and sick leave, group life insurance, health and disability coverage will be reinstated on return. Effective dates for health, dental, and life insurance will be the beginning of the month in which the employee returns to work. Health and dental insurance will be processed with a waiver of pre-existing conditions.

Salary Administration Upon Return from Military Leave

Employees will return at the same salary with the possibility of adjustment for any merit increases which have occurred during their leave.

Sabbatical Leave

All employees are eligible to apply for sabbatical leave for up to seven weeks with full pay after ten years of service and every five years thereafter. This benefit is designed to provide staff with an opportunity to be refreshed and energized, and therefore to return to the Foundation with renewed creativity. Employees are expected to spend some portion of their sabbatical in an activity that would benefit their personal growth or position at WRF. The Foundation assumes no responsibility for the cost of activities during an employee's sabbatical.

Eligibility and Terms

Applications for sabbatical leave will be considered for employees who have shown exceptional service as demonstrated by consistently strong performance evaluations and dedication to the mission and welfare of WRF.

Staff members are eligible to apply for a sabbatical leave of up to seven weeks if they are full time employees and have completed ten consecutive years of full-time service to the Foundation. The completed years of service will be calculated based on the employee's official start date at the Foundation. Employees may add up to two weeks of vacation time to their sabbatical.

The sabbatical period is considered paid leave from the Foundation. Health benefits and pension benefits will continue to be paid by the Foundation. The Foundation assumes no responsibility for the cost of activities during an employee's sabbatical.

Employees taking sabbatical leave are expected to continue employment with the Foundation for a minimum of one year upon their return from sabbatical leave. Employees are prohibited from engaging in full-time employment with another organization during their sabbatical leave period. Any contract work or part-time engagement should be fully disclosed. The sabbatical leave is primarily an investment in the future of the Foundation, and the organization wants to reap the benefit of an employee's continued service. Eligibility for a subsequent sabbatical continues to be based on the employee's official start date.

Review and Approval of Requests

The President and CEO, in consultation with the Senior Leadership Team, will review and approve or deny applications for sabbatical leave from staff. The Board will review and

approve or deny the application for sabbatical leave from the President and CEO. The decision to approve or deny any request will take into consideration the following non-exclusive criteria: the benefit received from the sabbatical, the availability of operating funds sufficient to cover the expenses associated with covering the employee's responsibilities during the sabbatical, the work pressures facing the Foundation, and adequate coverage available during the employee's absence. Generally, no more than one employee per calendar year will be granted a sabbatical. Exceptions will require consultation with the President and CEO regarding coverage for both absences.

Eligible employees who wish to request a sabbatical leave should request approval from their supervisor no later than August 1 of the year preceding the calendar year for which the leave is requested and at least six months prior to the sabbatical leave start date. This will allow the necessary adjustments to the following year's budget and ample time to plan appropriately. The Foundation's management and the requesting employee must mutually agree upon the dates of the intended sabbatical.

Each employee's request for sabbatical leave must be approved by the requesting employee's supervisor and the Foundation's President & CEO. Each request will be considered and may be provisionally approved, pending an acceptable plan for how his or her work will be covered during the absence. When conflicting requests exist, the President & CEO, in consultation with the Senior Leadership Team, shall award sabbaticals based on the good of the Foundation as a whole.

3.9 INTERNET USAGE POLICY

Email

An electronic mail account is assigned to each employee. Any communication sent from that account is the responsibility of the employee assigned to the account. A Foundation issued email address and account can only be used by a user who has been authenticated through a Foundation assigned network username and password.

The body of an electronic email should include the Foundation's branded signature line with no added language or designs.

Personal Use

The use of electronic mail through the Foundation's network is primarily for business purposes. Incidental personal use of the electronic mail system is permitted. However, personal use of email should not interfere with Foundation operations, is expected to be

on your own time and not to interfere with your job responsibilities (see the “Appropriate Use and Responsibility of User” section below). There should be no expectation of privacy when using the Foundation’s computer system or computer network.

Confidentiality and Security

Electronic mail is inherently not secure. You should not expect that e-mail communications made through the Foundation system are confidential.

Although you will be given a username and password, this does not insulate transmission from employer review. At any time and without prior notice, the Winthrop Rockefeller Foundation reserves the right to examine e-mail, personal file directories, and other information stored on the Foundation’s computers. This examination helps to ensure compliance with internal policies and assists with the management of the Foundation’s information systems. Accordingly, the system’s administrator may monitor the content of electronic mail. Use of e-mail constitutes acceptance of such monitoring.

It is recommended that personal, confidential material not be stored on or sent through Foundation equipment.

Electronic mail messages can be forged in the same way as faxes and memoranda. If a message is suspect, users should attempt to verify its authenticity via an alternate method.

Appropriate Use and Responsibility of User

Electronic mail can be both informal like a phone call and yet irrevocable like an official memorandum. Because of this, users should explicitly recognize their responsibility for the content, dissemination, and management of the messages they send. This responsibility means ensuring the following are prohibited:

1. Use of electronic mail for any unethical purposes, including but not limited to pornography, violence, gambling, racism, harassment, or any illegal activity;
2. Using electronic mail through the Winthrop Rockefeller Foundation’s systems for any other business purpose or profit-making activities;
3. Disclosure of the Foundation or others’ confidential information through electronic mail to any party not entitled to that information;
5. Allowing other individuals to send electronic mail from their account and using

another account to send e-mail communications for their own purposes and;

6. Entering into any contracts or agreements on behalf of the Foundation through electronic mail (these must be executed through normal channels, including the appropriate approvals).

In addition:

- All files or software should be passed through virus protection programs prior to use. Failure to detect viruses could result in corruption or damage to files, and/or unauthorized entry in the Foundation's network.
- Employees must comply with all copyright and trademark laws when downloading materials from the Internet.
- If an employee finds that damage occurred as a result of downloading software or files from email, the incident should be reported immediately to the Chief Operating and Financial Officer.
- Employees are encouraged to be courteous and professional in their email communications.
- Employees should take adequate steps to protect others' right to privacy and confidentiality.

In general, employees should exercise the same restraint and caution in drafting and transmitting electronic mail messages as they would when writing a memorandum and should assume that their message will be saved and reviewed by someone other than the intended recipient.

Internet Use

Access to the Internet has been provided to staff members for the benefit of the Winthrop Rockefeller Foundation. It allows employees to connect to information resources around the world. During business hours or while accessing the internet from WRF offices, the Foundation asks that its employees maintain and enhance the Foundation's public image through professional, legal, and ethical conduct and to use the internet in a productive manner. The following guidelines have been established for using the Internet during business hours.

Acceptable Uses of the Internet

Employees accessing the Internet are representing the Foundation. Communications should be primarily for professional reasons. Employees are responsible for seeing that the Internet is used in an effective, ethical, and lawful manner. Internet Relay Chat channels may be used to conduct official company business or to gain technical or analytical advice. Databases may be accessed for information as needed.

Unacceptable Uses of the Internet

The Internet should not be used for personal gain. Solicitation of non-company business or any use of the Internet for personal gain is strictly prohibited. Use of the Internet must not disrupt the operation of the Foundation network or the networks of other users. It must not interfere with your productivity.

Communications

Each employee is responsible for the content of all text, audio, or images that they place or send over the Internet. Fraudulent, harassing, or obscene messages are prohibited. All messages communicated on the Internet should have your name attached. No messages will be transmitted under an assumed name. Users may not attempt to obscure the origin of any message. Information published on the Internet should not violate or infringe upon the rights of others. Transmitting abusive, profane, or offensive language is prohibited and subject to disciplinary action up to and including dismissal. Employees who wish to express personal opinions on the Internet are encouraged to obtain their own usernames on other Internet systems.

Security

All messages created, sent, or retrieved over the Internet are the property of the Winthrop Rockefeller Foundation and should be considered public information. The Foundation reserves the right to access and monitor all messages and files on the computer system as deemed necessary and appropriate. Internet messages are public communication and are not private; there should be no expectation of privacy. All communications including text and images can be disclosed to law enforcement or other third parties without prior consent of the sender or the receiver.

3.10 SOCIAL MEDIA POLICY

The Winthrop Rockefeller Foundation's social media platforms are important communication tools to keep partners, grantees, Board members, and the general public informed about the activities that WRF is leading, funding, or promoting to improve the lives of all Arkansans. The messaging in these forums is managed by the Foundation's

communications team (designated staff and consultants) under the direction of the President and CEO.

Employees are encouraged to be brand ambassadors for the Foundation's content and messaging. The Foundation's content must be used in accordance with its brand guidelines and policies. As brand ambassadors, employees are expected to avoid engaging in activities that violate the WRF Code of Conduct or any of the policies in this handbook. Communication that is found to violate the WRF Code of Conduct or its policies, or cause unnecessary conflict with grantees, partners, or Board members will result in disciplinary action up to and including termination.

Personal Use of Social Media

This policy uses the term "social media" as an umbrella term to include Facebook, LinkedIn, and other social networking sites; blogs and microblogs, such as Twitter; wikis; online forums; You Tube; Instagram; and any other user-generated online media, such as online comments to news stories. WRF takes no position on your decision to start or maintain social media or social networking activities. You are free to use social media in connection with personal interests and affiliations and for other lawful purposes. However, the line between personal and professional can often be blurred. Personal online communications can easily become broadly publicized and potentially damage your credibility and professionalism, the Foundation's reputation, or compromise a staff member's position. As a result, employees are expected to abide by the following guidelines:

- Using foundation's IT resources for personal social media should be kept to a minimum.
- Do not use Foundation email addresses to register for personal social media accounts.
- Avoid discussing internal deliberations or revealing information about the foundation, grantees, or other partners that is not intended to be public.
- Lives and actions of co-workers, grantees, or partners should not be shared without their permission.
- Do not harass/discriminate against co-workers online or use information discovered online.
- Employees are prohibited from using information discovered about an individual's protected status under federal, state, or local law about a coworker, grantee, partner, Board Member, or candidate for employment to discriminate against them.
- If you use material authored or created by someone else, you must obtain permission first and give them credit.

- Do not post material that violates the law (i.e. obscene, pornographic info).
- State clearly that opinions and views are your own, although recognize that a caveat like “views belong to me, not my employer” will not change your obligation for professionalism. Even when an employee does not identify themselves as a member of WRF, viewers of social media may ascertain the connection with the Foundation. Therefore, WRF employees should consider that even when they intend to act in a personal capacity, they may be violating WRF policy, undermining the Foundation’s work, and/or damaging the Foundation’s reputation.
- The foregoing restrictions do not mean that employees are prohibited or discouraged from discussing their jobs or the Foundation via social media. It is a protected right of all employees to use social media and/or any other form of communication to engage in discussions with other employees about working conditions such as wages and benefits.
- You should have no expectation of privacy while using social media. Your postings can be reviewed by anyone, including the Foundation.

3.11 EMPLOYEE COACHING AND DISCIPLINARY PROCESS POLICY AND PROCEDURES

Unsatisfactory Work Performance or Conduct

The Winthrop Rockefeller Foundation works to address performance problems by providing adequate training, frequent performance feedback, and guidelines for conduct. However, when employees are not adequately performing their job duties and discipline is appropriate, the Foundation will provide notice of disciplinary action. This may consist of a verbal or written warning, probation (of varying lengths), unpaid suspension (of varying lengths), or immediate termination depending upon the circumstances. Your supervisor will identify your performance deficiencies and provide suggestions for improving your performance.

There is no requirement that an employee be warned, placed on probation, or suspended before termination for poor performance or personal conduct.

In the event an employee is warned, placed on probation, or suspended as a result of performance or conduct, the employee may be further disciplined or terminated before the end of the designated time period if deemed appropriate by the Foundation and without prior notice.

The catalytic coaching process accompanied by disciplinary action is intended to

formally document problems while providing the employee, when appropriate under the circumstances, with reasonable time within which to meet performance expectations. The goal is to encourage improvement by providing employees with guidance and coaching in areas that need attention such as poor work performance, attendance problems, personal conduct, general compliance with the Foundation's policies and procedures, and/or disciplinary problems.

Disciplinary Procedures

Disciplinary action is to correct ongoing performance deficiencies and/or conduct issues. To this end, Supervisors are available to answer employee concerns and collaboratively coach employees regarding these matters. Serious or repeat offenses, however, may result in immediate termination.

Causes for disciplinary action include, but are not limited to the following:

Violation of the Foundation's Code of Conduct: For example, non compliance with labor laws and EEO regulations, creating a damaging conflict of interest situation for the Foundation, falsification of Foundation records including submitting false reimbursement requests, or misuse of Foundation assets including fraud and misappropriation.

Other Misconduct or Performance Issues: This includes a variety of actions such as damage or misuse of Foundation property; intoxication; possession or use of illegal drugs or controlled substances; possession or use of a weapon including handguns, rifles, knives other than pocket knives, etc.; dishonesty; gambling; theft; leaving the job without permission; fighting; falsification of reported work hours, employment application, or other records or documents; sexual harassment; excessive tardiness or absences; poor job performance or the non-performance of job duties; and any other action detrimental to job performance or a professional and cooperative workplace or that interferes with the work of others.

Disciplinary Procedures may involve the following actions:

In instances where serious ongoing performance deficiencies or unacceptable conduct exist, a supervisor may elect to use one or more of the following "WARNING" procedures. A supervisor may start at any step, including immediate termination, based on the circumstances:

Verbal Warning: A private explanation and discussion of the performance deficiency (e.g.

poor attendance, excessive tardiness, unsatisfactory performance, disruptive working relationships, etc.) will include how this deficiency is to be rectified and an indication of time will be set by which the deficiency must be rectified. Where there is an informal meeting to discuss a problem, a supervisor should officially document the performance deficiency or conduct in writing.

Written Warning: A written warning will include the same elements as the verbal warning, but will be in writing and given to the employee with a copy placed in the personnel file. The written warning should clearly identify the problem and outline a course of corrective action within a specific time frame. The employee should clearly understand both the corrective action and the consequence (i.e., termination) if the problem is not corrected or recurs.

Final Warning/Suspension: The employee is warned that a notice of termination will be given unless the deficiency is immediately rectified. This will also be in writing and signed by the employee with a copy placed in the personnel file. This may also be accompanied by a suspension.

Termination: Termination of employment may occur when ongoing performance deficiencies and/or conduct issues are not corrected. Immediate dismissal will occur where certain behavior or the violation of certain policies or procedures is extreme. Examples of incidents for dismissal without prior notice include but are not limited to:

- Willful acts (such as harassment or violence in the workplace) or inexcusable acts of negligence;
- Gross insubordination, such as refusing to accept a reasonable job assignment or instruction;
- Dishonesty, which includes but is not limited to theft or falsification of records (e.g. application for employment, time records, or reports);
- Intoxication – being under the influence of alcohol or illegal drugs as defined by the Drug-Free Workplace Act and the Drug-Free Schools and Communities Act Amendments of 1989, while on the job or during work hours;
- Failure to respect the confidential nature of college records or information about students and/or other employees;
- Disorderly conduct and threat or use of personal violence;
- Absence from work for three (3) consecutive business days without notification to the employee's supervisor.

This list is not exhaustive. The President and CEO will determine whether termination is

for cause or purposes of the “Vacation Pay Upon Termination” policy. A letter of termination will be given to the employee and a copy retained for the employee’s personnel file.

3.12 WHISTLEBLOWER POLICY

It is the intent of the Winthrop Rockefeller Foundation to adhere to all laws and regulations that apply to the organization and the underlying purpose of this policy is to support the organization’s goal of legal compliance. The support of all employees is necessary to achieving compliance with various laws and regulations.

If any employee reasonably believes that some policy, practice, or activity of the Foundation is in violation of law, a written complaint should be filed by that employee with the President & CEO or Board President. The Foundation will not retaliate against an employee who in good faith has made a protest or raised a complaint against some practice of the Foundation, or of another individual or entity with whom the Winthrop Rockefeller Foundation has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.

The Foundation will not retaliate against employee who discloses or threatens to disclose to a supervisor or a public body, any activity, policy, or practice of the Foundation that the employee reasonably believes is in violation of a law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare, or protection of the environment.

3.13 ANTI-HARASSMENT POLICY

It is the policy of the Foundation to provide a workplace free from harassment. Harassment is a form of employee misconduct. All employees must be allowed to work in an environment free from harassment based on race, color, religion, sex or gender, sexual orientation, genetic information, national origin, age, handicap or disability, marital status, or military status, or any other legally protected status.

Harassment includes any verbal or other conduct that demeans, insults or intimidates an employee or group of employees because of their race, color, religion, sex or gender, sexual orientation, genetic information, national origin, age, handicap or disability, marital status or military status. Prohibited conduct includes, but is not limited to, jokes, labels, names, verbal abuse, ridicule, or stories offensive to a particular group of persons.

Because of the Foundation's strong disapproval of offensive or inappropriate sexual behavior at work, all employees must avoid any action or conduct which could be viewed as sexual harassment, including:

- Unwelcome sexual advances, including:
 - Unwelcome requests for dating
 - The request for sexual acts or favors
- Verbal abuse of a sexual nature, including:
 - Sexually related comments or joking
 - Graphic or degrading sexual comments about another's appearance
- Nonverbal abuse of a sexual nature, including:
 - Suggestive or insulting noises, leering, whistling, or making obscene gestures, e.g., giving someone the finger
 - The display of sexually suggestive objects or pictures
- Physical conduct of a harassing nature, including inappropriate touching or brushing the body of another
- Any other verbal, nonverbal or physical conduct of a harassing nature.

If you believe you have been the subject of harassment by anyone, including supervisors, officers, co-workers or third parties, you should immediately report the problem to your supervisor or the Chief Operating and Financial Officer. A complaint involving your supervisor should be reported to the Chief Operating and Financial Officer immediately. "Immediately" normally means the same day of the alleged harassment. The failure to make a timely report of alleged harassment may be a factor used in determining the merits of the allegation.

Your complaint will be promptly investigated. You will be advised of the findings and conclusions. All employees are expected to cooperate fully in such investigations. To the extent feasible, all internal investigations and/or actions taken to resolve complaints of harassment will be confidential.

3.14 DISABILITIES IN THE WORKPLACE POLICY

Disabilities in the Workplace Policy

The Foundation provides reasonable accommodation to qualified individuals with disabilities, unless doing so would cause undue hardship. In general, an accommodation is a change in the work environment or in the way things are customarily done that is not unreasonable and that enables an individual with a disability to enjoy equal employment opportunity.

Generally, an individual with a disability must inform his/her supervisor and the Chief Operating and Financial Officer that an accommodation is needed. When the disability or need for accommodation is not obvious, the Foundation may require the individual to provide documentation from an appropriate medical provider concerning the disability and the need for a reasonable accommodation.

3.15 SMOKING POLICY

The Foundation is committed to a healthy and safe workplace. No smoking is allowed inside the Foundation's offices, break area, restrooms, or enclosed buildings. All employees and other visitors are expected to comply with this policy, and employees who violate it or who retaliate against anyone who complains of a violation of this policy will be disciplined.

Should you have a question, complaint, or dispute about smoking in the workplace, talk with your supervisor or the Chief Operating and Financial Officer.

3.16 MEDICAL MARIJUANA POLICY

While marijuana is still considered an illegal drug by the federal government, Arkansas state law recognizes a limited exception for medical marijuana. Employees with a valid medical marijuana certification should not be under the influence of medical marijuana while at work or during work hours. Further, employees under the influence of medical marijuana are prohibited from undertaking any task that would constitute negligence or professional malpractice, and are prohibited from operating any type of powered vehicle or powered equipment – handheld or otherwise.

The Foundation has determined that it does not have any "safety sensitive" positions as defined by the Arkansas Medical Marijuana Amendment. Employees whose use of

medical marijuana negatively impacts performance may be subject to discipline as outlined in section 3.11 of this handbook.

Should you have a question, complaint, or dispute about use of medical marijuana in the workplace, talk with your supervisor or the Chief Operating and Financial Officer.

SECTION 4: EMPLOYEE BENEFITS

Employees at the Winthrop Rockefeller Foundation are provided a wide range of benefits. Programs such as Social Security, Workers' Compensation, State Disability, and Unemployment Insurance cover all employees as prescribed by law. Additional benefits provided by the Foundation are outlined below.

Benefits eligibility depends on the number of hours worked each week and, in some cases, on the employee's full or part time status.

4.1 SUMMARY OF BENEFITS

403(b) Plan for Retirement

TIAA-CREF

- WRF contributes 5 percent of each employee's salary
- WRF matches dollar for dollar employee's contribution up to 6 percent
- Employees may make additional voluntary contributions

Health Insurance

Arkansas Blue Cross and Blue Shield

- First Source Preferred Provider Organization (PPO) Plan with Wellness Rider and Prescription Drug Benefit
- In-network and Out-of-network features
- WRF pays 100 percent of single coverage and 50 percent of additional spouse or family coverage

125 Plan

TASC

- Health & Dependent Care Flexible Spending plans for employee portion of health insurance premiums and other non-reimbursed medical expenses; dependent care expenses

Dental Insurance

Arkansas Blue Cross and Blue Shield

- WRF pays 100 percent of single and family coverage

Vision Plan

VSP

- WRF pays 100 percent of single and family coverage

Life Insurance

USAbLe

- \$15,000 benefit purchased as a requirement for AR BCBS health insurance

Disability Insurance

Long Term Disability

- 67 percent up to \$11,000 per month, employee paid
- Carrier: **Reliance Standard**
- Start date: At hire, subject to health approval

Short-Term Disability

- 60 percent up to \$2,000 per week, employee paid
- Carrier: **Reliance Standard**
- Start date: At hire, subject to health approval

Life & Accidental Death/Dismemberment

Principal Financial Group

- Life benefit: Two times annual salary subject to a maximum of \$200,000 salary

Employee Assistance Plan

Southwest EAP

- WRF pays 100 percent of family coverage. The program is designed to assist employees and their families with both work-related and personal problems that they may experience from time to time.

Sick Leave

- 8 hours per month, can accumulate to long-term disability elimination period, a maximum of 1,460 hours (180 business days).

Vacation

- Starts at 10 business days per year and progresses to up to 30 business days per year for certain employees.
- Can accumulate up to 30 business days of carry-forward. Amounts over six weeks are forfeited at January 1 each year if not used in previous year.

Sabbatical

- All employees are eligible to apply for sabbatical leave for up to seven weeks with full pay after 10 years of service.
 - Employees are eligible to apply for subsequent sabbaticals after 15 years service and each five years thereafter
- Employees are expected to spend some portion of their sabbatical in an activity that would benefit their personal growth or position at WRF and to write a summary report.
- The Foundation assumes no responsibility for the cost of activities during an employee's sabbatical.

A detailed summary of each plan/policy can be requested from the Chief Operating and Financial Officer.

4.2 BENEFIT ELIGIBILITY DETAILS

To the extent any inconsistencies exist between the plan documents and this overview, the plan documents control.

Health Care

Medical insurance is a major benefit we provide to employees. Full-time and part-time employees, who work more than 30 hours per week, are eligible for health insurance. The Foundation pays the full premium for eligible employees. If dependent coverage is desired for medical insurance, the employee must pay one-half of the additional premiums for dependents. A Section 125 cafeteria plan is provided for those employees who wish to take advantage of IRS regulations allowing payment of premiums with pre-tax dollars.

Health insurance is effective on the first of the month following hire (or if hired on the first of a month, that date). Arkansas Blue Cross Blue Shield provides the Winthrop Rockefeller Foundation's medical insurance coverage. A Group Benefit Certificate and a Summary Schedule of Benefits are provided to each employee. The full description of the medical benefits is outlined in the actual insurance contract (sometimes called the

"certificate"). Each year during open enrollment (typically July), you are free to change your elections for the following plan year (including joining the plan, or adding or removing dependents), whether or not you have had a change in family status.

If you undergo a change in family status (as defined in the Plan document), you may make a change in coverage, provided you do so within 30 days from the date of the change in family status. For example, you may change from individual to family, add or delete dependents, or from family to individual if a change in family status occurs. Please contact the Chief Operating and Financial Officer to determine if a family status change qualifies under the Plan documents and IRS regulations.

Dental Insurance

Full-time and part-time employees who work at least 30 hours per week are eligible for dental insurance. The Foundation pays the full premium for eligible employees and their dependents. Dental benefits are effective on the service date. The current dental carrier is Arkansas Blue Cross Blue Shield.

Vision Insurance

The Foundation pays the full premium for eligible employees and their dependents. Vision benefits are effective on the service date. The current vision carrier is [VSP](#).

Flexible Spending Accounts

Flexible spending accounts enable employees to put aside pre-tax dollars to be used for certain unreimbursed medical expenses and/or dependent care expenses. Your flexible spending account may also be used to pay dependent health insurance premiums on a pre-tax basis.

The Winthrop Rockefeller Foundation offers an employee-funded Flexible Spending Account to regular full-time employees. [TASC Benefit Services](#) manages the flexible spending accounts for the Foundation.

At the beginning of each year, you will choose a dollar amount* to be deducted for that year. This amount will be divided by the number of annual pay periods and deductions will be made from your paycheck in equal amounts each pay period.

- Deductions are made before taxes are calculated.
- Separate deductions will be made if you belong to both the medical and dependant care accounts.

* **NOTE:** The amount elected may not be changed during the calendar year unless a

change has occurred in family status. If your eligible medical, dental, or dependent care expenses during the calendar year are less than your elected amount, you must forfeit any balance left in your account.

Eligible health care expenses are generally expenses qualifying under IRS Sec. 213 (with some exceptions) incurred during the plan calendar year that are not reimbursable from any other source. Eligible health care expenses may include medical or dental insurance deductibles, copayments, and your out-of-pocket costs for vision care, and orthodontia.

Employee Assistance Program (EAP)

Employees occasionally experience personal problems that need assistance or professional counseling. In these circumstances, the Winthrop Rockefeller Foundation provides an Employee Assistance Program (EAP) to provide employees, dependents, and household members assistance with problems such as depression, marital and family issues, grief, drug and alcohol problems, job-related stress, financial difficulties, and other personal matters. All employees, regardless of job status or performance, are eligible.

Each participant can receive up to six free counseling sessions with an EAP staff person per episode. An episode is defined as one issue. For example, an employee may contact the EAP for stress management assistance and, at another time, for grief counseling. These are two separate episodes and each may include up to six counseling sessions. If the EAP counselor recommends additional services or treatment, the employee is referred to an appropriate health care professional. Employees will be responsible for the cost of the additional counseling or health care treatments or services. The EAP counselor will make referrals to health care providers covered by the Foundation's health plan where possible to minimize an employee's out-of-pocket costs.

Should you (or an eligible family member) decide to request services through the EAP, you will contact them directly. Requests for services through the EAP are voluntary.

[Southwest EAP](#) has been retained to provide EAP services. They can be reached at 501-663-1797 or 1-800-777-1797. Professionals are available 24 hours a day.

Life Insurance

Accidental Death and Dismemberment Insurance

Full-time employees are covered by an accidental death and dismemberment insurance policy, paid for by the Foundation. Each policy pays a death benefit equal to two times the employee's annual salary, up to a maximum of \$200,000 salary. Eligible employees

are enrolled on their first day of employment. The Principal Financial Group provides this coverage.

Group Life Insurance

Full-time employees are covered with a group life insurance policy paid for by the Foundation. Each policy pays a death benefit equal to two times the employee's annual salary, up to a maximum of \$250,000. Employees are required to submit to a limited health screening for benefits over \$50,000. Eligible employees are enrolled on their first day of employment. The Principal Financial Group provides this coverage.

In conjunction with the medical insurance coverage, Arkansas BCBS requires the Foundation to carry a life insurance policy of \$15,000 on each employee. This coverage is provided by USABLE and is paid for by the Foundation.

Short-Term Disability

Full-time employees are covered by a short-term disability policy paid for by the employee. This plan provides 60% of monthly earnings, to a maximum of \$2,000 per week, in the case of disability. There is a 14-day waiting period before short-term disability benefits will start. Employees may use their accrued sick leave during this period. Eligible employees are enrolled on the first day of employment.

Long-Term Disability

Full-time employees are covered by a long-term disability policy paid for by the employee. This plan provides 67 % of monthly earnings, to a maximum of \$11,000 per month, in the case of disability. There is a 180-day waiting period before long-term disability benefits will start. Eligible employees are enrolled on the first day of employment.

Defined Contribution Retirement Plan

The Winthrop Rockefeller Foundation provides a Code Section 403(b) Defined Contribution Retirement Plan and a Supplemental Retirement Annuity plan (SRA) through TIAA-Cref. All employees are eligible effective the first of the month following the start date.

Employees should carefully review all materials, including plan investment options, prospectus, or other material provided by TIAA-Cref to understand these plans and investments. Additional information may be found on TIAA-Cref's website at <http://TIAA-Cref.org>.

Following is an overview of the Foundation's tax deferred plans' parameters and dollar limits for contributions. To the extent any inconsistencies exist between the plan documents and this overview, the plan documents control.

Plan contributions are invested, at the direction of each participant, in one or more of the funding vehicles available to participants under the plan. All contributions to the plan on the employee's behalf will be placed in individual accounts in his/her name. Plan contributions shall be held for the exclusive benefit of participants. Benefits are based solely on the amounts of plan contributions to the participant's accounts and earnings, if any. All benefits under the plan are fully funded and provided through the funding vehicle selected by the participant. Benefits are not subject to nor covered by Federal Plan Termination Insurance.

Employee and Employer contributions to the plan(s) may be made in the following ways:

1. The Foundation will contribute an amount equal to five (5) percent of the employee's salary for each pay period whether or not an employee is making contributions to the plan;
2. The employee may contribute (defer) and invest from two (2) to six (6) percent of his or her salary, tax deferred into the 403(b) plan. Deferrals percentages also apply to incentive pay. Employee contributions to the plan, up to six (6) percent of earnings, will be matched dollar for dollar by the Foundation.
3. Employees may choose to make contributions over six (6) percent into the Supplemental Retirement Annuity plan (SRA) to the extent allowed by law.

The IRS limits the dollar amount and percentage of salary that employers and employees can contribute to tax deferred plans each year. Refer to IRS.GOV for these guidelines.

Authorizing Deferrals (Contributing to the Plan(s))

Employees are required to sign an agreement permitting pre-tax dollars to be placed in the Defined Contribution Retirement Plan. This agreement is called a Salary Reduction Agreement since for the purposes of taxation, the salary is being reduced. The amount by which salary is reduced is the amount being invested in the funding vehicles available under this plan. You cannot change your elections retroactively, and all elections shall remain in effect until modified or terminated. You may modify or stop plan contributions at any time, by providing the Chief Financial & Operations Officer with a new Salary Reduction Agreement.

A participant may allocate plan contributions to the funding vehicles in any

whole-number percentages that total 100 percent. You may change your future contributions to funding vehicles at any time. Invested dollars can also be moved from one investment vehicle to another, depending on the restrictions that apply to those investments.

Vesting

Employees are always 100% vested in their own contributions and are fully vested in employer contributions as they are made.

Transferring Funds into or out of the Foundation's 403(b) Plan

Effective 2002, The Economic Growth and Tax Relief Reconciliation Act (EGTRRA) of 2001 increased the rollover options for funds into and out of 403(b) plans. Rollovers amongst 457, 401(k), 403(b) plans, and IRAs are now permitted.

Transfers into the Foundation's 403(b) plan from other plans must include information showing the respective amounts attributable to employer and employee contributions. Funds transferred from another plan are fully vested.

Rollovers out of 403(b)

To make a rollover of assets from a 403(b) plan, a distributable event must first occur. A distributable event includes but is not limited to termination of service, death, or disability. Should a distributable event occur, 403(b) assets can now be moved to any "qualified plan" under IRS regulations including 401(k) and Traditional IRAs.

Early Withdrawal Penalty

There is an IRS imposed penalty of 10% for early withdrawal (before you turn 59 ½) from tax deferred plans. This penalty is in addition to Federal, state, and local taxes which would be payable.

Unemployment Compensation

Foundation employees are covered for Unemployment Insurance purposes. As required by the State of Arkansas Unemployment Insurance Program, the Foundation pays taxes to finance unemployment benefits for those persons employed by the Foundation who become unemployed and qualify for benefits.

Workers' Compensation Insurance

All Foundation employees are covered by Workers' Compensation for work-related injury or illness. Procedures for securing compensation shall follow those established by the Arkansas Workers' Compensation Law. An injury sustained while at work must be

reported immediately to the employee's supervisor, who in turn will notify the Chief Operating and Financial Officer of the incident. The employee will be required to complete a First Report of Injury Report.

Failure to report accidents is a serious matter as it may preclude an employee's coverage under Workers' Compensation Insurance.

Absence from work due to workers' compensation injury shall be treated in accordance with Arkansas law. In all instances, federal restrictions on privacy of information will be observed.

SECTION 5: SALARY ADMINISTRATION AND PAY PROCEDURES

The Winthrop Rockefeller Foundation has established a Salary Administration Plan to administer the salary portion of compensation in a fair, consistent, and legal way. Employees are compensated based on performance in relation to predetermined objectives, the strength of their core competencies, their current pay's relationship to the market and their compensation range and other business considerations including the financial health of the Foundation.

The salary plan is designed to:

- Be fair, logical, consistent, and legal;
- Be flexible in implementation and not bureaucratic;
- Enable earnings to reflect levels of responsibility and performance;
- Motivate high levels of performance; and
- Attract and retain high caliber employees.

Pay Procedure

Payroll is processed twice a month. For salaried employees, 1/24th of the annual amount is included in each pay cycle. Since there are differing numbers of days in the 24 pay cycles throughout the year, calculations are necessary when starting dates or termination dates fall within a cycle.

Pay period	Payment Date
23rd of prior month - 7th of current month	15th of month

8th - 22nd of month	End of month
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If this date falls on a weekend or legal holiday, pay will be processed on the previous business day.

Hourly employees are quoted an hourly rate and pay cycles durations may vary throughout the year. Hourly employees should track the schedule in the online payroll system.

The Chief Operating and Financial Officer will provide employees with the calculations pertaining to their pay, as appropriate. All employees should carefully review their pay to ensure the right amounts have been paid. Non-exempt employees should carefully review their pay to ensure they are given credit for all hours worked. If an employee believes a mistake has been made on their pay (whether it be an incorrect deduction, a mistake in the hours worked, or something else), he or she should contact the Chief Operating and Financial Officer immediately, so the Foundation can investigate and address the matter.

Time Tracking

WRF uses an online timekeeping product. Non-exempt employees are required to clock in and out throughout each day to accurately log their time. Breaks of less than 25 minutes are paid. Lunch breaks of at least 30 minutes are unpaid, and non-exempt employees must not work during their lunch break. Exempt employees are required to utilize the system to request supervisor approval for vacation or log sick leave when physically able. The Chief Operating and Financial Officer will review submitted leave request approvals and sick leave notices to reconcile the payroll each period. Failure to accurately log time worked, request vacation leave in a timely manner, or report sick leave time for deduction may result in disciplinary action.

The work week runs from Sunday to Saturday.

Deductions from Pay

Three types of withholdings are mandatory.

- Federal Income Tax
- State Income Tax
- Social Security Tax (FICA) and Medicare Tax ($\frac{1}{2}$ is paid by the employee and $\frac{1}{2}$ by the employer)

In compliance with the Federal Insurance Contribution Act, the Foundation makes deductions from your pay that, with an equal contribution by the Foundation, are credited to your Social Security account.

Other types of payroll deductions may be made from your paycheck, with your written permission. Examples include contributions to the 403 (b) plan, insurance benefits, and flexible spending account contributions.

Each pay period, you will receive an online statement of earnings indicating your gross pay, statutory deductions, voluntary deductions, and leave balances. The amount of Federal and State withholding is affected by the number of exemptions claimed on Form W-4, Employee's Withholding Allowance Certificate and Form AR4EC, State of Arkansas Employee's Withholding Exemption Certificate. If an employee's marital status changes or the number of exemptions previously claimed increases or decreases, a new Form W-4 and AR4EC must be submitted to the Chief Operating and Financial Officer.

Pay Deductions and Set-Offs

(Mandated by legal action)

When situations arise in which a wage attachment or garnishment is ordered by an official state, local or federal agency, the Foundation will honor and fulfill all garnishments and other wage attachments as required by law.

Direct Deposit

The Winthrop Rockefeller Foundation encourages all employees to take advantage of direct deposit arrangements. A voided check or deposit slip are necessary to activate direct deposit. An employee may allocate their pay among multiple accounts (such as checking and saving accounts) and may use more than one bank. In order for pay to be properly deposited, it is extremely important that you notify the Chief Operating & Financial Officer of any changes in your banking information.

Overtime Pay

Depending on the Winthrop Rockefeller Foundation's work needs, employees will be required to work overtime when requested to do so. In addition, small amounts of overtime may be prudent for effective work flow. Non-exempt employees are encouraged to manage their time to maximize their effectiveness. When non-exempt employees work more than 10 hours of overtime in a one month period, they are required to request prior approval from his/her supervisor.

Employees designated as non-exempt under applicable wage and hour laws will be paid 1.5 times the regular rate of pay for all hours actually worked in excess of 40 hours per week. Sick leave, holidays etc. (hours not worked) cannot be added to worked hours to reach a total in excess of 40 hours.

The work week runs from Sunday to Saturday.

SECTION 6: Human Resources Forms

[6.1 WRF Employee Acknowledgement Form](#)

[6.2 Annual Conflict of Interest Disclosure Form](#)

[6.3 Salary Reduction Agreement](#)

[6.4 First Report of Injury Report Form](#)

[6.5 Performance Improvement Action Plan Form](#)