





Employee Handbook

2830 Parmenter Street, P.O. Box 620330 Middleton, WI 53562 www.brucecompany.com



Mission Statement

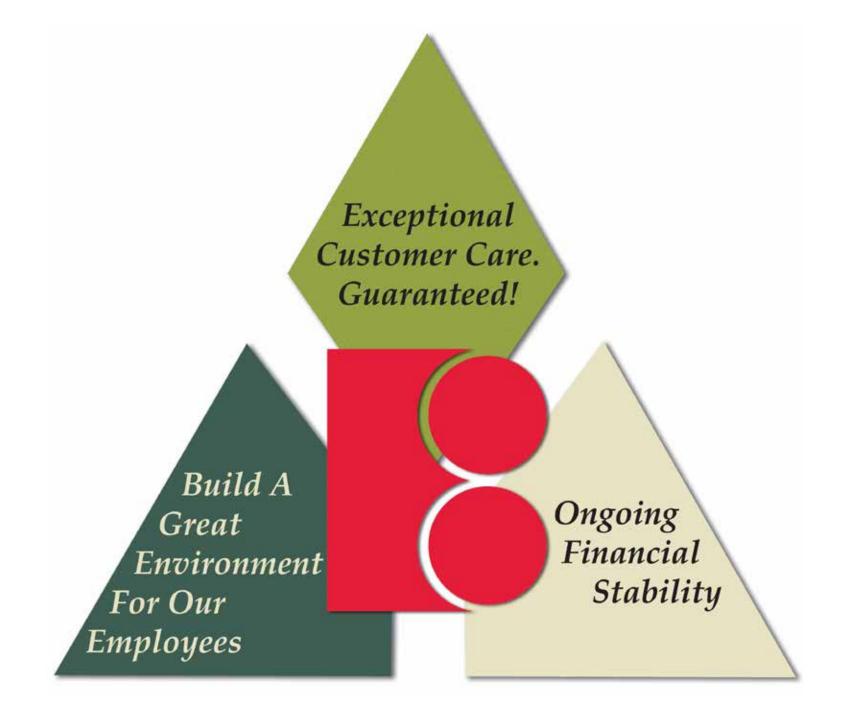
We are dedicated to maintaining the highest level of customer satisfaction by:

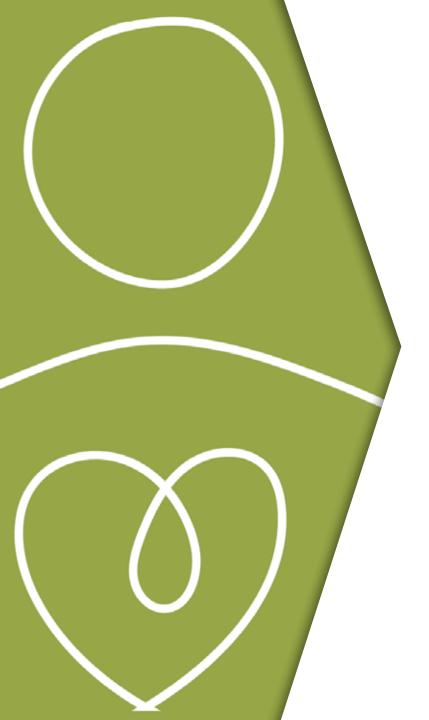
providing premium quality products

superior customer service

and exceptional value

thereby assuring our customers and our communities of a continued presence and our employees of a quality and career oriented environment.





Exceptional Customer Care. Guaranteed!

- Do what you say you will do.
- Treat the customer with respect and courtesy.
- Act consistently and in the customer's best interest.
- Listen first, then communicate with our customers, everything matters.



Ongoing Financial Stability & Earnings

- Increase efficiency and effectiveness in all areas.
- Manage personnel and operational alignment.
- Focus on what we do best.
- Hold each other accountable for profitability.
- Improve financial clarity, education, and communication.



Build A Great Environment For Our Employees

- Recognition for success.
- Improve communication and drive out fear.
- Recruit, develop, and retain exceptional employees.
- Treat others as you want to be treated yourself.
- Define and communicate what is expected of all.

Disclaimer

This handbook, and its appendix and addendums, have been prepared by The Company to provide employees with general information about the various policies and programs that affect their employment. This handbook is not intended to be a legal statement of benefits nor a comprehensive explanation of our personnel policies and practices. Its sole function is to give employees a general understanding of how the Company views the employment relationship and approaches employee issues.

The policies, programs, and employment-related benefits outlined in this handbook are those presently in effect, but may change from time-to-time. Although we will periodically update this handbook to keep employees informed of changes, we may implement changes immediately, without advance notice. The President and/or CEO is authorized to revise, delete, or otherwise change policies and to make the final determination in interpreting or applying policies. It is not possible to anticipate every question that might arise in the course of employment. While this handbook provides information about topics most often of interest to employees, they may, on occasion, have a question or concern that is not addressed in the handbook.

If that occurs, they should direct their questions to Human Resources or their supervisor.

Nothing in this handbook, nor any other written or verbal communication, should be construed as creating a contract for employment or a warranty of benefits for any particular period of time, nor does this handbook change the "at will" employment relationship between The Bruce Company and any of its employees. Employees have the right to terminate the employment relationship with The Bruce Company at any time, with or without notice, for any reason. The Company has the same right to terminate the employment relationship at any time, with or without notice, for any reason not prohibited by law.

Agreements, promises, or guarantees that alter the at-will status of an employee or otherwise create a contract for any particular term or condition of employment must be specified in writing and expressly approved by the President.

This Employee Handbook supersedes and replaces any and all policies and related materials in direct conflict with this handbook and made available to employees. The Company retains the sole discretion to add, delete, or change anything contained in this handbook, with or without notice, to the extent allowed by law.

Collective Bargaining Agreement

Covers certain employees. This handbook is not intended to alter the terms of any collective bargaining agreement. If you are covered by a collective bargaining agreement, you should consult that agreement for information regarding your employment, compensation, benefits, privileges, and responsibilities. Where the collective bargaining agreement and any policy or procedure contained in this handbook directly conflict each other, the collective bargaining agreement will supersede and have priority over the conflicting term contained in this handbook.

Employment at Will

Employment with The Bruce Company is on an at-will basis unless otherwise stated in a written individual employment agreement signed by the President of the company. This means that either the employee or the company may terminate the employment relationship at any time, for any legal reason, with or without notice.

Nothing in this employee handbook is intended to or creates an employment agreement, express or implied. Nothing contained in this or any other document provided to the employee is intended to be, nor should it be, construed as a contract of employment nor guarantee any benefits will be conferred for any period of time. In addition, no company representative is authorized to modify this policy for any employee or to enter into any agreement, oral or written, that changes an employee's at-will relationship with the company.

Any salary figures provided to an employee in annual or monthly terms are stated for the sake of convenience or to facilitate comparisons and are not intended and do not create an employment contract for any specific period of time.

Nothing in this statement is intended to interfere with, restrain, or prevent concerted activity as protected by the National Labor Relations Act. Such activity includes employee communications regarding wages, hours, or other terms or conditions of employment. The Bruce Company employees have the right to engage in or refrain from such activities.

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Welcome to The Bruce Company of Wisconsin, Inc.

You have chosen to become part of an organization that prides itself on providing:

premium quality products

exceptional customer service

great employee environment

With the commitment of hardworking people like you, we have been able to successfully serve the public since 1952. Our employees are our most valuable assets. We trust that these explanations of employment policies will help you understand how you and The Company can work together toward a shared success. We ask that you take time to read the information and familiarize yourself with our Company philosophy and practices. If anything in this information is not clear to you, or if you would like more information, please contact our Human Resources Manager or your Department/Division Manager.



Thank you for joining our team!

We hope that your experience here will be challenging, fun, and rewarding. We are glad you selected us as your employer and we look forward to our continued success.

Bliss C Nicholson Chief Executive Officer

Seth Nicholson President & Chief Operating Officer



About Our Company

Founded in 1952 and incorporated in 1956, The Bruce Company of Wisconsin, Inc. was formed by Leland Bruce. Lee borrowed a tractor to plow his neighbors' gardens to earn money for attending the National Boy Scout Jamboree. From these beginnings, The Bruce Company has steadily grown to be one of the largest landscape contractors in the United States.

While our original founder and namesake, Lee Bruce, is now retired, he has entrusted the organization to individuals who have helped the organization get to the place we are today, a remarkable family-owned business, our owners today are Bliss Nicholson and Seth Nicholson.

The Bruce Company offers complete design/build landscape services for commercial and residential properties, backed by nearly 400 acres of quality nursery stock, a wholesale division, full-service shop, complete landscape management and snow services, Interiorscapes, residential/commercial Irrigation systems, an Aquatics division featuring ponds and water treatments and an Outdoor Lighting

division to highlight the beauty of a landscape after sunset. We have enhanced our traditional lawn seeding methods with Compost Blanket Seeding. Along with this, The Bruce Company operates a full-service retail Garden Center which ranks as one of the largest in the Midwest and in the top 100 nationwide in terms of sales.

Most recently The Bruce Company entered into a strategic purchase of Struck and Irwin Fence, a 75-year-old Madison company, which now allows The Bruce Company to provide high-end quality fence installations for both residential and commercial clients alike

This remarkable history of growth can be traced to the simple fact that we supply quality products and first-class workmanship to all our clients. Because of our commitment to quality, both our peers and our clients recognize us as a leader in the industry.



Bliss C. Nicholson is Owner, CEO, and Chairman of the Board. He began his tenure with the company over 50 years ago and his vast expertise in the landscape industry has been vital to the growth and expansion of the Bruce Company. Bliss is influential in maintaining historical integrity while transitioning into modern operations.

Bliss attended Madison Area Technical College and Madison Business College. He has served as a board member for the Wisconsin Landscape Federation and the Wisconsin Agribusiness Council. He was on the Board of Governors and Board of Directors for the American Nursery and Landscape Association. Bliss has served as President of the Mid Am Horticultural Show, the Wisconsin Nursery Association, and the Wisconsin Landscape Federation. He has served on the Board of Visitors for UW Madison College of Agricultural & Life Sciences and is a member of the Wisconsin Landscape Federation Hall of Fame.





Seth A. Nicholson is Owner, President, and Chief Operating Officer. Seth grew up with the company; progressing from field work to management. He has been involved in all facets of the company, observing many changes in the industry and in corporate operations. Along with all day to day oversight Seth is involved in strategic planning and next generation management. He has been instrumental in introducing new ideas and technologies to corporate operations.

Seth attended the University of Wisconsin - Whitewater. He has served on board of directors and continues to assist with multiple local and national industry association and committees. He is also involved in multiple national owner groups with top industry leaders, collaborating on some of our business and industry's biggest challenges and opportunities.





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Equal Employment Opportunity and Anti-Discrimination Policy

The Bruce Company is committed to a policy of equal employment opportunity for applicants and employees, to providing a workplace free from unlawful discrimination. As such, The Company will not tolerate discrimination against any of our employees on the basis of membership in a protected category. EEO laws are violated when an individual is either denied employment or is subject to an adverse employment action because of the individual's membership in a protected category.



We also comply with Wisconsin law, which prohibits discrimination and harassment against any employees or applicants for employment based on:

- Race
- Color
- Creed
- National origin
- Ancestry

- Age (over 40)
- Sex or related condition)
 Sexual orientation
- Pregnancy
- Childbirth
- Maternity leave

- Marital status
- Certain arrest or conviction records
- Military service

- Use or non-use of lawful products outside of work
- Disability
- Genetic information
- HIV status

The Company also prohibits discrimination against an employee or applicant because that person declines to attend a meeting or participate in any communication about religious or political matters.

The Company will not require an applicant or employee to submit to a lie detector test except under limited circumstances and in accordance with applicable law.

To ensure that The Company's employees remain educated about their obligations under this policy, The Company will require all employees to periodically receive training regarding our commitment to equal employment opportunities in the workplace.



Although not an exhaustive list, below are examples of conduct that could constitute a violation of this policy:

- Harassment on the basis of race, color, religion, sex, national origin, disability, genetic information, or age.
- Retaliation against an individual for filing a charge
 of discrimination, participating in an investigation,
 or opposing discriminatory practices.
- Employment decisions based on stereotypes or assumptions about the abilities, traits, or performance of individuals of a certain sex, race, age,

- religion, or ethnic group, or individuals with disabilities, or based on myths or assumptions about an individual's genetic information; and
- Denying employment opportunities to an individual because of the individual's race, religion, national origin, or disability or because of their participation in schools or places of worship associated with a particular racial, ethnic, or religious group.

Request

Any employee who learns of, observes, or has reason to be concerned about conduct in violation of this policy must immediately inform their department manager or the Human Resources Manager.

Complaints do not need to be made in writing.

Investigation

The Company takes violations of this EEO policy very seriously. As a result, all complaints made pursuant to this policy will be thoroughly and promptly investigated.

In the course of any such investigation, The Company will take appropriate measures to maintain the confidentiality of the participants to the extent possible. Although it may be necessary to divulge some information to ensure that a fair investigation is conducted, The Company will limit information to only those individuals with a need to know of the complaint or of the investigation.

All parties contacted in the course of an EEO investigation will be expressly reminded that The Company will not tolerate retaliation in any form against any employee who believes or is concerned that a violation of the EEO policy has occurred and reports such conduct pursuant to this policy.

Moreover, The Company will protect any employee who participates in any such investigation from any resulting retaliatory conduct. If an employee believes that they are experiencing retaliation as a result of having made a complaint pursuant to this policy or having participated in an EEO investigation, they must promptly report the facts and names of the individuals involved to the Human Resources Manager.

During the course of investigation, the company may suspend employees with or without pay until the investigation is completed. If an investigator concludes that conduct in violation of this policy has occurred, the offending individual(s) will be subject to corrective action, including formal discipline, up to and including termination of employment.

Complaints regarding violations of equal employment opportunity laws can also be made to the US Equal Employment Opportunity Commission at one of its field offices.

DWD Equal Rights Division

201 E. Washington Ave, P.O. Box 7946 Madison, WI 53707 (608) 266-3131 https://dwd.wisconsin.gov/er/



Affirmative Action Plan

The Bruce Company of Wisconsin, Inc. maintains and affirmative action plan and shall comply with s.16.765 Wis. Stats., state regulation, and federal laws relating to equal opportunities and affirmative action. The company works cooperatively with government and community to take affirmative action to ensure equal employment and advancement opportunities.

Our Human Resources Department is responsible for planning and implementing our affirmative action program as well as for its day-to-day monitoring of affirmative action related decisions and activities. All personnel who are responsible for hiring and promoting employees and for the development of implementation of programs or activities are charged to support this program. They shall provide leadership in implementing affirmative action goals and initiatives.



Disability Accommodation

The Company seeks to provide an inclusive work environment that allows all people, including those with limiting conditions, to make a meaningful contribution. Thus, we are committed to providing reasonable accommodations for the known physical or mental disability of an otherwise qualified individual with a disability who is an employee or applicant for employment unless undue hardship and/or a significant risk to the health and/or safety of the individual or fellow employees/others would result.

Any medical information concerning an employee's limitations and/or reasonable accommodation needs will be kept in strict confidence in compliance with applicable privacy laws. Such information will be shared only with those individuals who have a need to know the information to address an accommodation request and will not be communicated with any other individuals except with the employee's written consent or where required by law.

The Company will comply with all federal, state, and local laws providing protection for qualified individuals with disabilities. To the extent that any provision of this policy is inconsistent with requirements under federal, state, or local law or any collective bargaining agreement, then the federal, state, or local law or collective bargaining agreement will apply and will supersede the terms of this policy.

Request

All requests for reasonable accommodation should be directed to Human Resources. Because the need for an accommodation arising from a disability is not always apparent, if an employee requests an accommodation, HR may request input from one or more healthcare providers concerning the work-related condition and limitations and the extent to which the employee can perform the essential functions of the job.

Once a request is made, HR will meet with the employee and engage in an interactive process to determine what, if any, reasonable accommodation may be appropriate. An employee is expected to fully cooperate in the process, which may include attending meetings, discussing potential accommodations, and providing any requested medical information. If there is more than one qualifying accommodation available, the Company will draw on the employee's input and that of others in selecting the best accommodation to implement. The Company retains the ultimate discretion to choose between reasonable accommodations.





Pregnancy Accommodations

It is the policy of The Bruce Company to not discriminate against any qualified employee or applicant with regards to any terms or conditions of employment because of an individual's ongoing pregnancy or health related issues in regard to their pregnancy.

An employee or job applicant with questions regarding this policy should contact the HR manager or the employer.

Qualified employees who may need leave during their pregnancy or post-partum should consult with the HR manager concerning FMLA and other leave rights that are available during this period.

Request

Consistent with our policy against sex discrimination, any employee who feels they need specific accommodations in their job, schedule, dress code, or other aspects of employment as a result of their ongoing pregnancy may submit a request in writing to the HR department. The request need not contain private medical information, but it should contain confirmation of their pregnancy and any suggested accommodation from the employee.

Once the employee has submitted their request for an accommodation, the company will evaluate the request, giving due consideration to whether a reasonable accommodation exists which would not create an undue hardship on the Company.

A supervisor and/or HR manager shall meet with the employee to discuss the request and propose reasonable accommodations, should one exist. If the employee agrees with the proposed accommodation, the supervisor and/or HR manager will implement the accommodation. If the employee disagrees with the proposed accommodation, the employee may lodge an appeal pursuant to the Company's grievance policies and procedures. The Company will provide reasonable accommodations of religion consistent with its obligations under applicable law.





Nursing Mothers

The Company provides nursing mothers reasonable breaks to express their milk for infants of any age.

The Company also provides a private space, other than a restroom, for nursing mothers to express their milk. The room will be clearly marked and have a lock or a sign on the door to indicate when the room is in use. Contact Human Resources regarding site-specific designated locations. The Company will provide a refrigerator to store breastmilk. Employees are responsible for labeling their milk with their name and the date it was expressed.

Nursing mothers are encouraged to discuss the length and frequency of breastfeeding breaks with their supervisor and Human Resources.

If there are any questions regarding this policy, please contact HR for assistance.



Religious Accommodations

It is The Bruce Company's policy not to discriminate against any qualified employee or applicant with regard to any terms or conditions of employment because of such an individual's religion or creed.

An employee or job applicant with questions regarding this policy should contact the HR manager or the employer.

Request

Consistent with this policy against discrimination, any employee whose religious practices conflict with the employee's job, schedule, the employer's dress code, or with other aspects of the individual's employment and who requires a religious accommodation may submit a request in writing for an accommodation to the HR Department. The request must include a description of the religious conflict and the employee's suggested accommodation(s).

Once the employee has submitted their written request for an accommodation, The Company will evaluate the request, giving due consideration to whether a work conflict exists due to a sincerely held religious belief or practice and whether a reasonable accommodation exists which would not create an undue hardship on the Company.

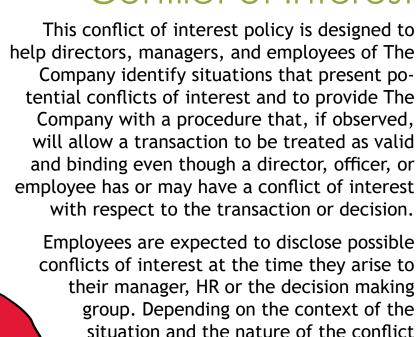
A supervisor and/or HR manager shall meet with the employee to discuss the request and propose reasonable accommodation, should one exist. If the employee accepts the company's proposed religious accommodation, the supervisor and/or HR manager will implement the accommodation. If the employee rejects the proposed accommodation, the employee may lodge an appeal pursuant to the Company's grievance policies and procedures. The Company will provide reasonable accommodations of religion consistent with its obligations under applicable law.





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Conflict of Interest



r manager, HR or the decision making oup. Depending on the context of the tuation and the nature of the conflict of interest, during decision making activities the employee with a possible conflicting interest may be asked to recuse themselves of the decision making process for this specific issue.

Employees who are participating in a decision making where they or a family member has a competing or material financial interest outside of The Company and do not disclose this relationship to the correct person may be subject to disciplinary action, up to and including termination.

Employees who obtain employment with competing organizations or who enter into a business or financial relationship with a competing organization without prior authorization may be subject to disciplinary action up to and including termination of employment.

Current employees who leave their work with The Company to join competing organizations may be held personally liable for material financial and/or other damages that arise from their transfer of knowledge regarding our industry, business or information regarding our current customers to their new employer.

A conflict of interest may arise when an employee charged with acting on behalf of the Company has a competing personal or financial interest. These interest can arise when:

- The Company makes or plans to make a financial transaction with an employee or their family members, or with a business where the family member of any employee has decision making abilities.
- The Company makes or plans to make a decision which an employee, or their family members have a material financial interest outside of their connection with The Company.
- An employee has a material financial interest in competing 3rd party organization or company at any time.
- An employee is employed by a competing organization or company at any time.
- An employee accepts gifts, gratuities, loans, financial commitments, and/or entertainment from an individual or entity that is directly in competition with The Company, or has a vested interest in a financial decision of The Company, with the intent of influencing their decisions. Gifts or entertainment of nominal or insignificant value may be exempt from this policy on a case by case basis.



Secondary Employment

The Bruce Company recognizes that there are times when the employee may desire to obtain a second job or establish a small business in addition to your primary job at The Bruce Company. You have the right to pursue these endeavors, so long as the work you perform, your business relationships and your business related actions have no negative affect on The Company.

If you are holding a second job at the time of hire, this should be reported to your Supervisor or Human Resources prior to beginning work at The Bruce Company. During your employment, prior to obtaining a second job or establishing a secondary business, you must notify your manager. Secondary employment cannot create a conflict of interest with the Bruce Company, by extension employment with a direct industry competitor is strictly forbidden

If, in the judgment of The Bruce Company, your outside employment is considered a violation of this policy or negatively affects your ability to satisfactorily perform your job, The Company may mandate that the employee choose between their alternate employer and The Bruce Company, or depending upon the circumstances, The Company may elect to terminate employment.

Full-Time Year Round

For employees classified as full-time, year round, we expect that you treat the Bruce Company as your primary employer. Conflicts in your work availability, or issues of performance caused by secondary employment with be your responsibility to resolve, and may warrant disciplinary action up to and including termination.

Full-Time Seasonal

For employees classified as full-time, seasonal, we expect that during your department's peak season (typically from mid-March to end of November, depending on the weather) you treat the Bruce Company as your primary employer. Conflicts in your work availability, or issues of performance caused by secondary employment with be your responsibility to resolve, and may warrant disciplinary action up to and including termination.

Part-Time Seasonal or Year Round

For employees of any classification of part-time, seasonal or year round, your scheduling needs that arise from other employment must be communicated with you manager. If there are irreconcilable conflicts, such as days you are required to be here, this may resulting disciplinary action up to and including termination.

Snow Removal

For employees participating in snow removal, you are expected to be "on-call" and available for work for all snow events that arise during the season, unless otherwise communicated with your supervisor beforehand. Please be sure to communicate your work schedule for other jobs with your manager. For more information please consult the attendance policy later in this document concerning missing snow events.



Confidentiality of Business Information

Employees of The Bruce Company have an obligation to respect the confidentiality and trust of our customers, vendors, and co-workers. During the course of employment, an employee may encounter financial, proprietary, or contractual information about co-workers, vendors, and customers of The Bruce Company that is to be considered confidential and is not to be shared outside of The Company, specifically outside of the individuals who need this information to perform their jobs.

Information considered to be confidential may include, without limitation, the following information recorded in any format (electronic or paper) or presented verbally.

- Pricing policies and contracts
- Financial status and statements
- Merchandise sources
- Customer lists and information
- Business plans or strategies
- Staffing information or planning, including wages

- Policies and procedures of the company
- Materials related to technology or other recognized "trade secrets"

Employees are expected to keep this information confidential during the course of employment as well as after separation of any kind as long as is allowed by applicable laws.

Divulgation of confidential information in anyway, including but not limited to, sharing of physical, analog or electronic files, verbal, written or electronic correspondence and/or discussion of sensitive topics in public spaces may result in disciplinary action up to and including termination.

Current and former employees may be held personally liable for material financial damage or other measurable damage to The Company or its reputation that results from the divulgation of confidential information.

In addition to this Confidentiality Policy, certain Company employees may be asked to sign a specific Confidentiality Agreement as a condition of their employment. In the event of a conflict between this Policy and a specific Confidentiality Agreement, the terms of the Agreement shall control.

Access to Personnel Files

At some time you may want to review your personnel file. This confidential file is located in the Main Office.

Personnel files contain as listed and are *maintained in strict confidence*.

- Employment application
- Any confidential references obtained in consideration of employment
- Salary history, performance reviews
- Leave of absence information
- Records of disciplinary action
- Necessary licensure
- Benefits paperwork
- Other records pertinent to employment at The Bruce Company

If you would like to review your file, you may arrange to do so by making an appointment with a Human Resource representative or by requesting copies of documents.

The only items you will not be able to review are the confidential references received when first employed or other items that may be subject to withholding under applicable law. These documents will be made available to you within a reasonable time frame, but no longer than 7 days after the request is formally made in writing.

Access to your personnel file by other staff members will be given on a case by case basis depending on the individual's position and responsibilities. Human Resources will determine what information contained within your file may be shared with your supervisor, manager or other members of management.

No private information will be made available to other employees, supervisors or managers if it is not relevant to their position or a task required by them.

Personal Information

To ensure that your personnel file and payroll records are kept updated, The Bruce Company must be notified of changes in personal status. It is your responsibility to notify your Supervisor of changes in name, address, telephone number, and marital status in writing.

Human Resources must be notified directly for changes in number of dependents, beneficiary designation, emergency contact information, or any other information to your job or benefits status.

For any changes in personal information, you may be asked to complete a form or you may be asked to make your own changes in our online portals.



Privacy of Medical Information Policy

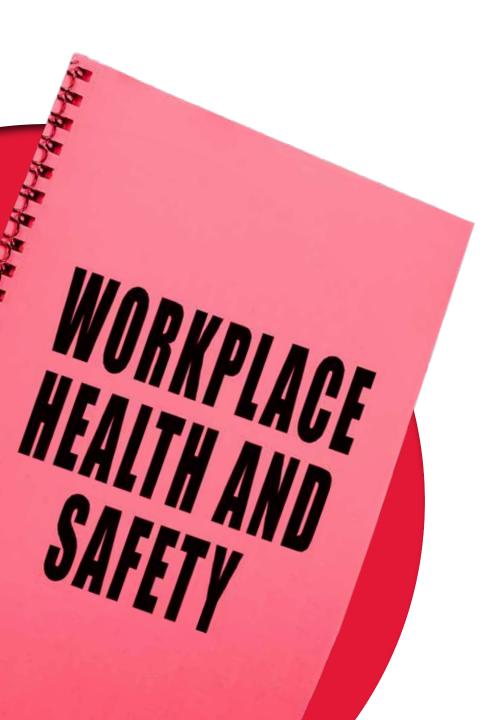
The Bruce Company, as an administrator of a private health insurance plan is a covered entity under the privacy provisions of the Health Insurance Portability and Accountability Act (HIPAA), and at times keeps health related information on file. The Company is committed to the privacy of any employee personal information, including medical information, consistent with The Company's rights and obligations under other applicable laws.

Any medical information you, as an employee, give to The Bruce Company to facilitate providing insurance, a disability claim, worker's compensation claim, or Family and Medical Leave request, for clearance to come back to work after an extended illness, or to comply with the Wisconsin Department of Transportation regulations may or may not be covered by HIPAA law and is secured separate from employee personnel files. It is only used for employment-related purposes, including without limitation responding to a request for Family and Medical Leave, accommodating a disability, processing worker's compensation claims, or understanding your ability to perform the responsibilities of your job.

Any employee's tasked with the management of protected health information will be required to participate in training in compliance with local, state and federal law.



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Commitment to Safety

Protecting the safety of our employees and customers is the most important aspect of running our business.

The Bruce Company has instituted a formal loss control program. A Safety Committee been appointed and will be responsible for the implementation of our Safety Program.

However, it is important to remember that each and every employee has an important place in our accident prevention program and is expected to cooperate fully in the measures taken for our safety. All employees are responsible for creating and maintaining a safe work environment.

In the event of an emergency, notify the appropriate emergency personnel by dialing 9 for an outside line, then dial 911 to activate the medical emergency services.

Open Door Policy

It is the policy of the company to allow any employee the ability to discuss the terms and conditions of their job with relevant members of management at any time.

Although we ask that employees follow the above procedure for issues in the workplace, other topics may be best resolved through direct conversation with management. If the manager you would like to speak with isn't available, you may set up a meeting with them at a reasonable time.

Employees subject to a collective bargaining agreement may have requirements set forth by their union for the participation in conversations concerning the work environment, please see your collective bargaining agreement or union representative if you have questions.



Anti-Harassment & Workplace Guidelines Policy

The Bruce Company is committed to providing a work environment that is both respectful and free of discrimination, bullying, and harassment. The Bruce Company will not tolerate any instance of Sexual or Unlawful Harassment in the workplace for any reason, from an employee or outside person directed at our employee. Additionally, Sexual and Unlawful Harassment based on characteristics included in Title VII of the Civil Rights Act of 1964 or state specific laws and regulations, such as:

- Race
- Color
- Ancestry
- National origin
- Gender
- Sex
- Sexual orientation
- Gender identity

- Marital status
- Religion
- Age
- Disability
- Veteran status
- Use of legal substances outside of work
- Or any other protected characteristic

is prohibited by law and will not be tolerated for any reason. Sexual and Unlawful Harassment are both considered forms of discrimination and are illegal.

Unlawful Harassment

Conduct that has the purpose or effect of creating an intimidating, hostile, or offensive work environment; has the purpose or effect of substantially and unreasonably interfering with an individual's work performance; or otherwise adversely affects an individual's employment opportunities because of the individual's membership in a protected class. Unlawful harassment includes, but is not limited to:

- Epithets
- Slurs
- Jokes
- Pranks
- Innuendo
- Comments
- · Written or graphic material
- Stereotyping

- Threatening, hostile, or intimidating acts made wholly or in part on the basis of an individual's:
 - Race
 - Color
 - Ancestry
 - National origin
 - Gender
 - Gender identity
 - Sex
 - Sexual orientation
 - Marital status
 - Religion
 - Age
 - Disability
 - Veteran status
 - Other characteristic protected by state or federal law

Sexual Harassment

Is generally defined under both state and federal law as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature where: work performance or creating an intimidating, hostile, or offensive work environment.

- Submission to or rejection of such conduct is made either explicitly or implicitly a term or condition of any individual's employment or as a basis for employment decisions; or
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating a hostile, offensive, intimidating, hostile, or offensive work environment.
- Other sexually oriented conduct, whether intended or not, that is unwelcome and has the effect of creating a work environment that is hostile, offensive, intimidating, or humiliating to 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 that, if unwelcome, may constitute sexual harassment depending on the totality of the circumstances, including the severity of the conduct and its pervasiveness:

- Unwanted sexual advances, whether they involve physical touching or not
- Sexual epithets and jokes
- Written or oral references to sexual conduct
- Gossip regarding one's sex life
- Comments about an individual's body
- Comments about an individual's sexual activity
- Deficiencies, or prowess

- Displaying sexually suggestive objects, pictures, or cartoons
- Unwelcome leering, whistling, brushing up against the body
- Sexual gestures
- Suggestive or insulting comments
- Inquiries into one's sexual experiences
- Discussion of one's sexual activities

Harassment

One-time or repeated verbal, physical, or otherwise inappropriate behavior, directly or indirectly, conducted by one or more persons against another. Harassment may be intentional or unintentional; regardless of intent, the effect of the behavior creates a negative or threatening impact on an individual or the team.

Harassment, or bullying isn't allowed in the workplace for any reason and will not be tolerated. An Employee who is found to have violated this policy will be subject to corrective action up to and including termination of employment Whether or not it is based on a protected class characteristic as defined earlier in this document, harassment can have an overwhelmingly negative affect on the work environment; reducing productivity and moral. Harassment in the workplace may include, without limitation:

- Comments about the employee's body, clothes
 Deliberately interfering with mail and other or other personal aspects
- Name calling
- Slander
- Insults
- Making inappropriate jokes
- Obscene language or gestures
- Shouting, yelling or being louder than necessary in public or in private
- Talking over others
- Humiliating comments or actions, public or private
- Excluding employees from participating in work related and/or social discussions or activities
- Overly harsh or overly frequent criticism of employees work performance
- Public reprimands or discipline

- communications
- Spreading rumors and gossip regarding individuals
- Encouraging others to disregard a supervisor's instructions
- Manipulating the ability of someone to do his or her work (e.g., overloading, withholding information, assigning meaningless tasks, setting deadlines that cannot be met, giving deliberately ambiguous instructions)
- Inflicting menial tasks not in keeping with the normal responsibilities of the job
- Taking credit for another person's ideas
- Unwanted physical contact, physical abuse, or threats of abuse to an individual or an individual's property (defacing or marking up property)
- Any other behavior generally regarded as bullying

Report

In the interest of our goal to build a great environment for our employees and our obligations to local and federal law, any employee who believes they have been subjected to, or witnessed an incident of sexual or unlawful harassment or any other form of harassment, is required to report the matter to their direct Supervisor, manager or Human Resources Department as soon as possible.

If the employee believes that the conduct involves their supervisor's participation, the employee should immediately contact the Human Resources Manager.

Complaints need not be in writing.

Complaints will be kept confidential to the extent possible, consistent with the need for a thorough investigation and expert consultation for resolution.

The Company requires that all employees immediately report any injuries, incidents, or near-misses to their supervisor or the HR department.



Investigation

The Bruce Company will investigate any complaint of harassment promptly. All employees are expected to cooperate in any investigation under this policy, and to provide appropriate information or documentation as requested. During the course of an investigation, The Company may suspend employees with or without pay for the safety of those involved when permitted by local and federal. The Company also reserves the right to make changes in job placement before a final decision on culpability has been reached. Falsification of information, including lying or giving a false statement, may warrant disciplinary action, up to and including termination.

If the investigation confirms conduct in violation of this policy has occurred, The Bruce Company will take immediate, appropriate corrective action including disciplinary action up to termination of employment for guilty parties.

The Bruce Company prohibits any employee from retaliating in any way against anyone who has raised a concern about harassment, discrimination or bullying. Anyone who raises a complaint about harassment is assured that there will be no toleration of retaliation because of the complaint. Employees who are found to have participated in

retaliation against other employees may be subject to disciplinary procedures, up to and including termination.

Employees who feel that after reporting an incident of harassment to management, the situation was either not resolved sufficiently by management or the situation was not managed at all have a right to reach out for assistance from the local or federal EEOC agencies to report their issue.

U.S. Equal Employment Opportunity Commission

1-800-669-4000

TTY for Deaf/Hard of Hearing callers only: 1-800-669-6820

ASL Video Phone for Deaf/Hard of Hearing callers only: 1-844-234-5122 info@eeoc.gov

WI Department of Work Force Development Equal Rights Division

General Email: erinfo@dwd.wisconsin.gov Office Hours: Monday - Friday 7:45 am - 4:30 pm Madison Office Address: 201 E Washington Ave; Room A100 Madison, WI 53703

Phone: 608-266-6860

Fax: 608-267-4592

Drug-Free & Alcohol-Free Workplace

The Bruce Company is committed to providing a safe, productive, drug-free and alcohol-free work environment for all employees. The abuse of such substances poses a danger to the health and safety of each employee. The following are viewed as a violation of Company policy and are strictly prohibited:

- The use, sale, manufacture, distribution, or possession of alcohol or illegal drugs at any time on company premises (including job sites and Company vehicle) or while conducting business off Company premises.
- Being under the influence of or impaired by alcohol, illegal drugs, nonprescription drugs, or inappropriate use of prescription drugs while on Company premises (rental property, job site, Company vehicle), or while conducting business off premises.
- Reporting to work inebriated, "high" or hung over.
- Operating a Company vehicle or piece of equipment while under the influence or impaired by drugs or alcohol.

Report

Any employee who is witness or suspects that someone is coming to work under the influence of controlled substances, using controlled substances at work, or operating a vehicle or piece of equipment while under the influence alcohol or other controlled substances is required to report it immediately to a Supervisor, Manager or Human Resources.

All employees must report use of prescription drugs which may impact their ability to perform a task and/or operate equipment to a supervisor and/or Human Resources.

Employee's medical information is protected information, and employees are only required to share that their medications have an impact on their ability to work safely, they do not have to report what medication they are using or why they are using it. If an employee feels they need accommodations based on their use of prescribed medication should reference the Disability Accommodations Policy of our handbook.



Testing

An employee may be required to undergo drug or alcohol testing in instances where Management has reason to believe, based on documented observation of the employee's physical or behavioral symptoms, that this policy is being violated and/or after an accident has occurred. Failure to sign the authorization or submit for testing is considered a positive test result and may be grounds for termination.

Employees who are part of our CDL (Commercial Driver's License) program will automatically be involved in the mandated pre-employment, random and post-accident testing procedures. Employees who are covered by Federal DOT (Department of Transportation) CDL alcohol and drug testing requirements will receive a separate copy of the Company's DOT CDL alcohol and drug testing policy.

Employees who give positive results for controlled substances in their system may be subject to disciplinary action up to and including dismissal.

As an alternative to disciplinary actions, including termination, the employee may be given the option to participate in a drug or substance rehabilitation program instead of dismissal. This offer will be given on a case-by-case basis at the discretion of management. Employees will be required to sign up for, pay for, participate in, and satisfactorily complete a bona-fide substance rehabilitation program before being allowed to return to work. The company may place the employee on unpaid leave during the duration of the rehabilitation program, or the leave may qualify for FMLA leave protections. If you have questions please speak with HR.

Return to the same position is not able to be guaranteed, but if the employee is not able to return to their former position, they will be given the option to return to a lateral or similar position with no negative change in pay.

Any employee in violation of this policy is subject to disciplinary action, up to and including termination of employment.

Smoke-Free Workplace Policy

The Bruce Company is committed to providing employees and non-employees, such as customers and vendors, an environment that is free from potentially harmful effects as second-hand tobacco smoke. Therefore, it is the policy of The Bruce Company to prohibit smoking indoors, in company-owned vehicles, or other designated work areas at any time.

Smoking

includes the use of any tobacco products (including chewing tobacco), electronic smoking devices and e-cigarettes.



Smoking is not permitted inside any building; including (but not limited to) offices, shops, warehouses, or employee break rooms owned or occupied by The Bruce Company. This policy applies to all buildings owned or occupied by The Bruce Company, regardless of location. Employees are also prohibited from smoking on any customer sites, both residential and corporate, while in uniform, regardless of if they are performing work or not.

Employees are permitted to smoke only during break times and in designated outdoor areas only. However, smoking will not be allowed within 10 feet of doorways or windows. Employees should ask their supervisor or manager where it is acceptable to smoke.

Employees who choose to smoke are required to clean up any remaining materials after smoking to maintain a clean environment on Company property.

Individuals who violate this policy will be subject to disciplinary action up to and including termination of employment.

Likewise, employees must abide by all rules and policies set forth by our customers when working on their sites. If you have questions about where one can smoke, speak with your site manager or crew leader.





Motor Vehicle Safety Policy

The Bruce Company requires safe driving on and off the job. Our focus is maintaining the health and safety of our employees, those of the community and in reducing the financial burden of crashes. It is equally important that we present a strong public image of a Company that puts safe drivers on the road. We have over 300 licensed vehicles. Employees driving a company vehicle are responsible for operating in a safe and courteous manner at all times.

We will carefully select and train employees who drive for Company business and will keep well-maintained vehicles. All employees will assume the responsibility for managing safety issues; supported by the Safety Committee which has the authority to implement this program and is accountable to the Human Resources Manager for its effectiveness. A valid driver's license and good driving record is required for all employees operating a company vehicle. Any changes to an employee's driver's license status and/or driving record must be reported to the Human Resources Manager within 24 hours.

Human Resources is responsible for investigating, documenting, contacting, and maintaining communication with our insurance carrier and doing the follow-up on vehicle claims. This program works with our disability management plans for emphasizing a prompt return to work for workplace injuries sustained from motor vehicle accidents, through a transitional duty assignment.

Drivers Must Have

- Reached the age of 18 years and have a valid US driver's license
- Favorable driving record (Driver Abstracts are reviewed at time of hire and annually thereafter by the Human Resources Manager)
- Human Resources Manager will follow up with employee's direct Supervisor on any concerns from the Driver Abstract search

Driver Safety Rules

- Follow all laws concerned with operation of a motor vehicle, including all posted signage and speed limits.
- Use vehicle safety belt.
- Never text or use a hand-held mobile (cell phone) device while driving; driver's may only use a hands-free (Bluetooth or similar) device while operating a motor vehicle.
- Smoking, including use of tobacco, electronic devices, e-cigarettes, and/or using illegal

- substances is strictly prohibited in a Company Vehicle.
- Never operate vehicle while under the influence of alcohol or other controlled substances of any kind.
- Notify Manager if you are taking legal medications that could affect your ability to drive.
- Complete a pre-trip and post-trip inspection daily; reporting any vehicle concerns to the shop and your Supervisor.
- Check all under-hood fluid levels at least weekly or every 250 miles.
- Maintain appropriate tire pressure as listed by manufacturer.
- Always secure equipment or materials prior to transportation.
- Assure proper use of headlights, directional lights, brake lights, mirror, trailer lights, etc.
- Individuals who are not employed by the Company are prohibited from being in a company vehicle without consent from the President/COO, CEO or CFO.



Personal Use of Company Vehicle

Personal use of a company vehicle is prohibited except as authorized by a Corporate Officer (CEO, President/COO or CFO). Typically, use of a personal vehicle for company business is prohibited unless authorized by the employee's manager. Before you are authorized to operate your personal vehicle for business purposes, you must:

- Produce a copy of a valid regular driver's license
- · Have an acceptable motor vehicle record
- Have a copy of the personal Auto Insurance Policy on file with The Bruce Company that verifies minimum coverage of \$300,000 combined single limit including bodily injury, property damage, uninsured and underinsured motorist coverage, and does not have a "business use" exclusion.



Loss of Driving Privileges

Drivers may be subject to disciplinary measures up to and including termination of employment for the following:

- Failing to stop after and/or report an accident to the local police department
- Driving a Company vehicle while driver's license is suspended or revoked
- Homicide, assault or felony arising from operation of Company vehicle
- Convicted of driving Company vehicle while intoxicated or under the influence of drugs or controlled substances
- Failure to report vehicle damage to Manager
- Any other conviction for an offense that is substantially related to the circumstances of the job
- Operating the vehicle while impaired, intoxicated, or under the influence of drugs or controlled substances

Procedure to Follow in Event of an Accident

- If possible, move the vehicle to a safe location out of the way of traffic.
- 2 Call for medical attention if anyone is injured.
- 3 Notify the police regardless of injury, property damage or fault.
- 4 Obtain and record information of drivers and occupants of any vehicles involved:
 - a. Names and address of people involved or witnessing
 - b. Record License numbers
 - c. Name and policy number of the insurance company(s)
- 5 Complete and submit the Property Damage Report including pictures and details of the incident to your direct supervisor/manager as soon as possible after the incident occurred. Email a copy of the report to: pdamage@brucecompany.com.
- 6 When property belonging to an outside party is damaged, inform them that the incident will be reported and someone will be in contact with them.

Note: Commercial drivers involved in over the road accidents are subject to drug and alcohol testing if the accident includes any of the following: 1) A citation is issued; or 2) Loss of Human Life

What to Do Post Accident

- Be courteous
- Keep Calm
- Give you name and address to involved parties

What Not to Do Post Accident

- Do not talk about the incident except to officer at the scene, your employer or insurance agents
- Make no settlements or offers of settlement to anyone
- Do not sign any statement or reports other than official police reports
- Do not admit fault
- Do not argue
- Do not leave the scene until authorized to do so by a supervisor or the police

To further reduce accidents and promote safe driving the company may at any time implement GPS tracking/monitoring and/or 1-800-"HOW'S MY DRIVING PROGRAM" for any company owned vehicle.



Workplace Violence Prevention & Weapons Policy

The Bruce Company is committed to providing a safe, violence-free workplace for our employees. Due to this commitment, we prohibit employees from behaving in a threatening or violent manner including any physical confrontation with a violent or potentially violent individual.

Threats, threatening language, or any other acts of aggression or violence made toward or by any employee will not be tolerated. A threat may include:

- Any verbal or physical harassment or abuse
- Attempts to intimidate others
- Menacing gestures
- Stalking
- Or any other hostile, aggressive, and/or destructive actions taken for the purposes of intimidation

This policy covers any violent or potentially violent behavior that occurs in the workplace or at company-sponsored functions.

All employees of The Bruce Company are responsible for keeping our work environment free from violence or potential violence. Any employee who witnesses or is the recipient of violent behavior should promptly inform their supervisor, manager, or the Human Resources Department. All threats will be promptly investigated. No employee will be subject to retaliation, intimidation, or discipline as a result of reporting a threat in good faith under this guideline.

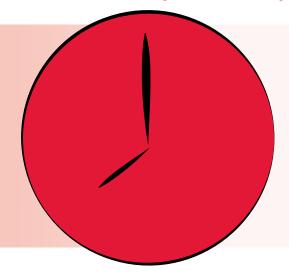


Unauthorized firearms or other dangerous weapons of any kind are strictly prohibited on Company property, including parking lots, or while conducting business off Company premises (i.e. rental property, job sites, Company vehicles). Additionally, while on duty, employees may not carry a weapon of any type. Weapons include, but are not limited to:

- Handguns
- Rifles
- Automatic weapons
- And knives that can be used as weapons (excluding pocketknives
- Utility knives
- And other instruments that are used to open packages, cut string, and for other miscellaneous tasks),
- Martial arts paraphernalia
- Stun guns
- Tear gas

The company reserves the right to inspect all belongings of employees on its premises, including packages, briefcases, purses and handbags, gym bags, and personal vehicles on company property. In addition, The Bruce Company may inspect the contents of lockers, storage areas, file cabinets, desks, company-owned vehicles, and work stations at any time and may remove all Company property and other items that are in violation of Company rules and policies. Violation of this policy will be grounds for disciplinary action, up to and including termination.

Attendance & Punctuality Policy



Our company's goals of exceptional customer care and building a great work environment depends on all of our employees' punctual attendance.

To ensure our ability to meet those goals, the company has established the following expectation:

All employees are to be at their work station or meet-up location, ready to work, at the time indicated by their supervisor, every day there is work scheduled. When employees fail to meet this expectation, it negatively affects our whole team's ability to meet our company's goals. By coming late or missing work without notice, you put extra work on all of your coworkers. This not fair, and makes it harder for your coworkers to meet the expectations of the Company and our customers.

Due to the negative affect that coming in late or missing work can have on the team and the company as a whole, the company has established the following policy with the intent of reducing attendance issues:

If you need to miss work, be late, or leave early for any reason, the company requires that you give us notice as soon as you are aware that you will need to miss work, but with at least 7 days' notice before the scheduled absence. Employees who earn vacation time as a benefit may be required to use Paid Time Off before taking unpaid time off.

If an unexpected situation or emergency arises and you cannot give 7 days' notice, you must report the need to miss work or be late as soon as you are able. Exceptions to this rule may be made by management on a case by case basis.

Excused Absence/Tardy

A day off, coming in late or leaving early that has been arranged with at least 10 days' notice and has the approval of the employee's manager/supervisor or an absence or tardy that was reported following the call-in procedure before the regularly scheduled lunch of the employee and has been excused by the supervisor

Unexcused Absence/ Tardy

Missing a full day of work, coming in late, or leaving early without giving 10 days' notice while following the call-in procedure that has not been excused by the supervisor for any reason.

No Call/No Show

Missing regularly scheduled work without prior notice, and failing to follow the call in procedure before the end of the work day.



We expect that you make your best effort to call at least 1 hour before your scheduled start time, but when this is not possible that you call as soon as you are able.

If you call and your supervisor doesn't answer, you must leave a message with the following information:

- 1 Your name
- 2 The reason you will be late or not coming to work
- 3 When you expect to be at work or plan on returning
- 4 Your phone number

Missing Work

If you have an unexpected issue on the same day before your shift and cannot make it to work or make it on time, it is your responsibility to call your supervisor and/or manager to inform them that you will be late or miss work. We expect that you make your best effort to call at least 1 hour before your scheduled start time, but when this is not possible that you call as soon as you are able.

You may not ask a coworker to tell us upon arrival or to call in your absence unless there is an emergency and you cannot communicate yourself. If you have an emergency where you are unable to call, we expect you to either have someone call on your behalf, or you reach out as soon as you are able.

Some supervisors allow you to text to let them know you will be missing work. You must confirm with your supervisor that this is acceptable before doing this. If you have permission to text in an absence or day you'll miss work, be sure to include the same information you would include when calling and leaving a message.

Absences called in following procedure will still be marked as Unexcused unless the supervisor provides a reason to excuse the late notice.

The intent of disciplinary measures in the case of attendance is to help the employee correct issues going forward and to improve their attendance in the long run. These processes below are an outline of what the employee can expect in terms of disciplinary action following attendance issues, but it should not be taken as a guarantee. The company reserves the right at any time to skip as many steps of the process as necessary depending on the circumstances of the situation. For the purposes of this policy, every 2 unexcused tardy days will be counted as 1 unexcused absence. During an employee's first 90 days of employment, unexcused absences and tardies will be counted double.

The company strives to provide flexibility to our employees when the situation requires and the business is able. Management may make exceptions to these expectations to any portion of our attendance policy for any reason on a case by case basis. Likewise, the company reserves the right to, at any time, skip steps in either disciplinary process as necessary.

The following steps may be followed in the case of unexcused absences:

- *Unexcused Absence*: Supervisor may check in with the employee to determine if further discipline is necessary.
- 2 Unexcused Absences: Supervisor may give the employee a verbal warning and coaching to avoid reoccurring issues.
- 3 *Unexcused Absences*: Supervisor may give the employee a written warning, provide coaching and may involve upper management to assist employee as needed.
- 4 Unexcused Absences: Supervisor may give them employee a final warning and may give a two day suspension without pay.
- 5 Unexcused Absences: Employee may be terminated effective the day of missed work.

No Call / No Show

If you miss work and do not communicate your absence following the above call in procedure at least before their department's regularly schedule lunch time, your absence will be recorded as a No Call/No Show.

Due to the extreme negative affect that missing work without communicating can have on the team, these types of absences will have more severe disciplinary measures.

Employees who No Call/No Show to three consecutive work days will be considered as having voluntarily quit their job and will not be allowed to return to work. Employees who are "on-call" during snow season who do not answer or respond to 3 consecutive snow event calls will likewise be considered to have quit their job and will not be contacted again for snow or be rehired in the Spring time.

The intent of disciplinary measures in the case of attendance is to help the employee correct issues going forward and to improve their attendance in the long run. These processes below are an outline of what the employee can expect in terms of disciplinary action following attendance issues, but it should not be taken as a guarantee. The company reserves the right at any time to skip as many steps of the process as necessary depending on the circumstances of the situation.

The company strives to provide flexibility to our employees when the situation requires and the business is able. Management may make exceptions to these expectations to any portion of our attendance policy for any reason on a case by case basis. Likewise, the company reserves the right to, at any time, skip steps in either disciplinary process as necessary.

Because No Call/No Shows have such a dramatic negative affect on the team, the following disciplinary measures may be followed in place of the above process:

- 1 No Call/No Show: Supervisor may give the employee a written warning.
- 2 No Call/No Shows: Supervisor may give the employee a final warning and may give a two day suspension without pay.
- 3 No Call/No Shows: Employee may be terminated effective the day of missed work.

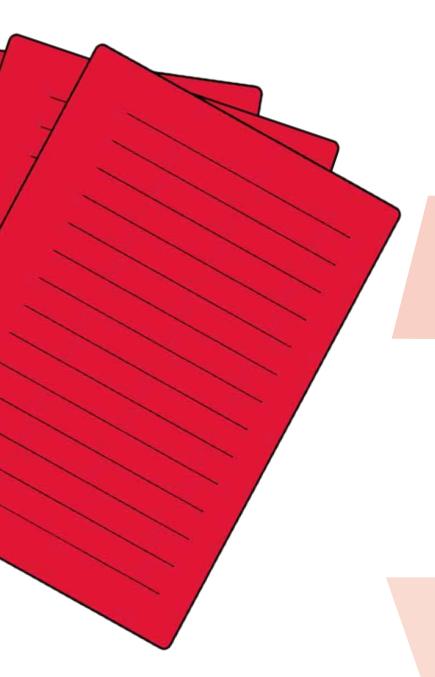


Medical Absences

If you need to miss work, arrive late, or leave early because you or a family member you care for is sick, or if you or they need to go to a medical appointment, you are still expected to report the absence as soon as you are aware of the need to miss work. Whenever possible, we require you report the need to miss work with 10 days' notice for any reason.

If it is an unexpected illness, you may bring in a medical note for yourself or your family member from a medical care provider to your supervisor on the FOLLOWING day after your medical absence and your absence may be excused. If you need to miss 3 or more days, a medical note will be required before being allowed to return to work.

If you need to miss more than 5 days for a medical condition for yourself or a person you care for, you may qualify for FMLA leave, and must notify your supervisor and Human Resources as soon as you are able. When we are aware of such medical absences, the company will attempt to contact you with information concerning FMLA eligibility. If you have questions, or believe you may be eligible, please contact HR as soon as possible



Record Keeping & **Appeals Process**

Records for attendance are managed by the employee's supervisor and Human Resources. All issues with attendance that are unexcused are considered occurrences. When an employee has an occurrence of any kind, it will be recorded on their attendance record.

For disciplinary purposes, specifically the disciplinary processes listed above, occurrences of any kind will remain on the employee's record for 365 days (1 year) after the occurrence. If an employee goes 90 days without having an occurrence of any kind, the oldest active occurrence will be removed from consideration for discipline.

If an employee believes their situation should have been excused and wasn't by their supervisor, they may speak with their department manager concerning the issue. If the manager chooses to no excuse the absence, and the employee still feels they would like to appeal, they may submit a complaint with Human Resources. The supervisor, department manager, and HR manager will meet following any formal complaints to review the situation and come to a decision as a team concerning the case. These three may request that the employee participate in the discussion.

The decision of this group is considered final. Excuses given by any level of management may be conditional based on ongoing special criteria for attendance or documentation concerning the situation in question. 63



Complaint & Employee Grievance Policy

The goal of this policy is to create a procedure for employees to work through dissatisfaction relative to any difference regarding interpretation or application of employee policies. Use of the grievance policy will not jeopardize the employee's employment status. Nothing in this policy shall alter the employee's at will-status or create an employment contract for any particular term. Decisions to grant exceptions to policy are made on a case-by-case basis and do not guarantee that all employees will be eligible for the same exceptions. The grievance procedure is not an attempt to dilute authority or responsibility. It represents an orderly process by which unusual matters can be discussed and solved in a positive manner.

Employees and Supervisors/Managers are expected to make their best attempt to informally resolve any grievance made pursuant to this policy.

Any employee may raise concerns about their working conditions and begin the process of appealing a management decision. In the event that a concern is raised and cannot be settled informally, the following procedure has been developed to initiate an orderly mechanism for resolving the concern.

Employees should immediately bring any concern they have to the attention of their Supervisor.

The Supervisor may request that the concern be expressed in writing.

If the employee does not receive a satisfactory response from his/her Supervisor/Manager, within a reasonable period of time, the employee may file a formal grievance.

In the event that an employee's concern is not resolved after informally presenting it to their Supervisor, a grievance may be initiated with their Manager.

This step is initiated by the employee submitting the Employee Grievance Form in writing to Human Resources. A form is available at the Human Resources Department.

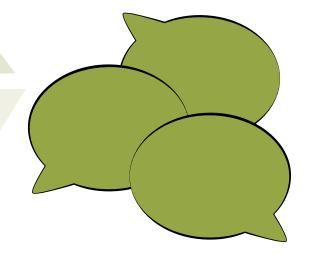
The Human Resources Manager will refer the grievance to the Department Manager, who will review all pertinent information and may wish to meet with the employee and others for investigation and clarification, as well as seek advice from Human Resources before making a decision. If more than what would be considered a reasonable amount of time will be needed to resolve the issue, the Manager should communicate to the employee a realistic timeline in which to expect a response



3

If the employee is not satisfied that the decision on the manager was fair, they may request that the grievance proceed to the Human Resources Manager.

The Human Resources Manager will review all information collected to this point, then meet with the Manager and employee as necessary to gather facts and additional information.



4

If the employee is still not satisfied with the decision in Step 3, the employee may appeal to the Chief Operating Officer.

The Chief Operating Officer or his representative will review the accumulated information, step decisions, and the Human Resources Manager's recommendation and should render a final written decision to the employee.



Barring new information or a change in the circumstances after the decision is made, this decision is to be considered the company's final decision regarding the matter.

An employee can appeal the final decision, providing additional facts pertinent to the case are uncovered and presented to the Human Resources Manager. The Human Resources Manager will determine if the case can be appealed.



Corrective Actions & Employee Conduct

The Bruce Company expects all of its employees to act in a respectful and professional manner at any time they are representing the Company. We hold our employees to a high standard of ethical conduct.

Enforcement of this code of conduct can will be any time an employee is:

- 1 On the clock, working, or taking regularly scheduled breaks.
- 2 On the property of the Company when the employee is not working.
- 3 At any Company sponsored event.
- 4 On any job site the Company is assigned to, either as the primary or as a sub-contractor.
- 5 Any time an employee is in a Company Vehicle.
- 6 Any time an employing is wearing a uniform which clearly identifies them as an employee.

Employees who engage in any of the listed behaviors will be subject to disciplinary action up to and including termination. Due to the nature of the workplace, we cannot determine or identify every single possible violation of company policy in this document. Any behavior that is not contained within this text, but violates any other company policy or is considered to be unacceptable by management may carry disciplinary action up to and including termination.

Behaviors deemed unacceptable by our code of conduct, without limitations includes:

- Misrepresentations of any kind relating to employment, including without limitation, falsification of employment or application records or other records belonging to The Bruce Company including reports, timecards, etc.
- Unauthorized absence from the workplace during scheduled hours of work.
- Loitering or sleeping during scheduled hours of work.
- Failure or refusal to follow instructions given by a Crew leader, Supervisor and/or Manager including tasks that the employee has the ability to perform.
- Use of a vile, abusive language, or acting in a disrespectful or insubordinate manner to any employee, Supervisor, customer, or visitor.
- Use, distribution, or unauthorized possession of alcohol or illegal drugs during working hours and/or being under the influence of alcohol or drugs during working hours.
- Use of tobacco products outside of authorized areas and times.
- Threatening, harassing, intimidating, or coercing another employee or customer by word or deed.
- Fighting, horseplay or other disorderly conduct.
- Creating or contributing to unsafe conditions by act or omission. This includes unsafe work habit
- Unauthorized possession, use, copying, or distribution of Company records, employee records, computer records, or customer records or disclosure of information contained in such records to unauthorized persons.
- Theft, fraud, or unauthorized possession or use of property belonging to The Bruce Company customers, employees, vendors, and visitors.
- Unauthorized possession or use of a Company vehicle and equipment.
- Excessive and/or unauthorized absence or tardiness, except those absences protected by law.
- Soliciting gratuities and tips.
- Disregard of one's appearance, dress, or personal hygiene.
- Inducing another employee to commit any breach of policy or law.
- Harassment or bullying, including but not limited to sexual harassment.
- Misuse of or breach of confidentiality of employee, customer, or The Bruce Company information.
- Substandard performance of job duties.
- Any other behavior deemed to damage the reputation of the Company.

Corrective Actions

When it is determined that an employee is not fulfilling the responsibilities of the position to which they are assigned, all reasonable steps should be taken prior to discharge. In order to determine objectively that the employee has been given an opportunity to correct a deficiency, The Company has developed a progressive discipline policy.

Depending upon the circumstances, discipline issued may be a:

- Verbal warning
- Written warning
- Final warning

- And/or suspension without pay
- Or termination

Depending upon the nature of the violation and the circumstances including, but not limited to, the employee's work record and past conduct, one or more steps of the progressive discipline system may be repeated or skipped. In some circumstances, discharge may be the first step. When an employee is in the process of progressive discipline, they may be deemed ineligible for wage increases until performance standards are met, including annual company raises.

The Company reserves the right to terminate any employee for any non-discriminatory reason including but not limited to incompetence, failure to comply with these policies and any other Company policies and procedures. These guidelines can be amended by the company within its total discretion.

Consistently applied progressive discipline will assure equitable treatment and encourage acceptable performance. Steps are suggested in the discipline procedure. The Company requires one witness be present at all disciplinary actions. An employee who has been disciplined may file a grievance according to the Employee Grievance Policy.

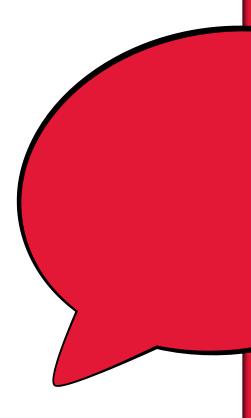
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Verbal Warning

An employee's immediate Supervisor or Manager will conduct an initial investigation and evaluation of issues affecting an employees' performance. If the employee is not meeting performance expectations and/or has violated any policies, the Supervisor may elect to verbally counsel the employee. Included in this counseling will be the steps that need to be taken to improve or correct the issue.

Although this is considered a "Verbal" warning, the supervisor or manager must write a summary of the issue, including the date and time of occurrence, and date and time of the discussion, and submit it to human resources to be placed in the employee's file.

A follow up date will be established so the employee will understand the progress made on correcting the issue(s). An employee who has received a verbal warning and made appropriate adjustments to performance may not receive further actions. An employee who has had unsatisfactory improvement may be subject to any of the following disciplinary steps:



2

Written Warning

A formal notice will be written by the supervisor or manager concerning the behavior using a standard form and a formal meeting may take place. The supervisor is expected to review the issue at hand, any progress the employee has made, any reminders that have already been given, and the supervisor's expectation for ongoing improvement. The employee will also have an opportunity to share their point of view

Both the Supervisor and the employee should sign any notice as proof that the employee has received a copy of the discipline and that the understand failure to make improvements as outlined by their supervisor may result in further discipline including termination. The supervisor must have a neutral witness as party to the conversation. If the employee refuses to sign, the Supervisor will record on the bottom of the form the date the notice was given, plus a statement indicating the information has been reviewed with the employee and the employee refuses to sign.

The supervisor must establish a follow up date to meet and review the employee's performance. If at that time, the employee's performance is satisfactory, no further action may be necessary.

If there is insufficient improvement, further action will be determined based on the facts of the situation, and may result in any of the following steps:

3

Final Warning and/or Suspension without Pay

Where previous discipline has not resolved performance issues satisfactorily or where otherwise warranted by the circumstances of an individual case, the Manager or immediate Supervisor may issue a final warning. The Supervisor will write a formal notice using a standard form and meet with the employee to explain the performance standards of The Company and what improvements are expected from the employee.

The employee may be suspended for no less than one whole day and no more than 15 working days without pay should the situation warrant it. This applies only to non-exempt employees.

At this time, the Supervisor will notify the employee that any further failure to meet the Company's expectations may result in termination. A follow up meeting will be held to determine if the employee has met improvement standards. If the employee has successfully improved their performance, no further actions may be necessary.

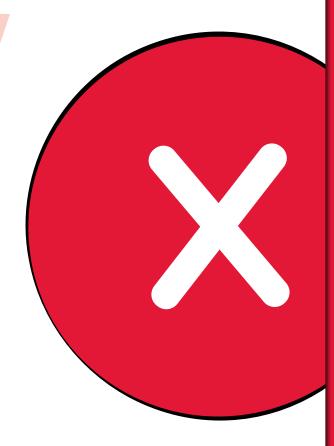




Termination

In appropriate circumstances employment will be terminated. Termination should be used in the case of serious offenses i.e. reoccurring poor job performance, evidence of fraud and abuse, etc. An objective witness must be present, and a written report must be filed following the termination meeting.

Supervisors shall discuss disciplinary issues with both the Department Head and the HR Manager who will review all disciplinary actions prior to issuance of action.





Dress & Personal Appearance

When you come to work, you represent The Bruce Company to our customers and local communities.

As part of our customer service program it is essential that our customers recognize who works at The Bruce Company. Your personal appearance is an important factor in making a good impression that helps lead to the success of The Company. (providing required clothing)

Personal Appearance

The Bruce Company requires employees to report to work wearing the appropriate attire suitable for the employee's work conditions and Department Dress Code standards. This will vary slightly in different areas of The Company, depending on the level of contact with customers, the type of work performed, and the environment.

The Bruce Company provides a casual yet professional work environment for its employees. Even though the dress code is casual, it is important to project a professional image to our customers, visitors, and coworkers. All employees are expected to dress in a manner consistent with good hygiene, safety, and good taste.

These guidelines are intended to describe what is considered appropriate dress for the workplace, and are not intended to be all-inclusive. These parameters should allow employees to make good judgments about appropriate attire for the workplace.

Failure to comply with dress code requirements could lead to disciplinary action up to and including the termination of employment. These guidelines apply to all employees; in addition, see department-specific dress code requirements on the next slide.



- Employees wearing hats should wear Bruce Company hats only, as well as other uniform attire per the department guidelines.
- All employees are expected to maintain good personal hygiene at all times, including appropriate personal grooming.
- Scented personal products (such as fragrances, colognes, lotions and powders) that are perceptible to others should not be worn (or worn only in moderation) by employees.
- Clothing with offensive language, other company names, or competitor's clothing or hats are not acceptable attire.
- Torn or worn clothing is not allowed. Sleeves must be in tact (no "cut off" t-shirts).
- Facial hair is to be kept neat and trimmed. Employees who are required to wear respirators may not have facial hair that comes between the sealing surface of the face piece and the face or that interferes with valve function. Facial hair is allowed as long as it does not protrude under the respirator seal, or extend far enough to interfere with the device's valve function.
- An employee may choose to wear piercings or display a tattoo of personal choice when not at work. If an employee's piercing or tattoo results in a situation where safety is a concern, or the appearance or the perception it creates does not lend to the level of professionalism required by The Bruce Company, the employee will be asked at the Manager's discretion to cover or remove the piercing or to cover the tattoo while working.
- Appearance should always reflect what is appropriate for the job, work setting, and personal safety.
- Employees should wear appropriate footwear.



Garden Center/Retail Employees

Garden Center employees have direct and in-person contact with customers. Uniform for Garden Center employees includes:

 Shirt must have The Bruce Company logo or Bruce Company Name tag; we provide t-shirts for each area as well as additional clothing items (sweatshirts, jackets, etc) for purchase.

 Furniture and Boutique Employees - Black Company t-shirt or sweatshirt.

 Nursery/Greenery employees - white or red Company t-shirt or sweatshirt; employees are provided an optional smock.

 General, Ponds & Grills, Warehouse and Cashier/Carryout - White Company t-shirt or Red sweatshirt/jacket.

 Jeans or pants in good repair; shorts in summer months (no leggings, athletic pants, sweatpants, or stretch pants).
 Shorts must be knee length or longer.

• Exception: Furniture employees must wear slacks, dress pants or a skirt of appropriate length (no jeans).

• Close-toed shoes (no sandals, etc.)

A name tag is provided and required at all times while working.



Landscape, LMD, Inventory Control & Nursery Production Employees

Production employees working at customer locations or who interact with customers should always comply with uniform and safety precautions for the job being performed. It is important to display "The Bruce Company" logo and to present yourself to the customer in a professional manner. Uniform requirements include the following:

- Shirt must have The Bruce Company logo; we provide.
- As well as optional uniform shirts for rental as well as additional clothing items (sweatshirts, jackets, etc) for purchase.
- Green safety vests with The Bruce Company logo are also available to be worn over clothing; and should be worn at all times during snow removal.
- All hats must have The Bruce Company logo; hats with other logos are unacceptable.
- Earrings should not be dangly for safety reasons. The Bruce Company is not liable for any jewelry that is lost or damaged while working.
- Hair that is longer than shoulder length should be tied back, also as a safety precaution when working with equipment or in any Production setting.
- Khaki work pants (khaki shorts may be acceptable depending on worksite location; always bring pants with as backup). Khaki pants are available for lease or rental.
- Work boots (tennis shoes are not allowed).
- Personal Protective Equipment (PPE) as required based on job function and/or exposure (i.e. safety glasses, hearing protection, respirator, (etc).



Sales Professionals & Production Coordinators

Sales professionals should follow office/administration employees' guidelines on days in the office. Production Coordinators may follow guidelines for production employees when working in the field. Dress and appearance should represent The Bruce Company professional business attire when attending onsite or offsite client meetings. Typically, professional business attire is as follows:

- Bruce Company logo'd shirt with collar or other collared shirt or blouse. Tops should be appropriate for business environment.
- Khaki pants, dress slacks or dress/skirt (no jeans).
- Close-toed shoes or boots.
- Clothing should be clean and in good repair (no tears or rips).



Office/Administrative Employees

Office employees should dress appropriately for the office setting, resembling as closely as possible a business-casual environment. Employees should dress accordingly for customer meetings or events. Typically, business casual dress is as follows:

- Slacks or jeans (sweatpants or stretch pants are not acceptable).
- Skirts/dresses must be knee length or longer.
- Tops should be appropriate for business environment (no spaghetti straps, halter tops or plunging necklines).
- No logos other than Company logo
 (exceptions may be made for special
 days such as charity or team sporting events
 as announced by management).
- Close-toed shoes (no flip flops).
- Clothing should be clean and in good repair (no tears or rips).
- Any questions or concerns about these guidelines should be directed to your supervisor or the Human Resources Manager.



Employment of Relative & Friends Policy

The Bruce Company strives to hire the most qualified individual for each job opening. Employment of immediate family members, significant others, and friends of current employees will be considered as long as the applicant is qualified for the position.

It is preferred that relatives and close friends be hired for position openings that would not require the supervision, evaluation, or direction of the work either by or of another individual in the relationship.





Winter Layoff & Snow Removal Participation Policy

During winter months, employees classified as "seasonal" of any time distinction may be laid off from full time work for the period where there is no regular work available due to the weather or seasonality of business. Employees will be given as much notice is as reasonably possible for when layoffs will occur.

Certain employees, as determined in their job description, may be required to participate in the company's snow removal program as a condition of their employment. Snow removal is a crucial service that the Company offers its customers, and when employees refuse to participate it hurts our ability to provide for our customers and retain their business.

Employees who cannot or will not participate in snow removal must report their inability to participate in the program before the winter layoff. Permission to not participate during a season may be granted on a case-by-case basis at the discretion of management. The employer reserves the right to terminate the employment of employees who do not participate in the snow removal program when such reason does not violate local, state or federal law.

When regular work is scheduled to begin again, employees will be given proper notice. Failure to return to work on the date specified by the Company for that given year may result in disciplinary action, including and up to termination.

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Acceptable Use Policy

The Bruce Company maintains a technology infrastructure to facilitate business within the company. It provides access to information, rapid communication with other employees, clients, suppliers and the rest of the world, and is available for the purpose of providing high quality of service to our clients and efficiency to our operations.

The purpose of this policy is to outline the acceptable use of computer equipment, company phones, facsimile, email, and internet at The Bruce Company. These rules are in place to protect the employee and

This policy covers all equipment owned or leased by The Bruce Company including, but not limited to: computers, laptops, cell phones, and handheld devices/PDAs.

Certain types of devices may have additional device-specific policies which cover them in addition to the policy outlined below.

The Bruce Company. Inappropriate use exposes The Bruce Company to risks including virus attacks, compromise of network systems and services, and legal issues. It applies to employees, contractors, consultants, and other workers at The Bruce Company including those affiliated with third parties.

While The Bruce Company's IT department desires to provide a reasonable level of privacy, users should be aware that the data they create on corporate systems remains the property of The Bruce Company and not the employee. The Company has the right to at any time and at its sole discretion, monitor internet usage, transactions, email, and voicemail with or without the user's knowledge.

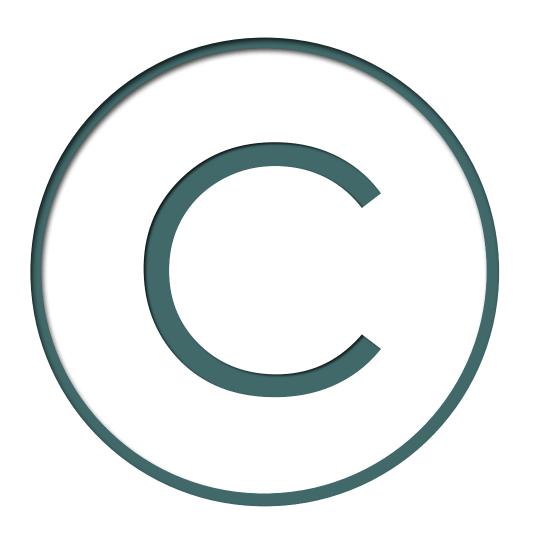
The Bruce Company reserves and intends to exercise the right to review, audit, intercept, access and disclose all messages created, received or sent over electronic devices or through company linked accounts for any purpose. The contents of electronic mail properly obtained for legitimate business purposes, may be disclosed within the company without the permission of the employee. Use of an employee's personal home computer, laptop, cell phone, or other electronic device to interface with The Bruce Company electronic system may make the content of those personal devices subject to discovery and disclosure.

Violation of these company policies by any employee may result in disciplinary action, up to and including termination. The Company reserves the right to enforce the following policies, including others at its sole discretion:

- During work hours, employees may not use company technological property for personal use. Limited use may be granted during scheduled breaks at the discretion of the employee's direct supervisor. This permission may be revoked at any time.
- Employees may not share confidential log in information for their computers or any account associated with the Bruce Company.
- Employees may not use other employee's accounts to access, use or share information for any reason
- Employees may not intend to, nor access information, data, files, messages, or any other electronic materials unless it is directly related to their work for the company.
- Company technology may not be used to solicit personal commercial ventures, religious or political causes, outside or competing organizations and other non-job related solicitations no protected by law.
- Employees may not engage in any behaviors that would violate our company code of conduct or the company harassment policy via electronic means.
- Employees may not engage in offensive or disruptive behaviors using company equipment.

- Employees may not create, access or use offensive or inappropriate images, messages, text or any other form of content.
- Employees may not engage in illegal conduct, or conduct of any kind which violates local, state, federal or international law while using company equipment or resources.
- The technology infrastructure shall not be used to send (upload) or receive (download) copyrighted materials, trade secrets, proprietary financial information, or similar materials without prior authorization. The upload/download of music or videos is prohibited, regardless if it was purchased or not.
- All information sent via company means should be treated as confidential. Employees may not disclose confidential information to anyone other than the intended recipient for any reason unless to inform the company of policy violation.
- Any other activity or use of company equipment or technology deemed inappropriate or unwarranted by management.
- Employees must inform their manager, IT or the HR department of any possible violation of this policy as soon as reasonably possible after discovery.

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Software Copyright

Only software purchased or licensed to The Bruce Company may be used at our facilities. The equipment is not to be used to:

- Reproduce in any manner any software not owned by or licensed by The Bruce Company.
- 2 To make copies of any software that is owned by The Bruce Company for personal use. Use of licensed software must conform to the terms of the agreement.

Personal Cell Phones & Personal Use of Company Phone

Company-Issued Cell

The Company may issue cell phones to employees whose jobs require them to make calls or run applications while away from work or required them to be accessible for work-related matters. Cell phones issued by the Company are Company property.

Employees must comply with Company request to make their company-issued cell phones available for any reason, including upgrades, replacement, or inspection. Employees who leave the Company for any reason must turn in their Company-issued cell phones.

Security of Company-Issued Phones

Employees are responsible for the security of Company-issued cell phones and the information stored on them. Always keep your cell phone with you when traveling; never leave it unattended in your car or hotel room. If your Company-issued cell phone is lost or stolen, notify the IT department immediately. Never store confidential Company information on a cell phone.

When using a cell phone, remember that your conversations are not necessarily private. Those around you can hear your end of the conversation. To protect the confidentiality of Company information (and avoid annoying others), please make cell phone calls in a private place.

Cell phone transmissions may be intercepted. For this reason, employees should not conduct highly sensitive or confidential conversations by cell phone. If you have any questions about what types of conversations are appropriate for cell phone and which are not, please ask a manager.

Personal Use of a Company-Issued Cell Phone

Company-issued cell phones are to be used only for business purposes. Although occasionally, brief personal phone calls and app usage using a Company-issued phone are permitted, personal use that exceeds this standard will result in discipline, up to and including termination. Employees are expected to reimburse the Company for any costs or charges relating to personal use of their cell phones. This includes data overages incurred by the personal use.



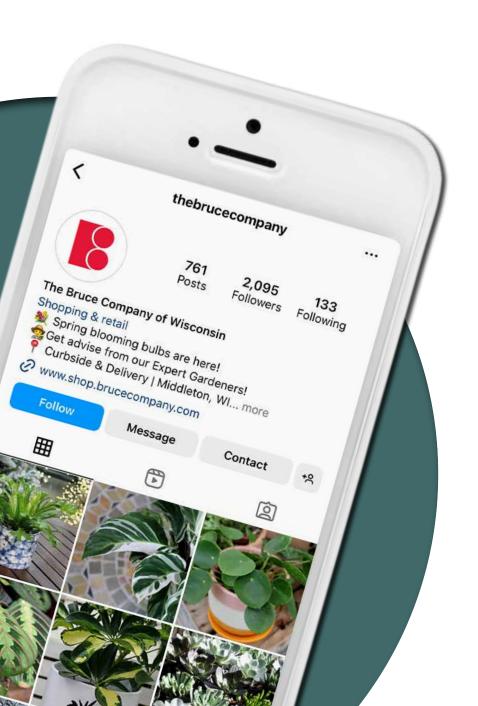
Personal Cell Phones

The Bruce Company is aware that employees bring and utilize their personal cell phones while at work. Personal cell phone or similar devices should not be on the retail sales floor, or out on the jobsite or in any other work areas. In order to minimize disruptions personal cell phones should be kept in your personal vehicle, locker or truck and kept on silent or vibrate while working. Employee use of personal cell phones should be limited to break times and in break areas only.

Personal devices which are used by an employee for work-related activities are subject to the same policies as company-supplied devices.

Personal mobile devices that interface with any system operated by The Bruce Company are subject to conform to the policies set forth by IT for accessing those systems. If at any time a personal device does not conform to those policies or poses a threat to system functionality/security IT can and will remove the ability for that device to access company resources. IT also reserves the right to deny or change access of personal devices to company resources at any time and without notice if deemed necessary.

Employees who violate this policy will be subject to disciplinary actions, up to and including employment termination.

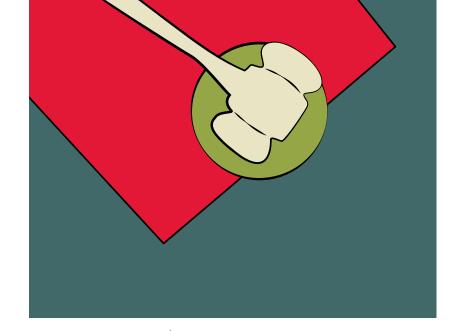


Social Media Policy

includes all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else's web log or blog, journal or diary, personal website, social networking or affinity website, web bulletin board or a chat room, whether or not associated or affiliated with The Company, as well as any other form of electronic communication.

At The Bruce Company, we understand that social media can be a fun and rewarding way to share your life and opinions with family, friends and co-workers around the world. However, use of social media also presents certain risks and carries with it certain responsibilities. To assist you in making responsible decisions about your use of social media, we have established these guidelines for appropriate use of social media. In the rapidly expanding world of electronic communication, social media can mean many things.

The same principles and guidelines found in The Company's policies and three basic beliefs apply to your activities online. Ultimately, you are solely responsible for what you post online. 2 Before creating online content, consider some of the risks and rewards that are involved. 3 Keep in mind that any of your conduct that adversely affects your job performance, the performance of fellow associates or otherwise adversely affects members, customers, suppliers, people who work on behalf of the Company or its legitimate business interests may result in disciplinary action up to and including termination. If you have questions or need further guidance, please contact your HR representative.





Know and Follow the Rules

Carefully read these guidelines, the Company Code of Conduct, the Confidentiality of Business Information Policy and the Discrimination & Harassment Policy, and ensure your postings are consistent with these policies. Inappropriate postings that may include discriminatory remarks, harassment, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated and may subject you to disciplinary action up to and including termination.





Be Respectful

Always be fair and courteous to fellow associates, customers, members, suppliers or people who work on behalf of the Company. Also, keep in mind that you are more likely to resolved work related complaints by speaking directly with your co-workers or by utilizing our Open Door Policy than by posting complaints to a social media outlet. Nevertheless, if you decide to post complaints or criticism, avoid using statements, photographs, video or audio that reasonably could be viewed as malicious, obscene, threatening or intimidating, that disparage customers, members, associates or suppliers, or that might constitute harassment or bullying. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, sex, disability, religion or any other status protected by law or company policy.

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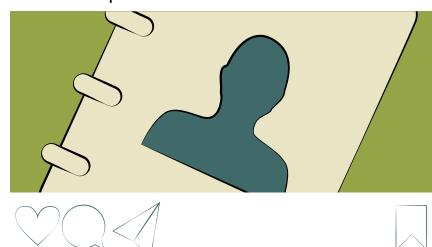


Be Honest and Accurate

Make sure you are always honest and accurate when posting information or news, and if you make a mistake, correct it quickly. Be open about any previous posts you have altered. Remember that the Internet archives almost everything; therefore, even deleted postings can be searched. Never post any information or rumors that you know to be false about The Bruce Company, fellow associates, members, customers, suppliers, people working on behalf of the Company or competitors.

Using Social Media at Work

Refrain from using social media while on work time or on equipment we provide, unless it is work-related as authorized by your manager or consistent with the Company Equipment Policy. Do not use Company email addresses to register on social networks, blogs or other online tools utilized for personal use.



Media Contacts

Associates should not speak to the media on the Company's behalf without contacting the Corporate Affairs Department. All media inquiries should be directed to them.





Retaliation is Prohibited

The Company prohibits taking negative action against any associate for reporting a possible deviation from this policy or for cooperating in an investigation. Any associate who retaliates against another associate for reporting a possible deviation from this policy or for cooperating in an investigation will be subject to disciplinary action, up to and including termination.

Post Only Appropriate and Respectful Content

Maintain the confidentiality of The Bruce Company's trade secrets and private or confidential information. Trade secrets may include information regarding the development of systems, processes, products, knowhow and technology. Do not post internal reports, policies, procedures or other internal business-related confidential communications.

Do not create a link from your blog, website or other social networking site to a Company website without identifying yourself as a Company employee.

Express only your personal opinions. Never represent yourself as a spokesperson for the Company. If the Company is a subject of the content you are creating, be clear and open about the fact that you are an associate and make it clear that your views do not represent those of the Company, fellow associates, members, customers, suppliers or people working on behalf of the Company. If you do publish a blog or post online related to the work you do or subjects associated with the Company, make it clear that you are not speaking on behalf of the Company. It is best to include a disclaimer such as "The postings on this site are my own and do not necessarily reflect the views of the Company."

Telecommuting

The ability to work from home is one of many flexible work arrangements that The Bruce Company offers to enable employees to achieve a more successful balance between work responsibilities and family life.

Working remote is the practice of working at home or at a site near the home instead of physically traveling to a central workplace. The Bruce Company may offer this option to employees when it benefits both the organization and the employee. The Bruce Company also may define some positions as ongoing, full-time remote positions.

Remote work arrangements do not change the terms and conditions of employment with The Bruce Company. As such, The Bruce Company has the right to refuse to make remote work available to an employee and to terminate a remote work arrangement at any time.

Casual/Short Term

Works occasionally on a special project (e.g., 1 day per week, in the evenings, on the weekends, or on the road during business travel, or formally as outlined below) or telecommutes on a short-term basis, (e.g., to accommodate short-term medical or personal needs). Arrangements for employees on medical leave must be made with consent of the employee's health care provider.

Part Time

Generally, works 1-3 days per week from home.

Full Time

Works away from the office 4-5 days per week and goes into the office for special events and meetings.



Equipment and Materials

Telecommuters will be provided with the following equipment and materials:

- A laptop or desktop computer comparable to the computers other employees use at the Bruce Company corporate office. The computer will be purchased and configured by IT.
- Software required by the position as determined by the supervisor and IT department.
 Software will be purchased and installed by IT.
- Virtual private network (VPN) provides access to files while working remote. Employees will be responsible for saving all work-related files to the network.
- The Bruce Company will supply the employee with appropriate office supplies (pens, paper, etc.) for successful completion of job responsibilities. The Bruce Company will also reimburse the employee for all other business-related expenses, such as shipping costs, that are reasonably incurred in accordance with job responsibilities. The employee should follow usual company expense reimbursement policies and provide receipts.

All equipment, records, and materials provided by The Bruce Company shall remain the property of The Bruce Company and are for The Bruce Company business use only and may not be used by any individual other than the employee. Employees are expected to take reasonable precautions to protect all equipment, records, and materials against unauthorized or accidental access, use, modification, destruction, or disclosure, and report instances of loss, damage, or unauthorized access at the earliest reasonable opportunity.

Personal equipment used by the employee, if deemed appropriate by The Bruce Company, will be maintained by the employee, and any damages or repairs are the responsibility of the employee.

Employees will use a Bruce Company-provided email account as their primary means of communication. A safe and secure internet connection at the employee's residence is required, which will not be reimbursed by The Bruce Company. Any additional hardware or software required for the internet connection is the employee's responsibility, as is any cost associated with installation and payment of monthly fees associated with that equipment.



Provisions and Conditions of Working Remote

The employee, supervisor, and Human Resources will review the feasibility of remote work based on local, county, state, or tribal mandates.

Employee Competencies

Evaluate needs and work habits. Employees who work remote should be good planners, self-motivated, strong communicators, able to manage their workload effectively, aware of their personal work style preferences, flexible, committed and responsible, willing to ask for feedback, able to work independently with minimal supervision, able to work without continual input and support from others, comfortable working and being alone, proven producers of quality work, and able to focus on priorities and meet deadlines, and possess time management skills.

Job Responsibility

Determine if the job can be successfully performed remotely, including review of the work schedule.

Workspace/Equipment

Assess equipment needs and workspace design considerations.

Expectations of Working Remote

- Remote work arrangements are not a guarantee and are not appropriate for every employee or every position in the company.
- There may be occasions when remote work is suspended for a given period of time because of unexpected events, emergencies, or business need.
- Employees may not adjust normal work schedules without managerial approval and must remain productive and responsive during scheduled work hours.

Nonexempt telecommuting employees are required to enter all hours worked into a time sheet. An email indicating hours should be sent to the supervisor every Monday before 10.00 am. Important: Overtime work must be approved in advance by the supervisor.

- Employees are expected to maintain an active presence with their department and coworkers while working remote. Active presence may be maintained by using appropriate technology including but not limited to computer, phone, email, instant messaging, and/or video conferencing. Employees are expected to maintain the same response times as working onsite and to be available to attend scheduled work meetings as required and/or requested.
- Employees and supervisors must agree on the number of days of remote work allowed each week, the work schedule the employee will customarily maintain, and the manner and frequency of communication. Employees should be accessible by phone or email within a reasonable time period during the agreed upon work schedule.
- Employees and supervisors will periodically interact by phone, teleconference, email and in-person meetings to check in on duties and performance. Remote workers will be subject to scheduled performance reviews in the same manner and frequency as other Bruce Company employees.

- Employees are expected to establish an appropriate work environment within their home for work purposes. The Bruce Company will not be responsible for costs associated with initial setup of the employee's home office such as remodeling, furniture, or lighting, nor for repairs or modifications to the home office space.
- The Bruce Company assumes no responsibility for injuries occurring in the employee's at-home workspace outside the agreed-upon work hours. Employees are responsible for maintaining safe conditions in the at-home workspace and to practice the same safety habits as those followed on The Bruce Company premises, including prompt notification to Human Resources of any injuries.
- Personal vehicles may not be used for The Bruce Company business unless specifically authorized by the supervisor. However, the employee may use his/her personal vehicle for travel to and from The Bruce Company's corporate office, when necessary.
- Remote working is NOT designed to be a replacement for appropriate child, pet, or elder care,

- although an at-will arrangement exists regarding job performance and meeting business demands. Employees are encouraged to discuss this expectation with family members prior to working remote.
- The availability of telecommuting or working remote as a flexible work arrangement for employees can be discontinued at any time at the discretion of The Bruce Company. The Bruce Company will make every effort to provide reasonable notice of such a change. There may be instances, however, where less or no notice is possible. In addition, management retains the right to terminate or modify this agreement on a temporary or permanent basis in its sole discretion.
- Upon termination, employees are expected to return all Bruce Company equipment, records, and materials within 5 business days. Following notice of resignation, all Bruce Company equipment should be returned to The Bruce Company for inspection, repair, replacement, or repossession within 10 business days of written notice.



Performance Evaluation Policy

The Bruce Company recognizes and values individual performance. Communication between employees and supervisors or managers is very important. Discussions regarding job performance are ongoing and often informal.

Employees should initiate conversations with their supervisors if they feel additional ongoing feedback is needed.

Generally, formal performance reviews are conducted first after 90 days of employment, then annually. These reviews include a written performance appraisal and discussion between the employee and the supervisor about job performance and expectations for the coming year.



Personal Property

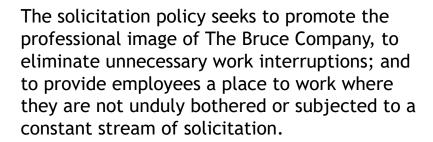
Employees may at times bring personal belongings to their workplace, such as jackets, bags, phones, other technology, and other valuables. Employees are discouraged from leaving personal items unattended at any time. Further we encourage employees to keep their belongings locked either in their personal vehicle, or if one is provided, in their lockers. Phones and other technology are not allowed in any public work area. Employees will be personally responsible for lost or stolen personal items.

Employees may bring and leave personal items at their desk or workspace with manager or supervisor approval. The company reserves the right to request that employees remove any objects or decorations from their work area for any reason.

If there is reasonable suspicion that an employee is in violation of Company policy by possession of prohibited items, including but not limited to drugs, alcohol, weapons, firearms, or any other item deemed inappropriate for the workplace, the Company will request permission to search the employee's desk, workspace, locker, bag, and/or other personal property, including their vehicle if parked on Company property. The employee may be disciplined, up to and including termination, for possession of prohibited items. Refusal to participate in a reasonable search of private property may be construed as admission to violation of Company policy and may result in disciplinary action, including immediate termination.

Solicitation

defined as the act of approaching others to a) request funds (i.e. charity drives): b) to sell an item or service (i.e. mail order sales); and c) to strongly urge one cause or belief (i.e. political campaign or organized membership).



Employees of The Bruce Company are prohibited from soliciting for any purpose or distributing any materials or literature via:

- Company email
- In any Company work areas including job sites (break rooms and/or common use coffee areas are not considered work areas)

- During work hours (work hours would exclude such times as meal periods, break time
- And the period immediately before and after clocking in and out).

Employees who wish to post or publish soliciting materials in the breakrooms must receive manager approval prior to posting. Employees are prohibited from soliciting for any purpose or distributing any materials or literature at all times in customer areas of The Bruce Company's premises.

Employees are also prohibited from soliciting and distributing literature or other materials on The Bruce Company's premises to customers or members of the general public, and are prohibited from distributing any literature in any manner that results in the littering of The Bruce Company premises.

Persons who are not employees of The Bruce Company are strictly prohibited from soliciting or distributing materials for any purpose at any time on The Bruce Company's premises.

Violation of the above policies by any employee will be subject to disciplinary action, up to and including termination.

Verification of Employment Policy

The Bruce Company will verify some basic information about employees with prior written authorization from the former or current employee indicating the:

- Name of the institution
- Contact name
- Fax number
- Phone number
- And reasons for needing the employment information

The written authorization must be signed and dated. The signature of the employee will be verified with any signatures in the employee's personnel file. All employment verifications must go through The Work Number or Human Resources. Managers are not authorized to give employment verifications or references on behalf of the company.

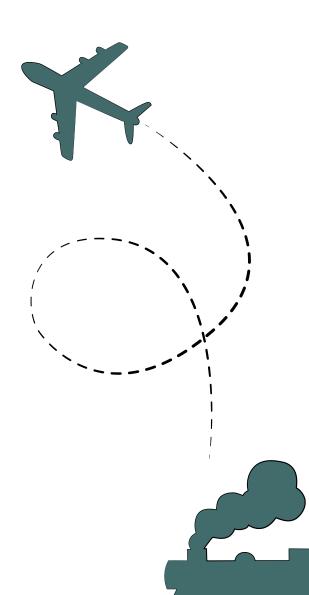
Note: If the information is subpoenaed, this policy would not apply and the information would not be provided in compliance with State or Federal laws

Verification of Work Authorization

The Bruce Company must comply with various federal and state laws relating to the verification of employment eligibility, new hire reporting, Social Security, and income reporting and tax withholding.

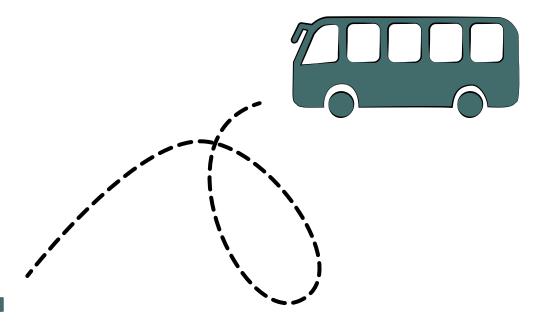
The Bruce Company participates in E-Verify and will provide the federal government with your Form I-9 information to confirm that you are authorized to work in the U.S. If E-Verify cannot confirm that you are authorized to work, this employer is required to give you written instructions and an opportunity to contact Department of Homeland Security (DHS) or Social Security Administration (SSA) so you can begin to resolve the issue before the employer can take any action against you, including terminating your employment. Employers can only use E-Verify once you have accepted a job offer and completed the Form I-9.

For more information on E-Verify, or if you believe that your employer has violated its E-Verify responsibilities, please contact DHS. (888)-897-7781 or dhs.gov/e-verify



Travel Guidelines Employees

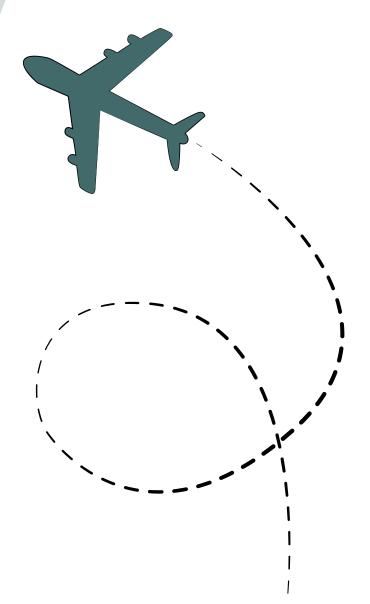
These guidelines will govern when you are asked or expected to travel away from your home community to accomplish tasks/business for The Bruce Company.



Non-Exempt (hourly) Employees

Travel time is paid time when the travel time is spent during the hours corresponding to an hourly employee's normal working hours or the travel time is spent outside of working hours in work-related travel away from home. This may be as a passenger on an airplane, train, boat, bus, or automobile. This policy does include weekends.

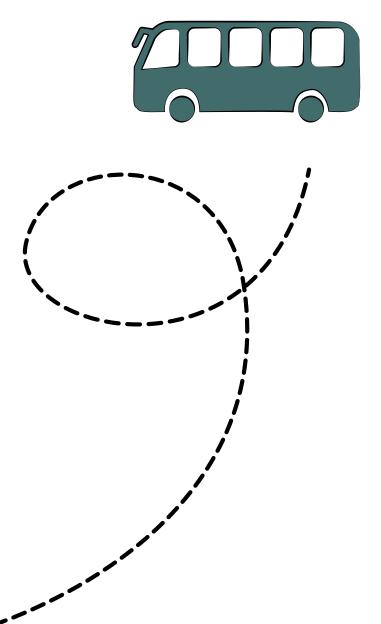
- When active duties are performed during/around travel time, the travel time is compensated.
- Regular meal period time and ordinary home-towork travel are not compensated.
- We will pay whichever is greater: your normal workday or the length of time you are expected to attend the function for which you have traveled.
- When function items are optional and/or you choose to use the time as "your free time", you will not be compensated for time or meals.
- If an employee attends a meeting or educational session that is not directly related to his/her job at The Bruce Company, the hourly employee may use paid time off or may choose to not be paid for the time, nor will the expenses be covered by The Bruce Company.

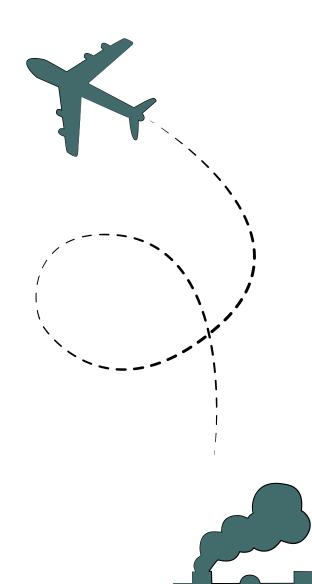


Exempt (salaried) Employees

A salaried employee who is expected or asked to travel for work related reasons will be paid his/her normal weekly salary, regardless of the amount of time the travel, seminar, or session requires.

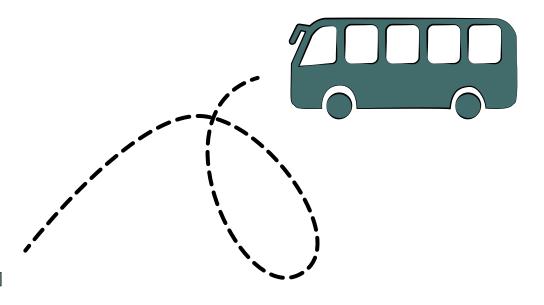
- The employee's Manager may wish to grant the salaried employee some time off before or after the work-related travel to compensate for the additional time spent related to the function.
- If a salaried employee attends a meeting or educational session that is not directly related to his/her job at The Bruce Company, the salaried employee must use Paid Time Off for his/her time during the normal working hours that he/she is attending the session or the employee may choose to be unpaid as long as the salary reduction for the time off is done in full day deductions and in accordance with Federal law. The Bruce Company will not be liable for the employee's expenses in this case.





Travel Expense Policy

It is the policy of The Bruce Company to reimburse staff for reasonable and necessary expenses incurred during approved work-related travel. Employees seeking reimbursement should incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety. Reimbursement is allowed only when reimbursement has not been, and will not be, received from other sources. If a circumstance arises that is not specifically covered in this travel policy, then the most conservative course of action should be taken. Business travel policies are aligned with company reimbursement rules.



Authorization and Responsibility

Staff travel must be authorized. Travelers should verify that planned travel is eligible for reimbursement before making travel arrangements. Within 30 days of completion of a trip, the traveler must submit a reimbursement form and supporting documentation to obtain reimbursement of expenses.

An individual may not approve his or her own travel or reimbursement. The travel reimbursement form must be signed by the CEO or CFO (for travel over \$1,000) or by the employee's direct supervisor (for travel under \$1,000).

Personal Funds

Travelers should review reimbursement guidelines before spending personal funds for business travel to determine if such expenses are reimbursable. Travelers who use personal funds to facilitate travel arrangements will not be reimbursed until after the trip occurs and proper documentation is submitted.

Vacation in conjunction with business travel

In cases in which vacation time is added to a business trip, any cost variance in airfare, car rental or lodging must be clearly identified on the reimbursement form. The Bruce Company will not prepay any personal expenses with the intention of being "repaid" at a later time, nor will any personal expenses be reimbursed.

Conference Registration Fees

Conference registration fees can be prepaid with a credit card or check through the office. Business-related banquets or meals that are considered part of the conference can be paid with the registration fees; however, such meals must be deducted from the traveler's per diem allowance.

Travel Expenses/ Procedures

Authorized business travel for staff that includes prepayments must be pre-approved.

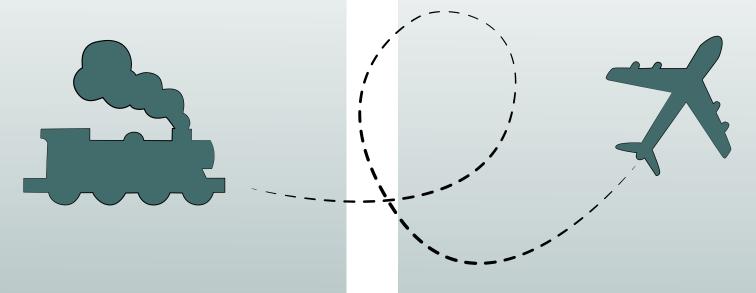
Reimbursement of parking, mileage, gasoline in lieu of mileage and ferry or bus passes do not require requests if they are under \$10. Requests for reimbursement of expenses over \$10 are to be submitted on a expense reimbursement form.

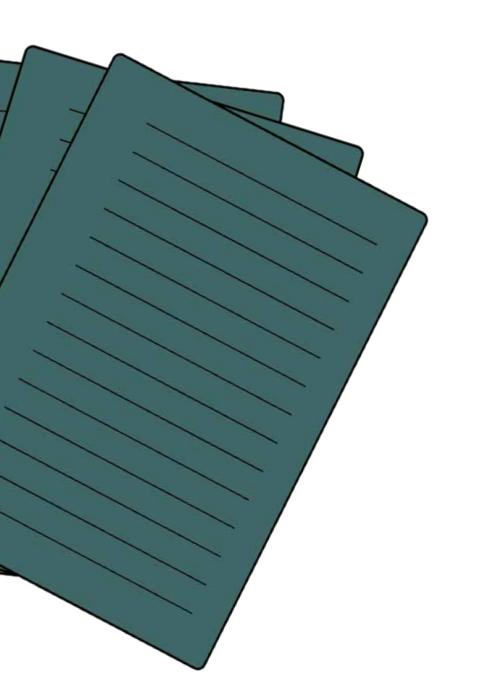
Airfare or Rail Transportation

Travelers are expected to obtain the lowest available airfare or rail that reasonably meets business travel needs. Airfare should be arranged and prepaid by the Administrative Assistant.

Travelers are encouraged to book flights at least 30 days in advance to avoid premium airfare pricing.

Coach class or economy tickets must be purchased for domestic or international flights with flight time totaling less than five consecutive hours excluding layovers.





Reimbursements

Requests for reimbursements of travel-related expenses are submitted on an Expense Reimbursement form.

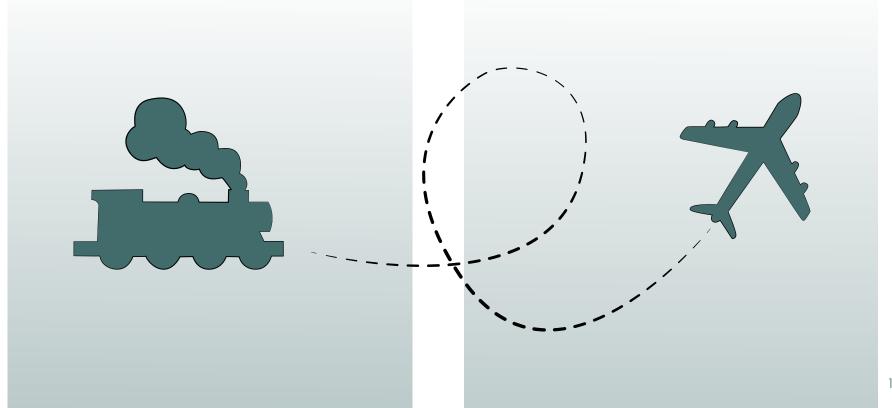
- This form must be accompanied by supporting documentation.
- These forms must be submitted to the within 30 days after the trip is completed.
- Travel Reimbursement forms not submitted within this time frame require exception approval from the Chief Financial Officer.
- Reimbursement of travel expenses is based on documentation of reasonable and actual expenses supported by the original, itemized receipts where required.

Rail Transportation

If rail transportation was not prepaid by the office, an original itemized receipt, original e-ticket receipt/statement or Internet receipt/statement is required. The receipt must show the method of payment and indicate that payment was made.

Airfare

If the airfare was not prepaid by the office, an original itemized airline receipt, an e-ticket receipt/statement or an Internet receipt/statement is required. The receipt must show the method of payment and indicate that payment was made.



Automobile (personal owned)

A valid driver's license issued within the United States and personal automobile insurance are required for expenses to be reimbursed. Drivers should be aware of the extent of coverage (if any) provided by his or her automobile insurance company for travel that is business or not personal in nature. Reimbursement for use of a personal automobile is based on the company mileage rate and must be submitted on an expense reimbursement form.

(rental)

Reimbursement for a commercial rental vehicle as a primary mode of transportation is authorized only if the rental vehicle is more economical than any other type of public transportation, or if the destination is not otherwise accessible. Vehicle rental of the most economic vehicle available at a destination city is reimbursable.

- Original receipts are required.
- The rental agreement must clearly show the date and the points of departure/arrival, as well as the total cost.
- Drivers must adhere to the rental requirements, and restrictions must be followed.

Our company insurance policy has coverage for collision damage and/or loss damage coverage, when vehicle rentals are necessary. Therefore, we do not authorize the purchase of collision damage waiver, loss damage waiver coverage; these or any other additional insurance reimbursements requests will be denied.

Drivers should be aware of the extent of coverage (if any) provided by his or her automobile insurance company for travel that is business or not personal in nature. Parking fees, tolls and other incidental costs associated with the vehicle use are not covered by the rental agreement. Travelers are strongly encouraged to fill the gas tank before returning the vehicle to the rental agency to avoid service fees and more expensive fuel rates.

Miscellaneous Transportation

Original receipts are required for taxi, bus, subway, metro, ferry and other modes of transportation if costs are \$25 or more for each occurrence.

Parking

Original receipts are required for parking fees (including airport parking) totaling \$25 or more.

Tolls

Original receipts are required for tolls totaling \$25 or more.

Business Expenses

Business expenses, including faxes, photocopies, Internet charges, data ports and business telephone calls incurred while on travel status, can be reimbursed. Original itemized receipts are required.

Conference Registration

If the conference fee was not prepaid, we will reimburse these fees, including business-related banquets or meals that are part of the conference registration. Original receipts to support the payment are required. If the conference does not provide a receipt, then a canceled check, credit card slip/statement or documentation that the amount was paid is required for reimbursement. A prorated amount for the meals provid-

ed must be deducted from the traveler's per diem. Entertainment activities such as golf outings and sightseeing tours will not be reimbursed. Registration fees paid directly by an individual will not be reimbursed until the conference is completed.

Telephone Calls

The costs of personal telephone calls are the responsibility of the individual.

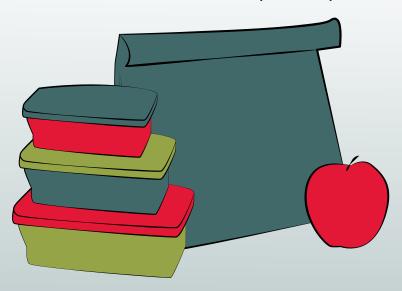
Lodging

The cost of overnight lodging (room rate and tax only) will be reimbursed to the traveler if the authorized travel is 60 miles or more from the traveler's home or primary worksite. Exceptions to this restriction may be approved in writing by Production Manager. Lodging should be booked or approved through the Administrative Assistant. Reimbursement will only be authorized for lodging expenses at reasonable, single occupancy or standard business room rates. When the hotel or motel is the conference or convention site, reimbursement will be limited to the conference rate.

Meals (per diem)

Per Diem allowances are reimbursable for overnight travel that is 60 miles or more from the traveler's home or primary worksite. Per Diem rates are based on the U.S. General Services Administration Guidelines (https://www.gsa.gov/travel/plan-book/per-diem-rates), which vary by city location. In addition to meals these rates include incidental expenses such as laundry, dry cleaning and service tips (e.g., housekeeping or porter tips). Incidental expenses, unless specifically cited in this policy, will not be reimbursed.

- Per Diem reimbursements are based on departure and return times over the entire 24-hour day and are prorated accordingly.
- If a free meal is served on the plane, included in a conference registration fee, built in to the standard, single hotel room rate or replaced by a legitimate business meal, the per diem allowance for that meal may not be claimed.
- Receipts are not required for per diem allowances.
- Per Diem allowances are reimbursed after the trip is completed.



Non-Reimbursable Travel Expenses

The following items that may be associated with business travel will not be reimbursed by the company:

- Airline club memberships
- Airline upgrades
- · Business class for domestic flights or first class for all flights
- Child care, babysitting, house-sitting, or pet-sitting/kennel charges
- Commuting between home and the primary work location
- Costs incurred by traveler's failure to cancel travel or hotel reservations in a timely fashion
- Evening or formal wear expenses
- · Haircuts and personal grooming
- · Laundry and dry cleaning
- Passports, vaccinations and visas when not required as a specific and necessary condition of the travel assignment
- Personal entertainment expenses, including in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theater movies, social activities and related incidental costs
- · Travel accident insurance premiums or purchase of additional travel insurance
- Other expenses not directly related to the business travel
- Travel for Non-Employees. Additional costs for travel, lodging, meal or other travel expenses for spouses or other family members will not be reimbursed unless the individual has a bona fide company purpose for engaging in the travel or attending the event. Such travel is generally limited to senior management and should occur infrequently



Separation from Employment

Due to all employee's at-will employment status, both the Company and the employee have the right to end the employment relationship at any time, with or without notice, for any legal reason.



Resignation Policy

Bearing in mind the at-will relationship of employment with the Company and in the interest of minimizing the impact of the loss of employees unexpectedly, the Company requests that employees give reasonable notification before leaving their position for any reason including retirement.

The Company requests that employees give sufficient notice given their role within the organization. Employees will be considered as leaving the Company in "Good Standing" if they give at least 2 weeks (14 days) prior notice before their last day of work.

Resignation should be in writing and should be submitted to your Manager or to the Human Resources department. An exit interview may be scheduled to discuss your experience working for the Company and to review your benefits situation and final paycheck.

The effective date of termination will be considered the final day work is performed.

It is generally expected that you will work during the entire notice period. In some cases, your Manager may request you leave employment before the end of the notice period. If this occurs, your manager will discuss appropriate payment for the notice time in which you did not work.

Unused paid benefit time may not be used to fulfill a notice period or extend a termination date. Certain employees may qualify to be paid out any remaining PTO hours if they leave in good standing. Please refer to the PTO policies in the Benefits section of the handbook for more information.

Reinstatement Policy

Reinstatement occurs when a former employee is rehired within one year from the last date worked.

Rehire occurs when a former employee is hired back more than one year from his/her original date of termination or last day worked. The following outlines expectations of pay and benefits upon reinstatement or rehire.

Pay

If an employee is reinstated or rehired to a position in the same pay grade as the previous position, he/she will be compensated at a level that reflects years of service. Any changes in the organization's wage structure would be reflected as well.

If an employee is reinstated or rehired to a position in a pay grade different than his/her previous position, he/she will be compensated in accordance with The Bruce Company's wage structure in existence as of the reinstatement or rehire date.

Benefits

Employees who return to work within one year

of their previous leave date are eligible for benefits as follows:

- Reinstatement for health and dental insurances occur the first of the month following the date of reinstatement.
- Reinstatement into the 401(k) Plan after one hour of labor is performed.
- A reinstated employee will accrue benefit time using the same years of service as when he/she terminated.
- A reinstated employee will have an anniversary date consistent with his/her prior anniversary date. This date will be used for benefit time accrual and other policies based on anniversary dates.

Rehire Policy

- If an employee is rehired, he/she will be given a new hire date.
- Benefits and length of service will be calculated from the most recent date of hire.
- Normal waiting periods will apply to benefits; other than re-entry to the 401(k) Plan. This plan allows for immediate re-entry if an employee returns within five (5) years from termination.



Return of Company Property

Upon termination of employment, employees will be expected to turn in all company owned property, including but not limited to:

- Uniforms
- Keys
- Tools
- Electronic devices
- Account passwords
- And any type of equipment or vehicle

The value of any Company property not returned upon resignation or termination of employment will be deducted from any remaining paychecks due to the employee. Former employees may request an itemized list of these deductions after their final check is issued. If they wish to contest any charges on their final check, they may contact the Human Resources manager with their concerns.



Insurance Continuation Privileges

(Cobra, Converstion & Portability)

Federal law requires that most group health plans (including our Plan) give employees and their families the opportunity to continue their health care coverage through COBRA continuation coverage when there's a "qualifying event" that would result in a loss of coverage under an employer's plan.

Upon Separation from Employment Human Resources will provide timely notice of your options for COBRA Continuation Coverage and other Health Coverage Alternatives for your medical, dental, vision and flexible spending account as well as Portability or Conversion options for your life and accidental death and dismemberment insurances as applicable.

COBRA continuation coverage is the same coverage that the Plan gives to other participants or beneficiaries who aren't getting continuation coverage. Each "qualified beneficiary" who elects COBRA continuation coverage will have the same rights under the Plan as other participants or beneficiaries covered under the Plan.

Employment Classification

Employment classification is based on a number of criteria and is used to determine eligibility for certain benefits and pay structures. Employment classification is determined upon hire and may, in part, be based upon your job title or position. Employees are first considered either:

Exempt

Exempt employees are paid on a salaried basis and are not eligible to receive overtime pay after 40 hours.

Nonexempt

Nonexempt employees are paid on an hourly basis and are eligible to receive overtime pay for overtime hours worked (in excess of 40 hours per week). And then, based on hours worked and their schedule, all averaged over a 12 month or calendar year period:

Full-time, Year-Round Employee

An employee regularly scheduled to work full-time hours (averaging a minimum of 30 hours per week), consistently for at least 48 weeks per year.

Seasonal, Full-time Employee

An employee regularly scheduled to work full-time (averaging a minimum of 30 hours per week) during peak season, typically from March to November.

Seasonal employees may be subject to periods of layoff for four (4) weeks or more per year based on seasonality and availability of work. Seasonal employee may be expected to work on an as needed or sporadic basis during periods of layoff (i.e. snow removal).

Part-time, Seasonal or Year-round Employee

An employee regularly scheduled to work parttime (averaging less than 29 hours per week) for any specified period during the year.

Seasonal employees may be subject to periods of layoff for four (4) weeks or more per year based on seasonality and availability of work and may be expected to work on an as needed or sporadic basis during periods of layoff (i.e. snow removal).

Temporary

Employees hired at any amount of scheduled regular hours or with a variable schedule and no regularly scheduled hours (such as snow removal) whose employment is limited to a certain period of the year. Employees hired under our

H2B program are also classified as Temporary in compliance with the Program's guidelines.

As provided by applicable local, state and federal law, some people may perform work for the Company on a contract basis as a consultant or sub-contractor. Such arrangements do not qualify the worker as an employee of the company and precludes them from benefits and certain aspects of company policy. Exclusions from applicability of policy will be made on a case-by-case basis based on the nature of the contract between worker and the Company.

Employees who believe that they are misclassified by the Company in any way have a responsibility to report this to Human Resources or their managers as soon as possible. The Company will investigate and make a determination as to the classification of the employee as soon as is reasonable, and provide restitutions for lost wages or benefits when required by law.

Compensation Policy

The Bruce Company's goal is to attract qualified staff, promote job security, and maintain the financial stability of The Company.

The Bruce Company has a pay structure that takes into consideration various aspects of the employee and their job such as:

- Job performance
- Length of employment
- Job responsibilities
- Knowledge
- Skills and abilities
- And wages of other comparable companies or positions.

The Company, at its sole discretion will decide whether and when to provide pay increases or decreases. Changes in pay may occur at any time for any legal reason. When not possible, the employee may not be informed prior to a change in their pay.

Pay increases are not guaranteed under any circumstances. Managers and supervisors are not able to make any guarantees regarding pay, including starting wages, raises, bonuses, and other forms of non-regular compensation. Only the department's respective Director or the Manager of Human Resources may, with the permission and approval of the CFO, enter into agreements or make decisions regarding employee's compensation.





Employee Pay Deductions

The Company complies with all state and federal regulations for proper payment of its employees, and takes every precaution to determine the appropriateness of each deduction.

- Required deductions, such as income and social security tax, may be taken from your pay without prior consent as is required by law.
- Incidental deductions, such as payment for benefits premiums, employee purchases, and other one off deductions will only be taken with the employee's prior consent.

Accordingly, the Company prohibits pay deductions from exempt and non-exempt employee pay that do not conform to state and/or federal regulations.

Errors in Pay

Any employee who believes an improper pay deduction has occurred must take the following action to notify the company of the deduction:

Within 14 days following payment in which a deduction is noticed to be in error, the employee must contact their supervisor or Human Resources, in writing, explaining the nature of the improper deduction and the payroll date(s) in question. All supervisors are required to forward these written notices to the Human Resources or the payroll department immediately for review.

The payroll administrator and/or human resources will review the employee's payroll in question and will make a determination as to the appropriateness of any deduction(s). If it is determined that a deduction was made in error, the employee will receive reimbursement for the deduction on the next paycheck.

Should an improper deduction occur, the company will make every effort to correct its error and will take actions to remedy any processes necessary to ensure future errors will not occur.

Other errors that employees believe that they have found in their checks such as over or under payment for missed or added hours, or improper pay rates for work performed, must likewise report the error to the Human Resources department as soon as the error is found. The Human Resources department and payroll department will review the information, and if they determine an error has occurred, will remedy the issue with payment as soon as reasonably possible.

Errors of underpayment will typically be corrected in the next payroll period to be processed from the date a determination about the error is made. If an error results in a loss of \$300 of gross wages or more or underpayment of 16 hours of labor or more, the Company may, at the sole discretion of the Finance Dept. Supervisor or CFO, elect to pay the employee using an off cycle check from our AP DP.



Exempt Employee Pay Deductions Policy

The Company has established this policy to comply with all state and federal regulations for proper payment of its exempt employees, and takes every precaution to determine the appropriateness of each deduction.

Exempt (non-overtime-eligible) Employees

Certain personnel employed in executive, administrative, professional, outside sales, and computer- related capacities, and certain highly compensated employees generally are exempt from the provisions of the Fair Labor Standards Act. Job titles do not determine exempt status.

Exempt employees are paid on a salary basis that is a predetermined amount of pay each pay period. They receive their full weekly salary for any week in which any work is performed, except as outlined below.

Exempt employees are not required to fill out hourly time records, but must account for daily attendance. They are expected to work whatever hours are necessary to meet the performance expectations outlined by their supervisors. Generally, full-time exempt employees work 40 or more hours per week and do not receive extra pay for hours worked over 40 in one work week.

The Company may make deductions from the weekly salary of an exempt employee in only the following situations

• If the exempt employee is absent from work for one or more full days for personal reasons (not illness) and has exhausted all personal and vacation days.

 If the exempt employee is absent for one or more full days due to illness or disability and sick time or disability pay is not available.

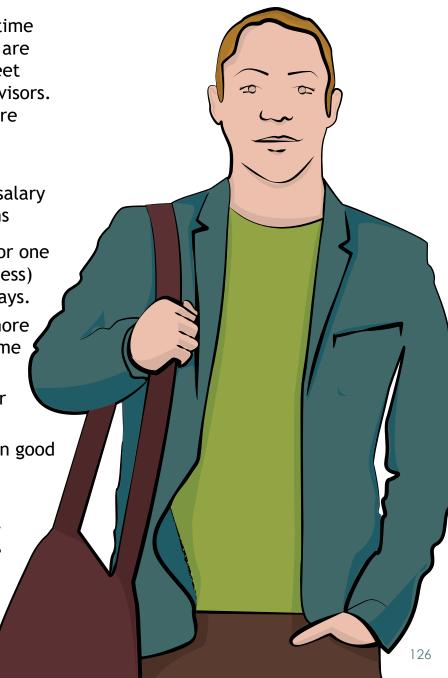
 To offset amounts employees receive as jury or witness fees, or for military pay.

 For suspensions of one or more days imposed in good faith for infractions of safety rules of major significance.

In the initial or terminal week of employment.

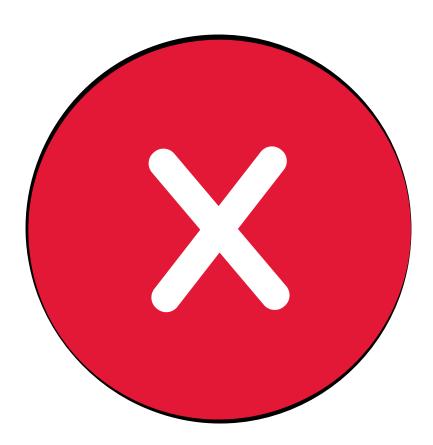
 When an exempt employee takes unpaid leave under FMLA.

If no work is performed during the week.



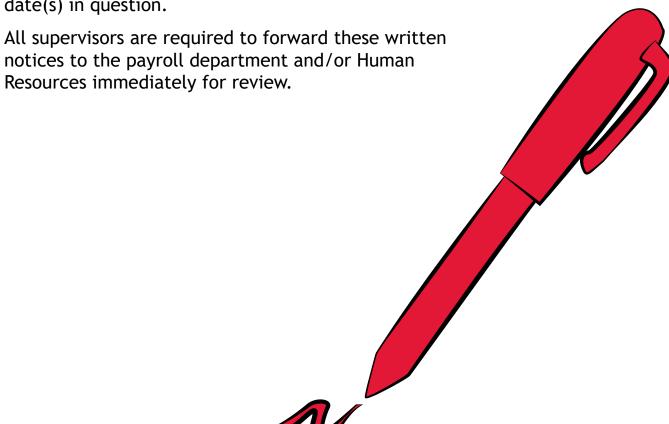
Errors in Pay

Any exempt employee who believes an improper pay deduction has occurred must take the following action to notify the Company of the alleged improper deduction:





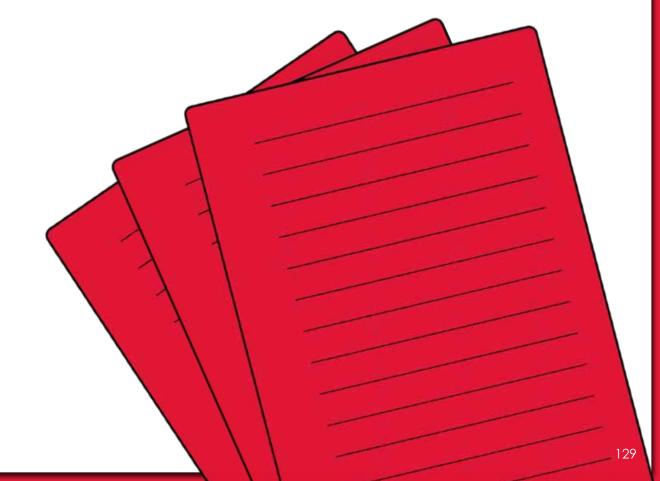
Within 14 days of the payment in which a deduction is noticed to be in error, the employee must contact their supervisor or Human Resources, in writing, explaining the nature of the improper deduction and the payroll date(s) in question.



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The payroll manager and/or HR manager will review the employee's payroll in question and will make the determination as to the appropriateness of any deduction(s).

The employee will receive a written notice of determination. If it is determined that a deduction was made in error, the employee will receive reimbursement for the deduction on the next paycheck.



3

Should an improper deduction occur, The Company will make every effort to correct its error and will take actions to remedy any processes necessary to ensure future errors will not occur. Questions about this policy should be addressed to your supervisor or Human Resources.

All employees are expected to cooperate in any investigation under this policy and to provide appropriate information and documentation. Complaints will be kept confidential to the extent possible, consistent with the need for a thorough investigation and consultation for resolution. The Bruce Company prohibits retaliation in any manner against anyone who brings a complaint under this policy or assists in the investigation of any complaint.



Social Security

The United States Government operates a system of mandated insurance known as the Federal Insurance Contribution Act (FICA) for Social Security. As a wage earner, you are required by law to contribute a set amount of your weekly wages to the trust fund from which benefits are paid. As your employer, The Bruce Company is required to deduct this amount from each paycheck you receive. In addition, the company matches your contribution dollar for dollar, thereby paying one-half of the cost of your Social Security benefits.

Your Social Security number is used to record your earnings. Employees are encouraged to protect their Social Security record by ensuring their name and Social Security number on their pay stub and W-2 Form are correct. You may also want to make sure your earnings statement is accurate each year by requesting a Personal Earnings and Benefit Estimate Statement from the U.S. Social Security Administration by calling 1-800-772-1213 or you may even access them on-line at www.ssa.gov.

Please be certain the Human Resources Office has your correct Social Security number. Any changes in your name and/or address should be reported immediately to the Human Resources Office and the Social Security Administration.

Direct Deposit Policy

Direct Deposit provides a number of benefits such as:

- Less chance of a lost check
- Reduced potential for theft or forgery
- And funds are deposited in employees' accounts on payday

It is the policy of The Bruce Company that all employees paid by the Company are required to use the Direct Deposit to receive payroll payments. In accordance with state and federal requirements regarding direct deposit of payroll, the employee may select the financial institution of his/her choice to accommodate the receipt of direct deposit payments.

Any such employee who does not complete the appropriate direct deposit authorization form within their first day of hire or rehire will receive his/her pay on a pay card issued through our payroll provider.

To arrange for Direct Deposit, simply complete and sign a Direct Deposit Authorization Form and attach a voided check for checking account deposit or a deposit slip for savings account deposit. This form may be obtained from the Payroll or Human Resources Department.

Employees who wish to receive a physical copy of their check stub may do so at no cost to the employee by speaking with their manager, Human Resources, or with the Payroll Administrator.

It is the employee's responsibility to review their payroll stubs for accuracy of personal information and payment information. Employees immediately must notify Payroll if there has been an overpayment of wages or for missing deductions from their check. It is also the employee's responsibility to notify Payroll when there is any change to their bank and/or bank account(s) that affects their direct deposit. An employee may change direct deposit authorization anytime by submitting a signed Direct Deposit Authorization Form to Payroll. Any change MUST be received in Payroll and allow one pay cycles for the change to occur.

Paychecks and Workweek

The workweek (pay period) begins on at 12:00am Sunday and ends at 11:59pm on Saturday.

Pay is weekly every Friday.

If a payday falls on a holiday, paychecks may be distributed on the previous day.

Normal pay stubs are available as soon as payroll is processed by accessing your ADP account. Physical copies of your pay stubs can be made available on the Friday when payment occurs.

Advance Payment

Advanced payment of wages and/or loans to employees will typically not be granted. Employees experiencing financial difficulties should consult with Human Resources for access resources and information that may help them in their given situation.



Recording and Reporting Work Time

Employees are ultimately responsible for timely and accurate recording of their work time. Time recording in our timekeeping systems becomes the official record for The Company and determines what will be paid to you. Although a crew leader or manager may be in charge of entering your time, it is your responsibility to make sure you report accurate and complete information.

Time records should be reviewed by the employee and Crew Leader daily to ensure accurate time-keeping. Any changes to time should be reported to your supervisor by the end of the work day.

It is required that employees record their time in real-time, whenever feasible. When necessary time corrections may be made after the fact, only to reflect corrections to record actual worked time when an error was made in time recording. A manager must approve all time changes.

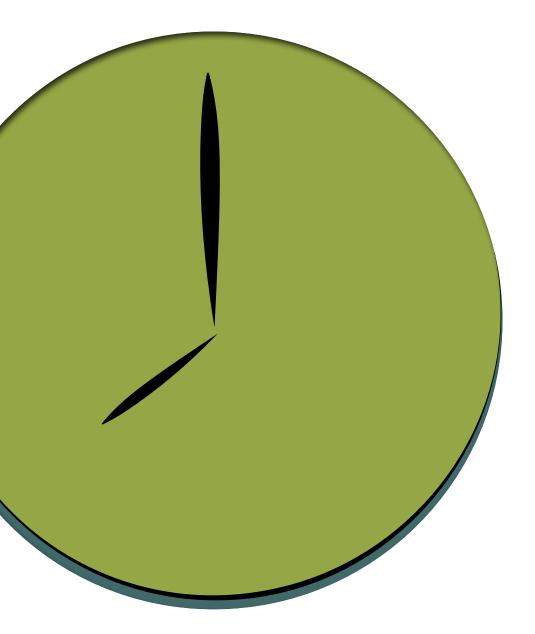
All complete/approved time must be received by Payroll by 9:00am on the Monday following the end of the workweek. Delays in reporting your time will result in delay of payment for misreported hours.

Falsification of Time Cards

It is prohibited for employees to falsify timekeeping records by recording or reporting time outside of their actual hours of work (such as clocking in prior to the commencement of work, or clocking out after leaving the workplace, etc.).

A team member who is aware of, but chooses not to report or correct a timecard, may also be held responsible for the falsification.

Falsification of timecards is considered theft from the company and will result in disciplinary action up to and including termination of employment. Any unauthorized employee that enters another employee's time in or out of the time system may be disciplined up to and including termination of employment.



Overtime

Occasionally there will be need for employees to work overtime due to work demands created by the customers of The Bruce Company. Overtime may be considered mandatory based on staffing needs.

Hourly, non-exempt employees will be paid overtime if an employee works more than 40 hours in any workweek. The overtime rate is one and one-half (1.5) times the regular hourly rate for time actually worked. For the purpose of calculating overtime eligibility, hours paid for holidays and/or paid time off of any kind will not be considered time worked and will not count towards overtime calculation.

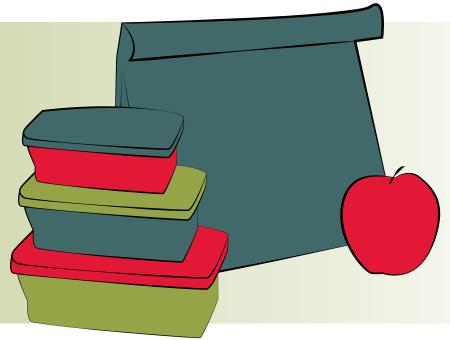
It is the Supervisor's responsibility to manage overtime needs. Employees must receive advance approval from their Supervisor for incurrent overtime; unapproved overtime may result in disciplinary action up to and including termination of employment.

Meal and Rest Periods

Failure to comply with this policy may result in disciplinary action, up to and including termination. Employees will be granted break and meal periods in accordance with the following diagram:

Hours Scheduled to Work & Breaks Available

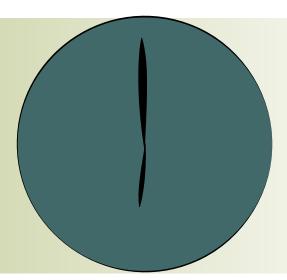
4 HOURS	6 HOURS	8 HOURS
• 1, 15 minute Paid Break	• 1, 15 minute Paid Break	• 2, 15 Minute Paid Breaks
	• 1, 30 minute UNPAID Break	• 1, 30 Minute UNPAID Break



Unpaid breaks are considered a meal break.

- When given an unpaid, 30 minute break, employees are REQUIRED to take the full 30 minutes and cannot return to work until 30 minutes have passed.
- Employees may leave the premises or their job site during their meal break, but they must be back in their work station, ready to work at the end of the 30 minute period.

Failure to take your full 30 minute break, and failure to return on time from your 30 minute break may result in disciplinary action up to and including dismissal.



Employees under age 18 must take at least 30 minutes for an unpaid, duty-free meal period each day in which he/she works more than six (6) hours.

No minor will be allowed to work for more than six hours without a minimum 30 minute unpaid meal period. Supervisors are responsible for ensuring that their employees fulfill this duty. If you are a minor and have not be provided with your duty-free rest period, please speak with your manager or Human Resources.

If you choose to continue working during a rest period, you are not entitled to leave before your normal scheduled time. In addition, paid rest periods may not be combined with unpaid meal periods or broken up into multiple shorter rest periods.

All breaks scheduled for the day will be scheduled by the supervisor and may change due to business needs.

- Employees may not leave for breaks without first receiving permission from their supervisor.
- Employees on jobsites are expected to stay on the jobsite for the duration of ANY 15 minute paid break.
- If you find yourself working at a jobsite
 where there is not accessibility to bathroom
 facilities, it is permissible for you to use a
 Company vehicle to go to a bathroom,
 assuming you have a valid driver's license.
- We ask that you use common sense and limit the number of trips to those that are truly necessary.
- It is absolutely unacceptable to urinate on a job site other than in a bathroom facility.

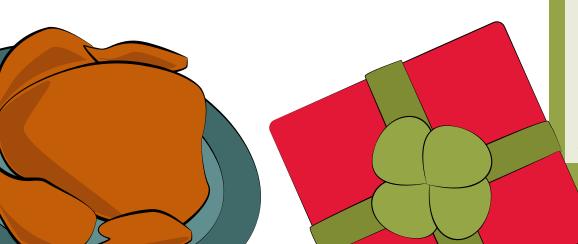
In special circumstances, your supervisor may require you to work through a break or a meal period. If your meal break is cut short due to work, you will be paid for the entire break.

Holidays and Holiday Pay

The offices will be closed in recognition of the following holidays:

- New Year's Day (January 1st)
- Memorial Day
- Independence Day (July 4th)
- Labor Day
- Thanksgiving
- Christmas Day

For many of these holidays, our retail store will also be closed. However, depending on business needs, the Company may elect to have the retail store open on a holiday.



Holidays falling on a weekend:

Saturday

If the holiday falls on a Saturday, it will typically be recognized by The Bruce Company on the Friday immediately before the Saturday holiday. Holiday pay will be applied to eligible employees on that particular Friday, regardless of whether or not an employee works.

Sunday

If the holiday falls on a Sunday, it will typically be recognized by The Bruce Company on the Monday immediately following the Sunday holiday. Holiday pay will be applied to eligible employees on that particular Monday, regardless of whether or not an employee works.

Seasonal and Part Time Employees

If your position is classified as either seasonal and/or part-time, you are not eligible for holiday pay.

- · Time off will still typically be given.
- Employees are welcome to take this as unpaid time off, or if they have vacation time, they may elect to use it to cover missed days for holidays

Full Time Year Round FTYR

Full Time Year Round employees are immediately eligible for Holiday Pay upon hire to enjoy the holidays we recognize as a company.

- The amount of time you will be paid for each holiday is based on your normal work schedule, up to a maximum of eight (8) hours.
- No employee will receive more than eight hours of benefit time for one holiday.
- Holiday pay is based on straight time and is not subject to overtime pay.
- If you are on an unpaid leave of absence, layoff, or otherwise unpaid for the week in which a holiday occurs, you will not receive holiday pay during that time.

FTYR Hourly Non-Exempt Employees

If you are normally scheduled for work the day on which a holiday falls, but do not work for the holiday, you will be paid up to 8 hours of holiday pay in your normal paycheck for that day.

- If you are required to work on a holiday (e.g., Memorial Day), you will receive payment for regular hours in addition to the time you worked in your normal paycheck.
- If you are not normally scheduled to work during the day on which a holiday occurs, you will still receive up to 8 hours pay for that day in your normal paycheck.

FTYR Salaried Exempt Employees

If you are required to work on a holiday (e.g., Memorial Day), you will be given the option to schedule an alternate day off (with prior Management approval and Payroll notification) in the same payroll week to account for the Holiday.

• If you do not work on the day in which the holiday falls, you will receive holiday pay as normal for a full day of pay.



Bereavement Leave Policy

The Bruce Company recognizes that a time of bereavement is a very difficult one for an employee. In this regard, every effort will be made to ensure that the employee is able to attend to family matters.

Employees seeking to utilize Bereavement leave, paid or unpaid, may be required to provide substantiation to HR or their supervisor of the need for leave (a funeral brochure or obituary are acceptable) no later than the day after their return from leave. Failure to provide documentation when requested, or falsifications in a request for bereavement leave may result in disciplinary action in accordance with our Attendance policy, up-to and including termination.

The Company reserves the right to deny any employee bereavement leave, paid or unpaid, for any reason. In accordance with our PTO policy, if an employee doesn't qualify for paid leave under this policy, but has PTO, they may be required to use their PTO before taking time off without pay.

If you have questions, or would like to utilize this leave, please speak with Human Resources.

Bereavement leave will be granted due to the death in an employee's immediate family. The immediate family is defined as the employee's:

- Spouse
- Domestic partner
- Sibling
- Step-sibling
- Parent
- Step-parent
- Child
- Step-child

- Mother-in-law
- Father-in-law
- Sister-in-law
- Brother-in-law
- Daughter-in-law
- Son-in-law
- Grandparents
- Grandchildren



Full-Time, Year-Round employees may be granted time off up to a maximum of three paid days.

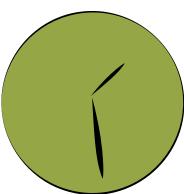
Seasonal and Part-Time employees of any type are eligible to use this as an unpaid benefit, of up to 3 days.

Bereavement leaves to attend a funeral of a relative not in the immediate family listed above (such as: grandparents-in-law, stepgrandparents, aunts, uncles, cousins, nieces, nephews, etc.), must be requested in advance in writing and will be approved for up to one day. This will be an excused absence, but will not be paid time off, but an employee may elect to use PTO if they have it available.

Time off for other funerals will be considered on an individual basis, with the general rule that PTO will be used for this purpose. Other bereavement leave may be granted on a case-by-case basis, which may be paid or unpaid leave.



Paid Time Off Full Time Year Round Employees



Full time Year Round Employees who work a minimum of 30 hours per week (average schedule) are eligible to receive for the Paid Time Off.

This policy is not applicable to Full time Seasonal Crew Leaders and Truck Drivers who are eligible for Paid Time Off (PTO). See Paid Time Off for Seasonal Employees Policy below.

PTO is accrued weekly and the PTO balance is indicated on each payroll check stub.

- It is available to employees so that they may enjoy periods of rest and relaxation without loss of earnings.
- It should also be used for when an employee is sick and misses work, or appointments for an employee and any of the employee's dependents.
- Employees with medical appointments may be able to make up their time missed from work without using time from their PTO bank at the discretion of their Manager; however this must be reviewed and pre-approved on a case by case basis and payroll must be notified of the approved time off in advance.

Employees who are typically scheduled at 40 hours a week will receive accrual in accordance with the below tables, based on years of service.

- Part-time employees who work more than 30 hours will be given an individualized, pro-rated amount of time based on their normal schedule.
- Employees will receive their full accrual for any week in which they are paid for 1 hour of work.
- PTO can be used after 60 calendar days of employment is completed.
- PTO compensation is based on straight time and is not subject to overtime pay requirements. PTO hours paid out do not count as time worked for the purposes of calculation of overtime. All PTO will be paid out at the employee's regular rate of pay for the period in which they take PTO.
- Prior approval must be obtained from a Supervisor for any time off needed. First priority for approval is typically given to requests from employees with the greatest seniority, with secondary priority based on which request is received first by the Supervisor, in addition the demands of the business.
- The Company expects that employees give prior notice before taking PTO, but at least 7 days' notice is required for known absences.
- Hourly employees may use their PTO in 15 minute increments.
- Salaried employees may use their PTO in full day (8 hour) amounts for full days of missed work for any reason, including illness. If a salaried employee is taking qualified leave under FMLA for a portion of the day, they will be required to use PTO to cover the time missed, paid in 1 hour increments.

	Employment Period	Accrual per Pay Period	Annual Paid PTO
Non-	First year	1.54 hours 2.31 hours 3.01 hours	80 hours (2 weeks)
Management	Second through fourth years		120 hours (3 weeks)
Employees	Fifth year and beyond		160 hours (4 weeks)
Management	First through fourth years Fifth year and beyond	2.31 hours	120 hours (3 weeks)
Employees		3.01 hours	160 hours (4 weeks)

Any unused paid time off balance will be carried over automatically until the maximum accrual is reached. The maximum amount of PTO an employee can have at any given time is 125% of your total paid time off allowed per year.

Annual PTO	Max Accrual	
80 hours (2 weeks)	100 hours (12.5 days)	
120 hours (3 weeks)	150 hours (18.75 days)	
160 hours (4 weeks)	200 hours (25 days)	

- Employees may be required to use all available PTO (in the increments allowed) before taking any time off unpaid.
- If a person is off of work and is using PTO to cover his or her time away, the PTO will continue to accrue during the week of PTO pay.
- There is no waiting period for full-time, year-round, exempt employees to use their PTO. All other classifications of employees who qualify for PTO may begin using their PTO on the first of the month following 60 days of employment.

- Additionally, full-time, year-round, exempt employees, at any point in their employment, may request to take more PTO than they have accrued, and may be "debited" up to 50% of their total accrual for the year. This request must be made following normal protocol for requesting PTO. These requests may be denied solely on the basis of the employee already having, or going into, negative PTO at the discretion of the employee's manager and/or Human Resources.
- Non-exempt employee's eligible will typically not be allowed to take more PTO than they have currently accrued. However, at management's discretion, in some circumstances, PTO may be advanced for these employees. This must be approved in advance by the HR manager and the employee's Manager.
- Employees who have a negative accrual balance at the time of separation may be liable for unearned, used time.

Employees who leave the Company in good standing (marked as eligible for rehire) and who have given at least two weeks' notice before their last day of work are eligible to receive a payout of any remaining PTO in their bank on their final pay check.

This payout will be subject to any deductions the employee
has active at the time of separation, and may be used to
cover any debts owed to the company for unpaid deductions.

 Employees who: are terminated for cause, who do not give sufficient notice (two weeks), or who leave in any way which deems them ineligible for rehire will not be eligible to receive a pay out of available PTO at time of termination.

 Any PTO requested and approved prior to the employee's termination WILL NOT be paid on their final check.

 Employees may not use PTO during their final two-week notice period, or during the two-week period prior to a reduction in hours, unless their notice provided is such that their actual worked days are at least two full weeks of work following the date of notice or there is prior approval from management.





Paid Time Off Seasonal Employees Crew Leaders / Truck Drivers

Full Time Seasonal employees in positions which are eligible for PTO (Crew Leaders and Truck Drivers) are credited the number of PTO hours for the year at the start of the spring season on April 1st.

- Hours may be applied to any pay period up to your normal scheduled hours.
- Paid time off can be used after the employee completes 60 calendar days of employment.
- Paid Time Off compensation is based on straight time and is not subject to overtime pay. This means that no time from an individual's paid time off bank will be paid at "time and a half", as paid time off hours do not count toward overtime pay eligibility.
- Prior approval must be obtained from a Supervisor for any time off needed.
- Therefore, an employee's immediate Supervisor must be notified of a request well in advance, typically at least 7days.
- First priority for approval is typically given to requests from employees with the greatest seniority, with secondary priority based on which request is received first by the Supervisor, in addition the demands of the business.
- Hourly employees may use PTO in increments of 15 minutes and may use PTO up to the employee's regularly scheduled hours in a week.

For the purpose of calculating crew leader and truck driver's years of service, only years of service working in a position which qualifies for PTO will be counted.

	Years of Service	Hours per Year
Crew Leaders / Truck Drivers	0-3 4-9 10+	24 (3 days)* 40 (5 days)* 56 (7 days)*

- PTO for Seasonal Employees is not assigned or usable during periods of layoff.
- Seasonal Crew Leaders and Truck Drivers who participated in the full snow removal season leading
 up to April 1st, will be eligible to receive up to 24 hours of PTO on April 1st in addition to the hours
 listed above.
- Hours added are decided at the end of the snow season based on the amount of snow hours that were available and the amount of hours the employee worked.
- Hourly employees in the seasonal PTO program who work officially as Assistant Snow Route Managers
 will be guaranteed the maximum allotment of snow hours at the end of the season. An Assistant Route
 Manager will be disqualified from this guarantee and be subject to the normal pro-rate schedule for
 that season if they are out of the area or otherwise unavailable to work for 3 or more weeks between
 December 1st and April 1st.
- Employees may not use PTO to cover time when they wouldn't normally be scheduled for work
 except for holidays in which they are not paid and days with no work due to inclement weather.
- Employees may be required to use any remaining PTO time prior to taking time off without pay unless hours are reduced by the Company (i.e. rain days, holidays, etc).
- The calculation used to determine vacation awarded will be published at the time the employee is notified of their additional PTO.

Carryover

Paid time off does not carryover from year to year; therefore, all PTO must be used by March 31st each year. Any PTO that is not used before April 1st when new PTO allowance is granted will be forfeited.

Pay Out of PTO

Paid time off is granted for the purposes of providing rest, relaxation and time away from work activities. Active employees will not be paid out PTO unless they actually use it to take time away from work.

Separation of Employment

Employees may not use PTO during their final two-week notice period, or during the two-week period prior to a reduction in hours, unless their notice provided is such that their actual worked days are at least two full weeks of work following the date of notice or there is prior approval from management. Employees cannot use PTO to extend their termination date.

The last day of work will be considered the termination date. PTO for Seasonal Employees will not paid out at termination of employment for any reason.





Family and Medical Leave Policy

It is the policy of The Bruce Company to comply with the requirements of the Wisconsin and Federal Family and Medical Leave Acts (FMLA).

- Generally, an eligible employee will be granted up to 12 weeks of FMLA leave during a 12-month period on a calendar year basis.
- The leave may be paid, unpaid or a combination of paid and unpaid, depending on the reason for the leave and the benefits for which the employee may be eligible.

This policy will be administered in compliance with the National Defense Authorization Acts of 2008 and Fiscal Year 2010 as they amend the Family and Medical Leave Act of 1993, and the regulations implementing the Family and Medical Leave Act of 1993 effective March 8, 2013.

State and federal laws differ in a number of areas, and the company will comply with both. When an absence qualifies as family leave under either state or federal law or both, the following rules apply:

- The employee is deemed to be exhausting his/her entitlement under both state and federal law concurrently.
- The law most generous to the employee will apply.



Eligibility

To be eligible for leave under this policy, an employee must have been employed by the company for a minimum amount of time and have worked a required number of hours as follows:

- Wisconsin Family and Medical Leave Covered employees have worked for the employer for at least 52 consecutive weeks and have been paid for at least 1,000 hours in the preceding 52-week period.
- It is possible that an employee could qualify for leave only on the basis of hours worked under the Wisconsin law, which generally covers shorter periods of time than the 12 weeks provided by federal law.
- For Wisconsin leave purposes, the 12 month period during which leave must be taken is based on a calendar vear.
- Federal FMLA Covered employees have worked for the employer for at least 12 months (which need not be consecutive), and for 1,250 hours in the **12-month period** immediately preceding the start of the leave.
- (Note: Airline personnel are subject to different hours of service eligibility requirements).

As stated above, an employee is generally eligible for up to a total of 12 weeks of protected leave within a 12-month period on a calendar year basis for any combination of reasons. These situations will be discussed on a case-bycase basis with affected employees. 150

Use of Paid and Unpaid Leave

Both Wisconsin FMLA and federal FMLA mandate that an employer provides unpaid leave to eligible employees.

However, in some cases, an employee or employer may elect to substitute a paid benefit for which the employee is eligible in order for the employee to receive pay during the leave.

During leave that qualifies only as Wisconsin FMLA leave or that qualifies as concurrent Wisconsin FMLA and federal FMLA leave, employees have the choice to use any available paid leave but may elect to have leave unpaid.

Once Wisconsin FMLA leave is exhausted, then for any additional federal FMLA leave, the company may require that benefits, such as vacation, be used before the employee may take unpaid federal FMLA leave.

When paid benefits are substituted for the otherwise unpaid time, the employee is using the benefits concurrently with FMLA leave, and those benefits will not be available to the employee later.

Intermittent or Reduced Schedule Leave

Intermittent and/or reduced schedule leave will be permitted when it is medically necessary and, in some cases, for birth or placement for adoption. In all cases, the total amount of leave taken in calendar year should not exceed the 12 weeks defined earlier in this policy.

In cases where substitution of a paid benefit is not possible, the employee will receive reduced compensation consistent with the number of hours the person actually works.

When medically possible, intermittent, and reduced schedule leave must be scheduled with minimal disruption to an employee's job. To the extent an employee has control, medical appointments and treatments related to a serious health condition should be scheduled outside of working hours or at such times that allow for a minimal amount of time away from work.

The company may, in some cases, transfer an employee to an alternative position, with equivalent pay and benefits, in order to better accommodate the need for foreseeable intermittent or reduced schedule leave.

Benefit Continuation During Leave

Coverage under group health insurance will continue while on leave, but employees must continue to pay their portion of the premium.

Other employment benefits, such as group life insurance, AD&D, etc., will also be continued during the leave, as long as the employee continues to pay any required contribution. Payment arrangements will be discussed with individuals upon their request for leave.

Worker's Compensation Absences

When an employee is eligible for Wisconsin FMLA and/ or Federal FMLA, and absent due to a work-related illness or injury which meets the definition of a serious health condition, the absence will be counted against the employee's allotment of FMLA leave under federal FMLA and/or Wisconsin FMLA law.

Early Return from Leave

An employee who wishes to return to work earlier than originally anticipated should provide at least 7

days' notice of such request. A fitness-for-duty certification may be required.

Rights Upon Return from Leave

An employee who takes leave under this policy will be reinstated to the same job or an equivalent position upon completion of the leave.

If an individual has exhausted all leave under this policy and is still unable to return to work, the situation will be reviewed on a case-by-case basis to determine what rights and protections might exist under other company policies, the Americans with Disabilities Act (ADA), and any applicable state disability laws

The law provides that an employee has no greater rights upon a return from leave than the individual would have had if s/he had continued to work. Therefore, an employee may be affected by a layoff or other job change if the action would have occurred had the employee remained actively at work. In such cases, the official date of the layoff will mean the end of FMLA leave for the employee. If the employee is recalled, if FMLA leave is still required, it may then continue.



Medical Leave of Absence

If you don't qualify for either type of FMLA for any reason and still need time away from work to attend to a personal or family health situation, you must work with your supervisor and HR to create a plan for a non-FMLA medical leave.

Leave of this type will typically not be paid unless the employee has PTO available.

During the time an employee is out for leave, in order to maintain company benefits, the employee must either: prepay for benefits for predicted missed deductions OR pay benefits directly to the company in the form of a check.

Notifying the Company of the Need for Family or Medical Leave

Generally, an application for leave must be completed for all leave taken under this policy. When the need for leave is foreseeable, the employee should provide notice at least 30 days in advance.

When this is not possible, notice should be provided as soon as the employee learns of the need for leave.

Birth or Placement for Adoption or Foster Care

Family leave will be available to eligible male and female employees for the birth of a child or for placement of a child with the employee for adoption or foster care.

Such leave must generally be completed within 12 months of the birth or placement. (Wisconsin law provides that the six weeks of leave must commence within 16 weeks before or after the birth or adoption)

Serious Health Condition of Immediate Family Member

An eligible employee may take family leave under this policy to care for a son, daughter, spouse, or parent with a serious health condition (see above section for general definition). The Wisconsin FMLA also covers the serious health condition of an employee's parent-in-law, domestic partner (registered or unregistered) and domestic partner's parent.

This leave may be taken all at once or, when medically necessary, in smaller increments.

It will be necessary for the family member's treating health-care provider to document the need for leave through the medical certification process. (Optional: An employee may be required to provide certification of a domestic partner relationship.)

Serious Health Condition of Employee

An eligible employee who experiences a serious health condition as defined by the state and/or federal law may take medical leave under this policy. A serious health condition will generally occur when the employee:

- Receives inpatient care in a hospital, hospice, or nursing home.
- Suffers a period of incapacity of more than three consecutive full calendar days accompanied by continuing outpatient treatment/care by a healthcare provider.
- Is pregnant, including severe morning sickness.
- Has a history of a chronic condition which requires periodic visits to a health care provider at least twice a year, and may cause episodes of incapacity; or
- Has a permanent or long-term condition which requires continuing treatment by a health care provider.

Medical leave may be taken all at once or, when medically necessary, in smaller increments. The need for leave must be documented by the employee's treating health-care provider through the medical certification process.

An employee may be paid for all or part of a medical leave to the extent s/he is eligible for benefits such as short-term disability.

A fitness-for-duty statement will be required in order for an employee to return from a medical leave. Failure to provide the statement may result in a delay in the return to work.

Medical Certification of a Serious Health Condition

Generally, the company will require medical certification to verify that an employee or family member's illness meets the definition of a serious health condition and to determine the nature and duration of the leave. In the case of a family illness, the provider must also verify that the employee is needed to care for the family member.

Periodic recertification to verify that a condition is ongoing may be required as permitted by law.

The appropriate form should be obtained from the Human Resource Department and should generally be returned within 15 days. Failure to provide this certification may result in delay or denial of the leave.

Additional Certifications

If the company has reason to question the validity of a medical certification, an employee may be required to provide a second certification from a health-care provider selected and paid for by the company. If the second opinion differs from the first, a third opinion may be required.

The health-care provider for the third opinion must be mutually chosen by the employee and the company and paid by the company. The third opinion, by law, is binding on all parties.

Notifying the Company of the Need for Family or Medical Leave

Generally, an application for leave must be completed for all leave taken under this policy. When the need for leave is foreseeable, the employee should provide notice at least 30 days in advance.

When this is not possible, notice should be

provided as soon as the employee learns of the need for leave.

In cases of emergency, verbal notice should be given as soon as possible (by the employee's representative if the employee is incapacitated), and the application form should be completed as soon as practicable.

Failure to provide adequate notice may, in the case of foreseeable leave, result in a delay of the leave. Leave application forms are provided by the Human Resource Department.

Calling in "sick" does not qualify as FMLA leave.

An employee must provide sufficient information regarding the reason for an absence for the company to know that protection may exist under this policy.

Failure to provide this information as requested will result in the employee's forfeiting all rights under the policy. This means the absence may then be counted against the employee for purposes of discipline for attendance, etc.



Military Leave

Leaves for the performance of duty with the United States Armed Forces, or with the reserve component shall be granted in accordance with applicable law as determined by the US Department of Labor. For qualify leaves under the Uniformed Services Employment and Reemployment Rights Act, you have the right to be reemployed in your civilian job if you leave that job to perform service in the uniformed service and

- You ensure that your employer receives advance written or verbal notice of your service.
- You have five years or less of cumulative service in the uniformed services while with that particular employer.
- You return to work or apply for reemployment in a timely manner after conclusion of service; and
- You have not been separated from service with a disqualifying discharge or under other than honorable conditions. If you are eligible to be reemployed, you must be restored to the job and benefits you would have attained if you had not been absent due to military service or, in some cases, a comparable job.

Employees have a Right to be Free from Discrimination and Retaliation related to:

- Being a past or present member of the uniformed service
- Having applied for membership in the uniformed service
- Being obligated to serve in the uniformed service

As such, The Bruce Company will not deny you:

- Initial employment
- Reemployment
- Retention in employment
- Promotion
- Any benefit of employment because of your military status

In addition, The Bruce Company will not retaliate against anyone assisting in the enforcement of USERRA rights, including testifying or making a statement in connection with a proceeding under USERRA, even if that person has no service connection.

Health Insurance Protection

If you leave your job to perform military service, you have the right to elect to continue your existing employer-based health plan coverage for you and your dependents for up to 24 months while in the military.

If you don't elect to continue coverage during your military service, you have the right to be reinstated in our employer health plan when you are reemployed, generally without any waiting periods or exclusions (e.g., preexisting condition exclusions) except for service-connected illnesses or injuries.

The U.S. Department of Labor, Veterans Employment and Training Service (VETS) is authorized to investigate and resolve complaints of USERRA violations.

Qualifying Exigency for Military Family Leave

An eligible employee may take family leave under this policy while the employee's spouse, son, daughter, or parent (the "military member") is on covered active duty or call to active-duty status for any qualifying exigency under federal law.

This leave may be taken all at once or in smaller increments. It will be necessary to submit a complete and sufficient certification for FMLA leave due to a qualifying exigency.

Qualifying exigency leave may be taken by family members of regular armed service members, as well as family members of Reserve and National Guard members, provided the service member is deployed to a foreign country.

Military Caregiver Leave

An eligible employee may take up to an additional 14 weeks (not to exceed 26 weeks total) of family leave in a single 12-month period under this policy to care for a current member of the

Armed Forces, including a member of the National Guard or Reserves, or, the National Guard or Reserves who is on the temporary disability retired list, who has a serious injury or illness incurred in the line of duty on active duty (or existed before the beginning of the member's active duty and was aggravated by active duty) for which he or she is undergoing medical treatment, recuperation, or therapy; or otherwise in outpatient status; or otherwise on the temporary disability retired list.

A covered service member may also be a veteran who is undergoing medical treatment, recuperation, or therapy, for a serious injury or illness and who was a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during the period of 5 years preceding the date on which the veteran undergoes that medical treatment, recuperation, or therapy.

This entitlement will be applied on a per-covered-service member, per-injury basis. The covered service member must be the eligible employee's spouse, son, daughter, or parent, or next of kin. It will be necessary for the covered service member's treating health-care provider, as defined by law, to document the need for leave through the medical certification process.



Jury Duty and Court Appearance Policy

Employees will be given time off if they are called to serve on a jury. The Bruce Company will make up the difference between the employee's normal wages and the wages received as a juror for up to (3) three weeks. Please contact the Payroll Department to discuss how to obtain payment for your wages.

When not impaneled for actual service and only on call, the employee should report back to work unless authorized to be absent from their work assignment.

If an employee is subpoenaed to testify in legal action that resulted from performing their required duties, The Bruce Company will permit them to earn time off with pay for up to three weeks if they are required to appear during their regularly scheduled work hours. The employee will receive the difference between their normal pay and any witness fee paid by the courts. In a case where the employee is required to be sequestered, The Bruce Company may use discretion to exceed the three weeks paid time off policy.

If an employee is required to appear in court and testify on a matter pertaining to a personal, domestic, criminal, or civil case, they may use accrued benefit time or approved unpaid time. A subpoena to appear or testify must be discussed with the employee's Supervisor and sent to Human Resources before the time will be granted.

If an employee volunteers to witness or appear in court to testify on a matter pertaining to a case, this will be counted as personal time. The employee may use accrued benefit time or approved unpaid time. If the employee is subpoenaed, generally the court will pay a witness fee and The Bruce Company will pay the remainder of the normal hourly or salaried rate for that time.

Civil Air Patrol

An employee who is a member of the Civil Air Patrol may be granted an unpaid leave of absence for the purpose of participating in a Civil Air Patrol emergency service operation.

In advance of any emergency service operation, the employee must notify the Company in writing that they are a member of the Civil Air Patrol.

The employee may take up to 5 consecutive workdays or up to 15 days of leave in a calendar year to participate in an emergency service operation, so long as the leave of absence does not unduly disrupt business operations. The leave will be unpaid unless the employee chooses to apply any available paid time off.

Their employment status, benefits and seniority will be uninterrupted by the leave.

The employee may be required to provide a written statement from their commander or officer verifying their participation in an emergency service operation. If the emergency service operation begins after the employee reports for work, the employee must request permission from their supervisor to leave work.

Emergency Responder Leave

Employees who volunteer as a firefighter, emergency medical technician, first responder, or ambulance

driver for a volunteer fire department or fire company, a public agency, or a non-profit corporation will be permitted to be late or absent from work if due to their response to an emergency, as long as they comply with their responsibilities, provided below.

The time off work is not required to be paid although employees may choose to apply any available paid time off.

To be eligible for this leave, employees must comply with all of the following:

- 1 Notify the Company of their status within 30 days of becoming an emergency responder by written statement signed by the chief or manager.
- When dispatched to an emergency, make every effort to notify their supervisor as soon as possible in advance unless extreme circumstances prevent them from doing so, substantiated by a written statement from the chief or manager explaining why prior notification could not be made.
- 3 Submit a written statement from the chief or manager verifying their participation in the emergency response, as well as the date and time of the response.

If an employee's status as an emergency responder change, they must notify their employer of that change.



Personal Leave

An employee may request an extended time off for personal reasons, provided he/she has worked with The Bruce Company for a period of at least three (3) months.

A detailed written request must be presented to your Manager, Supervisor or Human Resources 30 days before the beginning of the Leave, if possible. In limited situations and depending upon the circumstances the request for an unpaid leave may be granted.

Leave may be granted for up to 30 days at a time. If an employee needs to be out of work longer than 30 days, they may request an extension no sooner than a week before their anticipated return.

The employee may elect to continue with their benefits during this leave, but they will still be responsible to make any payments towards their premiums.

If the employee fails to return to work at the day indicated in the initial agreement, their employment may be terminated effective the proposed return date.

Within reason, the Company will attempt to maintain the employee's same position upon return. This may not always be possible given the nature of the business. Every effort will be made to keep the employee in a lateral positions to their current role if we do not allow them to return to it. If there is no work available at the return date, the employee may be changed to "laid off" status or terminated.

Wisconsin Bone Marrow and Organ Donation Leave Policy

Employees who are eligible under this leave are employees who have been employed at this organization for more than 52 consecutive weeks and worked at least 1,000 hours during the preceding 52-week period.

Eligible employees taking bone marrow or organ donation leave may take up to six weeks of unpaid time off in a 12-month period to donate bone marrow and organs (e.g., kidneys, partial livers, partial lungs, partial pancreas, and partial intestine). Bone marrow and organ donation leave may only be taken, however, for the period necessary for the employee to undergo the donation procedure and to recover from that procedure. Eligible employees may substitute other types of available paid or unpaid leave if they choose.

Employees must provide written notification that indicates they will be serving as a bone marrow or organ donor. Employees must make a reasonable effort to schedule the procedure so that it does not unduly disrupt the employer's operations and give advance notice in a reasonable and practicable manner.

The Company may require medical certification issued by the health care provider of either the done or the donor to verify that the bone marrow or organ recipient has a serious health condition that necessitates the transplant; that the employee is eligible and agrees to the donation; and the amount of time expected to recover.

Employees will continue to receive group health insurance benefits during the leave if they had coverage under the plan immediately before the leave.

The Company reserves the right to allow an employee who, during the period of recovery, would like to work in an alternative employment position that meets his or her qualifications. Any period of time during this alternative employment will not reduce the employee's leave entitlement.

Upon return to work at the conclusion of leave, employees will be restored to the same or an equivalent position. Further questions related to the policy can be directed to Human Resources.



Voting Leave

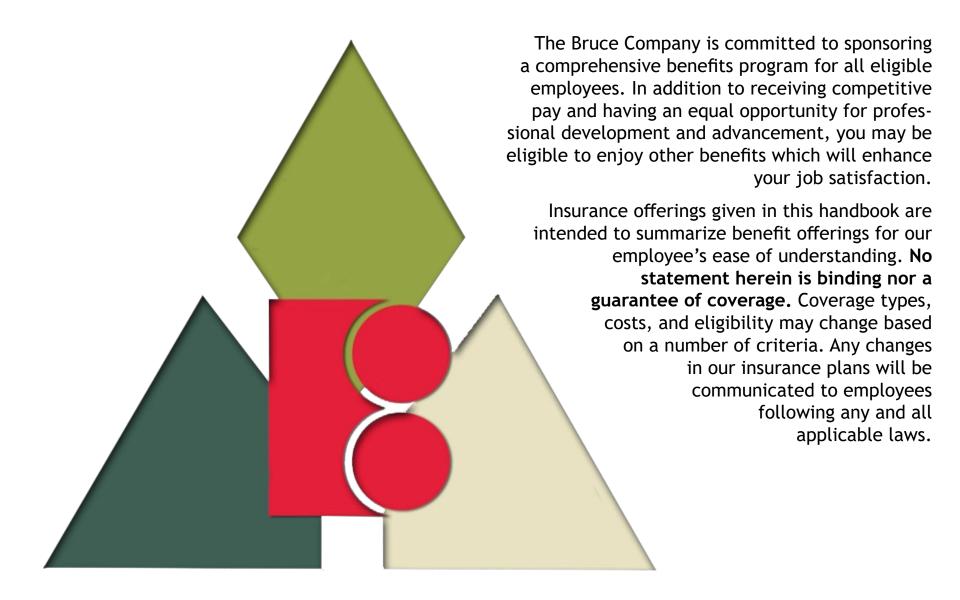
Wisconsin employees will be provided with up to 3 consecutive hours off work to vote while polls remain open.

The time is not required to be paid, although employees may choose to use any available paid time off.

To qualify for voting leave, employees must notify their supervisor by the day before Election Day. The supervisor may specify the times the employee may take for their voting leave.



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Eligibility

All regular Seasonal Full-Time and Full-time Year Round Employees will enjoy all of the benefits described in this Policy as soon as you meet the eligibility requirements for each particular benefit. Coverage is available to you and your dependents as defined in the benefit Summary Plan Descriptions or Plan Documents.

Unless required by law, part-time employees who are normally scheduled to work less than thirty (30) hours per week, temporary, union/collectively bargained, or limited part time employees are not eligible for insurance benefits.

For health, dental, vision, Life/AD&D, short and long term disability insurance, critical illness, and accident insurance employees will become eligible on the 1st of the month following 60 days of employment.

For participation in the company sponsored 401(k) and the Flex Spending benefit, employees must be continually employed for 1 year before becoming eligible to participate.

The Bruce Company will share the cost of some programs for both employee and dependent insurance coverage. The contribution of the employer may vary from plan year to plan year. Applicable employee contributions will be automatically deducted from your paycheck with your written authorization received at enrollment in any plan. The employee portion of insurance premiums are collected based over a 48 week period (year round employees) or a 26 week period (seasonal employees).

It is the employee's responsibility to pay for premiums that are not collected timely from their paycheck. Payroll will work with employees to set up a schedule for collecting missed premiums from the employee's paycheck where available.

Employees no longer receiving a paycheck are responsible for timely payment of any missed premium owed. If insurance is ended due to the employee's voluntary cancellation or loss of eligibility, we will refund any premiums pre-paid due to the end of coverage.

Premiums will generally be refunded via the employee's paycheck or via separate check where applicable, within 30 days of the change



Initial Enrollment

- New employees interested in any of our benefits should complete an application within sixty (60) calendar days of their start date.
- Coverage will begin from the first day of eligibility.
- If the employee fails to complete an application within sixty (60) calendar days of their start date, it will be assumed that the employee is declining participation.
- Employees who attempt to enroll late into the plan without a qualifying event will be subject to the late entrant provision or waiting period as determined by the plan.

Open Enrollment

If you or any of your dependents do not enroll in any of the benefits offered by The Bruce Company at your initial eligibility date, you may have an opportunity to enroll during annual open enrollment or within 30 days of any special enrollment opportunity. It is your responsibility to timely inform Human Resources of any qualifying events that may impact your benefit enrollment rights or eligibility.

Group health, Dental, and vision insurances' plan year is from May 1st through the following April 30th. Open Enrollment will typically take place during March or April proceeding the start of the plan year, depending on our seasonal employees' anticipated return to work. Eligible employees will be responsible for enrollment paperwork to enter into, modify, or drop their coverage.

All other benefits' plan year runs from January 1st to December 31st. These voluntary insurance plans typically do not have open enrollment periods, and employee may apply for coverage any time after they become eligible. Application made after their initial enrollment period may be subject to eligibility verification.

Special Enrollment

If you have declined enrollment for yourself or

your dependents (including your spouse) because of other health insurance or group health plan coverage, you may be able to enroll yourself and your dependents in this plan if you or your dependents lose eligibility for that other coverage (or if the employer stops contributing toward your or your dependents' other coverage). However, you must request enrollment within 30 days after your or your dependents' other coverage ends (or after the employer stops contributing toward the other coverage).

If you become eligible because of a change in your position classification, your options for insurance will be discussed with you at that time and will vary based on your time with the company and the classification of your new position. If you believe that you have become eligible due to a change in your hours and haven't been notified to your eligibility, speak with a member of HR for clarification.

In addition, if you have a new dependent as a result of marriage, birth, adoption, or placement for adoption, you may be able to enroll yourself and your dependents. However, you must request enrollment within 30 days after the marriage, birth, adoption, or placement for adoption.

To request special enrollment or obtain more information, contact Human Resources.

Group Health Insurance

The Company offers comprehensive health insurance plans to our qualified employees. Coverage is available in single and family levels, and different plan options may be available depending on the plan year. The Company covers a portion of the cost of this benefit's premiums.

Seasonal Full-Time and Full-time Year Round Employees who are regularly scheduled to work a minimum of thirty (30) hours per week are eligible to participate in the group health insurance program on the 1st of the month following sixty (60) days of employment.

Limited Part Time Employees, Temporary and Variable Hour Employees may become eligible for health insurance if they work an average of 30 or more hours per week during a defined measurement period.

Dental and Vision Insurance

The company offers comprehensive, voluntary vision and dental insurance to all eligible employees.

Seasonal Full-Time and Full-time Year Round Employees who are regularly scheduled to work a minimum of thirty (30) hours per week are eligible to participate in the vision or dental insurance program. Limited Part Time Employees, Temporary and Variable Hour Employees may become eligible for health insurance if they work an average of 30 or more hours per week during a defined measurement period.

Disability Insurance Short Term

Full-time Year Round Employees who are regularly scheduled to work a minimum of thirty (30) hours per week are eligible for Short Term Disability (STD) Insurance funded 100% by The Bruce Company.

The STD benefit is a fully-insured plan that may replace a portion of your income after a 7 day elimination period if you are disabled as a result of injury or sickness. This benefit is provided at no cost to you.

Employees must submit a claim form to the insurance company at the time of disability to request benefit payment. For further information on how to submit a claim, please speak with the Human Resources department.

Long Term

Qualified management and executive level employees are eligible for Long Term Disability insurance funded 100% by the company. If you have questions concerning coverage levels or on how to submit a claim please speak with the Human Resources department.

Accidental Death and Dismemberment Insurance

Seasonal Full-Time and Full-time Year Round Employees who are regularly scheduled to work a minimum of thirty (30) hours per week receive life and accidental death & dismemberment insurance the first day of the month following sixty (60) calendar days of employment.

- The Bruce Company contributes one hundred percent (100%) of the premium for this benefit.
- The value of your coverage will be based on your actual and/or projected earnings in a calendar year, your position classification, and your age.
- You may elect or change your beneficiary whenever you wish by submitting the appropriate documents to Human Resources.

Company Sponsored Voluntary Life Insurance

In addition to the Company sponsored life and AD&D insurance, employees may elect to purchase additional, voluntary life and AD&D insurance for themselves and their dependents through our benefits provider.

Insurance eligibility, offerings, and pricing will vary based on a number of criteria and may require proof of insurability. The Company will not pay for any portion of additional voluntary life and AD&D insurance purchased by the employee.

Upon termination of employment or when taking certain extended leaves of absence, the group term life plan and any voluntary life insurance is canceled effective the last day of employment.

An employee has the option of converting the Group Term Plan to a self-pay plan upon termination. Human Resources will provide you with contact information. It is the employee's responsibility to initiate such conversion with the insurance company or policy's agent.

Critical Illness and Accident Insurance

Our benefits provider for life and AD&D insurance also offers other voluntary insurance offerings, which may vary year to year in their coverage, type, and cost. Currently, the company offers Critical Illness and Accident insurance as voluntary options for our employee to purchase. Waiting periods for purchase, eligibility, and use may vary, but will typically fall in line with eligibility for the Company sponsored Life and AD&D insurance. Please see HR with questions about eligibility and offerings.

Critical illness insurance provides coverage for employees upon being afflicted with debilitating, disabling, or other serious illness as defined by the plan. Employees may have options to select in terms of levels of coverage.

Critical illness coverage can be purchased for dependents at specified rates given the employee has critical illness coverage.

Accident insurance provides coverage for employees following accidents and afflictions of a serious nature as defined by the plan. Accident coverage can be purchased for dependents at specified rates given the employee has accident coverage. Further questions concerning Critical Illness and Accident insurance can be directed to our benefits provider, or the Human Resources department.

Employee Assistance Program (EAP)

Another great benefit offered to employees is the Employee Assistance Program (EAP). The EAP provides a confidential, easily accessible professional counseling service for our employees whose personal problems are affecting their ability to function effectively at work or home.

This service is available to all Seasonal Full-Time and Full-time Year Round Employees and their immediate family members.

Arrangements will be made for you or a member of your family who has questions concerning legal, family, or financial issues, child care, elder care, relationships, substance abuse or addiction questions and concerns, work-related issues and any mental health issue.

Confidentiality is one of the most important aspects of this program. If you contact the Employee Assistance Program directly, no one in our company will know unless you tell them. No information concerning the nature of your problem will be released without your written consent. The Bruce Company assumes the costs for the Employee Assistance Program.

Information about how to access EAP benefits is available from Human Resources, can be found posted on the bulletin board outside of the HR office and on ADP.



Worker's Compensation Policy

Workers' compensation insurance protects employees who sustain or incur an occupational injury or illness. This insurance is provided in conformity with and regulated by state law.

The Bruce Company has a good safety record and it wants to do everything possible to maintain that record. All employees are responsible for the safety and well-being of co-workers and promoting a safe working environment.

Should you incur an occupational injury or illness, you must immediately report the incident or accident to your supervisor/crew leader or designee. In a life-threatening emergency, call 911 immediately. Unless the injury or illness requires emergency medical attention, you and all witnesses to the incident or accident shall immediately prepare a written report of the incident or accident on forms provided. Reports must be signed by your supervisor and delivered to the Human Resources office immediately. Failure to do so may jeopardize both your safety (and that of other staff or customers) and your eligibility for coverage under the plan.

Any occupational injury or illness will be investigated by your supervisor/or designee. All occupational injuries must be reported at the time of injury regardless of the severity and whether or not medical attention is sought. See Accident Policy in Safety Manual or Key Expectations of Injured Employees for more information on reporting workplace injuries. 173

Leave for Workers Comp.

While you are receiving workers' compensation benefits, you are considered to be on medical leave of absence and are subject to the policy set forth there.

Where applicable, time away will be counted toward an employee's entitlement leave under the Family Medical leave Act (FMLA). The Bruce Company will follow the guidelines for FMLA and state workers' compensation laws regarding the return status of an employee from a workers' compensation leave of absence. See details in Leave of Absence policy included in this manual.

Employees returning to work after being absent due to a work-related injury must report to their supervisor prior to beginning work and must bring a doctor's clearance for returning to work.

Traditional Return to Work

The Bruce Company provides modified duty work on a limited and temporary basis to help employees return to work as soon as possible, as part of a work-hardening program. Restrictions must be in writing from the treating physician.

Medical Bill Payments

You will be expected to cooperate with the workers' compensation insurance carrier in the processing of any claim.

For additional information as to the processing of claims, inquire in the Human Resources Office.

The employee is responsible for ensuring that the workers' compensation carrier or Human Resources receive all medical bills incurred for work-related injury or disease.



Flexible Spending Account and Dependent Care (DFSA) Plan

The Bruce Company offers a Flexible Spending Account (FSA) and a Dependent Care Spending Account Plan for Seasonal Full-Time and Full-time Year Round Employees who are scheduled a minimum of thirty (30) hours per week, also referred to as a Section 125 Plan, which allows eligible employees to pay for qualified expenses for such things as Dependent Care, and Out-of Pocket Medical, Dental and Vision Expenses with pre-tax dollars.

Employees are eligible to participate in the FSA or the DFSA after 1 year of continual service with the company. For information concerning enrollment, please speak with Human Resources.



401(k) Retirement Savings Plan

Employees are eligible to begin contributions after meeting the minimum requirements including completion of 1 year of service (1,000 hours) and attaining age 21.

Automatic enrollment applies to employees hired on or after October 1, 2014. Employees who do not complete an enrollment form to enroll or opt out of the plan upon their eligibility date will be automatically enrolled with a 2% deferral.

You may contribute up to the annual maximum as determined each year by the Internal Revenue Service (IRS). In addition, certain eligible participants (generally those 50 years or older) may make an additional catch-up contribution within the annual maximum limit determined by the IRS for such catch-up contributions.

You may make changes to your contribution amount or discontinue your contributions online through Fidelity. The change/discontinuance will be effective as soon as administratively possible following Human Resources' receipt of this paperwork.

Employer Match

To be eligible for an employer match with respect to any payroll period, you must:

- Defer a percentage of your compensation during such payroll period
- Be at least 21 years of age
- Have completed 1 year of service (1,000 hours)

Our Company match is officially considered a discretionary match, meaning that the amount of match for the period in question may be changed at any time, with or without prior notification to the employees.

However, the Company typically commits to match 50% of the first 4% of an eligible employee's contribution.

Vesting Schedule

You are always 100% vested in your own contributions. The vesting schedule for the employer matching contribution is:

	Years Service	Vested Portion
Vesting Schedule	< 2 2 3 4 5	0% 25% 50% 75% 100%

Plan Document

The above is meant as a brief overview of the 401(k) Retirement Plan.

You will receive a SPD (Summary Plan Description) which will contain more details about the Plan.

In addition, a complete description of the Plan can be found in the legal plan document that governs the operation of the Plan and which is available for your review by contacting the plan administrator. If there are any discrepancies between the above overview and the plan document, the plan document will control.

Employee Discount

The Bruce Company gives you and your immediate family (spouse, parent or child) an employee discount on any product sold by in the Retail Store or Inventory Control for personal use only (i.e. not for profit or to extend your discount to those outside of your immediate family). Employee should be present with any family member at the time of their purchase.

Please be prepared to show your photo ID at the time of purchase, and to allow for two (2) weeks from first day of work for administrative entry of your account/discount.

All employees purchased merchandise must be for personal use only (i.e. not for profit, side work, or to extend an employee's discount to others unqualified to participate). All purchases must be made during regular work/store hours. It is expected that employees arrange for their personal shopping during non-work hours, or during breaks. We are unable to "hold" or set aside store merchandise for later purchase.

All merchandise must be processed through a cash register or sales order and a receipt is generated.

This includes all merchandise that is defective, damaged, or non-saleable. Purchases may not be put on account nor deducted from an employee's paycheck. Only the Garden Center General Manager, CEO or COO may authorize the cost of any merchandise to be marked down in price or at no charge. This requires their prior authorization and signature and that the purchase be processed through the cash register with receipt.

It is unacceptable for employees to ring up or create sales orders for their own merchandise for purchase. In the case that there are no other cashiers available, please contact either a Department Manager, General Manager, or Office Manager for assistance. An employee who takes any type of merchandise from the store or IC without a receipt, or prior written authorization from a Manager is in violation of this policy. This would be considered theft and grounds for immediate termination of employment with The Bruce Company. In addition, the employee will be asked to pay for or return any merchandise that was not paid for properly.

Employee discounts are based on years of service with the company.

	Years Service	Discount Amount*
Employee Discount	0 - 4 5 - 9 10 - 19 20+	20% 25% 30% 40%

Discounts on grills are limited to 20% regardless of your employee discount.

Managers are eligible for 35% discount regardless of years of service.

Employee Discounts for Landscape Projects must be approved by an Executive Officer (CEO, COO or CFO).

This discount does not apply to delivery charges, services (labor), gift cards or in addition to sale price on merchandise. Employee discounts may also be applied to Irrigation or Aquatic Service if applicable.

In the case of discounted items, the sale price may be lower than your discount, but only ONE price reduction will apply (you receive the greater of your discount or the sale discount).

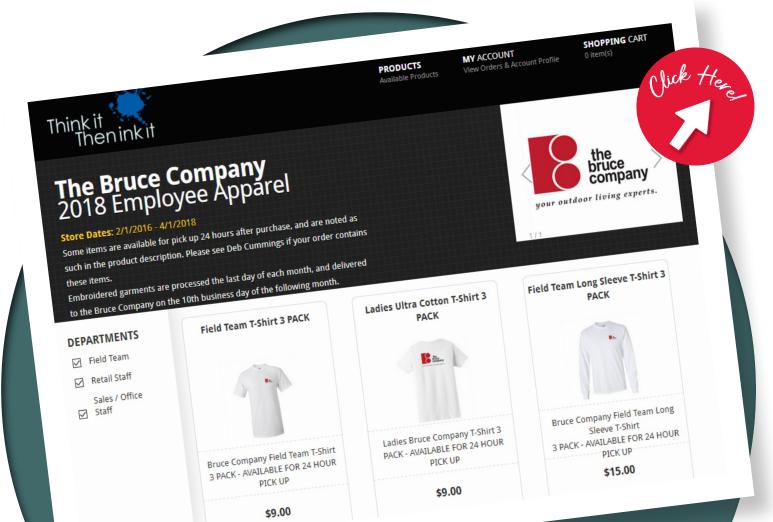
Employees who retire from the company with a minimum of 30 years of service are eligible for a permanent 20% discount following employment.



Bruce Company Apparel

All Bruce Company Employees may purchase Bruce Company Employee Apparel at a discounted rate through Think it then ink it.

The cost of apparel purchased is deducted from your paycheck upon delivery or can be paid in cash.





Personal Use of Company Vehicles as a Benefit

Some employees, based on their position within the Company, may be offered the use of company owned vehicles for the purpose of commuting.

For crew leaders, this benefit is paid for by the employee.

For coordinators, administrative and sales employees, this benefit is provided as a taxable benefit to the employee. These employees won't be charged for their use of the vehicle, but the value of the vehicle will be added to their gross taxable income and the employee will pay tax on the value of this benefit. The charge for the benefit or the taxable value will be calculated annually using the distance from the employee's primary residence to the nearest company location. If an employee moves or changes addresses they should notify the Human Resources department as soon as they are able.

Missuse of company vehicles may result in disciplinary action, including termination. For more information concerning this benefit, please see Human Resources.

Unemployment Compensation Policy

Unemployment compensation is an offering of the State of Wisconsin for recently separated workers and workers who have reduced hours due to lack of available work.

Current employees who are laid off from regular work during winter time may qualify to file for WI unemployment benefits in the period where they are working reduced hours. The Company at no time will attempt to impede a qualified employee from receiving their owed benefits.

An employee's ability to qualify to receive Unemployment Compensation is fully determined by state law and DWD policy and is not subject to the discretion of the Bruce Company. No representative of the company, including supervisors, managers, and officers of the company may guarantee any level of unemployment benefits at any time and for any reason. If you believe that your benefits have been denied or reduce in mistake, you are solely responsible for appealing this issue with the proper department of the DWD. The company or its representatives will not help you make an appeal.

Employees are fully responsible for filing for their own unemployment benefits using the WI DWD web portal. Although our Human Resources department may be able to assist with basic set up of your account and teaching you how to submit your weekly claim, due to the nature of the information submitted, we reserve the right to refuse to assist employees in submitting information to the DWD at any time for any non-discriminatory reason.



If a response provided by the company or its representatives to the DWD concerning your worked hours or earnings was reported in error and has caused issues with your benefits, please inform the Human Resources department as soon as you are aware. If we in fact misreported information to the DWD, we will make every effort to correct this issue as soon as possible.

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Termination of Benefits or Employment

Employees enrolled in any voluntary or company sponsored employment plans may end their benefits voluntarily in accordance with local, state and federal law, and in accordance with plan policies and procedures.

Employees who are separated from employment for any reason who are enrolled in health, dental or vision insurance will be enrolled in their insurance until the last day of the month in which they are terminated. Employees may be able to elect coverage continuation at their own cost compliant with state, local and federal law. Please see our continuation of insurance/COBRA policy for more information.

Employees enrolled in Life and AD&D, short or long term disability, critical illness, accident insurances, or 401(k) and flex spending benefits will lose coverage or the ability to participate on the final day of employment. Ability to continue these benefits varies by plan. If you have questions concerning continuation of these benefits after separation, please speak with Human Resources. Information concerning 401(k) rollover is contained in the 401(k) description.

