

cognition

The work we do today,  
will have global impact tomorrow.

# Employee Handbook

v07.2023

## ABOUT THIS EMPLOYEE HANDBOOK

This Employee Handbook (“Handbook”) is intended to familiarize you, as an employee at Cognition, with the policies, expectations, and employee benefits applicable to your employment. You are expected to read, understand, and adhere to the provisions outlined in this Handbook. This Handbook explains general guidelines that should provide the necessary reference points should any issues arise during your employment. In case you have any questions about the policies, please reach out to HR for assistance.

This Handbook is intended to supersede any earlier handbooks, manuals, policies, procedures, guidelines, or any other agreements, written or oral, related to topics, experiences, and conditions outlined in this Handbook. All employees will be held accountable to adhere to the policies detailed in this Handbook and will be subject to disciplinary action, including possible termination if any violations occur. Employees who experience or witness any behavior or conduct that goes against the policies outlined in this Handbook must inform their immediate manager, HR, or executive leadership.

Although exceptions may occur, most of the policies and procedures outlined in this Handbook may be subject to amendment or revocation in whole or in part, with or without prior notification, at the sole discretion of Cognition or as a response to changes in local, state, or federal law. The Company is committed to informing employees of any official changes that they will be subject to, but ultimately these individuals are responsible for staying up to date with their knowledge of Company policies, procedures, benefits, and other working conditions. The only policy that may not be modified is the at-will employment policy which requires written and signed consent from the President to take place.

### REQUESTING ASSISTANCE FROM HUMAN RESOURCES (HR)

Our open-door policy encourages transparency and collaboration, so please don't hesitate to reach out with your questions or concerns.

- **Use the dedicated HR Slack Channel, or Direct Message to Phoebe Ingraham.**
- **Email: [phoebe.ingraham@onedigital.com](mailto:phoebe.ingraham@onedigital.com)**
- **Voicemail: Phoebe Ingraham, +1 (206) 463-3110**

## I TABLE OF CONTENTS

# 04

### How We Work

Promoting a Positive  
Professional Environment

Workplace Flexibility

Working Time Philosophy

# 33

### Other Information

Property Belonging to Cognition

Employment Status and Records

Financial Procedures

# 48

### Appendix

State Specific Policies

# 18

### Key Information

Employment Practices

Employee Benefits

Paid Time Off and  
Leave of Absences

# 46

### Form

Employee Acknowledgement

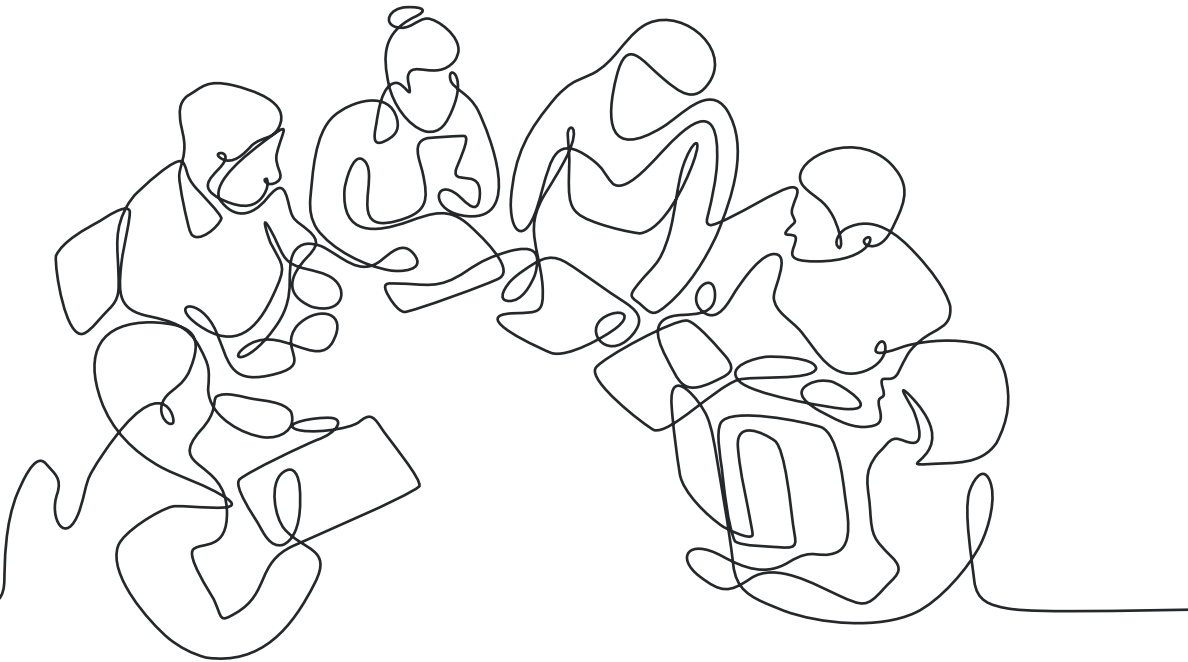
# 49

### Index

Section 1 |

# How We Work

Promoting a Positive Professional Environment  
Workplace Flexibility  
Working Time Philosophy



Creating and maintaining a positive work environment is a **joint effort**. All employees are encouraged to contribute to this atmosphere by embracing our fundamental principles and actively participating in the development of a workplace where everyone feels valued and respected.

## PROMOTING A POSITIVE PROFESSIONAL ENVIRONMENT

At Cognition, we understand that a strong work environment is key to the success of our company. We are committed to creating a positive one that allows for ownership, collaboration, respect, and professional and personal growth. We believe that an open, friendly atmosphere with mutual respect among employees will result in higher job satisfaction, better quality of work, and an enhanced company culture. Additionally, we strive to establish a balance between work and personal life, while affirming diversity in the workplace. Ultimately, our goal is to create a safe, comfortable space that encourages our employees to reach their highest potential.

## **Attendance and Punctuality Policy**

Employee on-time, regular and predictable attendance is essential in a professional work environment. If employee will be late or absent, they must contact their manager, HR, or Executive Leadership so that they are aware in a timely manner. The use of personal time, sick/safe leave, or PTO for absentee attendance must go through proper approval for clarity of business hour attendance. Employees must document outages based on current guidance as outlined in the [Employee Wiki](#).

**Failing to do so three days in a row will be considered a voluntary resignation.**

## **Complaint Procedure**

At Cognition, we take the safety of our Employees seriously. If you or any other employee believe you have been subjected to harassment, discrimination, or retaliation by a co-worker, supervisor, agent, client, vendor, or customer, you must report it. Please provide your manager, HR, or Executive Leadership with a written or verbal report. We will investigate this allegation thoroughly and fairly; a conclusion will be reached and communicated to the affected employee as soon as possible. Everyone is expected to cooperate with the investigation. Depending on the severity of the infraction, disciplinary action, and appropriate measures will be taken, including termination of employment. We are committed to creating an environment free from discrimination and harassment.

## **Conflicts of Interest**

Employees are expected to devote their utmost attention and effort to performing their jobs to the best of their ability. The utmost care should be taken to use good judgement and to adhere to ethical standards while avoiding situations that could cause either a real or potential

conflict of interest between their personal interests and those of Cognition. A conflict of interest could occur when an employee's loyalty or course of action is divided between Cognition and another party, like a competitor, supplier, or client. Any questions regarding a potential conflict of interest should be brought to the attention of the manager, HR, or Executive Leadership to receive further clarification. Written consent of the President is required for any current or future exceptions to this policy.

## **Disability Accommodation**

Cognition is devoted to providing equality in the workplace for individuals with disabilities as mandated by the Americans with Disabilities Act, its amendments, and other relevant federal, state, and local laws. We will never discriminate against disabled persons in any area related to their working life. Cognition acknowledges that those with disabilities may need accommodations in the workplace. If you are already disabled, or become disabled while employed, contact either your manager, HR, or Executive Leadership to discuss reasonable accommodations that could facilitate you in performing your job's essential tasks.

## **Drug and Alcohol-Use Policy**

At Cognition, we recognize the importance of keeping a safe and healthy work environment for our employees. For this reason, we require all employees to be in appropriate physical and mental health to effectively fulfill their job duties.

In order to maintain a safe and healthy work environment for its Employees, Cognition's Employees are required to be in appropriate mental and physical conditions to perform their job in a satisfactory manner. If you have questions on this policy or issues related to drug

or alcohol use in the workplace, you should raise your concerns with your manager, the HR Team or Executive Leadership without fear of reprisal. Additionally, should your manager, the HR Team or Executive Leadership, or a colleague have reasonable suspicion that you are not capable of completing your work, you may be asked to go cease working until you are able to return to work in appropriate mental and physical condition.

This policy applies whenever an employee's drug or alcohol use may adversely affect Cognition's interests by:

- Interfering with an employee's or others' job performance;
- Impeding the safe and efficient operation of the business;
- Endangering the health or safety of themselves or others; or
- Posing a risk of damage to the Company's property or equipment.

This policy covers employee's conduct on work premises, activities that occur while employees are conducting or performing work on behalf of Cognition (regardless of the location or time of day), while employees are at company sponsored events, and while employees are operating or responsible for the operation, custody or care of facilities, equipment, property, or vehicles rented by Cognition.

Cognition may place restrictions on alcohol consumption at events they sponsor and notify employees on an individual or event basis.

If any questions about this policy or issues related to drug or alcohol use in the workplace arise, employees are encouraged to voice their concerns to their managers, HR, or Executive Leadership without fear of reprisal.

#### **Prohibited Conduct**

No employee may consume, possess, transfer, share, distribute, manufacture, or sell any form of alcohol, illegal drugs, or controlled substances during working hours, on work premises, or while conducting business for Cognition, as such actions are inconsistent with the law. Additionally, recreational marijuana use is strictly prohibited in the workplace.

The use of prescription or over-the-counter medications, including the use of prescription marijuana for medicinal purposes, may in some instances effect your ability to safely perform your job and/or may affect the safety or well-being of others. The Company will engage with you in an interactive process to determine if there is accommodation available if you cannot do your job safely and efficiently because of the physician documented need for your use of prescription or over-the-counter medication.

#### **Emergency Evacuation**

In the event of an emergency, such as a fire or hazardous material spill, the fire alarm should be activated and all on-site employees and visitors should evacuate the building in an orderly manner through the nearest exit, following evacuation instructions or instructions from emergency responders if present. Once everyone has evacuated, they should immediately check in with their Director and remain at that location until accounted for and authorized to leave.

Those who suspect an emergency should report it immediately to their director and then remain at that location until they have been accounted for and authorized to leave. No re-entry to the building will be permitted until an official all-clear notification is given. Employees should review evacuation policies and procedures and contact HR if they might need an accommodation or assistance to abide to them.

#### **Employment At-Will**

We hope that your employment with Cognition will be a long and fruitful partnership. Nevertheless, Cognition and you have the right to terminate this employment relationship at any time and for any reason, with or without notice and with or without cause, except in a few rare circumstances in which the President has specifically amended the at-will policy through a written contract. Cognition reserves the right

to alter your pay rate, hours of work, benefits, job duties, and issue disciplinary action when necessary. This Handbook and any other oral or written statements should not be seen as limiting our right to terminate your employment with us at-will.

### **Equal Employment Opportunity**

At Cognition, we strive to foster an inclusive work environment in which all employees are treated equitably, without discrimination on the basis of sex, race, color, age, religion, sexual identity or orientation, gender identity or expression, national origin, ancestry, pregnancy status, veteran status, physical disability, political ideology, genetic information, marital status, or any other factor protected by applicable national, federal, state, or local law. We take pride in our commitment to create a workplace free of any form of prejudice.

### **External Communications**

If contacted by a representative of any media organization, you must refer them to Executive Leadership before communicating any information. No employee may speak to media agents about Cognition or its clients without Executive Leadership's approval. If contacted by an attorney or investigator outside of Cognition, asking questions about the business, its clients, employees, or transactions, do not give any information. Instead, get the person's name and phone number and provide it to your manager, HR, or Executive Leadership.

### **Health and Safety**

It is the responsibility of all employees to promote a safe and healthy work environment, including abiding by health and safety rules and immediately reporting any unsafe conditions to their director or HR. Moreover, ideas and suggestions for improved safety in the workplace

should be raised with one's manager, HR, or Executive Leadership, as they may hold the best safety improvement ideas. Additionally, employees must ensure their work areas and the common areas of the office remain clean and organized.

### **Inclement Weather and Natural Disasters**

At Cognition, we prioritize the safety and well-being of our employees and recognize that inclement weather or natural disasters may present challenges such as the need to take time off, being unable to work, and travel limitations. Thus, our policy was formulated to allow our employees to make responsible decisions while permitting our business operations to flow smoothly.

We encourage all employees to take any steps required to ensure their security, their families' well-being, and the security of their communities.

We promote telecommuting or working remotely during inclement weather or other natural disasters. If an employee is unable to work safely or effectively due to the current conditions, we offer several options for taking leave, such as paid time off (PTO), sick/safe leave, and family and medical leave. We want our employees to feel supported and valued and remind them to be open and honest when communicating with HR about any leave they require.

In cases where it is unsafe or impossible to travel, we may restrict business trips or ask employees to postpone or rearrange meetings, events, or excursions. We collaborate closely with our employees to guarantee they can adhere to their obligations and meet their goals, even with travel prohibitions or other obstacles.

In the event of inclement weather or natural disasters, effective communication is essential. To ensure that our employees stay



informed and connected, we encourage regular communication with managers and colleagues and provide a variety of communication tools and channels.

### **Lactation Accommodation**

If an employee is lactating and needs to express milk during the workday, Cognition can provide an environment that is accommodating to their needs. If lactating employees need additional supports or accommodations, please reach out to HR.

### **Open Door Philosophy**

At Cognition, we seek to provide a safe, non-threatening environment in which open discussion and the free exchange of views and ideas related to work-related issues can take place. Our hope is that through productive dialogue, colleagues will be able to address problems and come up with solutions in a timely and efficient manner.

We appreciate that no one knows our jobs better than us and therefore we welcome your forward thinking in finding more efficient and effective methods to performing our duties. If you have an innovative idea, we urge you to share it with your manager or equivalent in a leadership position.

If you have any work-related questions or concerns, your manager is always the ideal first point of contact. However, you can also raise them in discussions with other managers, our Executive Leadership Team or HR.

### **Other Employment**

At Cognition, we value your personal commitments and recognize your right to participate in activities outside of your employment with us. We ask that you inform us of any such activities as soon as practicable so

we can assess whether they present any potential conflicts of interest or hindrances to your performance in your job. In situations where this is the case, we may request that you suspend or cease the activities or, depending on the nature of the matter, voluntarily resign from your position at Cognition.

### **Policy Against Harassment, Discrimination and Violence**

Cognition seeks to create a workplace in which our employees feel safe, respected, and valued and where harassment, discrimination, aggression, bullying, threats, intimidation, and violence are not tolerated. Our employees are required to attend annual workplace training to ensure that everyone is aware of the elements of a respectful working atmosphere. If an individual wishes to file a complaint or bring an issue to the attention of the organization regarding any term of conduct that could be considered unwelcome, hurtful, or in violation of our policies, they should contact their manager, HR, or Executive Leadership. We will investigate such claims with the utmost confidentiality and objectivity.

Employees violating these policies will be subject to disciplinary action that may include termination of employment. Bringing weapons of any kind onto company premises or to company functions is strictly prohibited, and any individual suspected of having a weapon will be subject to a search. Such searches may include, but not be limited to, the Employee's personal effects, desk, and workspace.

Information shared will be kept in the strictest confidence, and an objective investigation will occur to the greatest extent possible. No Employee will be retaliated against for making a complaint in good faith regarding a violation of these policies, or for participating in good faith in an investigation pursuant to these policies. If an Employee feels they have been retaliated against, the Employee should file a complaint using the procedures set forth above.

## **Protection Against Retaliation**

No person shall be subjected to any kind of retaliation for reporting prohibited harassment or for filing, testifying, assisting, or participating in any manner in any investigation, proceeding, or hearing conducted by a governmental enforcement agency. This includes but is not limited to, termination, demotion, suspension, failure to hire or consider for hire, failure to give equal consideration in making employment decisions, failure to make employment recommendations impartially, adversely affecting working conditions, or otherwise denying any employment benefit. If someone believes that they have experienced any form of retaliation for engaging in any of these activities, they should report their experience to their manager, HR, or Executive Leadership. All reported retaliatory conduct will be investigated fairly and objectively. If a report of retaliation is confirmed, appropriate disciplinary measures will be taken, up to and including termination of the individual's employment.

## **Religious Accommodation**

At Cognition, we embrace the diversity of thought and religious practices and strive to ensure that all employees are respected. We will provide reasonable accommodation for Employees' religious beliefs, observances, and practices when a need for such accommodation is identified, and reasonable accommodation is possible. If an individual feels that their job requirements are contradictory to their own religious beliefs, observances, or practices, they should express their conflict and request an accommodation from their manager, HR, or Executive Leadership. We will then work with the individual to provide reasonable accommodation when it is possible.

## **Romantic and Family Relationships at Work**

We will not take any action against employees who have romantic relationships outside of work and off Cognition's premises. However, if a romantic relationship affects an employee's job performance, takes

place during working hours or on Company premises, or results in a conflict of interest, we will consider it in our decisions regarding the employment of the individual(s). Furthermore, if two employees become related or enter an intimate relationship, they cannot be in a reporting relationship or have positions where one can affect the other's employment terms or compensation. If a conflict is present or potential, we may reassign or terminate the employee(s) at our own discretion. For this guideline, a relative includes any person related by blood, marriage, domestic partnership, or civil union.

## **Smoke-Free Workplace**

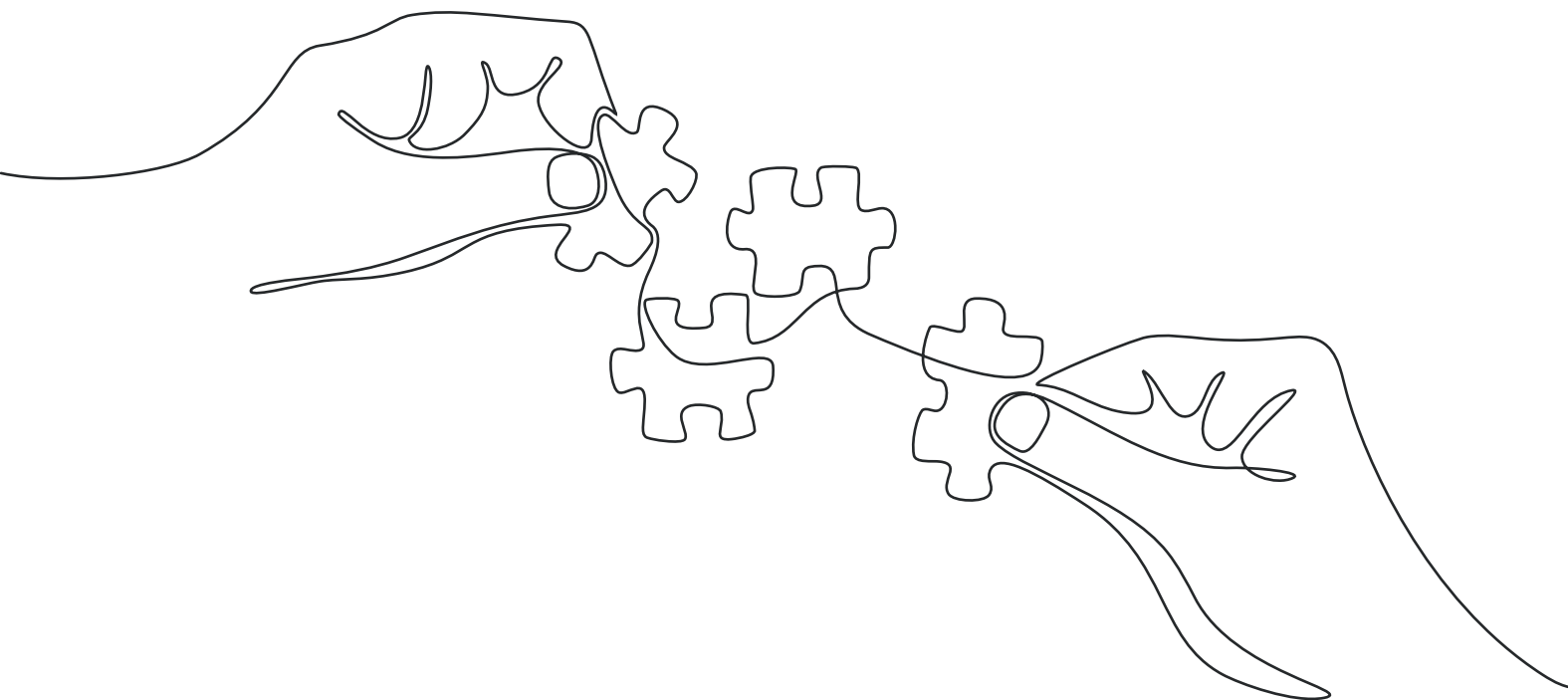
At Cognition, smoking and vaping are prohibited in the office and any other shared areas.

## **Standards of Conduct**

All employees are required to uphold the values and principles of Cognition through appropriate behavior, whether on or off work time and at or away from the Cognition office. We reserve the right to determine what conduct is aligned with Cognition's values and principles. Any behavior that is deemed inappropriate or illegal is strictly prohibited and could result in disciplinary action. If you have any questions regarding what is accepted, please consult your manager, HR, or Executive Leadership.

## **Use of Cellular Phones**

At Cognition, we strive to work diligently and remain focused while in the office. During working hours, personal cell phone use, such as texting, is discouraged and should be done during breaks. Texting or using a cell phone while driving for business-related activities is forbidden, except in cases of emergency where a "hands-free" device must be used in accordance with local laws.



To foster collaborative relationships, all employees should use collaboration tools — and in person collaboration tactics — as an effective means of teamwork and cross pollination of ideas to drive the highest quality work product. These tools support our remote teams to stay connected, work together, and achieve shared objectives.

To ensure the success of all our remote/in-person teams, we also expect all employees to maintain clear lines of communication during the business day (8:30am - 5pm) and remain proactive in their communication with colleagues and managers.

## WORKPLACE FLEXIBILITY

At Cognition, we value the ability to work remotely (i.e., workplace flexibility) and recognize its importance for flexibility and productivity. We also understand the need for in-person collaboration and interaction and understand how it can contribute to a successful team environment. We believe in a flexible workplace because it has been proven to increase productivity, satisfaction, and reduce stress; thereby providing a foundation for business success. This policy is a guide to inform employees of our commitment to fostering a work environment that is conducive to a healthy work-life balance and to outline the behaviors expected by our employees.

### **Guiding Principles:**

1. We understand that everyone's priorities and needs are different, and as such, we encourage managers and employees to discuss and consider flexible work arrangements to meet their individual demands.
2. We support employees who wish to explore flexible work arrangements, such as – but not limited to – reduced schedules, alternate start and end times, and/or telecommuting.
3. We will consider – on an individual basis – how to best meet the needs of each employee while still meeting business objectives.
4. Employees wishing to explore any flexible work arrangements must discuss the proposal with their manager. All workplace flexibility arrangements are to be agreed upon in writing beforehand and can be changed in writing at any time, as decided by the employer and employee.
5. The employee is expected to remain available and accessible during the agreed-upon hours.
6. Employees who are utilizing workplace flexibility are expected to maintain clear lines of communication and remain accessible to co-workers and their supervisor.
7. We may require employees to take PTO, Sick/Safe or unpaid leave to accommodate any approved or unapproved flexible work time/arrangements.
8. We understand that employees may need to make periodic changes to their flexible arrangements, and we will consider all requests on a case by case basis. Any inappropriate or unauthorized use of workplace flexibility may result in disciplinary action.
9. All arrangements made to accommodate workplace flexibility should be kept confidential for the privacy of the employee.

Finally, we are committed to maintaining a fair and equitable workplace regardless of a person's work arrangement.

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### **Expectations for General Communication, Availability and Productivity**

To foster collaborative relationships, all employees should use collaboration tools as an effective means of teamwork and cross pollination of ideas to drive the highest quality work product. These tools support our remote teams to stay connected, work together, and achieve shared objectives.

To ensure the success of our teams whether working remotely or in-person, we expect all employees to maintain clear lines of communication during the business day (8:30am - 5pm) in the time zone you are located in and with your manager's approval, and remain proactive in their communication with colleagues and managers. The key is to remain consistent and communicate any expected or anticipated variations from your typical schedule.

We provide access to office space and resources at our Seattle Headquarters for those who want to come into the office to work. By offering office space and encouraging in-person work, we aim to foster a strong sense of community and to engage in deeper personal relationships that enables accelerated and rewarding growth and development.

### **Expectations for Working Remotely**

Manager and employee are both responsible for ensuring the success of a flexible and/or telework arrangement. Managers are responsible for overseeing the arrangements with consideration for their work assignments and/or client/project unique needs as well as an employee's work-life balance.

- Reviews of flexible and/or telework arrangements should happen annually; during annual performance reviews is ideal. *Managers should make sure that employee completes their annual*

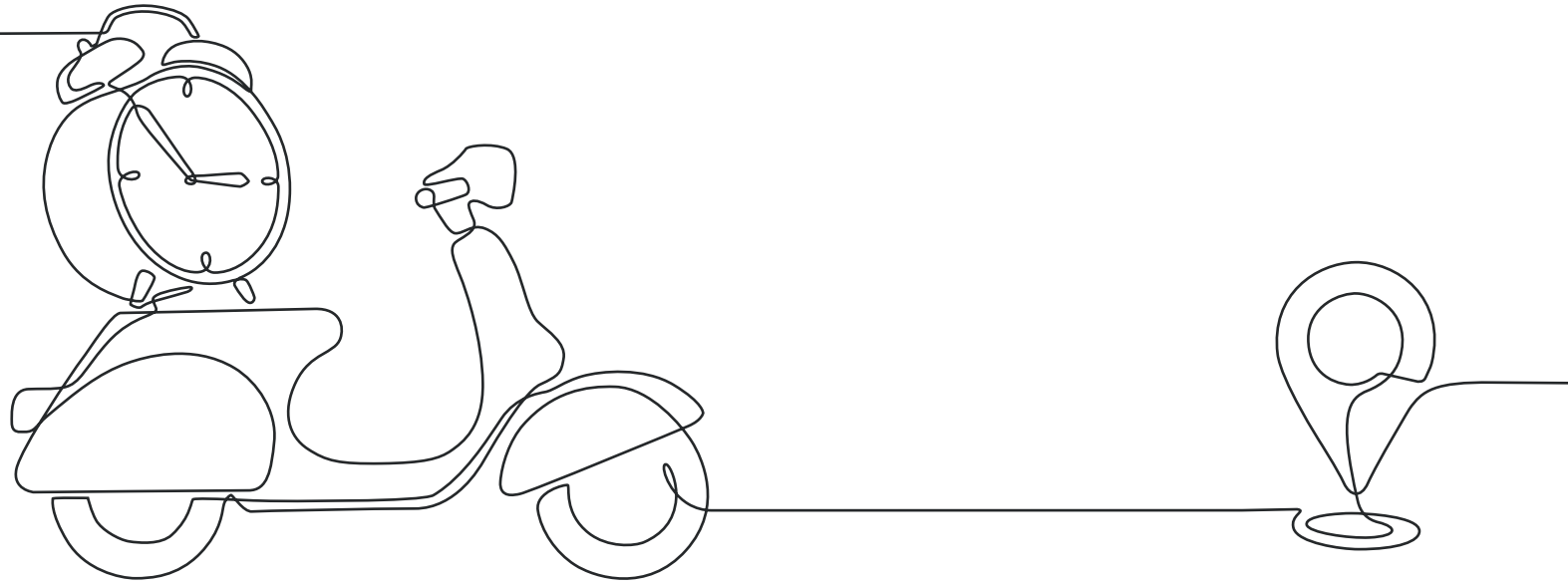
*documentation which includes privacy, information protection, disclosure, and information system security.*

- To properly certify time and attendance of flexible and/or teleworking employees, managers are responsible for making sure that employee accurately report all weekly work hours on their timesheets.

Flexible and/or teleworking employee must obtain authorization for remote work. This provides clarity to management and their co-workers with a detailed schedule, the type of flexible/telework arrangement, best way to be reached, and critical contact information.

- **Agreement:** Employee must keep their information updated and immediately inform their managers if they are unable to work due to an emergency, illness, or personal issues.
- **Visibility “In pocket/out of pocket”:** Employee must use shared calendars, instant messaging, out-of-office emails, and other communication platforms to update others of their work status.
- **Attendance:** Employee must accurately submit their time and attendance, meet communication and availability requirements with their manager, employees, and clients.
- **Data Security and Privacy:** Employee abide by security measures and disclosure protocols, adhere to records management guidelines, protect their equipment, and report any losses, thefts, or disclosures of Sensitive but Unclassified/Personally Identifiable Information (PII).
- **Hardware and Equipment:** Additionally, they must only use Cognition provided equipment for authorized work purposes. If leaving the Telework location, lock all doors and windows, and activate any home security system.

Please refer to Cognition’s [Wiki page](#) for additional information.



For the most updated information on our employee programs please visit the [Employee Wiki](#).

If you have any questions about involvement requirements, how time should be reported, or any other questions about this policy or the programs offered, please contact HR.

## WORKING TIME PHILOSOPHY

Cognition is focused on building a team of dedicated, hardworking individuals who provide value through their communication, contributions, and commitment to the company goals. We want to reward employees who demonstrate leadership, initiative, and creativity, and who consistently make a good effort to execute on their responsibilities. We also look for employees who are committed to collaboration and developing skills that benefit the entire company. We recognize and reward employees who demonstrate a strong work ethic, attention to detail, initiative, problem-solving, and perseverance.

Cognition uses assumptions regarding quantity of total working hours and the ratio of direct to indirect time to manage benchmark expectations for resource allocations, project budgeting, and for operational performance of the firm. These assumptions are fully outlined below.

Salaried exempt employees are expected to work the hours necessary to complete their work assignments and fulfill their responsibilities. Your compensation is not tied to the number of hours worked.

Our working time consists of **direct** project work, internal work, training, client meetings, and client services. We keep track of the time spent in each of these categories. All these activities require health/wellness breaks, which should not reduce the amount of project work that we must produce to remain in business. We also have robust policies for vacation and time off within a reasonable time frame to help maintain a work-life balance.

**Indirect** overhead work is important to our business operations, as it helps to ensure quality and efficiency standards are met and deadlines are achieved. By proactively allocating time for these administrative operations, we are able to provide better client service, develop better products, and increase efficiency. Furthermore, onboarding and training Employees are essential investments in the future health and success of the Company. Finally, monitoring and tracking progress, and analyzing the data in order to inform decision-making, helps ensure that our projects meet or exceed expectations. We price our projects to allow us to absorb the overhead cost. Paid vacation, sick/safe leave, and holidays, collectively called “paid time off” (PTO), are also categorized as indirect overhead time.

We also provide additional perks/benefits to our employees, including flexible working hours, company and team social events, and employee professional development. We focus on promoting a healthy and balanced working environment to ensure that our employees reach their maximum potential.

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The **indirect overhead time**, taken together with the **direct attributable time**, is the minimum amount of work we need to do to remain in operation.

#### **Governance**

When evaluating an employee’s performance, Leadership/Management will consider factors such as the current workload, working environment, working hours, and resources available. If the employee has missed several deadlines due to the lack of hours worked, we are likely to talk with them and adjust their working hours to ensure that deadlines are met. In short, while the total number of hours worked may be taken into consideration when evaluating employee performance, it is not a primary factor in decisions. The focus is on the quality and the contribution that the employee provides to the team.

#### **Responsibility**

Leadership/Management must evaluate employee performance to identify what resources are available (including hours worked) to meet Cognition’s business objectives.

Management is available to hear out any complaints or concerns that employees may have about workloads or workload allocations. Employees should communicate their over/under utilization to their manager in a timely manner.

#### **Accountability**

It is expected that Cognition employees remain accountable for their work and projects. This includes meeting deadlines, keeping track of progress, and being open to feedback. If an employee does not meet expectations, they will be held accountable and face potential corrective actions, such as warnings, suspensions, or even termination if needed.

We strive to encourage and support a work-life balance and well-being of all our employees.

## DEFINITIONS FOR WORKING TIME

**Direct Labor:** time spent working on projects for paying clients; synonyms include billable hours and billable time.

Direct labor includes items such as:

- Developing documents (e.g., creative brief, discovery brief, statement of work, or work order)
- Working on a client project (i.e., work assigned per the signed SOW)
- Client meetings (in-person or virtual)
- Internal meetings (in-person or virtual) (e.g., stand-ups or working sessions)
- Reviewing client emails
- Reviewing project-related internal team messages (e.g., Slack, Confluence, Wrike, email)
- Client communication (e.g., email, phone, in-person)
- Work-related travel (e.g., flying to a client or attending a conference to support a client)

**Indirect Labor:** time spent working on overhead tasks not billable to a client; synonyms include non-billable hours and non-billable time.

Indirect labor includes items such as:

- Admin Time:
  - Office-wide “All Hands” meetings
  - PMS and other direct report check-ins/management
- R&D Time:
  - Home Week and culture events
  - Participation in required training and other Employee development (RDi, spot training and spot learning)
  - Participation in professional and community organizations events

- Approved innovation projects (Cognition Labs)
- Studio sponsored pro-bono projects and other charitable, philanthropic and volunteer activities
- Operational Management Time:
  - Creating and maintaining office standards and other systems and tools
  - Business development and marketing efforts, including Cognition Website
  - Information technology (IT) maintenance and support
  - Time spent acquiring and maintaining other office assets
- OOO Time:
  - Use of accrued PTO
  - Use of accrued Sick/Safe
  - Holidays (Discretionary and Observed)

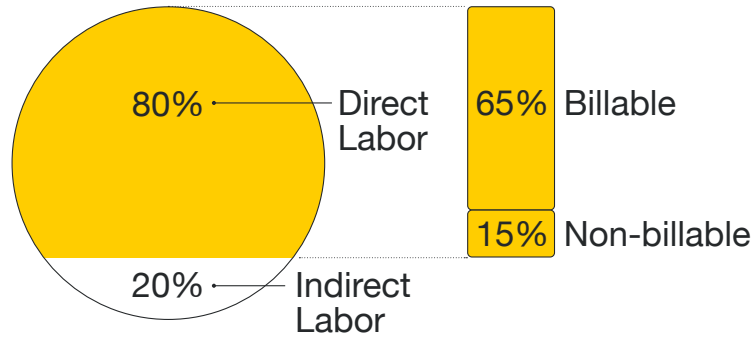
### *Assumptions Regarding the Quantity of Working Time*

For forecasting Employee resources and time to complete the work of the Company, Cognition makes certain assumptions regarding the total quantity of hours that employee will work on direct and indirect tasks, i.e., average 40 hours per week for 52 weeks, or 2,080 hours per year.

Note: This will vary for each employee depending on their position, the quantity of PTO they are entitled to, and their FTE status.

- For a full- and part-time salaried exempt employee, the ratio of direct labor to indirect labor is typically assumed to be 80/20. This means that 80% of the employee’s time is assumed to be spent on direct labor (i.e. tasks that are directly related to the Company’s business) and 20% of the employee’s time is assumed to be spent on indirect labor (i.e. tasks that are not directly related to the Company’s business).





- For a salaried exempt employee who is on PTO and/or an extended leave of absence, the ratio of direct labor to indirect labor is typically assumed to be 0/100. This means that 0% of the employee’s time is assumed to be spent on direct labor and 100% of the employee’s time is assumed to be spent on indirect labor.

#### Assumptions Regarding the Recording of Time

- Employee compensation is not tied to the number of hours worked.
- Employees should be aware of the percentage of direct and indirect labor they are spending, and cognizant of the balance of personal time during working hours.
- Personal time should not be recorded as either direct or indirect labor.
- Don’t over or under report your time—this can inadvertently swing project budget and impact performance evaluations.
- Accurate representation of how long work takes is necessary for Cognition to improve processes, systems, and support delivery.
- Accurate time (recorded) views help balance resourcing, avoid burnout, and employee overuse.

#### Expanded Indirect Labor Time (Culture & Professional Development)

As part of your time at Cognition, we foster an inclusive environment for connections, development, and community.

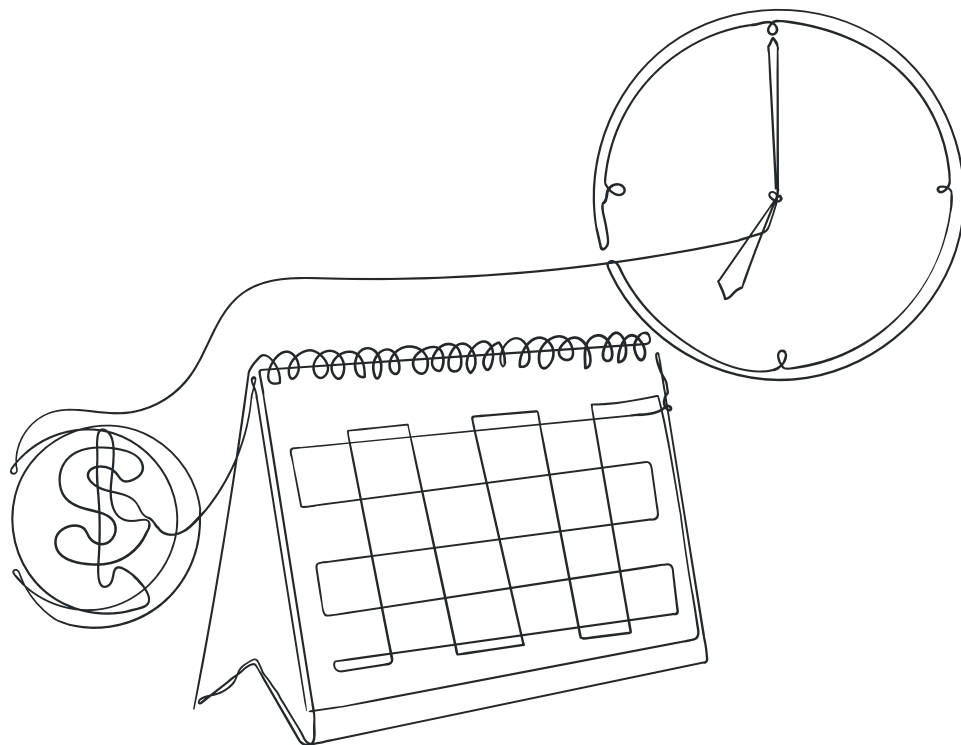
*Examples of our team-sponsored development programs include:*

- **Leadership development programs:** Cognition regularly sponsors seminars, workshops, and conferences to support leadership development for all employees. The goal of these programs is to develop leadership competencies and provide growth opportunities for the future.
- **Technical training:** Cognition offers opportunities for employees to enhance their technical skills through relevant and up-to-date training on important technologies. This helps employees apply their skills to current and future projects more efficiently.
- **Mentorship programs:** Cognition provides mentorship opportunities for employees through career counseling, one-on-one meetings, and collaborative learning initiatives. This helps employees gain a better understanding of both their current and desired role in the workplace, as well as to develop valuable skills and insight for further improving their performance.
- **Cross-functional training:** Cognition sponsors initiatives that encourages employees to learn about different areas of expertise to expand their professional development. This includes seminars and workshops aimed at increasing their knowledge of and experience working with different technologies, systems, and processes.
- **Networking events:** Cognition supports events geared towards helping employees connect with each other, and with professionals from outside of the organization and create a network of valuable contacts. These events, such as **Home Week**, provide employees with new connections that they can leverage to support their professional advancement.

Section 2 |

# Key Information

Employment Practices,  
Your Benefits, and  
Leaves of Absence



For the most updated information on our employee programs please visit the [Employee Wiki](#).

## EMPLOYMENT PRACTICES

At Cognition, we are committed to fostering a work environment that values diversity, equality, and mutual respect. Our employment practices are guided by the principles of fairness, professionalism, and compliance with all applicable laws and regulations. We strive to provide a workplace where every individual is treated with dignity and is given equal opportunities for professional growth and development.

It is our collective responsibility to uphold these Employment Practices and contribute to a positive, respectful, and inclusive work environment at Cognition. Employees are encouraged to familiarize themselves with these practices and adhere to them as an integral part of our company culture.

## PAYROLL AND TIMEKEEPING

### Paydays

Paydays are semi-monthly on the 15th and last day of the month, except when a payday falls on a weekend or holiday, in which case, paychecks will be issued on the closest business day.

### Paycheck Deductions

Cognition is required by federal and some state laws to make certain deductions from your paycheck each pay period. Such deductions typically include taxes and Social Security. Depending on the state in which you reside or work and the benefits you choose, additional deductions may occur.

The pay of some non-exempt employees may be subject to additional deductions. Such deductions will be made in accordance with state and federal law and will require written authorization from the employee. The amount of all deductions will be listed on the employee's pay stub.

### Business Hours

Cognition's general business hours are **8:30 a.m. to 5:00 p.m. PT**, Monday through Friday. Individual working hours may vary based on specific work location and project-based requirements.

### Workday and Work Week Defined

For purposes of preparing timesheets, daily logs, or for payroll purposes, the Workday is defined as the 24-hour period which runs from 12:00 a.m. until 11:59 p.m., and the Work Week is defined as 7-day period that begins Monday at 12:00 a.m. and ends Sunday at 11:59 p.m.

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## Timesheets and Record Keeping

All Employees must keep accurate and up-to-date time and attendance records as well as project expense records using Cognition's designated time management software (Harvest). All employees must submit timesheets for invoicing purposes that document time at work and hours away from work due to sick/safe leave, holiday, PTO, etc. Non-exempt Employees must verify the accuracy of the time recorded by submitting timesheets on a weekly basis to their manager for review and approval before submission for payroll processing.

Cognition's profitability and ability to offer competitive salaries/benefits is dependent on accurate time/expense records which ensure Cognition is correctly charging clients for time/expenses on projects/budgets.

## Employment Classifications

Employees are categorized based on the type of work they do and the number of hours they are regularly scheduled to work. These categorizations are used to decide if they are eligible for overtime pay and certain employee benefits. The positions fall into one of the following categories:

### *FLSA Classification*

Status	Definition
<b>Exempt</b>	Employees who are in executive, administrative, or professional positions, are paid on a salary basis and are not eligible for overtime pay.
<b>Non-Exempt</b>	Employees who are paid on a salaried basis or hourly and are eligible for overtime pay over 40 per week.

*Employment Types*

Employment Type	Definition
<b>Full-time</b>	Employees who are regularly scheduled to work at least 30 hours per week.
<b>Part-time</b>	Employees who are regularly scheduled to work at least 20 hours, but less than 30 hours per week.
<b>Contract</b>	<p>Non-employees who provide services pursuant to a contract with specific parameters.</p> <p>Contract or outsourced workers include temporary employees, vendors, independent contractors, or consultants, and are not considered employees and therefore receive no employee benefits whatsoever</p>

**Meal and Rest Periods**

Cognition follows all applicable federal and state regulations when it comes to rest and meal periods for employees. Generally, formal lunch or work breaks are not observed. Non-exempt employees will receive a 15-minute paid break for every 4 hours worked, as well as an unpaid 30-minute midday lunch break for employees who work five (5) hours or more. These breaks can be taken at the Employee's discretion unless requested otherwise by their manager. If employees have any questions concerning their rest and meal periods, they should contact their manager, HR, or executive leadership.

**Overtime**

All **Exempt employees**, full-time or part-time, are not eligible for overtime pay.

All **Non-exempt employees** will receive overtime pay at one and one-half times (1.5x) their normal hourly rate above 40 hours worked per week, as defined above.

- As required by law, overtime pay is based on actual hours worked. Therefore, time off for meals, time spent commuting to and from the initial site of work, approved paid absences (i.e., approved paid time off for purposes of vacation or sick), or any holiday or leave of absences will not be considered time worked for the purpose of calculating overtime pay.
- Non-exempt employees are sometimes asked to work additional time to meet deadlines, operational needs and emergencies. Therefore, non-exempt employees' cooperation in performing overtime work is expected. However, overtime may not be worked without advance approval by your manager or HR. In addition, Cognition does not allow non-exempt employees to work "off the clock."
- Regardless of position, if any non-exempt employee works overtime without prior approval from their manager or HR, the non-exempt employee must report the time and will be paid for it. Non-exempt employees who do not obtain prior approval for overtime may be subject to discipline, up to and including termination.



## EMPLOYEE BENEFITS

At Cognition, we are committed to providing a variety of benefits designed to meet the diverse needs of our employees. Our comprehensive benefits plan offers a competitive package of health and welfare benefits, retirement plans, and other options.

We have a deep commitment to providing our employees with the resources they need to achieve a healthy work/life balance. We welcome our employees to use paid time off for vacation, holidays, or personal time. Our company also offers a paid parental leave policy. We understand that there may be times in our employees' lives when they need additional assistance; we are here to listen and work to provide access to resources to help address life's challenges and transitions.

We are also proud of the long-term investment opportunities available to our employees. Our 401(k) Retirement Savings Plan includes matching contributions by the company.

At Cognition, we are committed to helping our employees build a future and take advantage of all our benefits with our commitment and value.

For the most updated information on our employee programs please visit the [Employee Wiki](#).

## OVERVIEW

Cognition offers a comprehensive benefit program for its employees and their eligible dependents including:

### Health

- Medical Insurance
- Dental Insurance
- Vision Insurance

### Financial

- 401(k) Retirement Plan + 4% Employer Safe Harbor Matching
- Life Insurance and Accidental Death and Dismemberment (AD&D)
- Disability Insurance, Short and Long Term

### Wellness

- Sick/Safe Leave
- Vacation (Paid Time Off)

### Other

- Professional Education, Development and Memberships
- Company Paid Holidays
- Employee Referral Program
- Charity Matching (100% of employee donations up to \$250 annually)

#### Disclaimer:

Details about insurance coverages and benefit summary plan descriptions are available from HR. Cognition reserves the right to change or discontinue these benefits at any time, without limitation, regardless of employees' length of service or employees' reliance on these benefits in deciding whether to accept, continue, or retire from their employment. All such coverage is subject to the terms, conditions, and limitations of each benefit plan. Failure to select or waive a health plan upon employment will result in waiting for the next annual open enrollment window period. If you have a qualifying life event, you may be eligible to modify elections outside of the open enrollment period. If you have any questions, contact HR.

## Worker's Compensation

Cognition is covered under Workers' Compensation policies in accordance with requirements the state of residence/work location. Should an employee sustain a work-related injury, they must immediately notify HR (and manager). Should the injury require attention of a doctor, seek medical attention, and inform the doctor that it is a work-related injury. In the case of an emergency, employee should go to the nearest hospital emergency room for treatment and notify HR (and manager) as soon as practicable.

### Health Insurance Benefits

Regular employee working a minimum of 20 hours per week are eligible to receive medical, dental, and vision insurance through Cognition effective on the first day of the month following the date of hire. Regular employees working less than 20 hours per week, temporary employees and outsourced workers are not eligible for this insurance coverage.

Questions about coverage: Please refer to the Summary Plan Description provided by Cognition's Insurance Broker, which is available in the [Employee Wiki](#). If there is any conflict with other oral or written descriptions of these benefits, the descriptions in the plan documents and insurance contracts will govern, control, and take precedence.

The federal government provides Social Security (FICA) and Medicare benefits when you reach retirement age. These programs may also provide disability income for various categories of employed and dependent persons. This program is funded by deductions made from your paycheck and a matching amount that is paid by the Company on your behalf. If you have questions regarding these programs, contact the Social Security Administration or Medicare.

## **Employer Paid Insurance Benefits**

Cognition also provides employer paid Life, Short- and Long-term disability insurance policies. For more information about these insurance benefits, please refer to the material provided by Cognition's broker. The descriptions in the Plan documents and insurance contracts supersede if there is any conflict with other oral or written descriptions of these benefits.

## **401K**

Cognition currently offers all regular employees the option to participate in a 401(K) savings plan with a corporate match. Under this plan, a regular employee may choose to make salary reduction contributions to the plan rather than receiving these amounts as part of regular pay.

Regular employees are eligible to start making contributions starting the first pay period of the month after the hire date. Please see HR for more information on this benefit to participate.

## **Profit Sharing and Discretionary Bonuses**

Employees may be eligible for quarterly profit sharing and discretionary bonuses depending upon Company achievements and employee contributions to the Company's success in reaching these achievements.

## **Other Benefits**

Cognition regularly evaluates its employee benefits and perquisites. Additional benefits may be available which are not listed in this section. From time to time, the Company may choose to add or remove benefits at its absolute discretion. Changes will be communicated to employees.





For the most updated information on our employee programs please visit the [Employee Wiki](#).

## **PAID TIME OFF AND LEAVE OF ABSENCES**

Time off for employees is essential for any organization's success. It provides employees with the opportunity to take a break from their work and recharge, while also allowing employers to manage their workforce more efficiently. Vacation days, sick days, personal days, and other types of leave are all forms of employee time off that can be utilized.

## Holidays

Cognition observes the following paid holidays:

- New Year’s Day (January 1st)
- Memorial Day (last Monday in May)
- Independence Day (July 4th)
- Labor Day (first Monday in September)
- Thanksgiving Day (fourth Thursday in November)
- Day after Thanksgiving (fourth Friday in November)
- Christmas Day (December 25th)

If a holiday falls on a Saturday or Sunday, it is usually observed on the preceding Friday or the following Monday. However, Cognition may choose to close on another day or grant compensating time off instead. All regular employees who are scheduled to work on a holiday will receive holiday pay, with full-time employees who work less than forty (40) hours per week and part-time employees receiving pay on a pro-rated basis. Temporary employees and outsourced workers are not eligible for holiday pay. Employees who are required to work on a paid holiday will receive straight time pay for all hours worked or may negotiate to receive an alternative day off.

Employees do not earn paid holiday time off while on any type of unpaid leave of absence or unauthorized absence on the day preceding or following a paid holiday. However, if a recognized holiday occurs during an eligible employee’s approved sick/safe or PTO, or during the paid portion of an approved leave of absence, the employee will receive holiday pay instead of having to exhaust their accrued sick/safe or PTO. Some states may have entitlements to state or local observed holidays. Employees observing these extra holidays may use accrued PTO or take an unpaid day of leave. Please coordinate with your manager or HR to take time off in these circumstances.

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## PAID TIME OFF (PTO)

### Eligibility

At Cognition, we understand the importance of rest and relaxation, so we provide paid vacation time off to full-time and part-time employees. This time can be used for rest, relaxation, and personal pursuits. Vacation time begins to accrue from the date of hire and can be used immediately with approval from a manager. Temporary and outsourced workers do not accrue vacation time and are not eligible for paid vacation time.

### Accrual

Years of Service	Hours Accrued Per Pay Period ( <i>based on 40 hours worked per work week</i> )	Annual Expected Accrual
<b>0 – through end of 4th year</b>	3.85 hours	25 days (200 hours)
<b>5th – end of 9th year</b>	4.616 hours	30 days (240 hours)
<b>10th year and beyond</b>	5.385 hours	35 days (280 hours)

### Key Details

- Employees who work less than thirty (30) hours per week will accrue vacation time on a prorated basis.
- Employees may not use more paid vacation time than has been accrued. Employee may only “go in the negative” with Managers approval.

- Once the maximum banked hours are reached, no additional vacation time will be accrued until the balance is reduced.
- Unused vacation time can be rolled over from year to year up to a maximum of 35 days (280 hours).
- Cognition does not allow salary advances or loans against accrued vacation.
- Employees on an unpaid leave of absence are not eligible to accrue vacation time.
- Upon termination, any accrued but unused vacation time will not be paid out.

### **Requesting Time Off**

Employees must provide advance notice when requesting time off from work and should discuss their requested time off with their manager at least two (2) weeks for short periods (1-2 business days) of absence, and at least four (4) weeks for longer periods (3-10 business days) of absence, prior to any scheduled time off.

### **How Much Time Allowed**

It is recommended that vacation time be taken one week at a time to alleviate hardships on the Company's daily operations, with two consecutive weeks being the maximum. Additional time can be approved on a case-by-case basis.

### **Approval Process**

First, employee speaks to their manager to discuss time off requests. After verbal approval from the manager, a formal request must be submitted via Cognition's HRIS for formal approval of requested time off. View the [\*\*Training Document for GUSTO\*\*](#) in the employee Wiki.

### **Need to Know Information:**

- Cognition reserves the right to restrict time off during peak workload periods or to determine the number of employees that may take time off at one time in any Team.
- Exempt employees must take time off in increments of not less than four (4) hours and non-exempt Employees must take time off in increments of not less than fifteen (15) minutes.
- Accrued PTO time may be used to supplement any payments that an employee is eligible to receive from any State or local jurisdiction paid leave or benefit programs, disability claims, or Workers' Compensation insurance, but the combination of any such insurance payments and PTO cannot exceed the employee's normal weekly earnings.

## **SICK AND SAFE LEAVE**

### **Eligibility**

At Cognition, we understand that rest and refreshment are essential for our well-being. We also recognize that there are times when we are sick, need to support family in their healthcare, or have an unexpected need for time away from work.

To accommodate these occasions, we provide a separate paid sick time accrual that complies with the Seattle Paid Sick/Safe Time Ordinance (PSST), SMC 14.16, Washington's paid sick leave statute RCW 49.46.200, New York's Sick and Safe Leave Law (NYSSLL) and Oregon Sick Time Law (OSTL). We also intend to comply with any other state paid sick leave policies as applicable to your state of residence.

Employees may use their accrued sick leave for any qualifying event, as defined in these laws, as well as for any unanticipated need

that requires them to be absent from work, in accordance with the expectations outlined below.

### *Accrual*

Employee Status	Hours Accrued Per Pay Period	Annual Accrual
<b>Full Time</b>	1.539 hours per 40 hours worked	10 days (80 hours)
<b>Part Time</b>	1.539 hours per 40 hours worked	Prorated based on number of hours worked.
<b>On Unpaid Leave</b>	0 hours	0 days (0 hours)

### *Key Details*

- Full-time, part-time, casual, seasonal, and temporary employees are eligible to accrue paid sick leave beginning from the date of hire. They accrue 1.539 hours per 40 hours worked, for an annual total of approximately 80 hours or 10 days.
- Exempt Employees who work full-time are considered to have worked 40 hours in each scheduled work week, while non-exempt Employees accrue leave based on straight-time and overtime hours worked.
- Part-time exempt Employees accrue leave based on the number of hours in their regular work week schedule.
- Employees on an unpaid leave of absence cannot accrue any sick leave, and they may not use more paid sick leave than has been accrued.

- Accrued sick leave can be carried forward from year to year up to the maximum rollover hours and can be used to supplement any payments from State or local jurisdiction paid leave or benefit programs, disability claims, and workers' compensation insurance. However, the combination of any such insurance payments and sick leave pay cannot exceed the Employee's normal weekly earnings.

### **Using Sick/Safe Leave**

For planned time off, employees can schedule in advance and request the time in Cognition's HRIS (Gusto). For unplanned time off, employees should take it as needed and inform their manager at the time of use, making sure to communicate clearly to ensure work and expectations are understood. And Employees follow up within the same pay period as used sick leave to document the time in Cognition's HRIS (Gusto). In the case of an emergency, employees should contact their manager as soon as possible to explain the situation.

### **Requesting Advanced Time Off**

If the need for paid sick leave is foreseeable and for a period longer than one or two days, you must inform your manager of your intention and submit a request through Cognition's HRIS (Gusto) at least 10 days prior to the start of the leave. If you do not know of the need for leave 10 days in advance, you must submit the request as soon as possible. The request must also state the length of the leave needed, if known.

### **Taking Unexpected Time Off**

For paid sick leave that is not foreseeable, you must provide notice of the need to use paid sick leave as soon as practical and must generally comply with the normal notification policies and/or procedures for unscheduled absences.

## How Much Time Allowed

If the absence exceeds three days, the Company may require verification that the Employee's use of sick leave is for an authorized purpose. If an Employee believes a required verification would result in an unreasonable burden or expense, they may notify the company of such concerns.

## Need to Know Information

- Exempt Employees must use accrued sick time in increments of not less than four (4) hours and non-exempt Employees must take sick leave in increments of not less than fifteen (15) minutes.
- Cognition does not permit salary advances or loans against accrued sick leave and Employees may not use more sick time than has been accrued.
- If all of their accrued sick leave has been used, they may choose to apply accrued vacation for absences related to illness or injury in accordance with the vacation time use policy.
- Employees may roll over up to 20 days (160 hours) of unused sick leave from year to year.
- The Company is prohibited from retaliating against employees for lawfully using sick leave or other rights provided under PSST or RCW 49.46.

## Upon Termination

- Employees will not be paid for unused sick leave upon termination of employment.
- If an employee is rehired within 12 months of separation, their sick leave balance will be reinstated as of the date of separation.

## FAMILY AND MEDICAL LEAVE

Cognition is not required to comply with the Federal Family Medical Leave Act (FMLA) due to our Employee size. However, Employees who need time off from work due to their own serious illness or injury or to deal with a serious health condition of an immediate family member may be granted a medical leave in accordance with the WA Paid Family Medical Leave Act. For Employees located in states other than WA, Cognition will work with them to apply similar benefits in accordance with any available leave laws or short-term disability policies. For more information, please refer to Appendix A of this Handbook.

## COGNITION PAID PARENTAL LEAVE AND ACCOMMODATIONS

Cognition offers two (2) weeks of paid parental leave to Employees after the birth of their child or the placement of a child with them through adoption or foster care. This policy is designed to give parents extra time to bond with their new child and adjust to their new family life. We believe that providing flexibility and family-friendly policies is essential to creating an environment where Employees can succeed professionally without compromising their family commitments. This policy will run alongside all other applicable leaves.

### Eligibility

Eligible Employees must meet the following criteria:

- Have been employed with the company for 12 consecutive months.
- Have worked at least 1,250 hours during the 12 consecutive months immediately preceding the date the leave would begin.
- Be a full- or part-time, regular Employee (temporary Employees and interns are not eligible for this benefit).

In addition, Employees must meet one of the following criteria:

- Have given birth to a child.
- Be a spouse or committed partner of a person who has given birth to a child.
- Have adopted a child or been placed with a foster child (in either case, the child must be age 17 or younger). The adoption of a child by a new spouse is excluded from this policy.

### **Amount, Time Frame and Duration of Paid Parental Leave**

- Eligible Employees will receive a maximum of two (2) weeks of paid parental leave per birth, adoption, or placement of a child/children. The fact that a multiple birth, adoption, or placement occurs (e.g., the birth of twins or adoption of siblings) does not increase the ten-day total amount of paid parental leave granted for that event. In addition, in no case will an Employee receive more than ten days of paid parental leave in a rolling 12-month period, regardless of whether more than one birth, adoption or foster care placement event occurs within that 12-month time frame.
- Each day of paid parental leave is compensated at 100 percent of the Employee's regular, straight-time weekly pay. Paid parental leave will be paid on a biweekly basis on regularly scheduled pay dates. Employees may use accrued vacation days, and sick time, as applicable, toward unpaid leave following the 10 days of paid parental leave.
- Approved paid parental leave may be taken at any time during the twelve (12) month period immediately following the birth, adoption or placement of a child with the Employee. Paid parental leave may not be used or extended beyond this twelve (12) month time frame.
- In the event of an employee who has given birth, the ten days of paid parental leave will commence after any short-term disability leave/benefit provided to the employee for the Employee's own

medical recovery following childbirth.

- Upon termination of the individual's employment at the company, they will not be paid for any unused paid parental leave for which they may have been eligible.

### **Coordination with Other Policies**

- Paid parental leave taken under this policy will run concurrently with any applicable leave policy.
- The Company will maintain all benefits for employees during the paid parental leave period just as if they were taking any other company paid leave such as paid vacation leaves or paid sick leave.
- If a Company holiday occurs while the employee is on paid parental leave, such day will be charged to holiday pay; however, such holiday pay will not extend the total paid parental leave entitlement.
- If Employee is a WA State resident and elects to apply for WA PFML wage replacement benefits, the 2-week Cognition provided paid parental leave will be coordinated with the state provided benefits. The employee may elect to use the 10 days of Cognition provided paid leave at the beginning or end of the state provided benefits period.

### **Requests for Paid Parental Leave**

- The employee will provide their supervisor and the HR Team with notice of the request for leave at least 30 days prior to the proposed date of the leave (or if the leave was not foreseeable, as soon as possible). The employee must complete the necessary HR forms and provide all documentation as required by the HR Team to substantiate the request.

As is the case with all Company policies, the Company has the exclusive right to interpret this policy.

## PERSONAL LEAVE

Cognition may grant a personal leave of absence without pay at their discretion, provided the Employee has used up all their accrued vacation time. Requests for personal leave should only be made in extraordinary circumstances, and no more than three months of leave will be allowed, unless compelling reasons are presented. All personal leave requests must be approved by the Employee's manager, and Cognition reserves the right to deny any request.

### Medical Benefits During Leave

For an approved Personal Leave, Cognition will maintain an employee's group health benefits for the first 30 days. The employee will need to pay their portion of the premiums, which will be handled by HR. If the leave lasts longer than 30 days, the Employee may choose to continue coverage at their own expense.

### Return to Work Following Leave

While Cognition may try to reserve an employee's position or a similar one while they are on a personal leave of absence, the Company cannot guarantee that the same position will be available upon their return.

## BEREAVEMENT LEAVE

Employees who experience the death or serious accident of an immediate family member may be granted up to three days off with pay. Additional time off may be granted at the discretion of Cognition and can be paid for using accrued sick or vacation time. If no such time is available, any additional time off will be unpaid.

### “Immediate family member” is defined as:

- Spouse, domestic partner, and parents thereof;
- Children, including spouse or domestic partner's children, step and foster children;
- Parents and siblings;
- Grandparents, grandchildren; and
- Mother-, father-, sister-, brother-, son- or daughter-in-law.

Reach out to your manager or HR for more information if you need to take such leave.

## LEAVE FOR VICTIMS OF CRIME, DOMESTIC VIOLENCE AND SEXUAL ASSAULT

Cognition Employees who are the victim of domestic violence may be entitled to leave for the following reasons:

- Seek medical attention for injuries caused by domestic violence, including for a child who is a victim of domestic violence;
- Obtain services from a domestic violence shelter, program, or rape crises center;
- Obtain psychological counseling related to domestic violence incidents, including for a child who is a victim of domestic violence;
- Participate in safety planning or other actions to increase safety from future incidents of domestic violence; or
- Obtain legal services, assist in the prosecution of an offense or appear in court in relation to an incident of domestic violence.

Employees must give the Company reasonable advance notice of their intention to take leave for this purpose unless such advance notice is not feasible. The company may request certification supporting the

need for leave within a reasonable time after the absence.

- Acceptable forms of certification include:
- A police report indicating the Employee or the Employee's child is a victim of domestic violence;
- A court order protecting or separating the Employee or their child from the perpetrator of domestic violence;
- Other evidence from the court or prosecuting attorney that the Employee appeared in court; or
- Documentation from a medical professional, domestic violence advocate, health care provider, or counselor that the Employee or their child was undergoing counseling or treatment for physical or mental injuries or abuse resulting from an act of domestic violence.

Employees may take leave under this policy for any reason related to domestic violence, including to seek medical attention, counseling, victim services, legal assistance, or to obtain other services from a victim services organization. Paid leave, such as accrued sick or vacation, may be used for this purpose. If no paid leave is available, the leave will be unpaid.

The Company will maintain any health insurance coverage being provided in the same manner as if the Employee had not taken leave. Additionally, the Company will keep any information regarding an employee's status as a victim of domestic violence confidential and will not discriminate or retaliate against an Employee because they are a victim of domestic violence or request leave in accordance with this policy.

## OTHER LEGALLY REQUIRED LEAVES OF ABSENCES

If you are required to fulfill any legal, civic, or military obligation (e.g., jury duty, appearing as a witness in a legal proceeding, military reserve duty, etc.), you may be eligible for a leave of absence as mandated by law.

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**Please contact HR if you need to apply for one of these leaves or have other circumstances that may necessitate a leave.**

**Military Leave:** Employees who must be absent from work for military service, including fitness for duty examinations, training, or active duty, will be granted paid leave.

**Leave for Military Spouses:** Employees who work an average of twenty (20) or more hours a week and have a spouse or registered domestic partner engaged in active military duty, can take up to fifteen (15) days of unpaid leave during their spouse's leave from deployment in a time of military conflict.

**Jury Duty and Court Appearances:** Employees will be granted time off to serve on a jury or grand jury or appear as a witness in court or other judicial proceeding. Cognition will pay Employees their normal base salary, up to a maximum of three (3) workdays. This will be pro-rated for part-time employees. Employees may elect to substitute accrued PTO to receive pay for leaves that extend beyond three (3) workdays. Employees may retain any mileage allowances and other fees paid by the court for jury or witness services. No leave under this policy may be used to act as an expert or compensated witness.

**Time off to Vote:** To encourage all employees to fulfill their civic responsibilities and to vote, Cognition will work with you to find a time to go to a local poll location for voting if your schedule conflicts with poll schedules.

**Blood Donor Leave:** Employees who work an average of 20 or more hours per week will be granted a paid leave of absence if they seek to donate blood. Eligible employees will be granted up to three hours of leave per calendar year to donate blood.

**Bone Marrow and Organ Donor Leave:** Employees may be eligible to take time off to donate bone marrow or an organ for human transplant.

Employees who are **volunteer emergency responders** will be granted time off when necessary to respond to an emergency call.

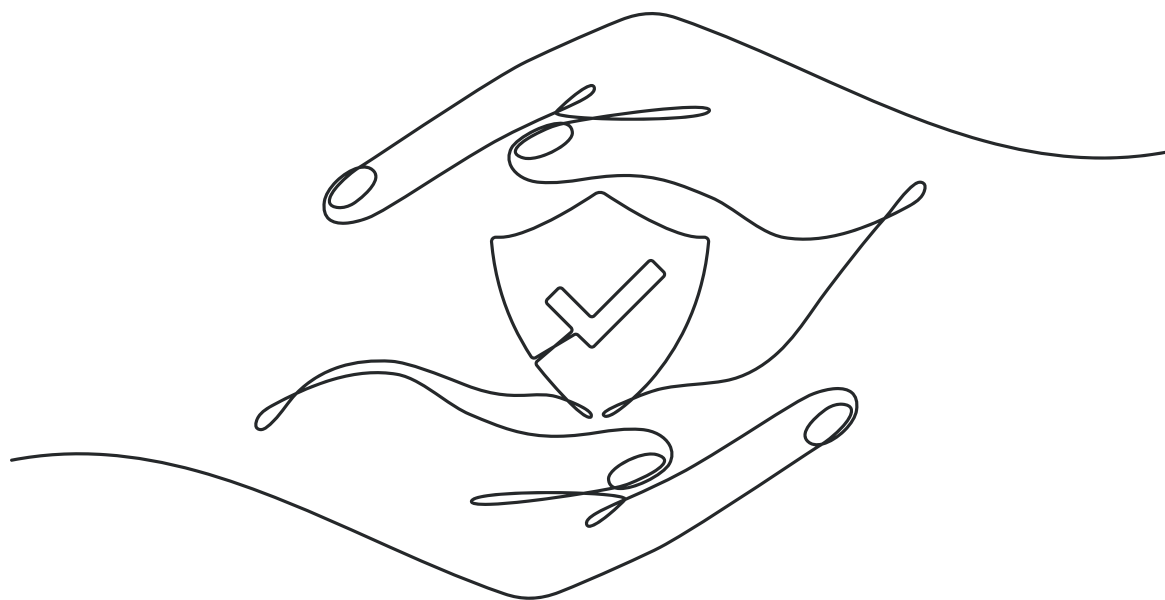
**On Veterans Day: qualifying veterans** who are scheduled to work and provide at least one month's written notice of their intent to take the day off will be given time off, unpaid, but may use accrued PTO. Cognition may require certification of release or discharge from active duty or a similar federal document.



Section 3 |

# Other Information

Other Company Rules,  
Guidelines, and Details



For the most updated information on our employee programs please visit the [Employee Wiki](#).

## PROPERTY BELONGING TO COGNITION

### CONFIDENTIAL AND PROPRIETARY INFORMATION POLICY

The protection of proprietary, confidential, and personal information is of utmost importance to Cognition and is one of the company's most valuable assets.

This may include:

- **Portfolio (book of business):** client names, client IP, rates, services, and contracts;
- **Biz Dev (corporate plan):** market plans, financial information, and business strategy;
- **Biz Ops (operational management):** proprietary methods and processes, computer hardware, software, records, and other inventions developed while in the business of Cognition.

Employees are **not to disclose any confidential information** without explicit authorization from executive leadership and must only use this information for work-related purposes, not personal benefit.

Employees will also take every reasonable measure to protect the privacy, security, and integrity of **Cognition data**, refraining from making unnecessary copies, storing it only on company-approved devices, keeping data encrypted, and providing access only to secure authentication tokens.

For **client data**, all necessary measures must be taken to ensure client information and data is protected, secure, and only accessible to those authorized. This includes storing on company-approved devices or network shares, as well as encrypting public data. In identified instances, following embargo, FTC, and/or FDA regulations is mandatory.

**Finally, all employees must abide by the conditions set forth in the Business Protection Agreement.**

## TECHNOLOGY USE AND SECURITY POLICY

### Overview

Technology Resources may only be used by authorized employees and for official Cognition business. Unauthorized access to Technology Resources is prohibited. Employees must use the Technology Resources in compliance with all applicable laws, Cognition policies, industry best practices, and in a manner that is respectful of other employees, and which promotes the efficient and ethical use of Cognition's resources. Failure to comply will lead to disciplinary action, up to and including termination of employment. Moreover, Cognition reserves the right to advise appropriate legal authorities of any violation of law by an employee.

### Cognition Provided Technology Resources:

- Electronic devices;
- Software and associated files, including software that grants access to external services;
- Means of electronic communications including, but not limited to, the following: computer hardware, cloud/portable/remote drives, and peripheral equipment.

### Appropriate Use

Employees are permitted to use Cognition's Technology Resources for incidental personal use, but only as long as such use does not interfere with their duties, is not done for financial gain, does not conflict with Cognition's business, and does not violate any Cognition policies.

Incidental personal use such as sending and receiving necessary and occasional personal communications, preparing and storing incidental personal data (e.g., personal calendars, personal address lists, and similar incidental personal data) in a reasonable manner, using the telephone for brief and necessary personal calls, and accessing the Internet for brief personal searches and inquiries during meal times or other breaks, or outside of work hours, is allowed, but employees must adhere to all other usage policies.

### Disclaimer

Employees should be aware that Cognition assumes no liability for any loss, damage, destruction, alteration, disclosure, or misuse of any personal data or communications transmitted over or stored on Cognition's Technology Resources and accepts no responsibility or liability for the loss or non-delivery of any personal e-mail or voicemail communications or any personal data stored on any Cognition property. Employees are also strongly cautioned against storing any personal data on Cognition's Technology Resources.

## Improper Use

### ***Prohibition Against Harassing, Discriminatory and Defamatory Use***

Cognition is aware that employees use a variety of channels that are flexible for both formal and informal communication. As such employees must take care to not let the informality degenerate into improper use.

Under no circumstances may employees use Cognition's Technology Resources to transmit, receive, or store any information that is discriminatory, harassing, or defamatory in any way (e.g., sexually explicit or racial messages, jokes, cartoons, etc.).

Cognition's Policies **Against Discrimination and Workplace Harassment and Sexual Harassment** state we do not tolerate discrimination or harassment based on an individual's race, color, national origin, ancestry, sex, gender identity, transgender status, sexual orientation, age, religion, creed, physical or mental disability, genetic information, marital status, veteran status, or any other characteristic protected by federal, state, or local laws.

### ***Prohibition Against Violating Copyright Laws***

Employees must not use any of Cognition's Technology Resources to copy, download, forward or transmit any kind of material that is protected by copyright unless they have permission from the copyright owner or are only accessing a single copy for personal reference.

### ***Other Prohibited Uses***

Employees must not use Cognition's Technology Resources for any illegal activities, forgoing any Cognition policies, acting contrary to Cognition's best interests, revealing confidential information belonging to Cognition or other parties, or for personal or monetary gain.

## Company Access to Technology Resources

Cognition's Technology Resources, such as e-mail, voicemail, and computer systems, contain all messages sent and received, along with any data or information stored. As the owner, Cognition reserves the right to access, review, and monitor these resources at any time.

### **No Reasonable Expectation of Privacy**

Although Cognition does not desire to access the personal information of its employees, they should be aware that they have no expectation of privacy with regards to any messages or information created or maintained on Cognition's Technology Resources. This includes, but is not limited to, computer and network files, communication channels, e-mails, and voicemails. Cognition reserves the right to check any such files and messages at any given time, for a variety of reasons such as to locate information, verifying compliance with policies, investigating misconduct, as well as for legal proceedings, or for any other business purpose.

## Passwords

Employees must use Cognition's Password Management Software "NordPass" to keep their passwords confidential in order to protect Technology Resources.

- Use NordPass to properly store and share passwords confidentially,
- Using unauthorized access to access a co-worker's system is strictly prohibited,
- All password management should follow the Password Management Policy in NordPass which includes length, update timelines, and re-use.

While passwords protect unauthorized access to information, they do not offer any right of privacy. Therefore, employees should not expect that any information maintained on Technology Resources or NordPass, including e-mail or voicemail messages, are private.

### **Data Collection**

The best way to guarantee the privacy of personal information is not to store or transmit it on Cognition's Technology Resources.

To ensure that employees understand the extent to which information is collected and stored, below are examples of information currently maintained by Cognition. Cognition may, however, in its sole discretion, and at any time, access or alter information that it retains. This is to ensure that usage is monitored, and appropriate steps are taken to safe-guard the privacy of personal information.

1. HR: Gusto and Employee Records
2. Documents:
  - a. Each document stored on Cognition computers has a history, which shows which users have accessed the document for any purpose.
3. Communication Channels:
  - a. E-mail is backed-up and archived and administrator can reset the password and read e-mails.
  - b. Tools are backed-up and archived and administrator can reset the password and read messages.
4. Equipment:
  - a. Internet sites visited, the number of times visited, and the total time connected to each site may be recorded and periodically monitored.

### **Deleted Information**

Employees should understand that any information kept on Cognition's Technology Resources may be electronically recalled or recreated regardless of whether it may have been "deleted" or "erased" by an employee. Because Cognition periodically backs-up all files and messages, and because of the way in which computers re-use file storage space, files, and messages may exist that are thought to have been deleted or erased. Therefore, employees who delete or erase information or messages should not assume that such information or messages are confidential or cannot be accessed by Cognition management.

### **Internet and On-Line Services**

Employees must use the internet and online services responsibly, and for work-related purposes. Utilizing Technology Resources for accessing, downloading, or contributing to internet sites containing inappropriate material such as explicit content, discriminatory or hate-based groups, gambling, or information related to illegal drugs is strictly prohibited.

Additionally, employees may not use the Technology Resource to sign guest books or post information to any web sites including messages to internet news or discussion groups. Doing so may result in violations of the Blogging and Social Media policy in the Handbook, generate spam, and expose Cognition to unwanted attention or liability.

Cognition has the authority to track how much time employees are using online services and the websites they go to. If Cognition deems necessary, they can restrict access by any means available, including fully revoking access.

## Software Use: License Restrictions

Employees should avoid installing software on Technology Resources that has not been approved. If an employee needs or requires a certain software, they should seek approval and get assistance in obtaining an officially licensed copy. It is important to read the legal terms and conditions and scan for virus threats in the process to ensure a safe and efficient digital environment.

## Confidential Information

Cognition is very committed to protecting the confidentiality of client, employee, and company Confidential Information. We require employees to treat all Confidential Information (IP, embargoed, clinical data, FTC or FDA monitored data/information) with respect and care.

We are all sensitive to the issue of protection of trade secrets and other confidential and proprietary information of both Cognition and third parties (“Confidential Information”). Confidential Information includes all proprietary, confidential, and personal information covered by Cognition’s policies regarding Property Belonging to Cognition and Confidential and Proprietary Information. Therefore, employees are expected to use good judgment and to adhere to the highest ethical standards when using or transmitting Confidential Information on Cognition’s Technology Resources.

Confidential Information should not be accessed through Cognition’s Technology Resources in the presence of unauthorized individuals. Similarly, Confidential Information should not be left visible or unattended. We recommend using a laptop privacy screen in public locations when working on confidential materials.

Any Confidential Information transmitted via Technology Resources should be marked with the following **Confidentiality Notice**:

### Confidentiality Notice

The document(s) accompanying this email contain confidential information belonging to the sender which is legally privileged. The information is intended only for the use of the individual or entity stated in the address. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution or the taking of any action in reliance on the contents of this information is strictly prohibited. If you have received this email in error, please immediately notify us by email to arrange for disposition of the original documents.

Employees are obligated to maintain the confidentiality of Confidential Information disclosed to them by Cognition and may not disclose it to other employees or third parties unless authorized to do so. Additionally, employees are responsible for exercising care and discretion when discussing Confidential Information outside their assigned departments. And avoid sending embargoed, tightly monitored IP or clinical HIPPA data over the internet and use a secure transfer protocol.

**All employees should verify e-mail address before transmitting messages to avoid delivery of information to the inappropriate parties.**

## Security

Cognition is committed to maintaining the security of its Proprietary and Confidential Information and takes all reasonable precautions to protect it. As such, employees must adhere to the security procedures issued by Cognition and take all necessary care to avoid loss or theft of the same. Any tampering with Cognition’s security devices is strictly prohibited and subject to disciplinary action, up to and including termination of employment. Employees must only access

or use Confidential Information through a secure network established by Cognition and must not download, store, or copy such information on non-Cognition media or devices without prior written approval of Executive Leadership. Any loss or suspected loss of Confidential Information or suspicious activity must be reported immediately to management and/or Executive Leadership.

### **Audits**

Auditing and monitoring of software and data stored on Cognition's Technology Resources may be conducted at any time without warning to ensure compliance with these policies.

## **BRAND REPUTATION MANAGEMENT GUIDELINES**

Cognition values open and honest communication by its employees and contractors and respects their right to self-expression. However, they must use all channels of expression responsibly. Unauthorized disclosure of information may result in disciplinary action or termination of employment. Therefore, this guideline has been developed to define the Company's position regarding brand reputation management in public communications. For authorized and applicable Cognition locations and positions, specific guidelines and examples have been provided for appropriate use.

### **General Guidelines: Be Respectful as a Mindset**

Unless specifically or otherwise instructed by Cognition, employees and contractors are required to follow these general provisions which apply to all forms of public communication:

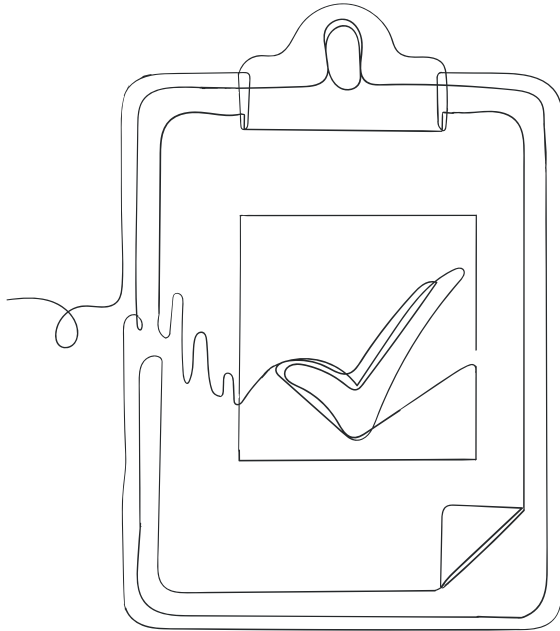
- Make it clear that the views expressed are yours alone and do not necessarily represent the views of Cognition.
- Employees or contractors are not authorized to represent Cognition, without express written consent, and therefore restricted

to speaking on behalf of Cognition. If an employee or contractor is contacted by a representative from any media organization, they should refer the media representative as per the **External Communications** policy in this Handbook.

- Do not share confidential and/or proprietary information relating in any manner to the business of Cognition. Employees should refer to the **Business Protection Agreement** and **Confidentiality and Proprietary Information** policy for further guidance.
- The Cognition logo (or those of any of its affiliates or subsidiaries) may not be used without explicit permission in writing from Cognition.
- Respect copyright, fair use, and financial disclosure laws.
- Be respectful of Cognition, its employees, contractors, clients, partners and competitors, and your audience.
- Understand that anything that you post could potentially lead to a lawsuit and that a disclaimer may not protect you from being individually named in a lawsuit.
- Avoid posting any views, commentary, content, or images that are proprietary, defamatory, pornographic, harassing, libelous, violate Company policy, or that can create a hostile working environment.

### **Reporting Violations**

If an employee or contractor experiences or witnesses any conduct they perceive to be in violation of this policy, they should immediately report it according to the internal complaint procedures detailed in this Handbook. Cognition will investigate any such reports and react according to the brand reputations and management guidelines, or any related policies. Consequences for violations of these guidelines or policies may range from disciplinary action to the immediate termination of employment. Furthermore, Cognition maintains the right to take legal action if any employee or contractor is found engaging in unlawful or prohibited behavior.



Employees are encouraged to reach out to the Human Resources department for any clarification or assistance related to their employment status and records.

## **EMPLOYMENT STATUS AND RECORDS**

At Cognition, ensuring our employees' employment status and maintaining precise employment records are vital to our commitment to transparency and professionalism.

We are dedicated to keeping accurate employment records and providing clear employment status for all employees. Open communication and adherence to established guidelines regarding employment records and status are crucial for both the employer and the employee.



## Background Checks

To create and maintain a safe, secure workplace, the Company reserves the right to investigate an individual's past employment history, references, educational background, and other pertinent information. Consistent with legal or contractual requirements, the Company also reserves the right to obtain and to review an applicant's or an Employee's criminal conviction record, and related information, and to use such information when making employment decisions, but only to the extent permissible under applicable law. If necessary for business-related purposes, a pending criminal case can be considered in compliance with applicable law. All background checks shall be conducted in strict accordance with the federal Fair Credit Reporting Act, state fair credit reporting laws, as well as relevant state and federal anti-discrimination and privacy regulations. Cognition holds equal opportunity employment as a priority and will comply with all federal, state, and local laws associated with the use of background tests for employment purposes.

## Discussion of Wages

Employees are not forbidden from asking questions or talking about their own wages or those of another employee, or from inquiring why they are paid a certain wage or have fewer opportunities for progress. Additionally, Cognition will not take any retaliatory action against an employee who aids or supports another in exercising these rights. An Employee is not obligated to reveal their wage information. This policy does not cover situations in which an employee has access to someone else's wage information as part of their job, and then makes an unauthorized disclosure of such information. Cognition reps may, however, share wage information in response to complaints, in the course of an investigation, or in accordance with Cognition's legal obligations.

## Employee Eligibility and Work Authorization

Cognition hires individuals who are authorized to work in the United States and abide by relevant immigration and employment laws. All employees must present satisfactory evidence of their identity and legal authorization to work in the United States on or before the third day of employment. Should the employee be unable to do so within this time frame, their employment will be terminated right away.

## Employment Records

Employee records, which may include medical data, are kept confidential and access to such information is limited to only those who have a need to know about the details. In certain circumstances, however, Cognition must provide personnel records in accordance with federal/state legislation or in response to a court order/subpoena issued by the court. When it is necessary for a current Employee to request that Cognition verify their employment (e.g., for loan approval purposes), they must inform HR of this need as soon as possible to allow sufficient time to verify the authorization to release the requested information. Cognition reserves the right to decline employment verifications at any time.

## Employment Verification

Cognition limits its response to employment verification inquiries about present and former employees to confirming the position held and dates of employment. Information regarding salary or wages earned will be provided if the employee consents in writing or if compelled by law. Cognition will also provide further information if it is legally required to do so.

Employees who receive a verification of employment request about a current or former employee must refer the person making the request

to HR or Executive Leadership. Only Executive Leadership may provide information regarding employees to any outside person or entity. Any violation of this policy will result in disciplinary action, up to and including termination of employment.

### **Exit Interviews**

Exit interviews help us understand your employee experience at Cognition and improve our business and our workplace. Regardless of the reason for termination of employment, we will extend a voluntary opportunity for you to participate in an exit interview.

Our HR will conduct your exit interview by phone or video call. If we have not requested an exit interview and you wish to schedule one, please contact your manager, the HR Team, or executive leadership.

### **Performance Evaluations**

Cognition conducts performance reviews to provide feedback about an employee's performance, cooperation, diligence, accuracy, and attendance, and to discuss job tasks, identify opportunities, and recognize strengths. These reviews are designed to examine the progress made since the last review period and to set goals for future development. Employees will have an opportunity to meet with their director to discuss their performance evaluation on a quarterly, semi-annual, or annual basis.

Employees may anticipate being coached, evaluated, or disciplined at any time during the year. These performance reviews may consist of an evaluation of the employee's work progress throughout the year, and may include commendations, future goals, and suggestions for improvement. A poor evaluation may result in corrective action or termination of employment.

Performance reviews and setting of future goals does not change an employee's "at-will" status.

Cognition makes pay adjustments, awards, bonuses, and promotions, on its sole discretion and with the approval by executive leadership. Such decisions may be dependent on numerous factors, including the information documented by this formal performance evaluation process, business needs, budgetary conditions, and an evaluation of outside market data.

### **Promotion or Advancement**

Whenever there are opportunities for advancement or development or whenever Cognition can achieve more effective utilization of our people, we will attempt to promote or transfer internally qualified employees. Job placement will be based on qualifications (e.g., skills, training, job knowledge and education). Job announcements may be posted on Cognition's website and/or other appropriate bulletin boards. Such notice, however, is not required nor does it guarantee placement of an internal candidate.

Cognition reserves the right at any time to fill any position with a new employee, a workforce-adjusted employee, or a current employee of its choice. Only employees in good standing, with neither discipline, attendance, nor performance issues, are eligible for promotions or transfers.

To be considered for a promotion or job posting change, an employee must normally have at least twelve (12) months in their current assignment. It is the sole responsibility of each employee to apply for the position for which they are qualified.

## Resignation and Termination

Resignation is a voluntary act initiated by the employee to terminate employment with Cognition. Although advance notice is not required, Cognition requests at least two (2) weeks' notice from employees to allow for a smooth transition of work and for any workload adjustments to be made. Such resignations must be made in writing, along with a date of notice and date of the last day to be worked.

All departing employees are required to return all office supplies, equipment, keys and property belonging to Cognition to an authorized Company representative on or before their last day of employment. Failure to return Company property and office supplies may result in the deduction of fair market price of said items from Employee's final paycheck.

## Use of Personal Auto

Cognition will reimburse employees for the use of personal vehicle for company business, in accordance with the maximum allowed by IRS regulations. This reimbursement will cover fuel costs, any wear and tear, and any damage incurred when using the vehicle. It is highly recommended that employees consult with their personal insurance agent to ensure they are properly insured in the event of an automobile accident while operating a personal vehicle for business-related purposes.

## FINANCIAL PROCEDURES

### Expense Reimbursements

Use good judgement with incurring expenses. Reasonable expenses can be incurred by employees, \$0-\$250. All client related expenses must be authorized in advance by Senior Leadership and placed onto a corporate credit card to avoid employee reimbursement.

Employment Related Expenses ▼	Client/Project Related Expenses ▼
<p><b>Reimburse via Gusto</b></p> <p><b>Do <u>not</u> track in Harvest</b></p>	<p><b>DO NOT PUT ON PERSONAL CREDIT CARD. Must use a corporate credit card for this type of purchase.</b></p> <p><b><u>Do</u> track and report in Harvest for client billing</b></p>
<p>Covers:</p> <ul style="list-style-type: none"> <li>• Permanent Remote Employee Utilities</li> <li>• Food and Beverage</li> <li>• Education</li> <li>• Travel for Education/Work event, not client travel</li> <li>• Personal Office Supplies</li> <li>• Incidentals such as parking fees</li> </ul>	<p>Covers:</p> <ul style="list-style-type: none"> <li>• Project related travel</li> <li>• Printing costs</li> <li>• Client entertainment</li> <li>• Project materials and supplies</li> <li>• Other project pre-approved expenses</li> </ul>

### **Details:**

- Reimbursable expenses are expenses incurred for a specific project/program/client which can be charged back to the client, or any authorized non-billable expenses. This includes long distance calls, project-related travel, printing costs, parking, client entertainment and other pre-approved expenses. All expenses to be reimbursed require a receipt.
- Expense Reports and receipts are to be submitted to the Operations team at the end of each pay period. Approved expenses will be reimbursed to you monthly in the form of a check. You may find the most current Expense Request Form and Report (Excel Document) in the [Employee Wiki](#).

### **Company Credit Cards**

Some employees may be eligible for company-issued credit cards, depending on the decision of the Executive Leadership. The cards are intended for business-related expenditures and enable direct payment of necessary company expenses.

- Make sure to follow the procedure for submitting credit card expenses correctly.
- All company credit card expenses must be kept and turned in at the end of each month as part of the company's monthly expense sheet procedure.
- The employee has the responsibility of accurately noting expenses monthly, and of informing the relevant personnel if their company credit card is lost or stolen.
- On the termination of employment, the company credit card must be returned to the President.

### **Travel Policy and Reimbursement**

Employees are required to comply with the travel policy outlined in the [Employee Wiki](#). This policy covers all aspects of travel, including financial, safety, and health related issues. All employees must familiarize themselves with the policy and adhere to its guidelines when requesting business travel.



## **ACKNOWLEDGEMENT OF RECEIPT OF EMPLOYEE HANDBOOK**

Please sign and return this acknowledgment to HR **within one week** of receipt of this Employee Handbook.

I acknowledge that I have received a copy of Cognition Studio Inc.'s (hereinafter "Cognition" or "the Company") Employee Handbook.

I understand that this Employee Handbook contains important information about the Company's personnel policies, my benefits, and my privileges and obligations as an employee.

As a condition of my employment, I agree to read and comply with the policies in the Employee Handbook. I understand that Cognition may amend or modify this Employee Handbook at any time without prior notice.

I acknowledge my at-will employment, meaning either the Company or I may terminate the employment relationship at any time without notice, cause, or reason.

I understand that Cognition reserves the right to change my duties, hours, and compensation, and to initiate disciplinary action and corrective action when necessary.

I also understand that no representative of Cognition has the authority to enter into an employment agreement for any specified term or to make any agreement contrary to at-will employment; such agreements must be in writing and signed by the President.

Finally, I understand that this Acknowledgment and the Employee Handbook together constitute the full and complete statement of policies and replace any previous agreements, whether written or oral, relating to the subjects outlined in the Employee Handbook.

**Employee Name:** \_\_\_\_\_

**Employee Signature:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

# Appendix

## APPENDIX A: STATE SPECIFIC POLICIES

Cognition abides by all state and local laws regulating employment. All employees must abide by all applicable state and local laws regulating employment. The Employee Handbook, together with all notices and workplace posters, outlines the laws and policies that pertain to each individual employee. Therefore, employees are encouraged to review these documents thoroughly.

For more information, please visit our Employee Handbook and State Addendum's page in [Employee Wiki](#).

Note: If you have any specific questions about the policies outlined below, contact HR.

### State Mandated Leave Laws and Programs

Cognition monitors and ensures the company enacts all leave laws in our states of operation. There are several states that we currently operate in that have laws surrounding disability, medical and family leave. For those states, outlined here, the employee will work directly with their state to receive the program benefits.

#### California Family Rights Act: Family and Medical Leave

As a resident of California, you may be eligible for Paid or Unpaid Family and Medical Leave under the California Family Rights Act (CFRA). For more information, please visit the CA PFL website. If you have any questions about accessing this program, reach out to HR.

#### District of Columbia Paid Family Leave for the

As a resident of the District of Columbia, eligible employees are entitled to paid leave benefits (DCPFL). If you have any questions about the available resources in your state, reach out to HR. For more information, go to the DOES website.

#### New York Paid Family Leave

As a resident of New York, you have access to the New York's Paid Family Leave Benefits Law (PFLBL). For more information, go to the NY PFLBL website. If you have any questions about the available resources in your state, reach out to your supervisor or Human Resources.

New York Paid Family Leave is employee funded by those who work in the State of New York. The employee contributions to NY PFL are paid for by Cognition.

#### New York State Disability Insurance

You may also be eligible for coverage under New York State Disability Insurance which is employee funded by those who work in the State of New York. The employee contributions to NY SDI are covered by Cognition.

#### Oregon Paid Leave

Paid Leave Oregon is a shared cost between employee and employer. The deductions for this program begin January 1, 2023, and benefits will be available for payment effective September 3, 2023. For more information, go to the OR paid leave website. If you have any questions about the available resources in your state, reach out to HR.

#### Washington State Paid Family Medical Leave

As a resident of Washington state, you have access to the Washington Paid Family Leave. For more information regarding the program, including eligibility requirements, please visit the WA PFML website. If you have any questions about accessing this program, reach out to HR.



## Section 1: How We Work

<b>PROMOTING A POSITIVE PROFESSIONAL ENVIRONMENT .....</b>	<b>5</b>
Attendance and Punctuality Policy .....	6
Complaint Procedure .....	6
Conflicts of Interest .....	6
Disability Accommodation .....	6
Drug and Alcohol-Use Policy .....	6
Emergency Evacuation .....	7
Employment At-Will .....	7
Equal Employment Opportunity .....	8
External Communications .....	8
Health and Safety .....	8
Inclement Weather and Natural Disasters .....	8
Lactation Accommodation .....	9
Open Door Philosophy .....	9
Other Employment .....	9
Policy Against Harassment, Discrimination and Violence .....	9
Protection Against Retaliation .....	10
Religious Accommodation .....	10
Romantic and Family Relationships at Work .....	10
Smoke-Free Workplace .....	10
Standards of Conduct .....	10
Use of Cellular Phones .....	10
<b>WORKPLACE FLEXIBILITY .....</b>	<b>11</b>
Guiding Principles .....	12
Expectations for General Communication, Availability and Productivity .....	12
Expectations for Working Remotely .....	12
<b>WORKING TIME PHILOSOPHY .....</b>	<b>14-17</b>

## Section 2: Key Information

<b>EMPLOYMENT PRACTICES .....</b>	<b>19</b>
Paydays .....	20
Paycheck Deductions .....	20
Business Hours .....	20
Workday and Work Week Defined .....	20
Timesheets and Record Keeping .....	20
Employment Classifications .....	20
Meal and Rest Periods .....	21
Overtime .....	21
<b>EMPLOYEE BENEFITS .....</b>	<b>22</b>
Overview .....	23
Worker’s Compensation .....	23
Health Insurance Benefits .....	23
Employer Paid Insurance Benefits .....	24
401K .....	24
Profit Sharing and Discretionary Bonuses .....	24
Other Benefits .....	24
<b>PAID TIME OFF AND LEAVE OF ABSENCES .....</b>	<b>25</b>
Holidays .....	26
Paid Time Off (PTO) .....	26
Sick and Safe Leave .....	27
Family and Medical Leave .....	29
Cognition Paid Parental Leave And Accommodations .....	29
Personal Leave .....	31
Bereavement Leave .....	31
Leave For Victims Of Crime, Domestic Violence And Sexual Assault .....	31
Other Legally Required Leaves Of Absences .....	32

## Section 3: Other Information

<b>PROPERTY BELONGING TO COGNITION .....</b>	<b>34</b>
Confidential and Proprietary Information Policy .....	34
Technology Use and Security Policy .....	35
Brand Reputation Management Guidelines .....	39
<b>EMPLOYMENT STATUS AND RECORDS .....</b>	<b>40</b>
Background Checks .....	41
Discussion of Wages .....	41
Employee Eligibility and Work Authorization .....	41
Employment Records .....	41
Employment Verifications .....	41
Exit Interviews .....	42
Performance Evaluations .....	42
Promotion or Advancement .....	42
Resignation and Termination .....	43
Use of Personal Auto .....	43
<b>FINANCIAL PROCEDURES .....</b>	<b>43</b>
Expense Reimbursements .....	43
Company Credit Cards .....	44
Travel Policy and Reimbursement .....	44
<b>HR Required Form</b>	
Acknowledgement of Receipt of Employee Handbook .....	46
<b>Appendix</b>	
State Specific Policies .....	48

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