



# Employee Handbook

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## Introduction

JELF's Employee Handbook ("Handbook") is more than just a set of rules and policies — it's a reflection of JELF's commitment to each employee. JELF wants all its employees to feel valued, respected, and supported in every aspect of their employment journey.

Employees are encouraged to familiarize themselves with the contents of this Handbook. Whether an employee has questions about benefits or a need for clarification on policies, this Handbook is intended to assist. Employees are also encouraged to approach their supervisor or the JELF CEO directly. Feedback, concerns, and ideas are both welcome and valued.

This Handbook contains information about JELF's personnel benefits and policies, designed to help employees navigate their role at JELF with confidence. But beyond that, JELF wants its employees to know that this Handbook is just one part of the support system that JELF has in place.

This Handbook is a living document, subject to amendments and updates as the JELF continues to evolve. Employees will be kept informed of any changes to ensure transparency throughout the process.

A digital copy of this Handbook is saved in JELF's shared files.

## About JELF

JELF provides 0% interest loans to Jewish students in FL, GA, NC, SC and VA (excluding metro DC) who demonstrate financial need for their higher education. JELF has been proudly investing in the higher education of Jewish students since 1961 as Jewish Children's Service, and before that, the Hebrew Orphans' Home (1889 – 1930).

It is JELF's belief that money should never stand in the way of a student's ability to earn a degree – and JELF is proud to make a difference in the lives of hundreds of students and their families each year!

## Commitment to Equal Employment Opportunity

JELF is committed to providing equal opportunities in all employment practices including recruiting, selection, hiring, promotion, and compensation to qualified applicants and employees without regard to race, color, sex/gender, age, national origin, disability, religion, sexual orientation, marital status, lawful citizenship status, or any status protected by law. Employment with JELF is at will.

Employees with questions or concerns about discrimination in the workplace are encouraged to bring these issues to the attention of the CEO or Board Chair. Employees should feel comfortable raising concerns without fear of reprisal.

## No Harassment Zone

JELF does not tolerate harassment of any employees or applicants. Any form of harassment related to an individual's race, color, sex/gender, religion, sexual orientation, age, national origin, disability, citizenship status, or any other protected status—whether that individual is a donor, vendor, volunteer, or fellow employee—is a violation of this policy.

For purposes of this Handbook, the word *offensive* means behavior or communication that is unwelcome, inappropriate, or disrespectful and that would reasonably be perceived as demeaning, hostile, or harmful to the dignity or well-being of an individual or group. This includes but is not limited to:

- Offensive remarks, comments, jokes, or slurs pertaining to an individual's race, color, sex/ gender, religion, age, sexual orientation, national origin, disability, or citizenship status.
- Offensive sexual remarks, sexual advances, or requests for sexual favors regardless of the gender of the individuals involved.
- Offensive physical conduct, including touching, regardless of the gender of the individuals involved.
- Offensive pictures, drawings or photographs or other communications.
- Threatening reprisals for an employee's refusal to respond to requests for sexual favors.

If an employee has questions about what constitutes harassing behavior, they should discuss with their supervisor.

Harassment of a non-employee by an employee is also a violation of this policy. This applies to interactions with clients, vendors, contractors, volunteers, and any other individuals who interact with JELF.

If an employee feels they are being harassed by another employee or by anyone else, the employee should report the matter to their supervisor so that the issue can be addressed and the conduct halted. If the problem involves the supervisor, the employee should report the matter to the supervisor's manager or to the Board Chair.

## Inclusion and Diversity at Work Statement

Diversity is recognized as a cornerstone of innovation, creativity, and overall organizational success. JELF is dedicated to fostering an inclusive and diverse workplace environment that values and incorporates the unique perspectives, experiences, and talents of the entire team.

JELF's commitment is rooted in the principle of equal opportunities for all employees, irrespective of their background. JELF recognizes and values the distinct contributions that individuals from diverse backgrounds bring. As such, all hiring, promotion, and development processes are based on merit, skills, and qualifications, free from any form of discrimination.

JELF's aim is to foster an inclusive environment that encourages open communication, collaboration, and mutual respect among all employees. JELF is dedicated to providing

reasonable accommodations to ensure that every employee can fully participate in work-related activities. In alignment with JELF's commitment to diversity, JELF will regularly assess and improve its practices.

JELF is committed to not discriminating against any qualified employee because the person is related to or associated with a person with a disability.

By upholding these principles, JELF aims to create a workplace where every employee feels valued, respected, and empowered to reach their full potential.

## Employment

Definitions: Each employee will be notified upon hire whether their position is non-exempt or exempt for federal overtime and minimum wage purposes:

- Non-exempt: an employee whose job function entitles them to minimum wage and overtime.
- Exempt: an employee who is exempt from minimum wage and overtime.

## Compensation:

Unless otherwise decided by JELF's CEO and HR manager, employee's direct supervisor will set compensation. Employee's supervisor may update employee's employment status as needed and as agreed upon.

Employee performance is evaluated annually and, if warranted and approved, a changed pay rate will take effect at the agreed time. Salary adjustments typically take effect on January 1, the start of JELF's fiscal year.

## Performance Evaluations

JELF conducts annual performance evaluations with the option for additional reviews upon request by the employee and/or JELF. Performance evaluations include a written summary of the employee's performance based upon a joint review conducted by the employee and supervisor. Employee reviews are grounded in the established performance objectives for the year and the employee's job description. Annual evaluations also encompass the creation of performance objectives for the following year.

If the employee's supervisor feels that an employee is underperforming, the supervisor may implement an employee PIP (Performance Improvement Plan) to help identify the performance issues, offer helpful suggestions for improvement, and describe consequences for non-compliance or failure to improve.

## Payroll

Payroll takes place through direct deposit twice per month, covering hours worked during the previous pay period.

Non-exempt employees and employees who are required to submit timesheets are responsible for keeping accurate records of their work hours, including the time work begins and ends. Before an employee can be paid for all hours worked by law, accurate recording of time records is required.

All employees are expected to follow JELF's established procedures for keeping an accurate record of hours worked. Employees should not work any hours that are not approved. Any changes or corrections to an employee's time record must be approved by the employee and their immediate supervisor.

JELF strives to guarantee accurate employee payments, but if errors occur, JELF will promptly rectify them to ensure all employees receive the correct pay, as mandated by law. It is the employee's responsibility to review their regular salary deposit upon receipt and report any discrepancies.

Any questions or concerns about the compensation amount or deductions should be brought to the attention of JELF's HR manager as soon as possible.

## Timesheets

Unless otherwise instructed, non-exempt employees must accurately record their hours worked each day, week, or month using the form provided by JELF. It is the employee's responsibility to submit the completed timesheet to JELF's HR manager within the designated timeframe.

## Background and Reference Checks

JELF reserves the right to conduct background and reference checks of its employees.

## Standard Work Week

JELF's office hours are Monday - Thursday 8:30 a.m. to 5:00 p.m.

On Fridays, JELF's office hours are 8:30 a.m. to 4:00 p.m. for observance of Shabbat.

JELF closes at 1:00 p.m. on the eve of Jewish holidays.

A full-time work week is a minimum of 39 hours. To meet business needs, JELF may schedule weekend or evening work. Non-exempt employees must keep an accurate record of all hours worked and are entitled to overtime pay under the specific provisions of federal and state laws. Exempt employees are excluded from specific provisions of federal and state wage and hour laws.

JELF depends heavily upon its employees to get the work done. Dependability, attendance, punctuality, and a commitment to doing the job right are always essential. As such, employees should report to their approved work location on all scheduled workdays, during all scheduled work hours, and to report to work on time unless otherwise approved by supervisor. Standard break schedules should be 5-15 minutes per 4 hours worked.

An employee who expects to be late or absent must notify their immediate supervisor as far in advance as possible and not later than one hour before the scheduled starting time. An employee who needs to leave early must notify their immediate supervisor as soon as possible in advance of the need to leave.

## Overtime Policy

There may be times when JELF's business requirements or other needs cannot be met during regular work hours, and a non-exempt employee may be scheduled to work overtime. JELF will attempt to give as much advance notice as possible but expects that all employees who are asked to work overtime will do so, unless excused by their immediate supervisor. All overtime work must be authorized in advance by the employee's immediate supervisor.

## Working Remotely

JELF recognizes the evolving nature of work and allows employees to work remotely with explicit permission from their immediate supervisor. Remote work is a privilege and must be undertaken with the express permission of the employee's supervisor.

To ensure the quality of work and concentration of employees while working remotely, JELF expects employees to:

- Work from a quiet and distraction-free working place
- Have a reliable internet connection
- Adhere to standard break schedules (5-15 minutes per 4 hours worked)
- Be available for scheduled communication
- Always protect confidential, proprietary, and non-public information from non-employees
- Prevent non-employees from performing work on employer-provided equipment

## PTO (Paid Time Off)

PTO may be used for any reason including but not limited to illness, personal business, or vacation. All PTO for the year is available on the first day of the calendar year.

For full-time employees, a standard workday constitutes either eight (8) hours (Monday – Thursday) or seven (7) hours per day (Friday). For a part-time employee, this is based on the standard number of hours they work on average per day.

To the extent possible, all PTO should be scheduled in advance and approved by the CEO or employee's supervisor. Partial PTO will be logged by the number of hours used, and will be tracked accordingly.

No more than five (5) unused PTO days may be carried over to the following calendar year. Unused PTO exceeding 5 days is forfeited. Upon termination or resignation, unused PTO is forfeited.



If an employee cannot work due to health-related reasons and wishes to make up for the missed time within a 14-day period, this may be permitted with prior approval from their immediate supervisor. Makeup work must be scheduled in coordination with the supervisor to ensure it does not disrupt regular operations or conflict with applicable laws or policies.

<b>Employee Status</b>	<b># of Hours Worked</b>	<b># of PTO Days (incoming)</b>	<b># of PTO Days (after 5 years)</b>	<b># of PTO Days (after 10 years)</b>	<b># of PTO Days (15+ years)</b>
Part-time	Less than 20 hours/week	0	3	5	10
Part-time	Between 20 – 48 hours/week	7	10	15	20
Full-time	39+ hours / week	10	15	20	25

### Emergency Closings

In the event of extreme weather or emergency, Atlanta-based JELF employees will follow Fulton County’s recommendations for closure. If severe weather or emergency conditions develop during work hours, JELF’s CEO or senior management will determine and announce any early office closings.

When operations are officially closed due to emergency conditions, salaried employees will be paid and expected to perform any work functions possible remotely. Non-exempt employees will be paid only if they are able to work remotely.

In extreme weather or emergency situations, employees should err on the side of caution to maintain their safety.

### ADA Accommodations

JELF is committed to ensuring equal opportunity in employment for qualified individuals with disabilities and complies with the Americans with Disabilities Act (ADA) and other applicable federal, state, and local laws.

Reasonable accommodations are available to employees with a disability when the disability affects the performance of job functions. JELF makes its employment decisions based on the merits of the situation in accordance with defined criteria, not the disability of the individual. JELF will attempt to accommodate qualified individuals who have a temporary or long-term disability so that they can perform the essential functions of the job, unless doing so would create an undue hardship for the operations of JELF.

If a JELF employee is currently disabled or becomes disabled during their employment and needs a reasonable accommodation, they should contact their JELF supervisor to assist with evaluating reasonable accommodations that may enable them to perform the essential functions of the job. Any schedule changes that are requested as reasonable accommodation to a disability are considered separately from requests made for accommodations.

## Reimbursement for Business Expenses and Mileage

JELF reimburses employees for mileage for use of personal vehicles while engaged in JELF business. No employee may be reimbursed for mileage to commute to or from work. Mileage reimbursement is based on the Internal Revenue Service (IRS) business rate. Mileage reimbursement is based on point of origin to the point of destination.

All employees are assigned a “regular place of work” regardless of the frequency with which they physically report to the JELF office (i.e. in some cases, a regular place of work may be an employee’s home).

JELF is not responsible for overage incurred due to missed turns, longer routes and/or detours (i.e., the amount of mileage reimbursed will be based on the most efficient commute based on map system).

Employees should make every effort to consolidate trips or carpool with other employees whenever possible. To be eligible for reimbursement, employees should take the most efficient route possible.

When planning work-related travel, employees are expected to make every effort to select the most cost-effective mode of transportation. This includes evaluating options such as using a personal vehicle, renting a car, or booking air travel. Employees should consider factors such as total travel costs (e.g., fuel, mileage reimbursement, rental fees, airfare, parking, tolls), time efficiency, and the nature of the trip to determine the most practical and economical solution.

Prior to finalizing travel arrangements, employees should obtain approval from their supervisor to ensure alignment with the organization’s travel budget and policies.

### Mileage reimbursement requests must identify:

1. Trip purpose
2. Origin of a trip and point(s) of destination for each leg of a trip.
  - If an employee is traveling to/from a meeting, event, work errand, etc., mileage to (coming) their destination must be documented on a separate line item than mileage from (leaving) that destination.

For reimbursement purposes, all trip information must be documented in each mileage report. If the point of origin or destination is an employee’s home, only the portion of the travel that *exceeds the employee’s regular commute* is reimbursable. If an employee is traveling for work after a normal workday, the full trip may be reimbursed.

Sample Reimbursement Log (based on \$0.56 / mile):

Date	From	To	Reason	Mileage	Total
5-18-24	JELF	Starbucks	Donor Mtg	7.5 miles	\$4.23
5-18-24	Starbucks	JELF	Donor Mtg	7.5 miles	\$4.23

Mileage Reimbursement Example Scenarios:

- An employee leaves the office to attend a meeting and goes home directly thereafter. Travel from the office to the meeting + home = 20 miles. The employee's normal one-way commute is 15 miles. Therefore, 5 miles may be reimbursed.
- An employee's usual one-way commute is 11 miles to work. The employee has a morning work event which they commute 19 miles to get to. It then takes the employee 12 additional miles to travel from the work event to the office. With a total of 31 miles driven and the employee's standard one-way work commute at 11 miles, the employee would be reimbursed 20 miles (31 miles less 11).
- An employee has a work function and does not travel to the office. The employee's round trip travel to the work function from home is 20 miles. The employee's normal round-trip commute to work is 25 miles. The employee would not be eligible for mileage reimbursement since work travel was *less* than the employee's normal commute.
- An employee travels to/from the office as part of a regular workday. That evening, the employee attends a work function with their home as the point of origin and return. The full cost of the travel to the work function may be reimbursed.

**Expense Reimbursement**

JELF employees will be reimbursed for all reasonable expenses incurred during work assignments. Out-of-pocket expenses will require appropriate receipts and completed reimbursement forms. Requests for reimbursement must have the supervisor's approval and be within 30 days of incurring the expense. Reimbursement requests made more than 30 days after the current month may not be considered for reimbursement.

Reimbursements are typically distributed to each employee within 30 days of submission.

Employees must document the purpose of business on the receipt (or attached to it). Receipts for meals that include additional patrons (not including the employee) should include the first and last names and total number of individuals. Examples of receipt reimbursements: "*Dinner with John Smith, prospective donor,*" or "*Nametags for a JELF program.*"

Expenses without proper documentation may be returned to the employee for additional

documentation and reimbursement may be delayed.

## Employee Benefits

Employee benefits are based on employment status, hours worked per week, responsibility level and length of employment. Exceptions may be made on a case-by-case basis by the JELF CEO or Board Chair. Programs such as Social Security, workers comp and unemployment insurance cover all employees in the manner prescribed by law.

### Full-Time vs. Part-Time Employees

Full-time JELF employees are eligible for the following benefits:

- JELF-offered medical/dental insurance
- Retirement savings plan (employer-funded, year-end Simplified Employee Pension (SEP) contribution)
- PTO days
- Paid Jewish and Federal holidays
- Access to employee-funded AFLAC insurance policies
- Access to employee-funded long and short-term disability
- Employee Family Loan Assistance Policy (after 1 year) \*

Part-time JELF employees are eligible for the following benefits:

- PTO days (can be used on Jewish and/or Federal holidays)
- Access to employee-funded AFLAC insurance policies
- Access to employee-funded long and short-term disability
- Employee Family Loan Assistance Policy (after 1 year) \*

### Employee Holidays

Full-time employees of JELF are eligible to receive paid holidays. The JELF office is closed during the following holidays:

#### Federal / State Holidays:

- New Year's Day
- MLK
- Memorial Day
- 4<sup>th</sup> of July
- Labor Day
- Thanksgiving
- Day after Thanksgiving
- Christmas Day

#### Jewish Holidays (when they fall on weekdays):

- Erev Passover (office closes at 1 p.m.)
- Passover (first two days + last two days)

- Shavuot (first and second days)
- Erev Rosh Hashanah (office closes at 1 p.m.)
- Rosh Hashanah (first and second days)
- Kol Nidre (office closes at 1 p.m.)
- Yom Kippur
- Sukkot (first and second days)
- Shemini Atzeret
- Simchat Torah

## Employee Leave of Absence Policy

JELF’s Leave of Absence Policy is designed to support employees while ensuring clarity, consistency, and fairness. This policy outlines the types of leaves available, and the procedures for requesting and managing leaves.

**Bereavement:** In the event of a death in the immediate family, both full and part-time employees are eligible for up to five working days off with pay, with CEO or supervisor approval. Immediate family includes spouse, child/stepchild, parent/stepparent, sibling, grandparent, and spouse’s parent.

**Parental Leave:** For purposes of this policy:

- “**Primary Caregiver**” is defined as a full or part-time (20+ hours/week) employee who has primary responsibility for the care of a child immediately following the birth or the coming of the child into the custody, care and control of the parent for the first time.
- “**Secondary Caregiver**” is defined as a full or part-time (20+ hours/week) employee whose spouse, partner or parent of the child is the Primary Caregiver.

<b>Employee Role</b>	<b>Full-Time Time Off</b>	<b>Full-Time Compensation</b>	<b>Part-Time Time Off</b>	<b>Part-Time Compensation</b>
Primary Caregiver	Up to 12 weeks	6 weeks paid salary	Up to 6 weeks	3 weeks paid salary
Secondary Caregiver	Up to 12 weeks	2 weeks paid salary	Up to 6 weeks	1 week paid salary

In the case of adoption or surrogacy, and if the adoption or surrogacy arrangement involves a period of pre-placement bonding, the employee may seek approval to take some portion of the leave provided under this policy prior to the placement or birth of the child. 'Pre-placement bonding' refers to any period recommended or required by the adoption or surrogacy arrangement during which the employee is encouraged or required to establish a bond with the child before the official placement or birth.

Following the expiration of paid parental leave, employees may use accrued PTO to the extent that they have additional unused days.

**Family and Medical Leave:** JELF recognizes the necessity for extended leave in certain circumstances, such as medical situations, surgeries, mental health reasons, and other significant life events. Extended leave refers to a period surpassing standard leave

allowances, typically exceeding accrued PTO.

Extended leave may be available to eligible employees facing medical or family-related challenges and when PTO has been exhausted. To be eligible for compensation during extended leave, the following conditions must be met:

- Medical Necessity: Compensation will be granted when an employee presents a certified medical need for additional time off, supported by documentation from a qualified healthcare professional.
- Mental Health Reasons: Compensation may be granted based on the recommendation of a licensed mental health professional. Supporting documentation is required.
- Family Circumstances: Compensation may be provided for extended leave related to family circumstances, such as caregiving responsibilities. Documentation, such as medical certificates or caregiving responsibilities, may be required.

Employees seeking compensation during extended leave must submit a request to the HR manager. The request should include relevant documentation supporting the need for extended leave and compensation.

All personal information provided during the extended leave compensation application process will be treated with the utmost confidentiality and disclosed only to individuals involved in the decision-making process.

Military Leave: Employees who require time off from work to fulfill military duties will be treated in accordance with applicable state and federal laws. Employees are expected to notify their supervisor of upcoming military duty by providing a copy of their orders as soon as possible. If the employee's military pay for the training is less than their average earnings for a similar period, JELF will pay the difference for a period not exceeding two (2) weeks.

Jury Duty: Serving on a jury is a civic duty that is out of the employee's control and JELF does not believe employees should lose income because of it. Therefore, JELF will compensate employees for their regular hours during jury duty. In return, employees are asked to sign over all jury duty payments to JELF. Time off for jury duty will not be deducted from available PTO, provided that a court document is submitted.

Full and part-time employees working more than 20 hours per week must promptly inform their immediate supervisor upon receiving jury duty notice, providing a copy of the official court document.

Employees are expected to return to work promptly after being released from jury duty should this occur before the end of a standard workday.

## Employee Compensation During Leave of Absence

Compensation for extended leave is applicable for a limited duration, determined based on the nature and duration of the leave. Full coverage for the entire period is not guaranteed.

JELF's leave of absence policy ensures that employees on approved paid leave will continue to receive their regular pay. For unpaid leaves of absence, employees will not receive their regular pay, including holidays.

Activation of short-term disability (STD) or long-term disability (LTD) benefits is dependent on the terms of the respective policies and applies only to disability-related leave. These benefits typically provide a percentage of the salary, and employees may use accrued PTO to supplement their income if needed.

## General JELF Policies

### Open Door Policy

JELF is committed to the success and happiness of its employees and welcomes the opportunity to help employees whenever feasible. JELF promotes an atmosphere that encourages employees to talk freely with members of the senior management team. Employees are encouraged to discuss with their supervisor any problems that might arise so that appropriate action may be taken if necessary.

### Courteous Behavior

JELF employees are expected to be courteous, polite, and friendly to JELF's donors, vendors, volunteers, recipients, and fellow employees. Disrespectful behavior and language, including but not limited to, rudeness and the use of profanity or any other language which injures the image or reputation of JELF, is prohibited.

### Communication Policy

Effective communication is the key to JELF's success and helps foster a positive and productive work environment. As such, all employees are expected to communicate with professionalism, respect, and clarity, both internally and externally. This includes verbal, written, and digital communications.

Internal Communication: JELF employees should always strive for transparency and openness when communicating with colleagues. Use respectful language, listen actively, and provide constructive feedback. It is important to maintain a collaborative spirit and support each other in achieving JELF's common goals. Team meetings and clear written communications are encouraged to ensure that all employees are informed and aligned.

External Communication: Representing JELF to external partners, donors and lay leaders requires a high level of professionalism. All communications should reflect JELF's values and commitment to excellence. All employees should be courteous, concise, and accurate in their responses.

All written communications, including emails and reports, should be well-structured, free of errors and include the standard JELF signature or letterhead. If an employee is unsure about the appropriate way to manage a particular situation, they should always seek

guidance from their immediate supervisor.

By adhering to these standards, JELF can best ensure that all communications are effective and maintain the trust and respect of all.

### Attendance at JELF-Related Events

JELF may require an employee's attendance for business-related events. At any such events, employees function as representatives of JELF and are therefore required to always maintain professional behavior and appearance. JELF also requires all employees to abide by all rules of conduct described in this Handbook while attending events and representing JELF in any capacity.

### Outside Employment and Activities Policy

JELF is committed to supporting the personal interests and well-being of its employees and this policy is designed to provide clarity and ensure that all employees can pursue their interests while upholding their responsibilities to JELF. However, it is essential to ensure that these activities do not conflict with JELF's mission or interfere with an employee's job performance.

Full-time members of JELF's senior management team — including the CEO, COO, CDO, and other employees with significant decision-making authority — are prohibited from accepting regular, paid work outside of JELF unless prior written approval is obtained from the CEO or the Board Chair. These outside activities should not conflict with JELF's mission, donors or borrowers. Employees should refrain from using JELF's resources—such as time, facilities, or proprietary information—for personal pursuits.

Any employee holding a second job of any kind must disclose this information to JELF, including name of employer, description of job responsibilities and work schedule. This disclosure ensures transparency and allows JELF to assess potential conflicts of interest or any impact on job performance.

All employees are expected to prioritize their duties at JELF. If an outside activity negatively impacts job performance or availability during core business hours, the employee may be asked to reduce or discontinue the activity. Employees should inform their manager should the employee require a considerable time commitment which will affect their work at JELF.

Conflicts of interest arising from a second job are not allowed. Further, JELF does not tolerate off-duty conduct that negatively impacts the organization, either in terms of an employee's individual work performance or the business interests and reputation of JELF. All employees are expected to prioritize their duties and responsibilities at JELF during working hours.

### Conflict of Interest Policy

JELF's conflict of interest policy is designed to help employees identify situations that



present potential conflicts of interest and to provide JELF with a procedure to appropriately manage conflicts in accordance with legal requirements and the goals of accountability and transparency in JELF's operations.

Definitions: For the purpose of this policy, the following definitions apply:

- "Conflict of Interest": any circumstance described in this Policy.
- "Family Member": an employee's spouse, child/stepchild, parent/stepparent, sibling, grandparent, and spouse's parent.
- "Material Financial Interest": financial interest in an entity that is significant enough, given the circumstances, to potentially influence or appear to influence an Interested Person's or their Family Member's judgment regarding transactions involving that entity.
- "Contract or Transaction": any agreement or relationship involving the sale or purchase of goods or services, the providing or receipt of a loan or grant, the establishment of any other type of financial relationship, or the exercise of control over another organization. The making of a gift to JELF is not a contract or transaction.

For purposes of this policy, the following circumstances should be deemed to create a Conflict of Interest:

- An employee or Family Member who is a party to a contract or involved in a transaction with JELF for goods or services.
- An employee or Family Member has a material financial interest in a transaction between JELF and an entity in which the employee is a director, officer, agent, partner, associate, employee, trustee, personal representative, receiver, guardian, custodian, or other legal representative.
- An employee or Family Member is engaged in some capacity or has a material financial interest in a business or enterprise that competes with JELF.

Other situations may create the appearance of a conflict or present a duality of interests in connection with a person who has influence over the activities or finances of JELF. All such circumstances should be disclosed to the employee's supervisor, and a decision made as to what course of action the organization or individuals should take so that the best interests of JELF are not compromised by the personal interests of stakeholders in the non-profit.

Gifts, Gratuities and Entertainment: Accepting gifts, entertainment or other favors from individuals or entities can also result in a conflict or duality of interest when the party providing the gift/entertainment/favor does so under circumstances where it might be inferred that such action was intended to influence or possibly would influence the interested person in the performance of their duties. This does not preclude the acceptance of items or entertainment of nominal or insignificant value which are not related to any particular transaction or activity of JELF.

Confidentiality: All employees should exercise care not to disclose confidential information which might be adverse to the interests of JELF. Furthermore, employees should not disclose or use information relating to the business of JELF for their personal profit or advantage or the personal profit or advantage of their Family Member(s).

Filing a Disclosure Form: Should a conflict of interest arise, employees should complete a disclosure form identifying any relationships, positions or circumstances in which they are involved that they believe could contribute to a Conflict of Interest. Such relationships, positions or circumstances might include service as a director of or consultant to another non-profit organization, or ownership of a business that might provide goods or services to JELF. Any such information regarding the business interests of an employee or a Family Member thereof, should be treated as confidential and should generally be made available only to the CEO, Board Chair and any committee appointed to address Conflicts of Interest, except to the extent additional disclosure is necessary in connection with the implementation of this policy.

## Ethical Conduct and Integrity Policy

JELF strives to foster a work environment built on trust, respect, and accountability. All employees are expected to uphold the highest standards of ethical behavior in their professional conduct. Ethical violations undermine JELF's core values and compromise the trust placed in its employees.

Definition of Ethical Violations: Ethical violations encompass a range of behaviors that deviate from the established ethical standards of JELF. These include, but are not limited to:

- Engaging in activities or relationships that may compromise objectivity or impartiality in decision-making for personal gain.
- Inappropriately using organizational resources, including time, equipment, or information, for personal benefit or activities unrelated to work responsibilities.
- Providing false or misleading information, engaging in fraudulent activities, or deliberately concealing information with the intent to deceive.
- Engaging in any form of harassment or discrimination based on race, gender, sexual orientation, religion, or any other protected characteristic.
- Unauthorized disclosure or sharing of confidential information, including but not limited to sensitive company data, intellectual property, or proprietary information.
- Breaching any JELF policies or procedures, whether related to conduct, safety, or other established guidelines.

Employees are encouraged to promptly report any suspected ethical violations promptly. Reports can be made to an employee's immediate supervisor or JELF's HR manager and be treated with the utmost confidentiality. Individuals who report in good faith will be protected against retaliation.

Upon receiving a report of an ethical violation, JELF will conduct a thorough and impartial investigation to determine the validity of the claim. The investigation process may involve

interviews, document reviews, and collaboration with relevant parties.

If an ethical violation is substantiated, JELF may take appropriate corrective actions, including but not limited to counseling, retraining, suspension, or termination, depending on the severity and nature of the violation.

## Professional Appearance

JELF expects its employees to maintain a neat and well-groomed appearance, practice good hygiene habits, and present a courteous disposition.

Employees are expected to dress in a manner that reflects professionalism, good judgment, and respect for colleagues and other JELF constituents. Attire deemed unacceptable for the workplace includes, but is not limited to, clothing that reveals bare midriffs, excessively revealing clothing, attire with offensive language or images, excessively casual or unkempt attire and clothing that promotes discrimination, violence, or illegal activities.

Employees who report to work in unacceptable attire may be requested to leave work and return after complying with this policy.

Employees are also expected to maintain a high standard of personal hygiene, using fragrances sparingly and choosing subtle scents due to potential allergies and sensitivities. Visible tattoos and piercings should be appropriate for a professional setting, with offensive or inappropriate tattoos covered. Jewelry should be professional and not excessive, avoiding large or noisy pieces that can be distracting.

Employees are expected to keep their workspace clean and organized, reflecting a professional environment, with personal decorations being tasteful and not offensive or overly distracting. Items that reflect professionalism and JELF's values are encouraged.

## Employee Illness

In the event of illness, employees should not come to the office to prevent the spread. Instead, they should either work remotely if able or utilize a PTO day. Should an employee need to be in the office while unwell, they are expected to wear a mask when appropriate to protect others.

## Operation of Vehicles Policy

Any employee driving a vehicle while conducting JELF business is not permitted to engage in unauthorized activity or travel. The use of rental vehicles for JELF business is limited to authorized employees and may not be used for personal business or activities without the express prior approval of an employee's immediate supervisor.

All employees authorized to drive while conducting JELF business must possess a current, valid driver's license (for the class of vehicle employee is driving), and an acceptable driving record. Any change in license status or driving record must be reported to

immediately to the employee's immediate supervisor and/or HR manager.

A valid driver's license must be in an employee's possession while operating a vehicle for JELF regardless of where the vehicle is located. It is the responsibility of the employee to drive safely and obey all traffic, vehicle safety, and parking laws or regulations. Drivers must demonstrate safe driving habits.

Occasionally employees must drive personal vehicles while conducting JELF business. During this time, employees must maintain adequate personal automobile liability insurance. As detailed in this Handbook, JELF will pay mileage reimbursement in accordance with applicable reimbursement rates. Employees are expected to observe these policies while driving on JELF business, even if operating their own vehicles or other vehicles not owned, leased, or rented by JELF.

### Smoking Policy

In keeping with JELF's intent to provide a safe and healthy work environment, smoking or vaping is prohibited throughout the workplace.

### Drug and Alcohol Use Policy

JELF aims to provide a healthy, drug-free and safe workplace. To promote this goal, employees are required to report to work in appropriate mental and physical condition to perform their jobs in a satisfactory manner. While at work, no employee may use, possess, distribute, sell or be under the influence of alcohol or illegal drugs. The legal use of prescribed drugs is permitted on the job only if it does not impair an employee's ability to perform the essential functions of the job effectively and in a safe manner that does not endanger other individuals in the workplace.

### IT / Security Policy

JELF's internet access, computers, email and voicemail systems, wireless devices, printers, and other office business equipment (collectively, the ICS or "ICS") are intended to promote the effective performance of JELF business. All information created, sent, received, stored, viewed, or transmitted by anyone using the ICS is the exclusive property of JELF and should be treated as confidential. Employees may not disclose such information to any person outside of JELF, or to unauthorized persons within JELF, without the express permission of their supervisor. Employees should have no expectation of privacy with respect to their use of the ICS.

JELF reserves the right to access, intercept, read, review, delete, search, and monitor all use of the ICS. This right applies even where personal passwords have been assigned. Therefore, employees should not place or keep any personal information on the ICS.

Employees are expected to use the ICS within the bounds of efficiency, honesty and good judgment. Employees may not use the ICS in a manner that may:

- violate any laws;

- violate any JELF policies including, but not limited to, the harassment policy;
- view, display, communicate, download, or store any indecent, profane, obscene, intimidating, or unlawful material;
- could interfere with any employee's work;
- download or install software without the express permission of the CEO; or
- could reflect unfavorably upon, or may be contrary to the interests of, JELF.

Password Management: Employees who have or are issued login and/or passwords to access the ICS are responsible for all conduct on the ICS using such logins and/or passwords.

JELF employees are required to utilize JELF's designated password management system. Passwords must not be saved outside this system, including personal devices or external platforms. Each employee bears the responsibility of creating strong, unique passwords, updating them regularly in accordance with JELF's password policy and sharing them with the appropriate JELF employees.

All employees should set up their accounts and passwords using two-factor authentication and avoid using the same password whenever possible to enhance security measures.

JELF-related documents, including all files and information, must be exclusively stored on the JELF shared drive. Employees are explicitly prohibited from saving JELF-related documents on desktops, personal computers, or any other unauthorized location or device. Regular backup of crucial documents stored on the shared drive are essential to prevent data loss and ensure seamless business continuity.

All employees are expected to familiarize themselves with this policy and strictly adhere to its guidelines. In the event of any violations, employees are encouraged to report promptly to the IT manager or the designated authority.

## Equipment & Data Policy

This policy outlines the proper handling and responsibilities related to all data and equipment provided by JELF.

For the purposes of this policy, "data" includes but is not limited to:

- Digital Files: Any information stored on computers, laptops, tablets, smartphones, external drives, cloud storage, and any other digital devices or platforms.
- Paper Files: All physical documents, printouts, handwritten notes, and any other form of written information.
- Emails: All electronic correspondence sent or received through JELF email accounts, including attachments.
- Databases: Any collection of data, whether stored digitally or in physical form.
- Proprietary Information: Any confidential or proprietary information, including business plans, financial records, client information, intellectual property, and any other sensitive information pertaining to JELF.
- Media: Any form of recorded information, including photographs, videos, and audio recordings.

- Backup Copies: Any backups or copies of the data, regardless of the medium on which they are stored.

For the purposes of this policy, "equipment" includes but is not limited to:

- Laptops and Computers: All desktop and laptop computers provided by JELF.
- Mobile Devices: Tablets, smartphones, and any other portable electronic devices provided by JELF.
- Peripherals: Keyboards, mice, monitors, docking stations, and any other accessories related to computer use.
- Storage Devices: External hard drives, USB drives, and any other portable storage media.
- Office Equipment: Printers, scanners, copiers, and any other office machinery provided by JELF.
- Network Devices: Routers, modems, and any other networking equipment provided by JELF.

Any equipment (e.g., laptop or other technology) or data provided by JELF is company property.

All employees are responsible for the proper use, security, and maintenance of JELF data and equipment.

If an employee works from the JELF office, they are permitted to take their portable equipment home with them at the end of the workday. All employees agree to take proper measures to secure their equipment in the following ways:

- JELF equipment should always be in an employee's possession. Equipment should not be lent to anyone, including family members, for any reason.
- Whenever possible, JELF's wireless network should be used (as opposed to a hot spot or other wireless network) to stay connected.
- JELF equipment should not be left unattended in a car. The employee is responsible for the cost of theft or damage due to equipment left in a car.
- If equipment or data is used in a public area, nothing should be left unattended.
- If JELF equipment or data is lost or stolen, the employee should immediately notify their immediate supervisor or HR manager and file a report with the police.

Equipment and Data Add-Ons Policy:

- All necessary and approved add-ons (e.g. mouse, additional screen, charger, etc.), purchased by JELF are the property of JELF.
- Employees are responsible for the cost of replacing any necessary and approved add-ons that are destroyed or broken due to their negligence.
- Employees will not install any programs or applications on their equipment. All software installations will be handled by the JELF IT manager unless specific permission has been approved.
- All specialized software must be approved by management prior to purchase and

installation.

#### Equipment Usage:

- Employees are responsible for the appropriate use of their equipment or data, including anything stored on it, by anyone, for any length of time.
- Employees will not permit others to use their equipment or data outside of instruction or demo.
- If JELF equipment or data is damaged in any way (internally or externally), the employee is responsible for the cost to repair any such damage.
- All equipment or data repairs will be managed by JELF unless otherwise directed.
- Employees will not be held responsible for technical problems resulting from regular business use but may be held responsible for any problems caused by negligence as deemed by employee's supervisor.
- Personal use of JELF equipment or data is permitted so long as such use does not affect employee's business performance and is not illegal or detrimental to JELF in any way.
- Employees are accountable for their actions on the internet and email systems. Information transmitted through email and the internet is not completely secure or may contain viruses or malware, and employees should be aware that information they transmit and receive could damage JELF's systems, as well as the reputation of JELF.
- Employees may not turn off antivirus protection software or make unauthorized changes to any system configuration installed on JELF equipment.
- All equipment, including all data or intellectual property developed or gained during the period of employment, must be returned to JELF if an employee resigns, is terminated, or is planning an absence of more than two weeks.

#### Weapons Policy

The possession of weapons on the premises of JELF offices is strictly prohibited. This includes any form of weapon, including firearms, imitation firearms, explosives, knives, brass knuckles, devices capable of discharging a projectile, illegal weapons as defined by law and any other item that can be used as an offensive weapon are prohibited.

Any questions about whether an item is covered by this policy should be directed to the CEO or HR manager for clarification. Any employee found to be in possession of a weapon will be subject to discipline up to and including termination of employment.

#### Workplace Violence Policy

JELF prohibits fighting or related conduct on its premises. Employees must respect the safety of others and should report any facts or circumstances that may lead to workplace violence.

JELF maintains a zero-tolerance policy against violence or threats of violence in the workplace. No act or threat of violence will be tolerated. This policy applies to all

employees and anyone else on JELF property or conducting JELF business offsite.

Any employee subjected to or threatened with violence or aware of another individual who has been subjected to or threatened with violence, should immediately report this information to any member of management as soon as possible. All threats of violence should be treated seriously and reported to JELF so that they can be dealt with appropriately. All reported threats and acts of violence will be investigated and will be treated with as much confidentiality as possible.

### JELF Employee Family Loan Assistance Policy

JELF is committed to fostering a supportive, respectful, and confidential process for employees seeking a JELF 0% interest loan for their child's education.

This policy applies to individuals who have been employed by JELF for at least one (1) year and are interested in seeking a loan for their child(ren)'s higher education should initiate the process by expressing their intent to opt for a JELF Employee Family Loan to their immediate supervisor or the JELF CEO. The employee is not required to further disclose specific financial details during this inquiry. All subsequent communications regarding this loan will be managed discreetly and with sensitivity.

To be eligible, the employee's child must:

- Identify as Jewish
- Not be older than age 32 at the time of application
- Be pursuing higher education
- Meet all JELF's general eligibility criteria for student loans.

Those filling out the application will be exempt from responding to certain sections of the application, as well as from a personal interview. The employee's child, as well as their cosigner, must sign JELF's promissory note. Repayment terms will adhere to the same conditions and schedules as outlined in a standard JELF student loan.

As part of the standard loan review process, the designated employee and the JELF Board Chair will jointly evaluate an employee's request and review the circumstances. They will be responsible for making the final decision.

The loan amount for an employee's child will be the average loan size for students in the relevant academic year, depending on whether the student is in undergraduate or graduate school. The loan amount will be communicated to the employee in a timely manner. There is no obligation to accept the loan.

JELF commits to promptly addressing any issues or concerns with employees and their child(ren) throughout the loan process. Should an employee's child need additional loans for future school years, the process will be managed with the same manner of care as outlined, so long as the employee remains employed by JELF.



Records related to JELF's Employee Family Loan Assistance policy will be kept confidential and securely stored. Access will be limited to management who are directly involved.

## Use of JELF Office and Entry Systems

Employees with access of any kind to the JELF office are not allowed in the office after hours without the express permission of their immediate supervisor. Any employee who is entrusted with entry access (i.e. keys, fob, passcode) is required to responsibly safeguard all entry access in a secure location. Should any entry access item become lost or misplaced at any time, it should be reported immediately. All entry access equipment must be returned to JELF immediately upon separation from employment.

## Whistleblower Policy

JELF encourages open discussions about its business practices and its compliance with laws protecting employees, board members, and volunteers from harassment, discrimination, or retaliation. This protection extends to those lawfully reporting information or participating in investigations involving fraud or other violations of federal or state law by JELF or its constituents.

Employees must report concerns to their immediate supervisor. If the concern involves the supervisor, they should contact the JELF CEO, Board Chair, or any member of the JELF executive board. Investigations, if needed, will be directed by the CEO or Board Chair and completed within 40 business days. If more time is required, the timeline may be extended, and the employee will be notified. The decision of the CEO or Board Chair is final.

## Reference Checks and Outside Inquiries

All inquiries from outside concerns concerning employees should be directed to the HR manager or CEO. Under no circumstances should any employee release any information other than an employee's name, dates of employment and job title about any current or former employee. Additionally, no employee should provide a reference for any current or former employee without permission from the JELF CEO or Board Chair.

## Salary Advances and Loans Policy

JELF does not make salary advances or loans to employees. No employee should request a salary advance or a loan unless it is a JELF interest-free educational loan for which the employee or their child qualifies.

## Solicitations, Distributions, and Use of Social Media Policy

Employees may not solicit other employees during work or distribute literature in work areas without prior permission from their JELF supervisor. JELF does not allow individuals not employed by JELF to solicit JELF employees for any purposes on JELF premises.

All JELF material must be authorized prior to posting in an outside forum including social media. Employees are expected to check post replies and comments periodically and to

follow the rules set forth in all posted notices in relevant forums.

## Phone Use Policy

When conducting JELF business, it is essential to act in a professional manner. JELF recognizes that employees need to make calls for various personal reasons and expects good judgment in call length and frequency.

## Visitor Policy

Unattended children are not allowed on JELF premises at any time. For safety and insurance reasons, friends, relatives, and customers are not permitted in areas restricted to employees only, unless authorized by management.

Employees may have an occasional visit from a friend or relative provided advance approval is obtained from management. Any visit must be arranged to minimize the disruption of work.

## Notice of Resignation Policy

Any employee who resigns is requested to provide written notice at least two weeks prior to the final day of work.

## Termination of Employment Policy

Since Georgia is an at-will state, JELF may terminate an employee with or without good cause and without notice. It also means that the employee may quit their job for any reason.

- Severance pay, if any, is discretionary based on the situation.
- The separation date is the last day an employee will work for JELF.
- Terminated employees will be paid according to federal and state laws.
- If JELF owes any outstanding reimbursements to a terminated employee, these amounts will be paid in full.
- All unused PTO time is forfeited.
- The employee's participation in JELF's SEP plan will be terminated as of their separation date.

Should an employee owe money to JELF at the time of termination (excluding a JELF 0% interest loan), JELF reserves the right to deduct any outstanding amounts owed by the employee from their final pay in accordance with federal and state laws. If the amount owed exceeds the final pay or if no pay is due, the employee is obligated to promptly settle the remaining balance. Failure to promptly settle the debt may result in legal action to recover the outstanding debt, including but not limited to, collections proceedings, reporting to credit bureaus, and pursuing legal remedies available under applicable laws.

## Exit Interview

Prior to leaving JELF, departing employees may be requested to attend an exit interview. This interview will be used to address any questions of compensation, benefits, return of

JELF property, or other matters related to the employment relationship. All departing employees must return JELF property in their possession or for which they are responsible.

## Disciplinary Actions and Consequences

JELF is committed to maintaining a professional, respectful, and compliant workplace environment. To uphold our values and ensure accountability, the following outlines our policy on disciplinary actions related to violations of workplace standards:

Overview of Disciplinary Policy: Employees are expected to adhere to all organizational policies, maintain professionalism, and comply with applicable laws and regulations. Any violations of JELF's policies or principles may result in disciplinary action, up to and including termination of employment.

- Examples of Violations: Disciplinary action may be taken in response to, but is not limited to, the following:
  - Discrimination and Harassment: Engaging in any form of unlawful discrimination, harassment, or bias.
  - Attendance Issues: Excessive absenteeism or tardiness without proper cause or communication.
  - Unauthorized Actions: Working overtime without prior approval.
  - Fraudulent Activities: Submission of falsified expense reports or other documentation.
  - Substance Abuse: Violations of the drug policy, including substance abuse while on duty or on company premises.
  - Policy Violations: Misuse or negligence in the use of equipment, systems, or resources, including unauthorized access or activities.
  - Whistleblower Integrity: Submission of false whistleblower reports or malicious allegations.
- Potential Disciplinary Actions: The severity of the disciplinary action will depend on the nature of the violation, previous conduct, and its impact on JELF. Actions may include, but are not limited to:
  - Verbal or written warnings
  - Suspension without pay
  - Mandatory participation in corrective programs (e.g., training or rehabilitation)
  - Termination of employment
  - Legal consequences where applicable
- Zero-Tolerance Areas: Certain violations, such as harassment, discrimination, or fraudulent behavior, are zero-tolerance offenses. These will result in immediate and severe consequences, including termination and possible legal action.
- Employee Responsibilities: Employees are encouraged to familiarize themselves with all organizational policies, report violations promptly, and maintain ethical standards in all workplace interactions.

## Records Retention and Destruction Policy

Purpose: The purpose of JELF's Records Retention and Destruction Policy (this "Policy") is to 1) outline the procedures and guidelines for retaining financial and other related documents in accordance with audit requirements set forth by JELF's auditors and 2) protect the interests of the JELF by establishing guidelines, procedures, and requirements for:

- The retention and maintenance of any Records (as defined below) necessary for JELF to achieve its mission and comply with applicable law.
- The destruction of Records that no longer need to be retained.
- JELF's board of directors, officers, employees, and volunteers (hereinafter referred to as "Personnel") to understand their responsibilities concerning Record retention and destruction.

JELF prohibits the unauthorized or inappropriate destruction of any records, files, documents, samples, and other forms of information. This Policy is in accordance with the Sarbanes-Oxley Act of 2002, under which it is a crime to change, conceal, falsify, or destroy any record with the intent to impede or obstruct any official or government proceeding. Therefore, this Policy is part of an organization-wide system for the review, retention, and destruction of Records that JELF creates or receives during its operations.

Records: A "Record" is any type of record, file, document, sample, and other form of information created, received, or transmitted in the ordinary course of JELF's operations, regardless of physical format. Records may include, but are not limited to, the following:

- Appointment book and calendar entries.
- Audio and video recordings.
- Financial statements.
- Contracts.
- Emails.
- Employee and director Handbooks.
- Fundraising and donation records, including donor information.
- Loan applications.
- Handwritten notes.
- Invoices.
- Letters and other correspondence.
- Memory in cell phones, tablets, and other electronics.
- Online postings on social media platforms and websites.
- Performance reviews.

### Mandatory Compliance:

- Responsibility of All Employees: JELF strives to comply with all governing laws, rules, regulations, and recognized compliance practices. All JELF employees must comply

with this Policy and the Records Retention Schedule set forth on Exhibit A. Failure to do so may subject JELF and its employees to serious civil and/or criminal liability.

- Reporting Policy Violations: The effectiveness of JELF's efforts depends on the cooperation of its employees. If employees do not report inappropriate conduct, JELF may not become aware of potential policy violations and may be unable to take appropriate corrective action. Therefore, if an employee believes that they or someone else may have violated this policy, the incident should be reported immediately to their supervisor. If an employee is not comfortable reporting the incident to their immediate supervisor or does not believe the supervisor has addressed the incident properly, they should raise the matter with the HR manager or the next level above their direct supervisor. JELF prohibits any form of discipline, reprisal, intimidation, or retaliation for reporting policy violations of any kind, pursuing any record destruction claim, or cooperating in related investigations.
- Audit Compliance: JELF's auditors may establish specific policies regarding audit requirements for document retention. JELF is committed to staying informed about any changes or updates to these policies and ensuring its practices remain in accordance with the most recent communication with auditors.

#### Storage and Destruction of Financial Records:

- Storage: Records must be stored in a safe, secure, and accessible manner to facilitate easy access and retrieval when necessary for audit purposes. Any documents and financial files that are essential to JELF's business operations must be duplicated and/or backed up at least once per week.
- Destruction: Upon reaching the end of their retention period as determined by the Records Retention Schedule, all Records should be disposed of in a secure manner to safeguard sensitive information. Confidential, financial, and personnel-related records must be shredded if possible. The destruction of electronic records must be coordinated with the IT manager. No paper or electronic documents will be destroyed as required to comply with government auditing standards (Single Audit Act).

Enforcement of Policy: JELF's HR manager should oversee the administration of this Policy. The Administrator's responsibilities include:

- Assisting with the identification of Records that JELF must or should retain.
- Determining, after consulting with JELF's auditors, the proper retention period for each Record type.
- Planning, developing, and prescribing Record retention and disposal policies, systems, standards, and procedures.
- Ensuring this Policy and any retention procedures comply with privacy laws.
- Periodically reviewing this Policy and monitoring its compliance.
- Training JELF's board of directors, officers, employees, and volunteers on their obligations under the Policy.
- Modifying the Retention Schedule and Record categories as needed to comply with changes in the law and changes in JELF's business operations.

- Ensuring that Records created or retained by volunteers are returned to JELF for retention or destruction at the end of each volunteer project.

Litigation Holds and Other Special Situations: JELF requires all employees to fully comply with its Records Retention Schedule and procedures as provided in this Policy. All employees should note that Records destruction must immediately stop upon notification that a litigation hold was implemented in response to a lawsuit, an official investigation, audit, or other event. In response to a litigation hold, an employee must preserve and not delete, dispose, destroy, or change those Records, including emails, until instructed that those Records are no longer needed. This exception replaces any previously or subsequently established destruction schedule for those records. Destruction may resume once the relevant litigation hold has been lifted.

Training: All employees responsible for handling financial documents should receive adequate training and guidance on the implementation of this Policy.

Review and Revision: This policy should be periodically reviewed and updated as necessary to ensure continued compliance with audit requirements and best practices in financial management. Updates or changes to audit requirements should be communicated promptly to relevant personnel.

## Exhibit A: Records Retention Schedule

JELF and its employees must retain any paper records and electronic files, including any Records of donations made online, for the time indicated on this Schedule. A Record must not be retained beyond the period indicated in the Record Retention Schedule unless a valid business reason, litigation holds, or other special situation calls for its continued retention. If an employee is unsure whether to retain a certain record, contact supervisor.

Record	Retention Period
<b>Personnel Records</b>	
Employment Contracts; employment and termination agreements	3 years from their last effective date
Records relating to background checks on employees and volunteers	5 years from when the background check is conducted
Employee records with information on pay rate or weekly compensation	3 years
Employee offer letters (and other documentation regarding hiring, promotion, demotion, transfer, lay-off, termination, or selection for training)	1 year from date of making record or action involved, whichever is later; or 1 year from date of involuntary termination
I-9 Forms	3 years after date of hire or 1 year after employment is terminated, whichever is late
Timesheets	Termination + 3 years thereafter
Employee tax records	4 years from the date tax is due or paid, whichever is later
Employee benefit plans subject to ERISA (includes plans regarding health and dental insurance, 401K, long-term disability, and Form 5500)	6 years since the record was required to be disclosed
<b>Payroll Records</b>	
Payroll registers (gross and net)	3 years from the last date of entry
W-2 and W-4 Forms and Statements	If the document is in effect + 4 years thereafter
<b>Corporate Records</b>	
Annual corporate filings and reports to secretary of state and attorney general	Permanently
Articles of Incorporation, minute books, bylaws, and charter	Permanently

Board policies, resolutions, and meeting minutes; committee meeting minutes; annual member meeting minutes	Permanently
Shareholder agreements and contracts	Permanently
Conflict of interest disclosure forms	Permanently
Charitable solicitation applications	Permanently
Contracts, including leases, and supporting documentation	Duration of contract period + 7 years thereafter
IRS Form 1023 (Application for charitable and/or tax-exempt status)	Permanently
IRS Determination Letter and related correspondence	Permanently
Emails (business related)	3 years
Sales and purchase records	3 years
State sales tax exemption documents	Permanently
State determination letter and related correspondence	Permanently
Fixed Asset Records	Permanently
<b>Fundraising Records</b>	
Donor acknowledgment letters	7 years
Donor contact information	5 years from last donation
Records of unrestricted gifts made directly to JELF or through third-party fundraisers	7 years
Records of restricted gifts, trusts, and endowments made directly to JELF or through third-party fundraisers	Permanently
Fundraising materials (including, for example, distributed materials, fundraising scripts, licenses for raffles and other regulated games of chance)	7 years
Private grants, including proposals, agreements, and grantee reports	7 years from date of final expenditure report or as required in grant document
Government grants, including proposals, agreements, and grantee reports	7 years from date of final expenditure report or as required in grant document
Records of disposition of donated goods, including sale of securities and property	7 years



<b>Accounting and Finance</b>	
Accounts payable and receivable ledgers and schedules	7 years
Annual audit reports and financial statements	Permanently
Annual plans and budgets	2 years
Bank statements; cancelled checks; deposit slips	7 years
Business expense records	7 years
Cash receipts	3 years
Electronic fund transfer documents	7 years
Employee expense reports	7 years
General ledgers	Permanently
Journal entries	7 years
Invoices	7 years
Petty cash vouchers	3 years
<b>Tax Records</b>	
Annual tax filing for JELF (IRS Form 990 in the US and state equivalent)	Permanently
Earnings records from unrelated business taxable income (UBTI)	7 years
Filings of fees paid to professionals (IRS Form 1099 in the US and state equivalent)	7 years
Payroll tax returns and withholdings	7 years
State unemployment tax records	Permanently
<b>Legal and Insurance Records</b>	
Patents; patent applications; supporting documents	Permanently
Appraisals	Permanently
Copyright and trademark registrations	Permanently
Real estate documents (including loans, deeds, mortgages, and bills of sale)	Permanently
Warranties	Duration of warranty + 7 years
Insurance records, current accident reports, claims, policies, and other related documents	Permanently
Stock and bond records	Permanently
Trust documents	Permanently

## Employee Handbook Summary

JELF is committed to ensuring that its employees have a thorough understanding of the benefits and resources available to them, fostering a positive and transparent work environment. This Handbook is intended to serve as a valuable resource, promoting a smooth and informed experience for all employees.

If clarification is needed or specific questions arise, employees are always encouraged to reach out to the HR manager or direct supervisor.

Thank you for being an integral part of the JELF team.

## Acknowledgment of Receipt and Review of Document Retention Policy

I have received, reviewed, and understand JELF's Records Retention and Destruction Policy (the "Policy"). I agree to abide by the terms and rules contained in this Policy. I understand that JELF has the sole discretion permitted by law to interpret, administer, change, modify, or eliminate this Policy at any time, with or without notice. All effective changes will be in writing and may occur at any time, with or without prior notice.

I further understand that any delay or failure by JELF to enforce this Policy will not constitute a waiver of JELF's right to do so in the future. I understand that neither this Policy nor any other communication by management representatives or any other employee, whether oral or written, is intended in any way to create a contract of employment. If at any point this Policy conflicts with the terms of my employment agreement, I understand that the terms of my employment agreement will control.

*Sign and date this confidentiality acknowledgement. Keep a copy for employee's records and return the original to JELF to be included in employee's personnel file.*

Employee's Full Name (printed): \_\_\_\_\_

Employee's Signature: \_\_\_\_\_

Employee's Title: \_\_\_\_\_

Today's Date: \_\_\_\_\_

## Confidentiality Acknowledgement

### Personnel Records:

Employee personnel records are confidential and JELF makes every effort to protect an employee's personnel files from all employees. Employees may request access to their records to review specific material contained therein. To keep necessary employment records up to date, it is extremely important that the employee promptly notifies JELF of any changes in their name, address, telephone number, emergency contact information, number of dependents, or other applicable information.

### Private Information:

Employees of JELF may be assigned work that involves access to confidential information, including, but not limited to, information about JELF loan applicants, donors, and employees. As a JELF employee, it is important to maintain this type of information in confidence. An employee may access, disclose and use such information only as needed to perform the responsibilities of the employee's role.

These confidentiality obligations should extend beyond termination of employment with JELF. JELF further prohibits photocopying, scanning or otherwise duplicating any materials that may be provided to an employee.

*Sign and date this confidentiality acknowledgement. Keep a copy for employee's records and return the original to JELF to be included in employee's personnel file.*

Employee's Full Name (printed): \_\_\_\_\_

Employee's Signature: \_\_\_\_\_

Employee's Title: \_\_\_\_\_

Today's Date: \_\_\_\_\_

## Acknowledgment Of Receipt and Understanding of the JELF Employee Handbook

I acknowledge receipt of the JELF Employee Handbook. I agree that if there is any policy or provision in the JELF Employee Handbook that I do not understand, I will seek clarification from my supervisor or the JELF CEO.

I understand that my employment is “at will” and as such, my employment is not for a fixed term or definite period and may be terminated by either party, with or without cause or notice.

I understand that nothing contained in the JELF Employee Handbook may be construed as creating a promise of future benefits or a binding contract with JELF for benefits or for any other purpose. No supervisor or other representative of JELF, except the JELF CEO, has the authority to enter into any agreement contrary to the above.

I understand that these policies and procedures are continually evaluated and may be amended, modified or terminated at any time.

*Sign and date this confidentiality acknowledgement. Keep a copy for employee's records and return the original to JELF to be included in employee's personnel file.*

Employee's Full Name (printed): \_\_\_\_\_

Employee's Signature: \_\_\_\_\_

Employee's Title: \_\_\_\_\_

Today's Date: \_\_\_\_\_