SIMON

A COLAS COMPANY

EMPLOYEE GUIDELINES

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THIS HANDBOOK AND ANY APPLICABLE STATE SUPPLEMENT IS DESIGNED TO ACQUAINT EMPLOYEES WITH THE COMPANY AND SOME INFORMATION ABOUT WORKING HERE. THE HANDBOOK IS NOT ALL INCLUSIVE BUT IS INTENDED TO PROVIDE EMPLOYEES WITH A SUMMARY OF SOME OF THE COMPANY'S GUIDELINES. THIS EDITION REPLACES ALL PREVIOUSLY ISSUED EDITIONS AND ANY INCONSISTENT VERBAL OR WRITTEN POLICY STATEMENTS ISSUED PRIOR TO THIS HANDBOOK.

EMPLOYMENT WITH SIMON IS AT-WILL. EMPLOYEES HAVE THE RIGHT TO END THEIR WORK RELATIONSHIP WITH THE COMPANY, WITH OR WITHOUT ADVANCE NOTICE FOR ANY LAWFUL REASON. THE COMPANY HAS THE SAME RIGHT. THE LANGUAGE USED IN THIS HANDBOOK, ANY BENEFIT PLAN, AND ANY VERBAL STATEMENTS MADE BY MANAGEMENT ARE NOT INTENDED TO CONSTITUTE A CONTRACT OF EMPLOYMENT, EITHER EXPRESS OR IMPLIED, NOR ARE THEY A GUARANTEE OF EMPLOYMENT FOR A SPECIFIC DURATION. NO REPRESENTATIVE OF SIMON, OTHER THAN THE PRESIDENT OF THE COMPANY, HAS THE AUTHORITY TO ENTER INTO AN AGREEMENT OF EMPLOYMENT FOR ANY SPECIFIED PERIOD AND SUCH AGREEMENT MUST BE IN WRITING, SIGNED BY THE PRESIDENT AND THE EMPLOYEE.

NO EMPLOYEE HANDBOOK CAN ANTICIPATE EVERY CIRCUMSTANCE OR QUESTION. AFTER READING THE HANDBOOK, EMPLOYEES THAT HAVE QUESTIONS SHOULD TALK WITH THEIR IMMEDIATE SUPERVISOR OR THE HUMAN RESOURCES DEPARTMENT. IN ADDITION, THE NEED MAY ARISE TO CHANGE THE GUIDELINES DESCRIBED IN THE HANDBOOK AND ANY APPLICABLE STATE SUPPLEMENT. EXCEPT FOR THE AT-WILL NATURE OF THE EMPLOYMENT, THE COMPANY THEREFORE RESERVE'S THE RIGHT TO INTERPRET THESE GUIDELINES OR TO AMEND, MODIFY OR TERMINATE THEM AT ANY TIME IN ITS SOLE DISCRETION AND WITHOUT PRIOR NOTICE.

IN CASE OF CONFLICT OF THIS HANDBOOK WITH THE OFFICIAL SIGNED POLICIES OF THE COMPANY, THE OFFICIAL SIGNED POLICIES SHALL PREVAIL.

NOTHING IN THIS HANDBOOK IS INTENDED TO UNLAWFULLY RESTRICT YOUR RIGHT TO ENGAGE IN ANY OF THE RIGHTS GUARANTEED BY SECTION 7 OF THE NATIONAL LABOR RELATIONS ACT INCLUDING, BUT NOT LIMITED TO, THE RIGHT TO ENGAGE IN PROTECTED, CONCERTED ACTIVITY FOR THE PURPOSES OF YOUR MUTUAL AID AND/OR PROTECTION. NOTHING IN THIS HANDBOOK WILL BE INTERPRETED, APPLIED OR ENFORCED TO INTERFERE WITH, RESTRAIN OR COERCE EMPLOYEES IN THE EXERCISE OF RIGHTS UNDER THE COLORADO EQUAL PAY FOR EQUAL WORK ACT AND ASSOCIATED PAY TRANSPARENCY REGULATIONS.

THIS HANDBOOK MAY APPLY TO EMPLOYEES WORKING IN A STATE WITH GREATER AND/OR DIFFERENT RIGHTS. THIS INFORMATION MAY BE INCLUDED IN THIS HANDBOOK AND/OR EMPLOYEES MAY RECEIVE A STATE-SPECIFIC SUPPLEMENT THAT PROVIDES INFORMATION AND GUIDELINES APPLICABLE TO EMPLOYEES WORKING IN THAT STATE. THE COMPANY COMPLIES WITH APPLICABLE STATE AND LOCAL LAWS.

From the President

I would like to welcome you to Simon. We hope your new role will live up to your expectations and your time with us will be rewarding. If, at the time of issue of this handbook, you have been working for us here at Simon, I wish to express my sincere appreciation for your valued service.

This handbook was developed to outline some of the Company's guidelines, programs, and benefits for employees. All employees should familiarize themselves with the contents of this handbook as soon as possible, for it may answer many questions about employment with our company.

We believe that each employee contributes directly to the Company's success, and we hope you will take pride in being a member of the Simon team. We have set high standards necessary to sustain growth and achievement in a highly competitive industry.

At Simon, we strive for the highest level of employee safety, ethics, environmental stewardship, and quality in our workmanship and products. We believe that these standards supersede our goal of profit, but we still do have a goal of being profitable since that is the force that keeps us employed.

It is my hope that your experience here will be challenging, enjoyable and rewarding.

- Trevor Tipotsch, President

About Colas

Simon is one of several subsidiaries of Colas USA, a leader in infrastructure construction and maintenance. Colas USA's goal is to set the pace in the industry and to be a model of excellence by providing safe, innovative, sustainable, and cost-effective solutions for its customers.

Colas USA companies are part of the Colas Group, the worldwide leader in transportation infrastructure construction and maintenance. The Colas Group is active in the construction and maintenance of road, air, rail, and maritime transport infrastructure, urban development projects, and recreational facilities. With more than 58,000 employees spanning five continents around the world, the Colas Group carries out over 85,000 projects each year, backed by a tight international network of construction materials facilities, including: aggregates mining sites, asphalt plants, Ready-Mix concrete plants, liquid asphalt terminals, and emulsion plants.

Learn more about Colas USA at www.colasusa.com.

EMPLOYMENT

Employee Rights under the NLRA

Nothing in this handbook shall be construed to limit employees' rights as protected by Section 7 of the National Labor Relations Act (29 U.S.C. § 157) to engage in protected concerted activity with respect to terms and conditions of employment with Simon. In the event of conflict between this provision and any portion of this handbook, this provision controls. Such Section 7 rights include: (1) organizing a union to negotiate with their employer concerning their wages, hours, and other terms and conditions of employment; (2) forming, joining, or assisting a union, such as by sharing employee contact information; (3) talking about or soliciting for a union during non-work time, such as before or after work or during break times, or distributing union literature during non-work time, in non-work areas, such as parking lots or break rooms; (4) discussing wages and other working conditions with co-workers or a union; (5) taking action with one or more co-workers to improve working conditions by, among other means, raising work-related complaints directly with the employer or with a government agency, or seeking help from a union; (6) striking and picketing, depending on its purpose and means; (7) taking photographs or other recordings in the workplace, together with co-workers, to document or improve working conditions, except where an overriding employer interest is present; (8) wearing union hats, buttons, t-shirts, and pins in the workplace, except under special circumstances; and (9) choosing not to engage in any of these activities.

Colas Global Standard for Respect in the Workplace

Colas is committed to a respectful work environment. All employees are expected to treat each other professionally, based on mutual respect, trust, and individual dignity. This applies to employees, supervisors, job applicants, contractors, suppliers, customers, or any third party. Employee behavior that undermines the dignity, self-esteem or productivity of others will not be condoned. As such, we have zero tolerance for behavior which discriminates on the basis of race (including hair texture, hair type, or protective hairstyles commonly or historically associated with race such as braids, locs, twists, tight coils or curls, cornrows, bantu knots, afros, and headwraps), color, creed, sex (including pregnancy, childbirth, breastfeeding and related medical conditions for married women and unmarried mothers), parental status, religion, age, national origin, sexual orientation, gender identity, gender expression, ancestry, religion or religious creed , physical or mental disability, medical condition, genetic information, military or veteran status, civil air patrol status, marital status, and lawful activities during non-working hours. This standard also prohibits disrespectful and offensive behavior that may or may not be harassment under the law. It is every employee's right to be treated with dignity and respect and every employee's responsibility to treat others the same way.

Disrespectful behavior includes unwelcome verbal, visual, or physical conduct creating an intimidating, offensive, or hostile work environment. It can include verbal, graphic, or physical incidents that denigrate or show hostility or aversion towards an individual. Such conduct violates this standard, even if it is not unlawful in the local jurisdiction. Sexual

harassment can include any of the above actions, as well as other unwelcome conduct, such as unwelcome or unsolicited sexual advances, requests for sexual favors, conversations regarding sexual activities, and other verbal or physical conduct of a sexual nature. Examples of conduct that violate this standard include:

- Offensive slurs, jokes, insults, epithets, gestures, or derogatory comments
- Offensive posters, symbols, cartoons, drawings, computer displays, e-mails, voicemails, texts
- Physically threatening another person

All such conduct is unacceptable in the workplace and in any work-related settings such as business trips and business-related social activities (ex. seminars, teambuilding and afterwork events) and violations of this standard will be treated as a disciplinary matter up to and including termination of employment. If you experience or witness disrespectful behavior including harassment in the workplace Colas asks you to speak up. Select the option that works the best for you:

- The first recommendation is to politely but firmly address the individual doing the harassing and request that the person stop the unwanted behavior. If you fear harm or retaliation, or if the behavior continues, contact your supervisor.
- If you are uncomfortable informing your supervisor, you may also contact a member of the HR or legal team.
- You may also contact the confidential Ethics hotline at www.colas.besignal.com or 1-800-827-2037.

Speaking up allows Colas to ensure that the matter be investigated promptly to continually improve our work environment. All matters are taken seriously and managed confidentially. This Standard aligns with the Group Code of Ethics.

Equal Employment Opportunity/Anti-Harassment Policy

The Company is dedicated to the principles of equal employment opportunity. We also value a diverse and inclusive workplace that is open and welcome to all, and represents and respects many backgrounds. The Company is an equal opportunity employer, which means that opportunity for all employees is based upon personal capabilities and qualifications without regard to race (including hair texture, hair type, or protective hairstyles commonly or historically associated with race such as braids, locs, twists, tight coils or curls, cornrows, bantu knots, afros, and headwraps), color, creed, sex (including pregnancy, childbirth, breastfeeding and related medical conditions for married women and unmarried mothers), parental status, religion, age, national origin, sexual orientation, gender identity, gender expression, ancestry, religion or religious creed , physical or mental disability, medical condition, genetic information, military or veteran status, civil air patrol status, marital status, and lawful activities during non-working hours or any other applicable status protected by federal, state or local law (collectively referred to as “Protected Characteristics”). Our policy of Equal Employment Opportunity applies to and

is reflected in all Company activities, including but not limited to, recruiting, interviewing hiring, staffing, training, promoting, transferring, discipline, firing, leaves of absence, compensation, employee benefits, and all other terms and conditions of employment.

The Company's commitment to a workplace free of discrimination includes a prohibition against unlawful harassment based on any of these Protected Characteristics. Unlawful harassment includes verbal or physical conduct which has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment. This policy applies to all employees, including managers, supervisors, co-workers, and non-employees such as customers, clients, vendors, consultants, etc.

The Company will make reasonable accommodation for qualified individuals with known disabilities and employees whose work requirements interfere with a religious belief unless doing so would result in an undue hardship to the Company or cause direct threat to health or safety.

In support of our equal employment opportunity principles, the Company has developed written affirmative action plans for women, minorities, individuals with disabilities, and covered veterans. The Company's EEO/AA coordinator is Larry Wilson, at the Company's facility located at 6215 Clear Creek Parkway, Cheyenne, WY 82007. The Coordinator is responsible for compliance with state and federal EEO laws and affirmative action regulations. The Coordinator is also responsible for implementing the Company's affirmative action plan, including equal employment practices, monitoring, and internal reporting. If you believe you have not been treated in accordance with this policy, please contact the EEO/AA Coordinator at 307-772-3211. Our plan for Veterans and the Disabled is available to you upon request during regular office hours or by appointment. All employees and applicants for employment are protected, by both Company policy and equal employment opportunity/affirmative action regulations and law, from coercion, intimidation, interference, or discrimination for filing a complaint or assisting in an investigation.

Sexual Harassment

The Company strongly opposes sexual harassment and inappropriate sexual conduct. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature, when:

- Submission to such conduct is made explicitly or implicitly a term or condition of employment.
- Submission to or rejection of such conduct is used as the basis for decisions affecting an individual's employment.
- Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

All employees are expected to conduct themselves in a professional and business-like manner at all times. Conduct which may violate this policy includes, but is not limited to, sexually implicit or explicit communications whether in:

- Written form, such as cartoons, posters, calendars, notes, letters, e-mails.
- Verbal form, such as comments, jokes, foul or obscene language of a sexual nature, gossiping or questions about another's sex life, or repeated unwanted requests for dates.
- Physical gestures and other nonverbal behavior, such as unwelcome touching, grabbing, fondling, kissing, massaging, and brushing up against another's body.

Reporting and Investigating Complaints of Harassment

Any employee who believes that they may be subject to, or who becomes aware of, any discriminatory or harassing conduct must immediately contact their supervisor, a manager with whom they are comfortable, or the HR team. You may also contact the confidential Ethics hotline at www.colas.besignal.com or 1-800-827-2037. All supervisors and managers must promptly report any complaints, knowledge or suspicion of harassment to the HR or legal teams.

Charges of harassment will be promptly, thoroughly and impartially investigated by the Company ensuring due process for all parties. To the fullest extent possible and consistent with conducting a full investigation, the Company will keep such reports confidential and take appropriate actions. The investigation may include: review of the allegations; interim actions during the pendency of the investigation; completion of a written complaint form by the complainant (preferably) or by HR; preservation and review of all relevant evidence; interview of all relevant witnesses; and documentation of the investigation, including evidence reviewed, factual findings and conclusions. The outcome of the investigation will be communicated to the complainant following the completion of the investigation.

If the investigation determines that prohibited harassment, or discrimination, or any other conduct that violates Company policy has occurred, the Company will take immediate remedial action commensurate with the circumstances, up to and including the termination of employment of those who engaged in the misconduct. The Company will also evaluate whether other employment practices should be added or modified in order to deter and prevent such conduct in the future. Employees found to have made intentionally false representations with respect to reporting a complaint of discrimination, harassment, or retaliation to the Company or during the Company's investigation of a complaint of discrimination, harassment, or retaliation will be subject to discipline, up to and including termination.

Employees can also file a complaint with a government agency or in court under applicable federal, state or local anti-discrimination laws, including if they believe they have been a target of unlawful retaliation. Complaining internally to the Company does

not extend the time to file with a government agency or in court. Many localities also enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

Policy Against Retaliation

The Company is committed to prohibiting retaliation against those who report, oppose, or participate in an investigation of alleged wrongdoing in the workplace. No employee will be retaliated against for making a complaint based upon an honest, good faith perception of events or for participating in any investigation, regardless of whether or not the complaint is found to have merit. An employee who engages in retaliatory conduct will be disciplined up to and including termination.

By way of example only, participating in an investigation of alleged wrongdoing in the workplace, includes, but is not limited to:

- Filing a complaint with a federal or state enforcement or administrative agency;
- Participating in or cooperating with a federal or state enforcement agency that is conducting an investigation of the Company regarding alleged unlawful activity;
- Testifying as a party, witness, or accused regarding alleged unlawful activity;
- Associating with another employee who is engaged in any of these activities;
- Making or filing an internal complaint with the Company regarding alleged unlawful activity;
- Providing informal notice to the Company regarding alleged unlawful activity.

If you feel that you are being retaliated against you should immediately contact the HR, Ethics & Compliance or legal teams, the President or the hotline at www.colas.besignal.com or 1-800-827-2037. In addition, if you observe retaliation by another employee, supervisor, manager or non-employee, please report the incident immediately.

Any employee determined to be responsible for violating this policy will be subject to appropriate disciplinary action, up to and including termination. Moreover, any employee, supervisor or manager who condones or ignores potential violations of this policy will be subject to appropriate disciplinary action, up to and including termination.

Reasonable Accommodation

Simon is committed to providing reasonable accommodations to applicants and employees with known disabilities, and where possible, to employees with non-disabling medical impairments to assist those employees in performing essential job functions unless doing so would create an undue hardship for Simon.

An employee with a disability, or other medical impairment, who believes they are in need of an accommodation, may start the process by making an oral or written request to his or her supervisor and/or Human Resources. Simon strongly encourages the accommodation request to be put in writing in order to avoid any misunderstanding about the request. In the absence of receiving a written request, Simon will document its understanding of the request in writing to ensure that all parties have a clear understanding of when the request was made and what accommodation has been requested.

Simon is entitled to know when an employee has a covered disability that requires an accommodation or, in the event of a non-disabling medical condition, that a physician has determined an employee is in need of an accommodation in order to perform his or her essential job functions. If the disability and/or need for accommodation is not obvious, or if insufficient information has been submitted for Simon to make that determination, medical documentation will be required. The employee requesting an accommodation will need to submit a detailed physician report identifying what specific job function(s) need to be accommodated and the medical condition necessitating that accommodation. All medical information will be kept confidential and only disclosed to those involved in determining whether to grant the reasonable accommodation.

Simon is committed to an interactive process in determining what, if any, reasonable accommodation can be provided to an employee with a covered disability and when possible, to an individual with a non-disabling medical condition that requires accommodation, absent undue hardship on the Company. When the accommodation request and supporting medical documentation is submitted by the employee, the supervisor will review the request with Human Resources and schedule a meeting with the employee no later than two weeks after the request has been submitted. During this meeting, the employee, the employee's supervisor, and Human Resources may discuss different accommodations as well as reasons why a specific accommodation may or may not work.

Ultimately, Simon management will make the decision as to how an employee will be accommodated. Human Resources will notify the employee requesting accommodation and the employee's supervisor in writing of Simon's decision regarding the request. If the request is denied, the specific reasons for the denial will be explained.

NOTE: Simon is committed to providing accommodations to any covered individual as required by the ADA Amendments Act of 2008 and/or applicable state laws.

Pregnancy and Lactation Accommodations

Simon will not discriminate against an employee or applicant because of pregnancy; will engage in a timely, good faith, and meaningful exchange with employees affected by pregnancy, childbirth or related conditions; and will endeavor to provide a reasonable

accommodation unless doing so will impose an undue hardship on the ordinary operation of the Company's business.

In accordance with the Pregnant Workers Fairness Act, the Company will provide reasonable accommodations to employees and applicants with known temporary limitations on their ability to perform the essential functions of their jobs based on a physical or mental condition related to pregnancy, childbirth, and related medical conditions. Such accommodations may include modifications or adjustments to the work environment or circumstances under which the employee's position is customarily performed, including but not limited to more frequent or longer bathroom, water intake, or rest breaks; private non-bathroom space for expressing breast milk and breastfeeding; seating accommodations or acquisition or modification of equipment; assistance with manual labor, light duty, or a temporary transfer to a less strenuous or non-hazardous position; job restructuring or a part-time or modified work schedule; appropriate adjustment or modifications of examinations or training materials; assignment to a vacant position; or providing leave.

The Company may require that an employee provide a note from the employee's health care provider detailing the medical advisability of the reasonable accommodation. Employees who have questions about this policy or who wish to request a reasonable accommodation under this policy should contact their Human Resources representative.

The Company will not deny employment opportunities or retaliate against an employee because of an employee's request for a reasonable accommodation related to pregnancy, a health condition related to pregnancy, or the physical recovery from childbirth.

The Company will provide a reasonable amount of break time to accommodate an employee desiring to express breast milk for the employee's child. The Company will provide this break time for up to two years following the birth of a child. The Company will provide a suitable private location (other than a restroom) close to the employee's work area that is shielded from view and free from intrusion from co-workers and the public to express breastmilk in privacy. The room or location may include the place where the employee normally works if it otherwise meets the requirements of the lactation space. Alternatively, the Company will provide a multi-purpose room to be used as a lactation space. This room will satisfy the requirements for lactation space mentioned below. In the event a multi-purpose room is provided, this room's use for lactation takes priority over other uses. The lactation space must:

- Be safe, clean, and free of toxic or hazardous materials;
- Contain a surface to place a breast pump and personal items;
- Contain a place to sit;
- Have access to electricity or alternative devices, including, but not limited to, extension cords or charging stations, needed to operate an electric or battery-powered breast pump.

Nursing mothers can elect to take time to express breast milk during their regularly scheduled meal and rest breaks. If the break time cannot run concurrently with the meal and/or rest breaks already provided to the employee, the break time will be unpaid for non-exempt employees. Where additional breaks are required, employees should work with their supervisors regarding scheduling.

Employees should provide reasonable notice to the Company that they intend to take breaks for expressing breast milk upon returning to work. Employees should discuss with their supervisors or Human Resources to make any other arrangements under this policy. The Company reserves the right to not provide additional break time for expressing breast milk if doing so would substantially disrupt the Company's operations.

The Company prohibits discrimination and retaliation against employees exercising rights under applicable lactation accommodation laws.

Religious Accommodations

The Company is dedicated to treating the religious diversity of all our employees equally and with respect. Employees may request an accommodation when their religious beliefs cause a deviation from Simon's schedule, basic job duties, or other aspects of employment. The Company will consider the request but reserves the right to offer its own accommodation to the extent permitted by law. Accommodations may include but are not limited to changes in current job conditions, a change in position, an exception to the dress code, paid/unpaid leave time, etc. The Company will endeavor to accommodate the sincere religious beliefs of its employees to the extent such accommodation does not pose an undue hardship on the Company's operations. If you wish to request a religious accommodation, please speak to your local HR representative.

Complaint Procedure

If you believe there has been a violation of the Equal Employment Opportunity, harassment, or accommodation policies, or you have been subject to discrimination and/or harassment based on a protected characteristic, including sexual harassment, please use the following complaint procedure. The Company expects employees to make a timely complaint to enable the Company to investigate and correct any behavior that may be in violation of this policy.

Employees may report incidents to any member of management, including the President, CFO, Corporate Controller, Regional Controller, Regional Manager, designated EEO Officer(s), Human Resources or the Colas Inc. Chief Ethics & Compliance Officer or legal department. Management will investigate the matter and recommend corrective action.

Complaints will be kept as confidential as practicable. If you prefer not to go to any of the above individuals with a complaint, you may contact Colas' ethics reporting hotline at www.colas.besignal.com or 1-800-827-2037.

The Company prohibits retaliation against any employee for filing a complaint under this policy or for assisting in a complaint investigation. If you believe there has been a violation of our EEO or retaliation standard, please follow the complaint procedure contained in the sexual harassment policy.

If the Company determines that an employee's behavior is in violation of this policy, disciplinary action will be taken, up to and including termination of employment. Please refer to The Colas Ethics Hotline Policy available on the Simon Company intranet site https://simonsays.team or by visiting www.colas.besignal.com for further details.

Pay Transparency Statement

Simon will not discharge or in any other manner discriminate against employees or applicants because they have inquired about, discussed, compared, or disclosed their own pay or the pay of another employee or applicant. However, employees who have access to the compensation information of other employees or applicants as a part of their essential job functions cannot disclose the pay of other employees or applicants to individuals who do not otherwise have access to compensation information, unless the disclosure is (a) in response to a formal complaint or charge, (b) in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or (c) consistent with the Company's legal duty to furnish information.

Employee Status

Full-time (Non-exempt) Hourly Employee: regularly scheduled to work 30 or more hours per week year-round. Full-time employees are eligible for Company-sponsored benefits in accordance with specific plan eligibility requirements.

Full-Time (*Seasonal) Non-exempt Hourly Employee*: work hours vary during a set season. During the off-season, typically placed on a job-attached status during the winter months, although they may be called-in for work based on operational need. Seasonal employees may be eligible for Company sponsored benefits if eligibility criteria is maintained, including election of and payment for subsidized COBRA coverage.

Part-time (Non-exempt) Hourly Employee: regularly scheduled to work less than 30-hours per week year-round or during a portion of the year. Part-time employees are not eligible for Company-sponsored benefits.

Temporary Employee: an employee who is hired for a temporary period, or for a specific assignment, generally not to exceed ninety (90) days. Temporary employees are not eligible for Company-sponsored benefits.

Intern: hired for a defined period as part of the Company's internship program. Interns are not eligible for some company benefits.

Salaried Employee: generally works a regular schedule and is paid a specific amount each week or month. May be exempt or non-exempt from overtime pay.

Exempt Employee - an employee who is not eligible for overtime pay as defined under Fair Labor Standards Act (FLSA) regulations or as otherwise provided by state law.

Non-exempt Employee - Non-exempt employees are eligible for paid overtime at one and one-half times the regular rate of pay for all hours worked in excess of 40 hours per workweek as defined under Fair Labor Standards Act (FLSA) regulations or as otherwise required by state law.

SAFETY AND SECURITY

Safety

Safety is of primary concern to all of us. Safety policies and practices are established and safety equipment is provided as needed for employee protection. The Corporate Safety Manual provides information regarding safety rules and regulations. All employees have access to this manual on the company intranet https://simonsays.team and will receive safety training related to working conditions based on position. The company will take reasonable measures to provide a safe and healthy place to work in accordance with existing government regulations. Employees are required to be familiar with the Safety program, work in a safe manner, properly operate and care for equipment provided by the Company, and observe safety, health and housekeeping rules as a condition of continued employment.

Any employee who sustains a work-related injury or illness must inform a supervisor immediately, no matter how minor the injury or illness may appear. This will ensure that the injured employee receives immediate and appropriate medical treatment and will also enable the Company to comply with OSHA, MSHA, and other applicable federal or state laws and record keeping and reporting obligations. Where state law allows, employees must use Company designated providers for treatment of work-related injuries.

Security and Confidentiality

It is the policy of the Company to maintain strict control over entrance to the premises, access to work locations and records, computer information, client information, employee information and/or benefits, cash or other items of monetary value.

Confidential records, access to keys, material, equipment or other Company assets are restricted to authorized individuals. When in doubt as to whether information is confidential or not, contact appropriate management personnel.

Confidential information utilized by an employee for the purpose of furthering any personal interest is prohibited.

Security Inspections

To maintain a safe, healthy, and productive work environment, the Company reserves the right to question employees and other persons entering and leaving our offices, plants, and/or worksites. Entry onto the Company's property or a company-controlled worksite constitutes consent to searches or inspections. This process includes the inspection of items such as packages, parcels, purses, handbags, briefcases, lunch boxes, or other possessions or articles carried to and from Company property or worksite. In addition, the Company reserves the right to search Company property that is used by the employees, such as an employee's company-issued vehicle, locker, office, desk, files, computer, email, voicemail, and online files. Employees should have no expectation of privacy while on Simon's premises, except in restrooms/locker rooms.

Inspections may be conducted at any time and without prior notice at the discretion of the Company. Every effort will be made to keep any inconvenience to a minimum, should the need arise. A Company initiated search does not necessarily imply an accusation of theft or that an employee has broken a rule. Employees refusing to cooperate with or submit to a search will be subject to disciplinary action up to and including immediate termination of employment.

Alcohol and Drugs

Alert and rational behavior is required for the safe and adequate performance of job duties. Therefore, working after the apparent use of alcohol, a controlled substance, or abuse of any other substance that impacts an employee's ability to safely perform their job is prohibited. Furthermore, the possession, purchase, or consumption (use) or sale of a controlled substance or alcohol on Company premises or while conducting Company business is prohibited. Refer to the Company's Drug-Free Workplace and DOT Controlled Substances and Alcohol Misuse policies for details. These policies are accessible to all employees online via the Company's intranet portal https://simonsays.team.

WORK ENVIRONMENT

Ethics Policies

The reputation of the Company for honesty, fairness, and business integrity is vital to our success and therefore of paramount concern. The very nature of our customer relationship, and the confidential and private information provided during the course of business places a special responsibility on each employee.

It is incumbent on all employees to conduct business in a manner that conforms to the highest standard of ethical and lawful behavior Furthermore, personal activities should not adversely reflect upon the reputation of the Company. Each employee is accountable for the manner in which they conduct themselves during the course of business.

In the conduct of Company business, no bribes, kickbacks or similar improper payments or considerations are to be accepted from, given, or offered to any individual or Company.

In its many business activities, the Company engages in vigorous but fair and ethical competition, stressing the merits of its abilities and service. The Company prohibits employees from making disparaging statements about competitors or engaging in unfair actions to intentionally damage them.

Employees who have questions about the application of this policy, or who are uncertain in a particular circumstance, should seek the counsel and guidance of their supervisor, the Regional Manager, or Human Resources before proceeding.

Simon has adopted the Bouygues Group Code of Ethics. These principles govern actions and direct how employees are expected to behave. Employees can find documentation on compliance with these policies on the Compliance ColasShare, from your Human Resources department, and/or Legal and Compliance departments. Employees may report any incident that they deem contrary to ethical principles or to the documentation at any time on the dedicated whistleblowing platform: www.colas.besignal.com. Each employee is expected to read and understand the guidelines and expectations of the Code of Ethics. Additionally, all employees must agree to comply with ethical principles set out in the Group's compliance documentation, including anti-corruption laws and regulations.

To supplement the Code of Ethics, each employee is provided access to the Colas USA Code of Conduct, called "The Right Turn 2.0." The Code of Conduct provides a statement of core values which govern our behavior and each employee is expected to read and adhere to the principles listed in this booklet. The Code of Conduct is available to all employees at www.colas.besignal.com.

Conflicts of Interest
Simon requires that employees protect company information and avoid outside activities or relationships, which do or could adversely influence their decisions or actions on the job. Conflict of interest situations, which could arise from family, friend or personal relationships, from conducting a side business, or while moonlighting for a competitor, should also be avoided.

Other examples of conflict of interest could be: Serving as a board member or director of a competing firm, public agency holding a financial interest in a competing company, or being self-employed in an occupation which competes with the Company, or ownership, partnership, or personal involvement in supplier companies or distribution outlets related to Company business.

If employees have any question whether a situation is a conflict of interest, employees should discuss the matter with their supervisor. If it remains unresolved, refer the matter to Human Resources for a final determination. All conflicts of interest must be disclosed.

Antitrust Compliance
The general objective of the antitrust laws is to promote competition in open markets, a cornerstone of the American free enterprise system. It is the policy of the Company to comply fully with all laws and regulations that govern its operations and to conduct its affairs with the highest moral, ethical and legal standards. There is no legitimate business purpose that would justify an employee's violation of antitrust law. Serious consequences can arise to individuals and the Company for violation of antitrust laws and legal guidance should be obtained from the Colas Inc. legal department on matters relating to such laws.

Each employee bears the responsibility and is empowered to ask questions, seek proper guidance and immediately report suspected ethical violations through any of the proper channels provided. The Company will not tolerate retaliation against any employee who raises genuine concerns in good faith. Encouraging or engaging in any such retaliation is cause for disciplinary action up to and including termination of employment.

Employment of Relatives

The Company may hire family members who are qualified for certain jobs. Should a family member be hired or should an employee marry, or form a civil union (subject to state laws) with another employee, the following guidelines apply:

- The family member may not directly or indirectly supervise or be supervised by the other family member;
- The family member may not be hired for a position that audits, verifies, receives, or is entrusted with monies received or handled by the other family member; and
- Neither family member may work in a department that handles confidential matters including payroll and personnel records.

A family member, for purposes of this policy, is defined as one of the following: Parent, child, husband, wife, party to a civil union (subject to state laws), grandparent, grandchild, brother, sister, uncle, aunt, nephew, niece, first cousin, step-parent, stepchild, brother-in-law, sister-in-law, mother-in-law, son-in-law, daughter-in-law, half-brother, half-sister, cohabitating couple/significant other or those who are dating.

In the event two employees marry or form a civil union (subject to state laws) and one of the above three (3) situations applies, one individual will be asked to transfer or change the reporting relationship. Such change must be approved by the Regional Manager and Human Resources Director. If affected employees cannot resolve the situation in 45 days, reassignment will be as directed by the Regional Manager and Human Resource Director. If no such transfer is available, one of the employees may be required to terminate within 90 days from date of marriage or registration of the civil union certificate (subject to state laws). The decision as to which one resigns will typically be left to the two employees, at the Company's discretion.

This policy applies to all categories of employment, including full-time, part-time and temporary classifications. It also applies to individuals who are not legally related, but who reside with another employee.

In exceptional cases, or where one relative is clearly demonstrated to have unique and unusual skills necessary for the position and these skills are not readily available in the labor market, a waiver may be sought. When such conditions exist, a written request for a waiver must be submitted to the Human Resource Director for approval prior to making an employment offer, or other change in employment status.

In cases where a waiver has been approved, an individual may be in a position to administer personnel actions (such as retention, promotion, salary and leaves of absence) affecting members of that employee's immediate family. Authorization for these personnel actions must come from the employee's next higher level of supervision.

Anti-Violence

Employees must not engage in intimidation, threats or hostile behaviors, physical abuse, vandalism, arson, sabotage, use of weapons, carrying weapons on to Company property, or any other act, which in management's opinion is inappropriate to the workplace. In addition, employees must refrain from making inappropriate or offensive comments regarding violent events and/or behavior. Employees are expected to report any prohibited conduct to management. Employees should directly contact proper law enforcement authorities if they believe there is a serious threat to the safety and health of themselves or others.

Attendance and Punctuality

All employees are expected to be on time and punctual for showing up to work. In addition, regular attendance is considered an essential job function and is necessary for the efficient operation of the business.

Employees who are going to be absent or late must contact their supervisor as soon as possible prior to the start of their shift unless emergent circumstances prevent such notice. Excessive absences or tardiness will not be tolerated. Failure to call in when absent for three consecutive scheduled workdays will result in termination, absent emergency medical circumstances.

Work Schedules and Meal and Rest Breaks

Work schedules for employees vary throughout our Company. Supervisors will advise employees of their individual work schedules. Staffing needs and operational demands may necessitate variations in work start and end times, meal and rest breaks, and variations in the total number of hours that may be scheduled per day and week. Employees will be provided meal and rest periods as required by applicable law.

Non-exempt employees who work five or more consecutive hours will be provided at least one 30-minute "off-duty" meal break where the employee is relieved of all duties. Uninterrupted "off-duty" meal breaks of 30 minutes or more will be unpaid for non-exempt employees. If the nature of an employee's job or circumstances makes an uninterrupted meal break impracticable, the employee will be allowed an "on-duty" meal break without any loss of time or compensation. Non-exempt employees will also be permitted a 10-minute rest break for every four hours of work that should be provided in the middle of each four-hour work period to the extent practical, in accordance with the schedule below:

Shift Duration (In Hours)	No. of 10-min Rest Breaks	Guidance
0 to < 2	0	Employees who work less than two hours in a workday are not required or permitted to take a rest break.
2 to < 6	1	Employees who work at least two hours in a workday but less than six hours in a workday are allowed one 10-minute rest break.
6 to < 10	2	Employees who work at least six hours in a workday but less than 10 hours in a workday are allowed two 10-minute rest breaks.
10 to < 14	3	Employees who work at least 10 hours in a workday but less than 14 hours in a workday are allowed three 10-minute rest breaks.

Employees who are unable to take all of the rest breaks to which they are entitled in accordance with this policy, or who have been prevented or discouraged from taking a break to which they are entitled under this policy, should notify Human Resources. The Company will not threaten, coerce, discriminate or otherwise retaliate against any employee who reports a violation of this policy or files a claim or participates in an

investigation, hearing or other process or proceeding related to an alleged violation of federal or state wage and hour laws.

Remote Work

Simon aims to create a workplace balancing personal and professional lives, maximizing efficiency. The Flexible Work Policy promotes an inclusive, healthy, and safe work environment through flexible options to enhance employee engagement, job satisfaction, and goal commitment. Simon values contributions and fosters mutual trust.

Simon offers various flexible work options, including Full-Time Remote Work, Hybrid Work, Occasional Remote Work, and Flexible Time. Employees can formally request these arrangements, subject to annual review and managerial discretion. Eligibility depends on sustained productivity, job nature, and compliance with local laws. Requests must align with the nature of the job duties and responsibilities and demonstration of sustained high performance, as well as accessibility and responsiveness during business hours.

Flexible work arrangement approval is at the company's discretion, considering job nature, performance, and compliance with local laws. Employees are expected to maintain accessibility and productivity, report absences, and adhere to the original work schedule. Failure to comply may result in cessation. Flexible work doesn't change at-will status, and it may be revoked at any time. The policy may be amended, modified, or terminated. The document emphasizes technology and business supplies' handling, tax implications, work safety, and information security. Employees are reminded of the company's rights to request equipment return and the responsibility for maintaining home workspaces.

Assigned Company Vehicles

Certain employees, based on business necessity, may be assigned a company vehicle. Employees are required to maintain mileage and use documentation as required by IRS regulations; employees assigned a company vehicle may be subject to related taxes and a monthly payroll deduction related to this benefit. Illegal substances or alcohol are not allowed in Company vehicles. Employees may not operate company vehicles after the use of alcohol, controlled substances or any prescription or over-the-counter medication that impairs their ability to operate the vehicle safely. Any accident in a Company vehicle must be reported immediately to a supervisor and the Safety department.

Use of Equipment and Vehicles

Equipment and vehicles essential in accomplishing job duties are expensive and may be difficult to replace. When operating equipment and vehicles, employees are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards, and guidelines.

Employees must notify their supervisor if any equipment, machines, tools or vehicles appear to be damaged, defective, or need repair. Prompt reporting of damages, defects,

and the need for repairs could prevent deterioration of equipment and possible injury to employees or others. The supervisor can answer any questions about an employee's responsibility for maintenance and care of equipment or vehicles used on the job.

All drivers and passengers of Company-owned or leased vehicles must wear seat belts and obey all traffic laws and regulations. The improper, careless, negligent, destructive, or unsafe use or operation of equipment or vehicles, as well as excessive or avoidable traffic and parking violations will not be tolerated.

Any employee who is involved in an accident while traveling in a Company vehicle, or a personal vehicle being used for Company business, must promptly report the incident to his or her immediate supervisor. The supervisor must report the incident to the Safety Department. Vehicles owned, leased, or rented by the Company may not be used for personal use without prior approval. Alcohol and illegal substances are not allowed in Company vehicles.

Personal use of Company equipment, vehicles or tools is not permitted.

Company Fleet Cards (Fuel Cards)

Fleet Cards have been distributed for business use within our company to purchase fuel for Company-owned vehicles and equipment. Each fleet card is assigned to a specific piece of equipment or vehicle identified by an assigned Colas (Simon) equipment identification number.

Fleet cards must be kept inside the assigned vehicle when not in use. When operating a shared company vehicle, the driver is responsible for its assigned fleet card. If applicable to your position, an individual Driver ID number will be assigned to you. This number is confidential and is not to be shared with anyone. When purchasing fuel, the individual will be required to use the vehicle's assigned fleet card and enter his/her assigned Driver ID and the current odometer reading of the vehicle. Sharing an assigned driver ID with someone else, or utilizing another employee's assigned Driver ID is prohibited.

All fuel purchases will require use of the fleet card assigned to the vehicle. Cards may have a designated fuel allowance and purchases restricted based on a dollar amount per transaction, a number of transactions per day and/or a dollar amount per calendar month defined according to the fuel capacity of each vehicle. The card will be declined if the fuel allowance is exceeded. If you are the usual driver of the vehicle, you are responsible for all fuel expenses that exceed this dollar amount; users must contact the designated fleet card administrator and/or a supervisor for questions or to review card limits.

If a vehicle's assigned card is lost, damaged or stolen, it must be reported immediately to the designated fleet card administrator and your supervisor to request a replacement. If a card is damaged and/or will not operate in a card reader, a fuel station attendant may manually authorize your fuel transactions until a replacement card is received.

Protection and Nondisclosure of the Company's Confidential Information

In the course of employment and job duties, some employees of the Company may have access to confidential information of the Company and/or our clients. In addition to its employees, another key asset critical to the Company's success are its confidential business information (which is generally defined below for reference) and intellectual property and other trade secrets, which are all maintained in the Company's computer and electronic systems. Disclosure of confidential information might seriously damage the Company's or a client's competitive position and therefore such action will not be tolerated.

Violation of this policy is a serious matter, and may result in disciplinary action, up to and including immediate termination of employment. Depending on the threatened or actual breach of confidentiality, the Company may initiate legal action to protect its interests. And because it is important that we be able to act promptly to protect these assets, any actual or threatened breach of confidentiality must be immediately reported to the President. This non-disclosure applies during and after an employee's employment.

With that background, it is important that you, on an ongoing basis throughout your employment, understand what is considered confidential information, and follow the requested procedures to keep that information in strict confidence. As a general rule of thumb, you should never discuss non-public information with Simon or Colas outsiders or in a public place (elevators, restaurants, subways, etc.). You also need to keep internal security in mind and not discuss confidential information with co-workers who are not involved in the confidential situation. This Policy applies to all employees, regardless of whether they work on-site or remotely.

By way of illustration, but not limitation, Confidential Information shall include non-public information about Simon's plans and methods; business plans; strategies; operations; affairs; research; marketing and research results; data; services, and those requesting or receiving services; training, education and administration manuals; grants, funding requests; employee, contractor, and personnel information (excluding wage information); databases; technical data, technology; vendors and suppliers; purchase histories; processes and techniques; financial, merchandising and economic plans; ideas, concepts and discoveries; formulas, specifications, patterns and techniques; computer systems, software and programs; operation methods and processes; prospective partners; finances; new personnel acquisition plans; consultant contracts; business projections; business acquisition plans; products, processes, methods, designs, concepts, ideas and other creations; trade secrets, know-how, and work you perform for Simon and/or Colas including, but not limited to, documents or information whether in hard copy or electronic form (including, without limitation, information contained on voice mail, e-mail, home and laptop computers, smartphones, flash keys, text messaging devices, or other computer-based information).

Any copying, reproducing, or distributing of confidential information in any manner must be authorized by management. Confidential information remains the property of the Company and must be returned on demand. In addition, employees are prohibited from purchasing or selling securities based on information not generally available to the public. In accordance with the Defend Trade Secrets Act of 2016, nothing in this Handbook shall prohibit an employee from reporting or disclosing confidential information under any of the following circumstances:

- You make the disclosure in confidence to an attorney solely for the purpose of reporting or investigating a suspected violation of law;
- You make the disclosure, directly or indirectly, to a Federal, State or local government official in confidence solely for the purpose of reporting or investigating a suspected violation of law; or
- You make the disclosure in a complaint or other document filed under seal in a lawsuit or other proceeding; or you make the disclosure to your attorney in connection with a lawsuit you file against Simon for retaliation for reporting a suspected violation of law. Under this scenario, you may use the confidential information in the court proceedings, as long as you file any document containing the confidential information under seal and do not otherwise disclose the confidential information, except pursuant to a Court Order.

Important Note: As referenced elsewhere in this Handbook, neither this policy, nor any policy is intended to preclude or dissuade employees from engaging in activities protected by state or federal law, including the EEOC, the National Labor Relations Act, Colorado's Equal Pay for Equal Work Act, or Colorado's Protecting Opportunities and Workers' Rights Act, such as discussing wages, benefits or terms and conditions of employment, forming, joining or supporting labor unions, bargaining collectively through representatives of their choosing, raising complaints about working conditions for their and their fellow employees' mutual aid or protection or engaging in other lawful activities. In addition, none of Simon's policies are intended to preclude or dissuade employees from providing truthful information to the SEC, or any other regulatory body.

Shipping

The Company has established accounts with shipping vendors and postage providers. Employees with access to these accounts should use reasonable discretion in order to limit shipping costs when possible. Use of company-paid shipping/postage for personal use is not permitted.

Dress Code

Personal appearance, hygiene, and attire are important to maintain a professional image and instill confidence in the minds of our customers. This helps ensure our Company's success. Employees' appearance should be consistent with good hygiene, safety, and what our Company considers appropriate attire.

Employees are expected to present a professional image to customers, prospects, fellow co-workers, and the public. Employees who appear for work inappropriately dressed will be sent home and directed to return to work in proper attire. Under such circumstances, employees will not be compensated for the time away from work unless required by applicable law. Consult your supervisor if you have questions as to what constitutes appropriate attire for your position and/or department.

Smoking

It is our objective to provide a safe and healthy workplace and promote the well-being and health of our employees. Smoking and/or vaping is prohibited within all buildings and within 25 feet of the main entrances into buildings or further if specified by local or state ordinance. Smoking and/or vaping is also prohibited in all company vehicles and enclosed cab equipment owned or leased by the company. Employees may smoke and/or vape only in designated outdoor areas.

This policy applies to all employees, contractors, consultants, and visitors including during business and non-business hours and at company-sponsored offsite conferences or meetings. If in conflict with this policy, more restrictive state or local laws shall prevail.

Solicitation

Employees may not engage in solicitation of other employees during their working time. However, in the interest of promoting camaraderie and to express appreciation or sympathy for coworkers on occasions such as birthdays, departures, or during illness, the Company allows employees to collect for gifts for fellow employees, if approved in advance by the Regional Manager or other executive manager.

With prior approval, employees may post fund raising event information, information on behalf of their children (limited to the particular office where the parent works) or information regarding community and charitable groups, in a common area such as a break room. However, if this practice becomes excessive or causes workplace disruption, management may prohibit such activity.

Solicitation includes requesting money from employees, either as charitable donations or to purchase goods or services. Distribution of solicitations such as discount coupons or other promotions by employees is prohibited.

Distribution of literature by employees is not permitted for any purpose during working time or at any other time on job sites or in working or office areas. Working time does not include meal, break, or rest periods or other specified times during the work shift when employees properly are not engaged in performing their work tasks.

Non-employees may not solicit for any purpose or engage in distribution of literature of any kind on Simon premises, or job sites, at any time. Posting of written solicitations on Company bulletin boards is prohibited.

As a testimony to our interest in charities and community involvement, while at the same time minimizing solicitations, the Company may participate in charitable fundraisers and/or support community programs. Participation in these events must be approved by Company leadership, and comply with established Colas policies, including the Ethics & Compliance program. Employees are not required to participate in any Company-sponsored fundraising or other charitable events.

Mail service, computer generated mailing lists or labels, email, office space and supplies are intended for business use and are not to be used to further any solicitation.

If employees observe an individual soliciting or selling on company property or worksites in a way that appears to violate this policy, they should report the activity to Human Resources.

Simon complies with the legal requirements for solicitation or distribution of policies required by the National Labor Relations Act and this policy is not intended to preclude or dissuade employees from engaging in activities protected by state or federal law, including the National Labor Relations Act.

Problem Solving

Employees who disagree or are dissatisfied with a Company practice should promptly discuss the matter with their immediate supervisor, where appropriate. This discussion should be held in a timely manner (generally within 3 to 5 days of the incident). Discussions held in a timely manner will enhance our ability to resolve concerns while it is fresh in everyone's mind. The majority of misunderstandings can be resolved at this level.

If the solution offered is not satisfactory, or if it is inappropriate to go to the supervisor, then employees are encouraged to take the problem the Regional Manager. Employees may submit a written complaint to Human Resources for review and final decision about the situation if the problem still cannot be resolved. (Also see EEO/Harassment Complaint Procedure).

Emergency Closing

Closures due to unforeseen emergencies such as weather conditions or other natural disasters may be necessary.

In such cases, the Regional Manager responsible for an impacted area or President will determine if an operation will be closed. Non-exempt employees will be paid only for actual time worked. Employees reporting for work after a plant closure decision is announced will not be allowed to work. Exempt employees or employees in essential operations may be scheduled to work on a day when other operations are officially closed.

Post-Employment Inquiries/References

It is the policy of Simon to only provide factual information regarding former employees and this information shall be limited to dates of employment and job title. Salary and wage information will be disclosed only with specific written authorization by the current or former employee.

Only the President, Vice President, Regional Manager, Payroll or a member of the Human Resources team are authorized to provide information regarding post-employment inquires, which shall be limited to verifying the former employee's job title and dates of employment unless otherwise authorized in writing by the current or former employee.

Letters of reference or letters of recommendation regarding former employees will generally not be provided by Simon or its representatives.

Personnel Record Changes

It is most important that personnel records be kept accurate and current. Employees must notify Human Resources of any change of address, telephone number, personal status, dependent information, emergency contacts, educational accomplishments, changes in beneficiaries, and other such information, so that the information can be updated in Human Resources databases.

Personnel Files

The Company maintains a personnel file for each employee. The personnel file includes information including but not limited to, the employee's job application, resume, records of training, documentation and performance appraisals, wage/salary information and other employment records. All records are treated in a confidential manner. As required by law, records relating to medical issues and internal investigations pertaining to employees are maintained in separate files.

Personnel files are the property of the Company and access to the information is subject to restrictions; however, Simon will provide access consistent with applicable law and cooperate with requests from authorized law enforcement or local, state, and federal agencies conducting official investigations and as otherwise legally required.

During the course of employment, the Company will collect certain information that is classified as "personal identifying information," or "PII", under applicable laws. Such information may include but is not limited to: first and last name or initials; username(s) and password(s); social security number; driver license or other identification card number; medical documentation; biometric data; and more.

The Company may keep these records in paper and/or electronic format. When such documentation is no longer needed, pursuant to records retention requirements and best practices, the Company will either (a) destroy the records or (b) arrange for their

destruction, e.g., by shredding, erasing, or otherwise modifying the personal identifying information in such a manner as to render it unreadable or indecipherable through any means.

Corrective Action/Discharge

Occasionally, performance or other behavior falls short of our standards and/or expectations. When this occurs, management takes action which in its discretion, seems appropriate.

Corrective action can range from a formal discussion with the employee about the matter to immediate discharge. The Company may bypass the corrective action process and proceed directly to termination of employment if the Company, in its sole discretion, determines that immediate discharge is warranted. The Company's policy of discipline or corrective action in no way limits or alters the at-will employment relationship with employees. Documentation of corrective actions will be maintained in the employee's personnel file. Action taken by management in an individual case does not establish a precedent in other circumstances.

Separation of Employment

Although not required, we request that employees who wish to resign their position give at least two weeks written notice of their anticipated departure date and review the "check out" procedures at separation (return of property, delivery of final paycheck, etc.) with their supervisor and/or a member of the human resources team.

Some benefits may be continued at the employee's expense if eligible. The employee will be notified in writing of the benefits that may be continued and of the terms, conditions, and limitations.

Employees are responsible for returning all company property issued to them or in their possession or control, including keys, vehicles, equipment, materials, or written information. Employees must return all Company property immediately upon request or upon termination of employment. Where permitted by applicable laws, the Company may withhold an amount equivalent to the replacement cost of items not returned from the employee's final paycheck.

Former employees may be considered for re-employment provided they qualify for the position of interest and maintained satisfactory performance and attendance while previously employed with the Company.

EMPLOYEE BENEFITS

Benefits Overview

The Company's benefits program consists of a variety of benefits plans. This handbook provides a general overview of available benefits and information. Please understand that this general explanation is not intended to, and does not, provide you with all the details of these benefits, including employee contributions. Therefore, this handbook does not change or otherwise interpret the terms of the official plan documents and the summary plan descriptions (SPDs), which are accessible via the Company's online benefit enrollment and information portal or by contacting Human Resources. To the extent that any of the information contained in this overview is inconsistent with the official plan documents, the provisions of the official documents will govern in all cases.

Please note that nothing contained in the benefit plans described herein shall be held or construed to create a promise of employment or to future benefits. As in the past, Simon reserves the right, in its sole and absolute discretion, to amend, modify or terminate, in whole or in part, any or all of the provisions of the benefit plans described herein, including any health benefits that may be extended to retirees and their dependents. Further, Simon reserves the exclusive right, power and authority, in its sole and absolute discretion, to administer, apply and interpret the benefit plans described herein, and to decide all matters arising in connection with the operation or administration of such plans.

Waiting periods and eligibility requirements are specific to each benefit and defined in plan documents. For purposes of all benefits, any individual who previously worked for Simon and is "rehired" will be treated as a "new hire" for purposes of benefits eligibility and applicable waiting periods related to benefit eligibility and effective dates, unless otherwise specified by the plan carrier or applicable state or federal law.

401(k) Plan

To assist employees in supplementing their retirement income, this voluntary plan permits eligible employees to invest a percentage of their earnings up to a yearly maximum, on a pre-tax basis, to a savings plan administered in accordance with section 401(k) of the IRS code. Roth options are also available. Employees may direct funds into different available investment options. The Company will provide matching funds up to four percent of the employee's contribution, and employees may be eligible for an additional two percent special contribution based on the employee's annual gross wages subject to eligibility and plan requirements.

Education Assistance Programs

Our education assistance program is designed to provide employees with financial support to pursue specific courses and educational programs which will enhance skills in current or future work-related areas.

Full-time employees with one or more years of employment may be eligible for reimbursement of a portion of tuition costs, enrollment fees and books for courses completed with an accredited university and/or technical training program. Full-time employees with one or more years of employment may also be eligible to attend training courses/programs and/or obtain professional certification or licensure at the expense of the Company.

Eligibility for these benefits and participation in these Education Assistance Programs is subject to pre-approval requirements, successful course/program completion, and other requirements outlined in the Program policies and guidelines. Individuals interested in participation should contact their local Human Resources representative for more information.

Employee Assistance Plan (EAP)

Simon has partnered with a third-party EAP provider to assist employees with stress, addiction, financial issues, family/marital issues, and other life events. Employee use of the EAP is confidential. Information regarding the EAP is available on Company bulletin boards and the Company's intranet https://simonsays.team, or by contacting a member of the Human Resources team.

Flexible Spending (Section 125) Plan

The Company provides a flexible spending plan in accordance with Section 125 of the IRS code, which allows employees to pay their portion of medical insurance, deductibles and copays, unreimbursed medical and dependent care expenses with pre-tax dollars.

Health Advocacy Assistance

The Company partners with third-party vendors to provide healthcare advocacy and assistance, providing access to industry experts for help in resolving healthcare and insurance-related issues. Specialists can help employees locate doctors and hospitals, secure second opinions, research latest treatments, schedule appointments, resolve billing and insurance claims issues, clarify benefits coverage and more.

Long-Term Disability

Long-Term Disability (LTD) benefits are available to full-time salaried employees during their time of employment. The plan is designed to assist an eligible employee with continued income if unable to work for an extended period of time due to an illness or injury. Generally, LTD benefits begin after STD coverage expires. Premiums are paid by the Company as a taxable benefit for the eligible employee.

Medical, Dental, Vision and Life Insurance

The Company provides medical, dental, vision, and group life insurance programs for full-time employees. Exempt and non-exempt employees are eligible for these benefits the

1st of the month following date of hire, or immediately upon hire if the employee's date of hire is the 1st of the month.

Employees share in the cost of their health insurance premium and may add dependent coverage at an additional cost. Basic life insurance premiums are paid by the Company. Company-paid life insurance benefits may be taxable based on level of the coverage.

Optional Life Insurance

The Company offers the option to purchase supplemental life insurance in addition to a basic life insurance policy paid for the Company. Premiums for optional life insurance are paid entirely by the employee. Optional/supplemental life insurance is offered to eligible full-time employees, spouses and dependents. Waiting periods, open enrollment, and certain monetary limits may also apply.

Paid Holidays

All full-time employees are eligible for holiday pay upon date of hire. Simon recognizes paid time off for eight holidays each year, including:

- New Year's Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve Day
- Christmas Day

Unless otherwise determined by the Company, holidays falling on a Saturday will be observed on the preceding Friday, and holidays falling on a Sunday will observed the following Monday. Holidays falling within an approved scheduled vacation period will be recorded as holiday pay.

To be eligible for holiday pay, an employee must have worked the full scheduled day prior to and immediately after the holiday, unless written approval is obtained from the applicable Regional Manager at least one week prior to the holiday. Employees on any type of leave of absence and/or on seasonal layoff status are not eligible for holiday pay.

Employees may be required to work on a Holiday for business reasons. Exempt employees working on a holiday will receive "comp time." Nonexempt employees eligible for holiday pay who work on a holiday will earn holiday pay in addition to pay for actual hours worked. Holiday pay is equivalent to eight hours of pay at the employee's regular rate of pay. Holiday pay will not be considered as time worked for the purpose of calculating weekly overtime.

Time off without pay may be granted to employees who desire to observe a religious holiday which is not already recognized, provided the accommodation does not create an undue hardship for the Company. Requests must be made in writing at least one week prior to the holiday and approved by the employee's immediate supervisor and Regional Manager.

The Company generally closes Christmas Eve through New Year's Day. For hourly non-exempt employees, these days are unpaid unless vacation is used; for exempt salary employees, no deduction from monthly pay is applied during this period. Due to business continuity and/or operational needs, some employees may be required to perform work during this period; non-exempt hourly employees will receive pay for all hours worked in accordance with FLSA guidelines. Christmas Eve, Christmas Day, and New Year's Day are paid holidays for all active employees, except employees on seasonal layoff or a temporary leave status other than vacation.

Paid Sick Time

Unless otherwise required by federal, state, or local law, the Company currently provides all full-time employees with up to 48 hours of paid sick time per year. Upon hire and thereafter on January 1, the Company will frontload 48 hours (6 days) of paid sick time. Sick time is forfeited if unused within the calendar year, unless state or local laws, regulations, or ordinances require otherwise.

Unless state or local law provides otherwise, sick time may be used for time away from work to attend to medical appointments, recover from illness/injury, and/or to care for a family member. When practical, foreseeable medical appointments should be scheduled in advance, and at a time least disruptive to operations, and scheduled time off is subject to supervisor approval. Employees are expected to communicate with their supervisor regarding planned and/or unexpected time off work (see *Attendance and Punctuality*). Unused paid sick time will not be paid out upon separation of employment for any reason.

Paid Vacation

The Company currently provides paid vacation time for full-time non-exempt, seasonal non-exempt, and full-time exempt employees. Temporary employees are not eligible for vacation benefits. Vacation is a voluntary employee benefit and the Company reserves the right to change or modify this policy at any time.

Employees will accrue paid vacation time upon hire according to the following schedule. Hourly, non-exempt employees accrue vacation based on actual hours worked; exempt/salaried employees accrue vacation on a monthly basis.

Timeframe	Pay Type	Accrual Rate	Max Annual Accrual
Hire Date +	Hourly/non-exempt	.0385 hours per hour worked	80 hours
	Salary/exempt	.8333 days per month	
5 years +	Hourly/non-exempt	.0577 hours per hour worked	120 hours
	Salary/exempt	1.250 days per month	
12 years +	Hourly/non-exempt	.0770 hours per hour worked	160 hours
	Salary/exempt	1.667 days per month	

A year of service shall be earned on each anniversary of the employee's most recent hire date. For employees of acquired companies, the most recent date of hire by the acquired company shall be used for the calculation of vacation benefits.

Unused and accrued vacation at or below the maximum annual accrual caps will carry over to the subsequent year. Unless otherwise required by state law, unused vacation will accrue up to a maximum of one (1) times the employee's annual maximum accrual before a cap will be placed on the accrual of additional time off. Once the maximum accrual amount has been reached, no additional vacation will be earned until accrued vacation is used and falls below the maximum accrual. Employees will not be given retroactive credit for any time period in which they did not accrue vacation because the employee was at the maximum. Employees will be paid for their accrued but unused vacation pay at the time of termination.

Employees must submit a request for vacation to be approved by the employee's immediate supervisor utilizing established SMS (text) and/or online time-off request systems in advance of the time off. Requests for time off should be made as far in advance as practical and will be considered in the order in which they are submitted and approved as business conditions permit. Final approval of all requests for paid vacation will be deemed the responsibility of the regional, area or functional department Manager. If, due to business necessity, the vacation request is denied, the employee may be asked to request alternate dates.

Paid vacation time may only be used to cover regularly scheduled workdays and must be used in full-hour increments. Under certain circumstances, an hourly employee's combined paid vacation time and actual hours worked will exceed a total 40 hours within a work week. Vacation time will not be counted in the computation of weekly overtime.

When a paid holiday falls within the employee's vacation period, the holiday will be paid as holiday pay and a vacation day will not be charged against the employee.

Vacation Donation

In limited circumstances, an employee may choose to voluntarily donate up to 40 hours of their own accrued and unused vacation time to another employee. Employee's may receive donated hours from another employee(s) only after the recipient employee has exhausted all other available paid leave and demonstrates a need for additional paid leave for reasons consistent with the provisions of the Family Medical Leave Act, situations related to death of an immediate family member, or other similar personal circumstance. Donated time will be paid out at the equivalent of the recipient employee's regular rate of pay. All vacation donations are discretionary and subject to approval.

Short-Term Disability

Short-Term Disability (STD) coverage is available to all full-time hourly and salaried employees. Eligible employees may participate in the STD plan subject to all terms and

conditions of the agreement between Simon and the applicable insurance carrier. Full-time employees are eligible the 1st of the month following date of hire. The intention of this benefit is for persons that experience a short-term disability of a minimum continuous period of one week (26 weeks maximum) and is not intended to be used for single-day events. Disabilities arising from pregnancy, pregnancy-related illness and/or recovery from childbirth are treated the same as any other injury or illness that prevents an employee from working.

Telephonic Medicine

Simon partners with third-party vendors to provide employees participating in eligible Company-sponsored health plans 24/7/365 access to U.S. board-certified doctors through the convenience of phone or video consults. This is an affordable alternative to costly urgent care and ER visits when care is needed. This benefit is only available to employees enrolled in eligible health plans.

PAY PRACTICES

Paydays

Hourly employees are paid weekly on Thursday for hours worked through the preceding Saturday. If the regular payday occurs on a holiday, the payday is the last working day prior to the holiday. Salary employees are generally paid on the 15th of the month unless an alternate weekly schedule is established. On each payday, employees will have access to a pay statement outlining gross pay, deductions, and net pay.

The Company strongly encourages direct deposit for paychecks. As an alternative to direct deposit, a pay card option is available. For further details, contact a Payroll representative or Human Resources. Hardcopy paper checks are not generally provided, except as required by applicable state law.

Overtime

Non-exempt employees are paid at the rate of one and one-half times their regular hourly rate of pay for hours worked in excess of 40 during the established workweek or as otherwise required by state law. The established workweek begins at 12:00 a.m. midnight on Sunday and ends at 11:59 p.m. on Saturday.

For purposes of calculating overtime payments, only actual hours worked are counted. All overtime work must be approved in advance by the employee's supervisor. When practicable, the Company will provide advance notice of overtime assignments and distribute overtime equitably among qualified employees.

Overtime Considerations for Colorado Employees

Non-exempt employees working in Colorado will be paid one and one-half times their regular rate of pay for any work in excess of: (1) 40 hours per workweek; (2) 12 hours per workday; or (3) 12 consecutive hours without regard to the starting and ending time of the workday (excluding duty-free meal breaks), whichever calculation results in the greatest payment of wages.

Colorado Overtime and Minimum Pay Standards (COMPS) Order No. 39 is available in the appendix of this booklet, and at the Colorado Department of Labor and Employment's (CDLE) website: https://cdle.colorado.gov/laws-regulations-guidance.

Per Diem

Depending on assigned project location, the Company may pay Per Diem to employees who must maintain a temporary residence while working on a project away from an assigned base location. In general, Per Diem payments are in lieu of direct reimbursement for business-related travel expenses. Per Diem may vary depending on the location of the project and assigned duties. More detail regarding Per Diem can be found in the Company's Per Diem policy available at https://simonsays.team.

Time Reporting for Hourly Employees

Non-exempt, hourly employees must record time worked on a daily basis. Falsifying, altering, tampering, approving false time, or recording time on another employee's time record is prohibited. Timecard fraud will not be tolerated.

Timecard records are the primary source used by the Company to calculate employee pay. It is very important that they are accurate and complete. Employees are expected to submit accurate and complete time records reflecting actual hours worked. If an employee chooses to keep their own personal time records, those records must be provided to the Company if a discrepancy occurs between the Company's records and the personal record.

Non-exempt employees are prohibited from performing any "off-the-clock" work. "Off-the-clock" work means work performed and not included in total hours worked during a workday.

Employees should contact their supervisor or Payroll with questions about how pay is calculated. Employees must immediately notify their supervisor or Payroll of any mistakes in time records or pay. Employees must also notify their supervisor, Payroll, and/or Human Resources if they perceive that anyone is interfering with their ability to record time accurately and completely. All reports will be investigated and appropriate corrective action taken. The Company will not tolerate retaliation against employees for making a report or participating in an investigation.

Pay for Exempt Employees

Exempt employees will receive a predetermined amount of compensation each pay period on a monthly or weekly basis. The Company is committed to complying with salary basis requirements which allows for authorized salary deductions. In accordance with the Fair Labor Standards Act (FLSA), exempt employees must receive their full salary for any week in which they perform any work, without regard to the quantity or quality of work performed or number of days or hours worked, except exempt employees may not be paid for the following so long as they are consistent with other Company policies and practices and applicable law:

- Absences of one or more full days for personal reasons other than sickness or disability after the employee has exhausted vacation allowed under the Company's Vacation policy;
- Absences of one or more full days due to sickness or disability either before the employee has qualified under the Company's Paid Sick Time policy (or under the Colorado Paid Sick and Safe Time And Supplemental Public Health Emergency Leave policy as applicable) or after the employee has exhausted the sick leave allowed under such policies;
- Absences of unpaid leave under Family and Medical Leave Act, and/or any applicable state leave law;

- full day disciplinary suspensions;
- jury, witness or military duty, as provided by policy (note: any fees received by the employee for military leave or jury duty may be applied to offset pay otherwise due the exempt employee for the week); and
- exempt employees are not required to be paid for any workweek in which they perform NO work for the Company and they are not on approved paid time off**.**

However, unless state law provides otherwise, deductions may be made to an employee's awarded leave banks for full- or partial-day absences for personal reasons, sickness, or disability.

Exempt employees do not receive overtime pay, and instead are paid a salary that compensates them for all hours worked.

In the event an employee believes that an improper deduction has been made to their salary, or they have been paid incorrectly, the employee should immediately report this information to a member of the payroll team by calling 307-635-9005 or emailing payroll@simonteam.com. Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, the employee will promptly be reimbursed. Any improper deduction will be investigated further to confirm whether this was an isolated incident, or if there is a more widespread pattern of conduct that needs to be addressed by the Company. If it is determined pay was calculated incorrectly, the error will be promptly corrected.

Administrative Pay Corrections

The Company takes reasonable steps to ensure that employees receive the correct amount of pay in each paycheck. Employees should ensure that all time records they submit are accurate, and review paystubs regularly. In the event there is an error in the amount of pay, the employee must promptly notify their supervisor and/or a Payroll representative immediately so that a correction can be made as soon as possible. Payroll can be contacted by calling 307-635-9005 or emailing payroll@simonteam.com.

LEAVES OF ABSENCE

It is the Company's policy to make accommodation for employees who need time off for special needs such as medical, family care, active military duty, civic duty or other personal reasons. The Leave of Absence policies below describe the types of leave available, who is eligible for the leave, what you can expect when you are on leave and when you return to work. Discrimination or retaliation based on an employee taking leave time available by federal, state or local law is strictly prohibited.

Family and Medical Leave Act

The Company provides up to 12 weeks of unpaid, job-protected leave in a 12-month period of time to eligible employees for the following reasons:

- Incapacity due to pregnancy, prenatal medical care or child birth;
- To bond with the employee's child after birth, or placement for adoption or foster care;
- To care for the employee's spouse, son or daughter, or parent, who has a serious health condition;
- Serious health condition that makes the employee unable to perform the employee's job.
- For qualifying exigencies related to the foreign deployment of a military member who is the employee's spouse, child, or parent.
- Any other reason as required by the Federal Family Medical Leave Act (FMLA).

Military Family Leave Entitlements

Eligible employees with a spouse, son, daughter, or parent on active duty or called to active-duty status in the National Guard, Reserves or Regular Armed Forces may use their 12-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare or parental care, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings.

FMLA also includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered service member during a single 12-month period. A covered service member is: (1) a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness*; or (2) a veteran who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran, and who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness.*

*The FMLA definitions of "serious injury or illness" for current service members and veterans are distinct from the FMLA definition of "serious health condition."

Benefits and Protections
During FMLA leave, the Company maintains the employee's health coverage under any group health plan on the same terms as if the employee had continued to work. Employees must continue to pay their portion of any insurance premium while on leave. If the employee is able but does not return to work after the expiration of the leave, the employee may be required to reimburse the Company for payment of insurance premiums during leave.

Upon return from FMLA leave, most employees are restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms. An employee who is out on a leave, however, has no greater rights than the employee would have had if the employee had been continuously employed during the leave period. Thus, if an employee would not have been employed at the time reinstatement is requested even if the employee had not taken the leave (*e.g.*, due to an intervening reduction in force), the Company is not obligated to reinstate that employee. Certain highly compensated employees (key employees) may have limited reinstatement rights. If an employee is a "key employee," *i.e.*, among the top 10% of salaried employees within the 75-mile radius of where the employee works in terms of gross salary, the Company may refuse reinstatement in order to prevent substantial and grievous economic injury to Company operations. The Company will notify that employee that the employee is a key employee and that refusing reinstatement is necessary.

Use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave. As with other types of unpaid leaves, vacation will not accrue during the unpaid leave. Holidays, funeral leave, or employer's jury duty pay are not granted while the employee is on unpaid leave.

Please note: You will no longer be entitled to reinstatement rights under this Family and Medical Leave Act Policy after the period of leave exceeds the maximum allowed (although you may have different reinstatement rights under different laws).

Eligibility Requirements
Employees are eligible for FMLA leave if they have worked for this Company for at least 12 months (which need not be consecutive), for 1,250 hours over the previous 12 months, and work at or report to a worksite that has 50 or more employees or is within 75 miles of the worksite where the Company employs 50 or more employees.

Definition of Serious Health Condition
For FMLA purposes, a "serious health condition" means an illness, injury, impairment, or physical or mental condition that involves inpatient care or continuing treatment by a

health care provider. For more information about the definitions of a serious health condition under the FMLA, see the chart below:

Definitions of a Serious Health Condition *(See 29 C.F.R. SS 825.113-.115)*
Inpatient Care
• Overnight Stay in a hospital, hospice, or residential medical care facility • Includes any period of incapacity or any subsequent treatment in connection with an overnight stay
Continuing Treatment by a Health Care Provider (any one or more of the following)
Incapacity Plus Treatment: A period of incapacity of more than three consecutive, full calendar days, and any subsequent treatment or period of incapacity relating to the same condition, that also involves either: • Two or more in-person visits to a health care provider for treatment within 30 days of first day of incapacity unless extenuating circumstances exist. The first visit must be with in seven days of the first day of incapacity; or, • At least one in-person visit to a health care provider for treatment within seven days of the first day of incapacity, which results in a regimen of continuing treatment under the supervision of the health care provider. For example, the health provider might prescribe a course of prescription medication or therapy requiring special equipment.
Pregnancy: Any period of incapacity due to pregnancy or for prenatal care.
Chronic Conditions: Any period of incapacity due to or treatment for a chronic serious health condition, such as diabetes, asthma, migraine headaches. A chronic serious health condition is one which requires visits to a health care provider (or nurse supervised by the provider) at least twice a year and recurs over an extended period of time. A chronic condition may cause episodic rather than a continuing period of activity.
Permanent or Long-Term Conditions: A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective, but which requires the continuing supervision of a health care provider, such as Alzheimer's disease or the terminal stages of cancer.
Conditions Requiring Multiple Treatments: Restorative surgery after an accident or other injury; or, a condition that would likely result in a period of incapacity of more than three consecutive, full calendar days if the patient did not receive the treatment.

Use of Leave

The maximum time allowed for FMLA Leave is either 12 weeks in a rolling 12-month period measured backward from the date an employee uses any FMLA leave, or 26 weeks for military caregiver leave as explained above.

An employee does not need to use this leave entitlement in one block. Leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the Company's operations. Leave due to qualifying exigencies may also be taken on an intermittent basis.

Employees taking intermittent or reduced schedule leave based on planned medical treatment and those taking intermittent or reduced schedule family leave with the Company's agreement may be required to temporarily transfer to another job with equivalent pay and benefits that better accommodates that type of leave.

Substitution of Paid Leave for Unpaid Leave

Employees may choose to use available unused paid sick time and/or accrued vacation time concurrently with FMLA leave. Employees must comply with the Company's normal paid leave policies. FMLA leave will be counted concurrently with the paid time off

(vacation or paid sick time), workers' compensation benefits or disability benefits used during the leave period.

Employee Responsibilities
Employees must provide 30 days advance notice of the need to take FMLA leave when the need is foreseeable. When 30 days' notice is not possible, the employee must provide notice as soon as practicable and generally must comply with the Company's normal call-in procedures.

Employees must provide sufficient information for the Company to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is unable to perform job functions, the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees also must inform the Company if the requested leave is for a reason for which FMLA leave was previously taken or certified.

Employees also may be required to provide a certification and periodic recertification supporting the need for leave. The Company may require second and third medical opinions at the Company's expense. Documentation confirming family relationship, adoption or foster care may be required. If notification and appropriate certification are not provided in a timely manner, approval for leave may be denied. Continued absence after denial of leave may result in disciplinary action in accordance with the Company's attendance guideline. Employees on leave must contact Human Resources at least two days before their first day of return.

Please take careful note when providing medical certification for purposes of leave of absence: The Genetic Information Nondiscrimination Act of 2008 (GINA) prohibits employers and other entities covered by GINA Title II from requesting or requiring genetic information of an individual or family member of the individual, except as specifically allowed by this law. To comply with this law, we are asking that you not provide any genetic information when responding to this request for medical information. "Genetic information," as defined by GINA, includes an individual's family medical history, the results of an individual's or family member's genetic tests, the fact that an individual or an individual's family member sought or received genetic services, and genetic information of a fetus carried by an individual or an individual's family member or an embryo lawfully held by an individual or family member receiving assistive reproductive services.

The Company's Responsibilities
The Company will inform employees requesting leave whether they are eligible under FMLA. If they are, the notice will specify any additional information required as well as the employees' rights and responsibilities. If they are not eligible, the Company will provide a reason for the ineligibility.

The Company will inform employees if leave will be designated as FMLA-protected and the amount of leave counted against the employee's leave entitlement. If the Company determines that the leave is not FMLA-protected, the Company will notify the employee.

State Family Leave Laws
Certain states have enacted legislation pertaining to family and medical leave requirements. Where state statutes provide more generous benefits for eligible employees than FMLA, the state law will prevail. Where applicable state family and medical leave will run concurrently with FMLA for the same covered purpose.

Unlawful Acts
FMLA makes it unlawful for the Company to interfere with, restrain, or deny the exercise of any right provided under FMLA; discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

An employee may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against the Company.

FMLA does not affect any federal or state law prohibiting discrimination, or supersede any state or local law or collective bargaining agreement which provides greater family or medical leave rights.

Disability/Medical Leave
As referenced in the Family and Medical Leave Act and Reasonable Accommodation policies in this Handbook, Simon provides an unpaid leave of absence under the FMLA and applicable state family leave laws, and as a reasonable accommodation for qualified individuals who are disabled within the meaning of federal, state or local law.

Disability/medical leave may be available to employees whose need for leave extends beyond the 12 weeks provided under the FMLA guidelines or for employees who are not otherwise eligible for FMLA. Such a leave may include time off for an employee's own illness or injury (whether on or off the job), or pregnancy-related disability. Employees in such a situation must request leave as soon as possible; or in the case of a medical leave beyond FMLA, requests for an extended leave should be submitted 30 days prior to expiration of FMLA leave.

Requests for Medical leave must be made by contacting the Company's third-party leave administrator prior to the leave start date. More information regarding the leave of absence process can be obtained by contacting Human Resources.

Extended leaves are unpaid unless the employee is eligible and qualifies for Short-Term Disability, workers' compensation, or other benefits under a state program. Generally,

group health insurance benefits will be continued only if the employee continues to pay monthly coverage premiums, and/or if the employee elects COBRA continuation if applicable. Employees may elect to use accrued unused vacation time and/or available sick time during an extended leave of absence upon request. Vacation will not accrue during the leave of absence. Holiday, funeral, or jury duty pay will not be granted during the leave.

Employees must provide medical certification from their medical provider outlining the reason for leave and the estimated time off required. Additionally, the employee must provide periodic status reports (typically every three weeks), and provide a medical certification of fitness for duty prior to returning to work.

Job restoration to the same, equivalent or any position cannot be guaranteed. In the event the employee's position is filled or is no longer available, the employee may apply and be considered along with other candidates for any vacant position for which the employee is qualified.

Employees who fail to return to work at the expiration of the authorized leave may be subject to termination. If an employee is unable to return to work at the end of an approved FMLA or company-approved leave, the employee may be entitled to additional accommodation under the Americans with Disabilities Act or other law. The employee must supply sufficient information from their medical provider indicating that they have a covered disability and when the employee will be able to return to work with or without reasonable accommodation. Any accommodation provided must not result in undue hardship to the Company. Potential accommodations will be determined in an interactive process between the employee and the Company.

Paid Parental Leave

Full-time hourly and salaried employees who have worked for the company for at least six months are eligible for Paid Parental Leave (PPL). Under this policy, paid leave may be approved for up to two weeks (the equivalent of ten 8-hour work days) at the employee's regular base rate pay to care for or bond with a newborn, newly adopted or newly placed foster child within the first 12 months after the child's birth, adoption or placement. The PPL benefit runs concurrently with approved leave under the federal Family and Medical Leave Act (FMLA) and/or leave under any other applicable analogous state or local family leave law. This benefit does not run concurrently short-term disability (STD) benefits during the time the mother is disabled due to her own medical recovery following childbirth.

Employees who are eligible to receive any payment for family leave benefits under state law are expected to promptly apply for such benefits and any payments under these laws will be deducted. The PPL benefit does not accrue or carry forward from year to year, and must be taken within 12 months of the qualifying event date. The benefit does not increase for multiple births, adoptions or placements or if more than one birth or adoption

occurs within a 12-month time frame. The benefit does not affect an employee's eligibility for FMLA leave and/or other comparable state or local family leave.

Personal Leave

Normally, personal leaves of absence are not granted. If, on rare occasions, management deems the circumstances warrant approval, an unpaid leave for non-medical personal reasons may be granted for no more than 30 days. Such leaves of absence may be permitted at the Company's discretion depending upon a number of factors such as the reason for the leave, the business need for the individual's services and the individual's work record. Personal Leaves must be approved in writing by the responsible Regional Manager.

Employees will be required to use any available vacation and/or sick time prior to taking an unpaid Personal Leave. After vacation time is utilized, the Personal Leave commences and is unpaid.

Employees granted personal leaves of absence are not guaranteed reinstatement or any of the other rights and entitlements provided by the Americans with Disabilities Act, or state or local family and medical leave law. An employee's failure to return from leave as scheduled will be deemed as job abandonment and classified as a voluntarily resignation.

Bereavement Leave

Unless otherwise required by applicable law, full-time employees are eligible for up to three paid days to attend the funeral of an immediate family member. An employee must have completed 1,000 hours of work to be eligible for paid leave unless applicable law provides otherwise. The employee's immediate supervisor will approve use of paid bereavement leave. If additional time is needed, vacation or unpaid personal leave may be taken with supervisory approval.

Immediate family includes spouse, child, mother, father, sister, brother, mother-in-law, father-in-law, sister-in-law, brother-in-law, grandparent and grandparent-in-law, step-grandparent, great grandparent, grandchildren, step-child; step-mother; step-father; step-sister and step-brother.

Bereavement pay is calculated based on the base pay rate at the time of absence and will not include any special forms of compensation, such as overtime. A day is defined as eight hours times the employee's base pay rate. Bereavement hours will not be counted as hours worked in the calculation of overtime.

The requesting employee must notify his/her supervisor of the need for bereavement time as soon as possible but no later than the scheduled start time of the affected scheduled shift. The supervisor may require the employee to provide verification (obituary, funeral card, death certificate, etc.) in order to receive bereavement pay.

Jury Duty Leave

Simon encourages employees to take on civic responsibility when called for jury duty. An employee will be granted leave to perform their duty as a juror. If called for jury duty, the employee should notify their supervisor as soon as a summons is received.

Employees are eligible for up to ten days of paid time off due to jury duty, unless otherwise specified by applicable state law. In order to be eligible for paid jury duty leave, a copy of the summons must be provided to the employee's supervisor. A day of pay is defined as eight hours paid at the employee's regular hourly rate of pay.

Non-exempt employees must have completed 1,000 hours of work to be eligible for this benefit. In Colorado and Nebraska, jury duty pay will be administered in accordance with applicable state laws. Jury duty will not be counted as hours worked in the calculation of overtime. Employees are expected to report to work if they are released from jury duty during their work shift. Employees are not paid for witness duty unless testifying based on a request by the Company.

Military Leave

The Company supports those who serve in the armed forces to protect our country. In keeping with this commitment, and in accordance with the Uniformed Services Employment and Reemployment Rights Act (USERRA), employees who must be absent from work for military service are entitled to take a military leave of absence. This leave will be granted regardless of whether the employee is called to duty or volunteers for duty. Employees are required to submit copies of their military orders to the local Human Resources representative as soon as possible after receiving them. Employees on military leave are not required to report weekly or bi-weekly during their leave.

Definitions

Uniformed services is defined as anyone who is currently or has served while employed by the company in the Army, Navy, Air Force, Marine Corps, Coast Guard, Reserves, Army and Air National Guards, commissioned corps of Public Health Service, National Disaster Medical System and any other person(s) designated by the President in time of war or emergency.

Military Service Leave

Unless other purposes are required by applicable state law, eligible employees may take leave under this policy for the following types of military service:

- Active duty;
- Active duty for training;
- Initial active duty for training;
- Inactive duty training;
- Full-time National Guard duty;
- Submitting to an examination to determine your fitness for any of these services;
- Funeral honors duty performed by National Guard or Reserve members;

- Duty performed by intermittent disaster response personnel for the Public Health Service and approved training to prepare for this service;
- Service as an intermittent disaster response appointee of the National Disaster Medical System when employees are:
    - activated under federal authority; or
    - attending authorized training in support of a federal mission.

Compensation During Leave
Military leave is unpaid unless applicable law provides otherwise. Use of accrued and unused vacation time toward military leave less than 30 days will be at the discretion of the employee. Accrued and unused vacation time shall be paid to the employee for military leave of absence in excess of 30 days. Credit for vacation will not accrue during a military leave of absence in excess of 30 days.

Medical and other benefits
Employees on uniformed service up to 30 days will be afforded the opportunity to continue health insurance coverage for him or her and dependents. The cost of such coverage will be paid by the employee at the employee's normal rate. For longer tours of military duty (over 31 days or more) the employee will be required to pay the full amount of the monthly health coverage cost (employee plus company portion). If coverage during leave is elected the coverage ends the day after the deadline to reapply for reemployment or 24 months after the leave began from the job whichever comes first. Previously covered employees and their dependents are eligible for immediate reinstatement of company health insurance coverage upon the employees return to their job without any waiting period or preexisting condition exclusions.

Employees on military leave for up to 30 days are required to return to work for the first regularly scheduled shift after the end of service, allowing reasonable travel time. Employees on longer military leave must apply for reinstatement in accordance with USERRA and all applicable state laws. In order to be eligible for reinstatement, employees must report back to the Company within USERRA's specified time frame.
Employees returning from military leave will be placed in the position they would have attained had they remained continuously employed or a comparable one depending on the length of military service in accordance with USERRA. They will be treated as though they were continuously employed for purposes of determining benefits based on length of service.

The Company is committed to ensuring that employees are able to avail themselves of all rights and protections afforded by USERRA to all past or present members of the uniformed services and to those who are obligated to serve or who have applied to serve in the uniformed services. The Company will not deny any employee employment, reemployment retention in employment, promotion or any benefit of employment because of this status. Nor will the Company discriminate or retaliate against any

employee exercising rights under USERRA or participating in any proceeding to enforce rights under USERRA.

Any employee who wishes more information or to raise concerns regarding USERRA may do so by contacting the HR team, their manager, or, if necessary, by contacting Veterans Employment and Training Service (VETS) at 1-866-4-USA-DOL, or by pursuing a private lawsuit. USERRA does not affect any federal or state law prohibiting discrimination or retaliation or supersede any state or local law that provides greater military leave rights.

State or Local Military Service Leave Laws
Where state or local military service leave laws offer more protections or benefits to employees, the protections or benefits that are most favorable to the employee, as provided by such laws, will apply.

Voting Leave
Voting is an important responsibility we all assume as citizens. We encourage employees to exercise their voting rights in all municipal, state, and federal elections.

Under most circumstances, it is possible for employees to vote either before or after work. Employees who have less than three (3) consecutive hours outside of work during which the polls are open will be allowed up to two hours of time off to vote, without loss of pay, unless applicable law provides otherwise. The Company will specify when the leave may be taken except that, upon the employee's request, the Company will schedule the leave at the beginning or end of the employee's shift.

If it is necessary for employees to arrive late or leave work early to vote in any election, employees should coordinate with their supervisor no later than the day prior to Election Day.

COMMUNICATION SYSTEMS

Systems Access

Communication systems are property of the Company and intended for business use. Therefore, the Company maintains the ability to access any computer files, use of software, Internet usage, e-mail, and voice mail. Employees should not consider anything written or done while using these systems to be private. Although employees may select individual passwords, employees should not assume that such files are confidential. However, other than management employees acting on behalf of the Company, employees should not attempt to gain access to another employee's computer, Internet files, e-mail, or voice mail without the latter's permission.

All information regarding access to the Company's computer resources, such as user identifications, access codes, and passwords are Company confidential information and may not be disclosed to non-Company personnel.

Network Acceptable Use

Simon is committed to protecting our employees, customers, and the Company from illegal or damaging actions by individuals, either knowingly or unknowingly.

All Internet/Intranet related systems, including but not limited to computer equipment, mobile phones, tablets, software, operating systems, storage media, network accounts, and Office 365, are the property of Simon. These systems are to be used for business purposes in serving the interest of the company, and of our clients and customers in the course of normal operations.

Effective security is a team effort involving the participation and support of every Simon employee and affiliate who deals with information and/or information systems. It is the responsibility of every computer user to know these guidelines, and to conduct their activities accordingly. Inappropriate use exposes Simon and Colas to risks including virus attacks, compromises network systems and services, and legal issues.

Simon defines acceptable business use as activities that directly or indirectly support our business. Reasonable personal use is permitted. All employees, contractors, consultants, temporary, and other works at Simon and its subsidiaries are responsible for exercising good judgment regarding appropriate use of information, electronic devices, and network resources in accordance with Simon policies and standards, and local laws and regulations.

General Use and Ownership

Simon proprietary information stored on electronic and computing devices whether owner or leased by Simon, the employee or a third party, remains the sole property of Simon. Employees have a responsibility to promptly report the theft, loss of unauthorized disclosure of Simon proprietary information.

Employees may access, use or share Company proprietary information only to the extent it is authorized and necessary to fulfill assigned job duties, and are responsible for exercising sensible judgement regarding personal use. If there is any uncertainty, employees should consult their supervisor or manager.

For security and network maintenance purposes, authorized individuals at Simon and Colas may monitor equipment, systems and network traffic at any time. Simon reserves the right to audit networks and systems on a periodic basis to ensure compliance with this policy.

Security of Proprietary Information
System-level and user level passwords must comply with the Colas Password Policy. Providing access to another individual, either deliberately or through failure to secure its access, is prohibited. Employees must lock the screen or log off when the computing device is unattended. Employees must use extreme caution when opening e-mail attachments received from unknown senders, which may contain malware.

Software and Copyright
The Company licenses, and does not own, most of the software it utilizes. Therefore, use of the software must be in accordance with the applicable Software Agreements or as directed by the Company's designated IT Network Manager. Employees must not use the Company's technology resources to copy, retrieve, forward, or send copyrighted materials unless the employee has the author's permission.

E-mail
The Company maintains an electronic mail system to some employees to facilitate business-related communication. As such, the e-mail system should be used for official Company business. Incidental and occasional personal use of e-mail is permitted, however, employees should be aware that these messages are subject to review and retrieval at any time without notice. Employees must take care to draft e-mail messages that support acceptable and professional business conduct and communication, and are in compliance with this policy.

Unacceptable Use
Under no circumstances is an employee of Simon authorized to engage in any activity that is illegal under local, state, federal or international law while utilizing Simon owned resources. The list below is by no means exhaustive, but an attempt to provide a framework for activities which fall into the category of unacceptable use.

The following activities are prohibited:
- Violating the rights of any person or company protected by copyright, trade secret, patent or other intellectual property, or similar laws or regulations, including, but not

limited to, the installation or distribution of "pirated" or other software products that are not appropriately licensed for use by Simon.
- Revealing assigned account password(s) to others or allowing use of an individual's account by others. This includes family and other household members when work is being done at home.
- Using a computing device to actively engage in procuring or transmitting illicit or pornographic material.
- Messaging, e-mailing, or posting indecent, offensive, discriminatory, harassing, or disruptive remarks, or other inappropriate content.
- Employees may not attempt to access restricted portions of the network, an operating system, security software or other administrative applications without appropriate authorization by the system owner or administrator.

Policy Compliance
Compliance to this policy will be verified through various methods, including but not limited to, audits and feedback to the IT Manager. An employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment.

Mobile Devices
Simon provides cell phones to those employees who, in the sole judgement of the Company, need them to perform their jobs. Such phones are intended for business use. Therefore, personal calls, text messages, and data usage should be reasonably limited. Simon reserves the right to revoke this privilege if the employee does not abide by the policies and procedures outlined in this policy.

Use of company owned mobile devices is contingent upon continued employment with Simon and the device remains the sole property of Simon.

Mobile Device Procurement
Simon requires cell phones or tablet requests be made through the Simon IT Manager. Approval is required from the employee's Regional Controller prior to any request fulfillment. Colas USA has implemented the following policies to ensure employees receive the most efficient equipment with a high level of security and adequate total cost of ownership.

Employees may be allowed to select a specific brand and/or iteration of mobile device from options made available under established Colas/Simon mobile device contracts. Unless the device is nonfunctioning or lost, upgrades will be considered only after 2.5 years, and will need to be motivated by a business reason. All phones must be under established Colas contracts. It is forbidden to purchase any mobile device or associated service outside of the normal process managed by Colas ISS.

Data Usage/Calling Plans
Standard mobile plans generally allow for unlimited calls and text messaging, and 2 GB of data. Excessive use of data for non-business activity is discouraged and employees may be held financially responsible for overage charges.

Mobile Device Acceptable Use
Simon defines acceptable business use as activities that directly or indirectly support the business of Simon. Reasonable personal use is permitted. Devices may not be used at any time to:

- Store or transmit illicit or pornographic materials.
- Store or transmit proprietary information belonging to another company.
- Participate in activity contrary to established company policies, or that are in violation of local, state, or federal law.

For safety reasons, the Company requires the use of a hands-free device when operating a motor vehicle and all such use must comply with the latest DOT commercial regulations. Use of a cell phone while operating any other equipment is not permitted.

It is the employee's sole responsibility to backup any personal information or data stored on a Simon-owned mobile device. Simon will not be held responsible for any personal information or data stored on a Simon-owned mobile device. Users must report lost or stolen mobile devices to their manager or supervisor as well as the Simon IT Manager immediately.

Return of Devices Upon Separation
Upon employment separation with Simon, employees agree to unlock and provide any mobile device passcodes or cloud (Google, iCloud, etc.) account passwords. Any personal information stored on a Simon-owned mobile device, including but not limited to contacts, text messages, or photos will not be distributed. All mobile devices will be wiped and re-assigned. It is not the responsibility of Simon to store, protect, or backup personal information and data.

Mobile Device Policy Compliance
Compliance to this policy will be verified through various methods, including but not limited to, audits and feedback to the IT Manager. An employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment.

Voice Mail

Employees with company-issued phone numbers are responsible to make certain their voice mail messages are reviewed in a timely fashion. When employees know that they are going to be out of the office for a day or more, they must leave messages on their voice mail stating when they will be returning messages, and who will be an alternative contact in the meantime.

State Appendices – Simon Employee Guidelines

Introduction

The following State Appendices are intended to supplement the Simon Employee Guidelines Handbook and to provide important information relevant to work locations within specific state jurisdictions.

The policies and practices outlined in these State Appendices are presented as guidelines only, which in a continually evolving business, will change from time to time. The Company will notify impacted employees of any changes to this information, and updates will be provided to employees periodically in conjunction with any updates to the Company's Employee Guidelines Handbook. Simon reserves the right to **amend, modify, suspend, revoke and/or cancel any policies or practices,** whether or not described in this State Appendix, at its sole discretion and without prior notice.

IMPORTANT NOTICE: AT-WILL EMPLOYMENT

Nothing in this State Appendix should be construed as a promise or guarantee of any kind, or as creating a contract regarding wages or any other working conditions. Although we hope that your employment with Simon will be long term, **YOUR EMPLOYMENT IS "AT-WILL" which means that either you or the Company may terminate this employment relationship AT ANY TIME, FOR ANY REASON, WITH OR WITHOUT CAUSE OR PRIOR NOTICE**. In addition, this State Appendix is neither a contract of employment, nor a legally binding agreement and does not create a contract for wages or any other working conditions.

While the Employee Guidelines Handbook discusses applicable federal law, the State Appendices outline how specific state or local laws may also apply to your employment. The policies in the State Appendices do not supersede any law. Where an applicable federal, state or local law provides more favorable benefits or treatment for you than a particular policy in a State Appendix, then that law applies.

Nothing in the Employee Guidelines Handbook or in the State Appendices is intended to unlawfully restrict your right to engage in any of the rights guaranteed by Section 7 of the National Labor Relations Act including, but not limited to, the right to engage in protected, concerted activity for the purposes of your mutual aid and/or protection.

State Appendix A: Additional Leave Entitlements Under Colorado Law

Colorado PSSL and Supplemental PHEL

The Company provides eligible employees working in Colorado with paid sick and safe leave (PSSL) and public health emergency leave (PHEL) in accordance with the requirements of the Colorado Healthy Families and Workplaces Act (HFWA).

Colorado employees are eligible to accrue PSSL and may receive additional leave for use during a public health emergency (as defined further below).

Accrual and Use of Paid Sick and Safe Leave

Eligible employees working in Colorado will begin to accrue PSSL on their date of hire. PSSL accrues at a rate of one hour for every 30 hours worked, up to a maximum accrual of 48 hours in a single calendar year. Exempt employees accrue PSSL based on their normal hours worked, up to a maximum of 40 hours per week. Simon currently provides 48 hours of paid sick time, which can be used for the same purposes as the Colorado Healthy Families and Workplaces Act at the beginning of each calendar year.

PSSL can be used as it is awarded. PSSL may be used in one-hour increments. Eligible employees may use up to 48 hours (6 days) of PSSL in any calendar year. Failure to use PSSL in good faith and for the reasons specified in this policy can result in discipline.

Reasons PSSL May be Used

Eligible employees may use PSSL for the following reasons:

- When a mental or physical illness, injury or health condition prevents the employee from working;
- To care for a family member who has a mental or physical illness, injury or health condition;
- To obtain a medical diagnosis, care or treatment of a mental or physical illness, injury or health condition of the employee or employee's family member;
- To obtain preventive medical care for the employee or employee's family member;
- If the employee or a family member is the victim of domestic abuse, sexual assault or harassment and needs leave to:
    - Seek medical attention to recover from a mental or physical illness, injury or health condition caused by the domestic abuse, sexual assault or harassment;
    - Obtain services from a victim services organization;
    - Obtain mental health or other counseling;
    - Seek relocation due to the domestic abuse, sexual assault or harassment; or
    - Seek legal services, including preparing for or participating in a civil or criminal proceeding relating to or resulting from the domestic abuse, sexual assault or harassment.

- When, due to a public health emergency (as defined below), a public official has ordered the closure of:
    - The employee's place of business; or
    - The school or place of care of the employee's child and the employee needs to be absent from work to care for their child.
- Bereavement, or financial/legal needs after the death of a family member.
- Due to inclement weather, power/heath/water loss, or other unexpected event, and the employee must:
    - Evacuate their residence;
    - Care for a family member whose school or place of care was closed.

For purposes of this policy, a "family member" means:

- An employee's immediate family member (i.e., a person related by blood, marriage, civil union or adoption);
- A child to whom the employee stands in loco parentis;
- A person who stood in loco parentis to the employee when the employee was a minor; or
- A person for whom the employee is responsible for providing or arranging health-or safety-related care.

Requesting PSSL

The Company will allow use of PSSL for a covered use upon request. Requests can be made orally or in writing (including electronically). When possible, employees should include the expected duration of the absence in their request for leave.

When the need for PSSL is foreseeable, employees must make a good faith effort to provide advance notice of the need for leave and a reasonable effort to schedule the leave in a manner that does not unduly disrupt the Company's operations. To provide this advance notice of the foreseeable need to use PSSL, employees should contact Human Resources.

Employees are not required to search for or find a replacement worker to cover the hours during which they are using PSSL. The Company will not count employees' use of PSSL in compliance with this policy as an absence when evaluating absenteeism. Therefore, any such use of PSSL will not lead to or result in discipline, demotion, suspension or termination.

Documentation of PSSL

If PSSL is for 4 or more consecutive workdays (meaning at least four consecutive days that the employee would ordinarily have worked), the Company may request that employees provide reasonable documentation that the PSSL is being used for a permissible purpose. If the documentation submitted by the employee is not sufficient, the Company will notify the employee of the deficiency. The employee will then have seven days to provide adequate documentation.

In accordance with the HFWA, the Company does not require the disclosure of details regarding an employee's or employee's family member's health information or the domestic violence, sexual assault, or stalking that is the basis for the request for leave.

Carryover of PSSL
Employees can carry over up to 48 hours of accrued but unused PSSL from one calendar year to the next. At the end of each calendar year, any accrued, unused PSSL in excess of 48 hours is forfeited. The Company does not offer pay in lieu of actual PSSL.

Public Health Emergency Leave
In addition to the PSSL described above, the Company will provide covered employees working in Colorado with PHEL in accordance with the terms below.

For purposes of this policy, a "public health emergency" is:

- An act of bioterrorism, a pandemic influenza or an epidemic caused by a novel and highly fatal infectious agent, for which:
    - An emergency is declared by a federal, state or local public health emergency; or
    - A disaster emergency is declared by the governor; or
- A highly infectious illness or agent with epidemic or pandemic potential for which a disaster emergency is declared by the Governor.

On the day a public health emergency is declared, employees will immediately be able to access a one-time supplement of PHEL in addition to whatever amount of PSSL employees have accrued prior to the declaration of the public health emergency.

Employees who normally work 40 or more hours in a week are allowed to take up to 80 hours of total paid leave. Employees who normally work fewer than 40 hours per week are entitled to take paid leave equaling the greater of: (1) the amount of time the employee is scheduled for work or paid leave in the 14-day period after the leave request; or (2) the amount of time the employee actually worked in the 14-day period prior to the declaration of the public health emergency or the leave request, whichever is later.

Any accrued, unused PSSL will be counted in determining the amount of PHEL available. From the declaration of a public health emergency until four weeks after the official termination or suspension of the emergency declaration, PHEL can be used for any of the following reasons:

- To self-isolate and care for oneself or a family member who is self-isolating because the employee or family member is diagnosed with, or experiencing symptoms of, a communicable illness that is the cause of a of a public health emergency;
- To seek or obtain for oneself or care for family member who needs a medical diagnosis, care or treatment if experiencing symptoms of a communicable illness that is the cause of a public health emergency;

- To seek for oneself or a family member preventive care concerning a communicable illness that is the cause of a public health emergency;
- An employee is unable to work because the employee has a health condition that may increase susceptibility to or risk of communicable illness that is the cause of the public health emergency;
- Either the Company or a public health authority with appropriate jurisdiction determines that an employee's presence on the job or in the community would jeopardize the health of others because of the individual's exposure to a communicable illness that is the cause of a public health emergency or because the individual is exhibiting symptoms of such a communicable illness, regardless of whether the individual has been diagnosed with the illness;
- To care for a family member after either the family member's employer or a public health authority with appropriate authority determines that the family member's presence on the job or in the community would jeopardize the health of others because of the family member's exposure to a communicable illness that is the cause of a public health emergency or because the family member is exhibiting symptoms of such a communicable illness, regardless of whether the family member has been diagnosed with the illness; or
- To care for a child or other family member when their child care provider is unavailable due to a public health emergency or their school or place of care has been closed due to a public health emergency (including when the school or place of care is physically closed but providing instruction remotely).

PHEL will become available on the date a public health emergency is declared and will remain available until four weeks after the official termination or suspension of the public health emergency. Employees are only eligible for these amounts of PHEL one time during the entirety of a public health emergency (even if the public health emergency is extended, amended, restated or prolonged).

When the need for PHEL is foreseeable and the workplace has not been closed, employees must notify the Company of the need for PHEL as soon as practicable. To provide notice of the need to use PHEL, employees should contact Human Resources.

Rate of Pay

PSSL and PHEL are paid at the same hourly rate or salary (not including overtime, bonuses or holiday pay) and with the same benefits, including health care benefits, as the employee normally earns during hours worked. Leave will be paid on the same schedule as regular wages.

Employee Records Requests

Upon an employee's request, the Company will provide (in writing or electronically) documentation indicating the current amount of PSSL and/or PHEL available for use and the amount of such leave already used during the current calendar year. Employees will

be allowed to make one such request per month, except they may make an additional request when any need for PSSL or PHEL arises.

Effect on Other Rights and Policies
The Company may provide other forms of leave for employees to care for medical conditions or for issues related to public health emergencies or domestic abuse, sexual assault or harassment under certain federal, state and local laws. In certain situations, leave under this policy may run at the same time as leave available under another federal, state, or local law, provided eligibility requirements for that law are met. The Company is committed to complying with all applicable laws. Employees should contact Human Resources for information about other federal, state, and local medical, victim, public health emergency or family leave rights.

Confidentiality
The Company will keep confidential the health or safety information of an employee or employee's family member. Such information will not be disclosed except to the affected employee, with the written permission of the affected employee or as otherwise required by law.

Separation from Employment
Compensation for accrued and unused PSSL or available PHEL is not provided upon separation from employment for any reason. If an employee is rehired by the Company within six months of separation from employment, previously accrued but unused PSSL that was not paid out at the time of separation will be immediately reinstated.

Retaliation
Employees have the right to request and use PSSL and PHEL in a manner consistent with the HFWA. The Company will not discriminate or retaliate, or tolerate discrimination or retaliation, against any employee who: seeks or obtains leave in accordance with this policy; files a complaint regarding an alleged violation of the HFWA; participates in an investigation, hearing or proceeding or cooperates in or assists with an investigation related to an alleged violation of the HFWA; informs any person of their potential rights under the HFWA; or otherwise exercises their rights under the HFWA.

The Paid Leave, Whistleblowing, & Protective Equipment poster is available at the CDLE's website: https://cdle.colorado.gov/posters-0.

Colorado Paid Family and Medical Leave

Colorado employees earning at least $2,500 during the employee's base period will be eligible to take up to twelve (12) weeks of paid family and medical leave funded through Colorado's Family and Medical Leave Insurance Program ("FAMLI") for the following circumstances:

- To bond with a new child, including adopted and fostered children;

- To care for an employee's own serious health condition (including incapacity due to pregnancy);
- To care for a family member with a serious health condition;
- To make arrangements for a family member's military deployment or other qualifying exigency related to a family member being on active duty; or
- To address the immediate safety needs and impact of domestic violence, harassment, stalking, and/or sexual assault.

Those who experience pregnancy or childbirth complications may receive an additional four (4) weeks of paid leave.

For the purposes of this policy, family members include your child, parent, sibling, grandparent, grandchild, spouse, domestic partner, or any individual with whom the employee has a significant personal bond akin to a family relationship.

Advance Notice
Employees must provide the Company with at least 30 days' notice if the leave is foreseeable.

Pay and Benefits During Leave
Effective January 1, 2024, depending on a Colorado employee's income, when using paid leave, eligible employees will receive a percentage of their normal weekly wages determined by the Colorado FAMLI division. Benefits are capped at $1,100 per week.

If you are a recipient of the Company's health benefits, those benefits will continue for the duration of family leave to the extent required by applicable law. However, you will not accrue seniority or other employment benefits during leave.

Note: Employees may choose to supplement FAMLI benefits with accrued vacation in order to receive full pay during their absence, unless they qualify for other paid leave under the Paid Parental Leave (PPL) policy. To the extent that an employee is eligible for FAMLI benefits, and for paid benefits under the Company's PPL policy, the two benefits may not be "stacked," meaning that any FAMLI benefit payments received by an employee under Colorado's FAMLI program will be coordinated so that you will not receive more than 100% of your regular base pay during this period.

Coordination with other Leaves
Colorado paid family and medical leave runs concurrently with any leave under the federal FMLA, if applicable.

Returning to Work
On your return from Colorado paid family and medical leave, the Company will reinstate you to your original position, or if no longer available, an equivalent position with equivalent terms and conditions of employment, including pay and employment benefits.

Retaliation against an employee who requests or takes leave under this policy is strictly prohibited. Use of FAMLI benefits cannot result in the loss of any employment benefit that accrued before the start of your family and medical leave that was not used during your family and medical leave.

For more information, the Colorado FAMLI Program Notice Poster is available in the appendix of this booklet and here:
https://famli.colorado.gov/sites/famli/files/FAMLI%20Break%20Room%20Poster%20Officialv3.pdf

Colorado Crime Victim Leave

Employees working in Colorado may take time off from work for the purpose of responding to a subpoena to testify in a criminal proceeding or to participate in the preparation of a criminal proceeding if:

- The employee is a victim of the crime at issue in the proceeding;
- The employee is the crime victim's spouse, child by birth or adoption, stepchild, parent, stepparent, sibling, legal guardian or significant other (i.e., someone in a family-type living arrangement who would constitute the spouse or partner of the victim if they were married); or
- The victim is deceased or incapacitated and the employee is the victim's spouse, partner, parent, child, sibling, grandparent, significant other or other lawful representative.

Employees who are in custody for the crime, accused of the crime or otherwise accountable for the crime are not eligible for time off under this policy.
Leave under this policy will be unpaid for non-exempt employees. Exempt employees will receive pay in accordance with Company policy and applicable laws.

Colorado Domestic Violence Victim Leave

Colorado employees who are victims of domestic violence, including sexual abuse, stalking, sexual assault or any other crime including an act found by a court to be domestic violence, may take up to three working days of unpaid leave time within a 12-month period. Only employees employed with the Company for 12 or more months are eligible for this leave.

Before taking unpaid leave under this policy, employees must exhaust any available accrued paid time off.

Employees may use leave available under this policy to:

- Seek a civil protection order to prevent domestic abuse;
- Obtain medical care and/or medical health counseling for the employee or the employee's children to address physical or psychological injuries resulting from the act of domestic abuse, stalking, sexual assault or other crime involving domestic violence;

- Make the employee's home secure from the perpetrator of the crime or seek new housing to escape the perpetrator; or
- Seek legal assistance to address issues arising from the crime and attend and prepare for court related proceedings arising from the act or crime.

Except in a case of imminent danger, an employee seeking leave from work under this policy must provide the Company with advance notice of the leave. In addition, the Company may require the employee to provide documentation verifying the need for the leave. Confidentiality of the situation will be maintained to the extent possible, except as otherwise required or allowed by applicable law. The Company will not retaliate or tolerate retaliation against any employee who seeks or obtains leave under this policy.

Colorado Qualified Volunteers Leave

Regular full-time and part-time Colorado employees who are qualified volunteers will be allowed unpaid time off if called into service by a volunteer organization during a disaster, so long as they provide proof of their status as a qualified volunteer. For purposes of this policy, an employee will be considered a qualified volunteer if all of the following requirements are met:

- The employee is a member of a volunteer organization that enters into a memorandum of understanding with a county sheriff, local government, local emergency planning committee or state agency;
- The volunteer organization is included on the qualified volunteer organization list created and maintained by the Department of Local Affairs;
- The employee is called to service through the volunteer organization under the authority of the county sheriff, local government, local emergency planning committee, or state agency to volunteer in a disaster; and
- The employer receives the appropriate verification from the Colorado Department of Local Affairs that: (a) indicates the volunteer was called to service by a volunteer organization for the purpose of assisting in a disaster; (b) verifies the volunteer reported for service and performed the activities required of him or her by the volunteer organization; and (c) includes the number of days of service that the volunteer provided.

Leave under this policy will not exceed 15 workdays in any calendar year.

Employees, upon completion of the volunteer emergency service and return to work, will be restored to the same or similar positions as they held prior to the leave. Taking leave under this policy will not affect an employee's rights to benefits relating to and normally to be expected for the employee's particular employment. Employees must return to their employment positions as soon as practicable after being relieved from service.

Leave may be denied if more than 20 percent of the Company's employees on any workday request such leave. Leave may also not be available for essential employees, defined as those employees the Company deems essential to the operation of the

Company's daily enterprise, whose absence would likely cause the Company to suffer economic injury, or whose duties include assisting in disaster recovery for the Company.

Colorado Military Leave

Employees (other than temporary employees) who are members of the Colorado National Guard are entitled to an unpaid leave of absence to perform active state service.
Additionally, employees (other than temporary employees) who are members of the Colorado National Guard or United States armed forces reserves may take up to three weeks of unpaid leave per calendar year for military training with the United States armed forces.
Upon return from active state service or military training, employees will be reinstated to their former position or to a position of like seniority, status and pay, so long as they:

- Had a non-temporary job before taking leave;
- Provide evidence that training or service was satisfactorily completed; and
- Are still qualified to do the job.

Absence for military service or training will not affect an employee's rights to receive normal vacation, sick leave, bonuses, advancement or other advantages of employment that would otherwise be expected for the employee's particular job.

Colorado Civil Air Patrol Leave

Regular full-time and part-time Colorado employees who are members of the Civil Air Patrol are entitled to an unpaid leave of absence, not to exceed 15 workdays in any calendar year, when called to serve on a Civil Air Patrol mission.
Upon return from the leave, employees will be reinstated to their former position or to a similar position, so long as they:

- Had a non-temporary job before taking leave;
- Return as soon as practicable to their position after being relieved from service for the mission;
- Provide evidence that the service was satisfactorily completed; and
- Are still qualified to do the job.

Absence for Civil Air Patrol service will not affect an employee's rights to accrue paid time off or receive bonuses, advancement or other advantages of employment that would otherwise be expected for the employee's particular job.

Colorado Volunteer Firefighters Leave

Employees who serve as volunteer firefighters may take time off to respond to an emergency summons that occurred prior to the time the employee is scheduled to report to work. Employees who serve as volunteer firefighters will also be allowed time off to respond to an emergency summons after the employee has begun work, if:

- The Company does not consider the employee to be essential to the daily operations of the employer's daily enterprise;

- The employee previously provided written verification of volunteer status from the fire chief; and
- The emergency is within the response area of the employee's fire department and is of such magnitude that all firefighters must respond.

Employees must provide written verification from the fire chief of the time, date and duration of the employee's response to the emergency.

Time off under this policy will be unpaid.

State Appendix B: Colorado Family and Medical Leave Insurance

COLORADO
Family and Medical Leave Insurance Program (FAMLI)
Department of Labor and Employment

FAMLI Program Notice

Updated December 2023 | famli.colorado.gov

Deductions from Employee Wages start January 1, 2023

- The employee share of FAMLI premiums is set at 0.45% of employee wages through 2024. For 2025 and beyond, the director of the FAMLI Division sets the premium rate according to a formula based on the monetary value of the fund each year. Employers with a total of ten or more employees nationwide must also contribute an additional 0.45% of wages for a total of 0.9%, but employers with nine or fewer employees are only responsible for sending the 0.45% employee share to the FAMLI Division.
- **Starting in 2023, employers may begin deducting up to 0.45% from employees' wages for FAMLI contributions.** This can be done through a simple payroll deduction, and employees will notice the deduction on their regular paychecks. Employers are responsible for collecting those deductions and sending them into the FAMLI Division on behalf of their employees once a quarter.

Benefits start January 1, 2024

- Starting in 2024, paid family and medical leave benefits are available to most Colorado employees who have a qualifying condition and who earned $2,500 over the previous year for work performed in Colorado.
- The qualifying conditions for paid family and medical leave are:
  - Caring for a new child during the first year after the birth, adoption, or foster care placement of that child.
  - Caring for a family member with a serious health condition.
  - Caring for your own serious health condition.
  - Making arrangements for a family member's military deployment.
  - Obtaining safe housing, care, and/or legal assistance in response to domestic violence, stalking, sexual assault, or sexual abuse.
- Covered employees are entitled to up to 12 weeks of paid family and medical leave per year. Individuals with serious health conditions caused by pregnancy complications or childbirth complications are entitled to up to 4 more weeks of paid family and medical leave per year for a total of 16 weeks.
- Leave may be taken continuously, intermittently, or in the form of a reduced schedule.
- Leave will be paid at a rate of up to 90% of the employee's average weekly wage, based on a sliding scale. Employees may estimate their benefits by using the benefits calculator available at famli.colorado.gov.
- You don't have to work for your employer a minimum amount of time in order to qualify for paid family and medical leave benefits.
- If FAMLI leave is used for a reason that also qualifies as leave under the federal FMLA, then the leave will also count as FMLA leave used.
- Employees may choose to use sick leave or other paid time off before using FAMLI benefits, but they are not required to do so.
- Employers and employees may mutually agree to supplement FAMLI benefits with sick leave or other paid time off in order to provide full wage replacement.

Filing Claims

- Benefits will be available starting January 2024. Instructions on how to apply for benefits are available at famli.colorado.gov.
- Employees or their designated representatives apply for FAMLI benefits by submitting an application and any required documentation through My FAMLI+, available at famli.colorado.gov.
- Applications may be submitted in advance of the absence from work, and in some circumstances, they may be submitted after the absence has begun.
- Approved applications will be paid by the FAMLI Division within two weeks after the claim is properly filed, and weekly thereafter for the duration of the approved leave.
- Employees can appeal claim determinations to the FAMLI Division.
- Individuals who attempt to defraud the FAMLI program may be disqualified from receiving benefits.

Job protection and continued benefits

- Employers may not interfere with employees' rights under FAMLI, and may not discriminate or retaliate against them for exercising those rights, including taking FAMLI leave, talking to others about FAMLI, and filing complaints of FAMLI violations.
- An employee who has worked for the employer for at least 180 days is entitled to return to the same position, or an equivalent position, upon their return from FAMLI leave.

Retaliation, Discrimination, and Interference Prohibited

- Employers may not interfere with employees' rights under FAMLI, and may not discriminate or retaliate against them for exercising those rights.
- Employees who suffer retaliation, discrimination, or interference may file suit in court, or may file a complaint with the FAMLI Division.

Other Important Information

- An employer may offer a private plan that provides the same benefits as the state FAMLI plan, and imposes no additional costs or restrictions. Private plans must be approved by the FAMLI Division.
- Employees and employers are encouraged to report FAMLI violations to the FAMLI Division.

COLORADO
Department of Labor and Employment

COLORADO OVERTIME & MINIMUM PAY STANDARDS ORDER ("COMPS Order") #39, POSTER & NOTICE

Effective 1/1/24: must update annually; new poster available each December

Colorado Minimum Wage: inflation-adjusted annually; $14.42/hour in 2024, (Rule 3)

- Employees must be paid at least minimum wage (whether hourly, salary, commission, piecework, etc.) unless exempt
- Unemancipated minors can be paid 15% less than full minimum wage
- Use the highest minimum wage that applies; all local minimum wages are posted at **ColoradoLaborLaw.gov**

Overtime: 1½ times regular pay rates for hours over 40 weekly, 12 daily, or 12 consecutive (Rule 4)

- Overtime is required *each* week over 40 hours, or day over 12, even if 2 or more weeks or days *average* fewer hours
- Employers cannot provide time off ("comp time") instead of time-and-a-half premium pay for overtime hours
- Key variances/exemptions (all are detailed in Rules 2.3-2.4):
  - Modified overtime in a small number of health care jobs; exemption for certain heavy vehicle drivers
  - No 40-hour weekly overtime in downhill ski/snowboard jobs (but 56-hour overtime for many under federal law)
  - Agriculture: overtime after 48-56 hours (based on size and seasonality); extra breaks and pay on long days

Meal Periods: 30 minutes uninterrupted and duty-free, for shifts over 5 hours (Rule 1.9)

- Can be unpaid, but only if employees are completely relieved of all duties, and allowed to pursue personal activities
- If work makes uninterrupted meal periods impractical, eating on-duty must be permitted, and the time must be paid
- To the extent practical, meal periods must be at least 1 hour after starting and 1 hour before ending shifts

Rest Periods: 10 minutes, paid, every 4 hours (Rule 5.2)

#Work Hours:	Up to 2	>2, up to 6	>6, up to 10	>10, up to 14	>14, up to 18	>18, up to 22	>22
#Rest Periods:	0	1	2	3	4	5	6

- Need not be off-site, but must not include work, and should be in the middle of the 4 hours to the extent practical
- Rest periods are time worked for minimum wage and overtime purposes, and if employers do not authorize and permit rest periods, they must pay extra for time that would have been rest periods, including for non-hourly-paid employees
- Key variances/exemptions:
  - In some circumstances, 10-minute rest periods can be divided into two of 5 minutes (Rule 5.2.1)
  - Agriculture: certain work requires more breaks; other is exempt (Rule 2.3, & Agricultural Labor Conditions Rules)

Time Worked: Pay for time employers allow performing labor/service for their benefit (Rule 1.9)

- All time on-premises, on duty, or at workplaces (but not just letting off-duty employees be on-premises), including:
  - putting on/removing work clothes/gear (but not clothes worn outside work), cleanup/setup, or other off-clock duty,
  - waiting for assignments at work, or receiving or sharing work-related information,
  - security/safety screening, or clocking/checking in or out, or
  - waiting for any of the above tasks.
- Travel for employer benefit is time worked; normal home/work travel is not (details in Rule 1.9.2)
- Sleep time, if sufficiently uninterrupted and lengthy, can be excluded in certain situations (details in Rule 1.9.3)

Deductions, Credits, Charges, & Withheld Pay (Rule 6, and Article 4 of C.R.S. Title 8)

- Final pay: Owed promptly (if a termination by employer) or at next pay date (if employee resigned)
- Vacation pay: Departing employees must be paid all accrued and unused vacation pay, including paid time off usable for vacation, without deducting or declaring forfeiture based on cause for termination, lack of resignation notice, etc.
- Deductions from pay: Allowed if listed below or in C.R.S. 8-4-105 (including deductions required by law, in a written agreement for the benefit of the employee, for theft in a police report, or for property loss after audit/notice)
- Tip credits: Employers can pay up to $3.02 below the highest applicable minimum wage (Colorado or local), if: (a) tips (not mandatory service charges) raise pay to full minimum, & (b) tips aren't diverted to non-tipped staff/owners
- Meal credits/deductions: Allowed for the cost or value (without employer profit) of voluntarily accepted meals
- Lodging credits/deductions: Allowed if housing is voluntarily accepted by the employee, primarily for the employee's (not the employer's) benefit, recorded in writing, and limited to $25 or $100 per week (based on housing type)
- Uniforms: Must be provided at no cost unless they are ordinary clothes without special material or design; employers must pay for any special cleaning required, and cannot require deposits or deduct for ordinary wear and tear

Exemptions from COMPS (Rule 2.2 lists all; key exemptions are below)

- Executives/supervisors, administrators, and professionals paid at least a salary (not hourly wages) of $55,000 in 2024 (then inflation-adjusted in future years), except $33.17/hour for highly technical computer work
- Other highly compensated, non-manual-labor employees paid at least 2.25 the above salary ($123,750 in 2024)
- 20% owners, or at a nonprofit the highest-paid/highest-ranked employee, if actively engaged in management
- Various (not all) types of salespersons, taxi drivers, camp/outdoor education field staff, or property managers

Record-Keeping & Notices of Rights (Rule 7)

- Employers must give all employees (and keep for three years) pay statements that include time worked, pay rate (including any tips and credits), and total pay
- This year's poster must be displayed where easily accessible, or if not practical (such as for remote workers), provided within one month of beginning work and when employees request a copy
- Employers must include a copy of this poster, or the COMPS Order, in any employment handbook or manual
- Violation of notice of rights rules (posting or distribution), including by providing information undercutting this poster, may yield fines and/or ineligibility for employee-specific credits, deductions, or exemptions in COMPS

Complaint & Anti-Retaliation Rights (Rule 8)

- Employees can send the Division (contact info below) complaints or tips about violations, or file lawsuits in court
- Employers cannot retaliate against, or interfere with, employees exercising their rights
- Anonymous tips are accepted; anonymity or confidentiality are protected if requested (Wage Protection Rule 4.7)
- Owners and other individuals with control over work may be liable for certain violations — not just the business, even if the business is a corporation, partnership, or other entity separate from its owner(s) (Rule 1.6)
- Immigration status is irrelevant to these labor rights: the Division will not ask or report status in investigations or rulings, and it is illegal for anyone to use immigration status to interfere with these rights (Wage Protection Rule 4.8)

This Poster is a summary and cannot be relied on as complete labor law information. For all rules, fact sheets, translations, questions, or complaints, contact:

DIVISION OF LABOR STANDARDS & STATISTICS, ColoradoLaborLaw.gov, cdle_labor_standards@state.co.us, 303-318-8441 / 888-390-7936

COLORADO
Department of Labor and Employment

PÓSTER Y AVISO DE LA ORDEN DE COMPENSACIÓN de tiempo extra y obligaciones mínimas para los salarios de Colorado ("COMPS Order") #39

A partir de 1-1-24: debe actualizarse anualmente
Nuevo póster disponible cada diciembre

Salario Mínimo de Colorado, 2023: ajustado anualmente por inflación; $14.42/hora en 2024 (Regla 3)

- A los empleados se les debe pagar al menos el salario mínimo (ya sea por hora, salario, comisión, por pieza, etc.) a menos que estén exentos.
- Los menores no emancipados podrán cobrar un 15% menos que el salario mínimo completo.
- Utilice el salario mínimo más alto que corresponda; todos los salarios mínimos locales están publicados en ColoradoLaborLaw.gov .

Tiempo Extra: tiempo y medio (1½) por horas sobre 40 semanales, o 12 diarias o consecutivas (Regla 4)

- Se requiere tiempo extra *cada* semana sobre 40 horas, o más de 12 horas en un día, incluso si 2 o más semanas o días *promedian* menos horas
- Empleadores no pueden proveer tiempo libre ("tiempo como compensación") en lugar del pago de prima de tiempo y medio por tiempo extra
- Variaciones/exenciones clave (Todas se detallan en las Reglas 2.3-2.4):
  - Tiempo extra modificado en una pequeña cantidad de trabajos de atención médica; exención para ciertos conductores de vehículos pesados
  - No tiempo extra sobre 40 horas en trabajos de esquí alpino/snowboard (pero tiempo extra sobre 56 horas para muchos por la ley federal)
  - Agricultura: horas extras después de 48 a 56 horas (según el tamaño y estacionalidad); descansos y pago extras en días largos.

Período de Comida: 30 minutos, ininterrumpidos y libres de deberes, para turnos sobre 5 horas (Regla 1.9)

- Puede ser no remunerado, pero solo si los empleados están completamente libres de deberes y se les permite realizar actividades personales
- Si el trabajo hace que el período de comida ininterrumpido no sea práctico, se debe permitir comer mientras trabaja y debe pagarse
- En la medida de lo posible, el período de comida debe ser tomado al menos 1 hora después del inicio y 1 hora antes de finalizar los turnos

Período de Descanso: 10 minutos, pagados, cada 4 horas (Regla 5.2)

#Horas Trabajadas:	hasta 2	>2, hasta 6	>6, hasta 10	>10, hasta 14	>14, hasta 18	>18, hasta 22	>22
#Períodos de Descanso:	0	1	2	3	4	5	6

- No es necesario estar fuera de las instalaciones, pero no debe incluir trabajo, y en lo posible debe estar en medio de las 4 horas
- Los períodos de descanso son tiempo trabajado para fines de salario mínimo y tiempo extra, y si los empleadores no autorizan ni permiten períodos de descanso, deben pagar más por el tiempo que habrían sido períodos de descanso, incluso para empleados no pagados por hora
- Variaciones/exenciones clave:
  - En algunas circunstancias, los períodos de descanso de 10 minutos se pueden dividir en dos de 5 minutos (Regla 5.2.1)
  - Agricultura: ciertos trabajos requieren más descansos; otros están exentos (Regla 2.3 y Reglas de condiciones laborales agrícolas)

Tiempo trabajado: Pagar por el tiempo que los empleadores permiten realizar labores/servicios para su beneficio (Regla 1.9)

- Todo tiempo en el local, en servicio o en lugares de trabajo (pero no solo permitir que los empleados fuera de servicio estén en el local), incluye:
  - ponerse/quitarse ropa/equipo de trabajo (pero no ropa usada fuera del trabajo), limpiar/preparar u otras tareas fuera del horario de trabajo,
  - esperar asignaciones en el trabajo, o recibir o compartir información relacionada con el trabajo,
  - control de seguridad/protección, o registro la entrada o salida, o
  - esperar por cualquiera de las tareas mencionadas anteriormente
- Tiempo de viaje para el beneficio del empleador es tiempo trabajado; el tiempo normal de viaje a casa/trabajo no lo es (Regla 1.9.2)
- El tiempo para dormir, si es lo suficientemente ininterrumpido y prolongado, puede excluirse en determinadas situaciones (Regla 1.9.3)

Deducciones, créditos, cargos y retención de pago (Regla 6, y Artículo 4 de C.R.S. Título 8)

- Pago final: adeudado enseguida (si es un despido por parte del empleador) o en la próxima fecha de pago (si el empleado renunció)
- Pago de vacaciones: a los empleados que parten se les debe pagar todo el pago de vacaciones acumulado y no utilizado, incluido el tiempo libre pagado utilizable para vacaciones, sin deducir o declarar pérdida basada en la causa del despido, la falta de notificación de renuncia, etc.
- Deducciones de pago: Permitidas si se enumeran a continuación o en C.R.S. 8-4-105 (incluidas las deducciones requeridas por ley, en un acuerdo escrito en beneficio del empleado, por robo en un informe policial o por pérdida de propiedad después de una auditoría/ notificación)
- Créditos por propinas: los empleadores pueden pagar hasta $3.02 por debajo del salario mínimo aplicable más alto (Colorado o local), si: (a) las propinas (no los cargos por servicios obligatorios) aumentan el salario al mínimo total, y (b) las propinas no son proporcionadas al personal/propietarios que no reciben propinas
- Créditos/deducciones por comidas: Permitido por el costo o valor (sin ganancia al empleador) de las comidas aceptadas voluntariamente
- Créditos/deducciones de alojamiento: se permiten si el empleado acepta voluntariamente la vivienda, principalmente para el beneficio del empleado (no del empleador), se registra por escrito y se limita a $25 o $100 por semana (según el tipo de vivienda)
- Uniformes: Deben proporcionarse sin costo a menos que sean ropa ordinaria sin material o diseño especial; Los empleadores deben pagar por cualquier limpieza especial requerida y no pueden exigir depósitos ni deducir por el desgaste normal

Exenciones de COMPS (La regla 2.2 enumera todas; las exenciones clave se encuentran a continuación)

- Los ejecutivos/supervisores, administradores y profesionales pagados al menos un salario (no sueldo por hora) de $55,000 en 2024 (luego ajustado a la inflación en años futuros) , excepto $33.17/hora por trabajo informático altamente técnico
- Otros empleados altamente remunerados en trabajos no-manuales pagados al menos 2.25 el salario anterior ($123,750 en 2024)
- Dueños de un 20%, o en una organización sin fines de lucro el empleado mejor pagado/de más alto rango, si participa activamente en la gerencia
- Varios (no todos) tipos de vendedores, taxistas, personal de campo/educación al aire libre o de campamentos o administradores de propiedades

Mantenimiento de registros y avisos de derechos (Regla 7)

- Los empleadores deben proporcionar a todos los empleados (y conservarlos durante tres años) declaraciones de pago (talones de cheque) que incluyan el tiempo trabajado, la tasa de pago (incluidas las propinas y los créditos) y el pago total
- El póster de este año debe mostrarse en un lugar de fácil acceso o, si no es práctico (por ejemplo, para trabajadores remotos), debe proporcionarse en el plazo de un mes después de comenzar a trabajar y cuando los empleados soliciten una copia
- Los empleadores deben incluir una copia de este póster, o de la Orden COMPS, en cualquier guía o manual de empleo
- La violación de las reglas de notificación de derechos (publicación o distribución), incluso al proporcionar información que socave este póster, puede generar multas y/o inelegibilidad para créditos, deducciones o exenciones específicas para empleados en COMPS

Derechos de denuncia y anti-represalias (Regla 8)

- Los empleados pueden enviar a la División (información de contacto abajo) quejas o pistas sobre violaciones, o presentar demandas en corte
- Los empleadores no pueden tomar represalias ni interferir con los empleados que ejercen sus derechos
- Se aceptan denuncias anónimas; el anonimato o la confidencialidad están protegidos si así se solicita (Regla de protección salarial 4.7)
- Los propietarios y otras personas con control sobre el trabajo pueden ser responsables de ciertas violaciones, no solo de la empresa, incluso si la empresa es una corporación, sociedad u otra entidad separada de sus propietarios (Regla 1.6)
- El estatus migratorio es irrelevante para estos derechos laborales: la División no preguntará ni reportará el estatus en investigaciones o fallos, y es ilegal que cualquier persona use el estatus migratorio para interferir con estos derechos (Regla de protección salarial 4.8)

Este póster es un resumen y no se puede considerar como información completa sobre leyes laborales. Para todas las reglas, hojas informativas, traducciones, preguntas o quejas, comuníquese con:

DIVISIÓN DE NORMAS LABORALES & ESTADISTICAS, ColoradoLaborLaw.gov, cdle_labor_standards@state.co.us, 303-318-8441 / 888-390-7936