



Magnum Opus Technologies Inc.
Employee Handbook

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Employee Welcome Message

Welcome Valued Employee!

On behalf of your colleagues, I welcome you to Magnum Opus Technologies and wish you every success here.

We believe that each employee contributes directly to Magnum Opus Technologies' growth and success, and we hope you will take pride in being a member of our team.

This handbook was developed to describe some of the expectations of our employees and to outline the policies, programs, and benefits available to eligible employees. Employees should familiarize themselves with the contents of the employee handbook as soon as possible, for it will answer many questions about employment with Magnum Opus Technologies.

We hope that your experience here will be challenging, enjoyable, and rewarding. Again, welcome!

Sincerely,

Robert T. Manigault
President

Introductory Statement

INTRODUCTORY STATEMENT

This handbook is designed to acquaint you with Magnum Opus Technologies and provide you with information about working conditions, employee benefits, and some of the policies affecting your employment. You should read, understand, and comply with all provisions of the handbook. It describes many of your responsibilities as an employee and outlines the programs developed by our company to benefit employees. One of our objectives is to provide a work environment that is conducive to both personal and professional growth.

No employee handbook can anticipate every circumstance or question about policy. As our company continues to grow, the need may arise and Magnum Opus Technologies reserves the right to revise, supplement, or rescind any policies or portion of the handbook from time to time as it deems appropriate, in its sole and absolute discretion. The only exception to any changes is our employment-at-will policy permitting you or Magnum Opus Technologies to end our relationship for any reason at any time. Employees will, of course, be notified of such changes to the handbook as they occur.

Employee Acknowledgement Form

EMPLOYEE ACKNOWLEDGEMENT FORM

The employee handbook describes important information about Magnum Opus Technologies, and I understand that I should consult the Human Resources Department regarding any questions not answered in the handbook. I have entered into my employment relationship with Magnum Opus Technologies voluntarily and acknowledge that there is no specified length of employment. Accordingly, either I or Magnum Opus Technologies can terminate the relationship at will, with or without cause, at any time, so long as there is no violation of applicable federal or state law.

Since the information, policies, and benefits described here are necessarily subject to change, I acknowledge that revisions to the handbook may occur, except to Magnum Opus Technologies' policy of employment-at-will. All such changes will be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies. Only the chief executive officer of Magnum Opus Technologies has the ability to adopt any revisions to the policies in this handbook.

Furthermore, I acknowledge that this handbook is neither a contract of employment nor a legal document. I have received the handbook, and I understand that it is my responsibility to read and comply with the policies contained in this handbook and any revisions made to it.

EMPLOYEE'S NAME (printed):

EMPLOYEE'S SIGNATURE:

DATE: _____

Customer Relations

Our personal contact with the public, our manners on the telephone, and the communications we send to customers are a reflection not only of ourselves, but also of the professionalism of Magnum Opus Technologies. Positive customer relations not only enhance the public's perception or image of Magnum Opus Technologies, but also pay off in greater customer loyalty and increased sales and profit.

Nature of Employment

Employment with our company is voluntary and the employee is free to resign at will at any time, with or without cause. Similarly, Magnum Opus Technologies may terminate the employment relationship at will at any time, with or without notice or cause, so long as there is no violation of applicable federal or state law. Policies set forth in this handbook are not intended to create a contract, nor are they to be construed to constitute contractual obligations of any kind or a contract of employment between Magnum Opus Technologies and any of its employees. **The provisions of the handbook have been developed at the discretion of management and, except for its policy of employment-at-will, may be amended or cancelled at any time, at the company's sole discretion. These provisions supersede all existing policies and practices and may not be amended or added to without the express written approval of the president Magnum Opus Technologies.**

Equal Employment Opportunity

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at Magnum Opus Technologies will be based on merit, qualifications, and abilities. Magnum Opus Technologies does not discriminate in employment opportunities or practices on the basis of race, color, religion, sex, national origin, age, disability, or any other characteristic protected by law.

In addition to a commitment to provide equal employment opportunities to all qualified individuals, Magnum Opus Technologies has established an affirmative action program to promote opportunities for individuals in certain protected classes throughout the organization. Any employees with questions or concerns about any type of discrimination in the workplace are encouraged to bring these issues to the attention of the Human Resource Office. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination will be subject to disciplinary action, up to and including termination of employment.

Workplace Violence Prevention

Magnum Opus Technologies is committed to preventing workplace violence and to maintaining a safe work environment. Given the increasing violence in society in general, Magnum Opus Technologies has adopted the following guidelines to deal with intimidation, harassment, or other threats of (or actual) violence that may occur during business hours or on its premises.

All employees, including supervisors and temporary employees, should be treated with courtesy and respect at all times. Employees are expected to refrain from fighting, "horseplay," or other conduct that may be dangerous to others. Firearms, weapons, and other dangerous or hazardous devices or substances are prohibited from the workplace.

Conduct that threatens, intimidates, or coerces another employee, a customer, or a member of the public at any time, including off-duty periods, will not be tolerated. This prohibition includes all acts of harassment, including harassment that is based on an individual's sex, race, age, or any characteristic protected by federal, state, or local law.

All threats of (or actual) violence, both direct and indirect, should be reported as soon as possible to your immediate supervisor or any other member of management. This includes threats by employees, as well as threats by customers, vendors, solicitors, or other members of the public. When reporting a threat of violence, you should be as specific and detailed as possible.

All suspicious individuals or activities should also be reported as soon as possible to a supervisor. Do not place yourself in peril. If you see or hear a commotion or disturbance near your workstation, do not try to intercede or see what is happening.

Magnum Opus Technologies will promptly and thoroughly investigate all reports of threats of (or actual) violence and of suspicious individuals or activities. The identity of the individual making a report will be protected as much as is practical. In order to maintain workplace safety and the integrity of its investigation, Magnum Opus Technologies may suspend employees, either with or without pay, pending investigation.

Anyone determined to be responsible for threats of (or actual) violence or other conduct that is in violation of these guidelines will be subject to prompt disciplinary action up to and including termination of employment.

Magnum Opus Technologies encourages employees to bring their disputes or differences with other employees to the attention of their supervisors or the Human Resources Department before the situation escalates into potential violence. Magnum Opus Technologies is eager to assist in the resolution of employee disputes, and will not discipline employees for raising such concerns.

Business Ethics and Conduct

The successful business operation and reputation of Magnum Opus Technologies is built upon the principles of fair dealing and ethical conduct of our employees. Our reputation for integrity and excellence requires careful observance of the spirit and letter of all applicable laws and regulations, as well as a scrupulous regard for the highest standards of conduct and personal integrity.

The continued success of Magnum Opus Technologies is dependent upon our customers' trust and we are dedicated to preserving that trust. Employees owe a duty to Magnum Opus Technologies, its customers, and shareholders to act in a way that will merit the continued trust and confidence of the public.

Magnum Opus Technologies will comply with all applicable laws and regulations and expects its directors, officers, and employees to conduct business in accordance with the letter, spirit, and intent of all relevant laws and to refrain from any illegal, dishonest, or unethical conduct.

In general, the use of good judgment, based on high ethical principles, will guide you with respect to lines of acceptable conduct. If a situation arises where it is difficult to determine the proper course of action, the matter should be discussed openly with the Human Resources Department for advice and consultation.

Compliance with this policy of business ethics and conduct is the responsibility of every Magnum Opus Technologies employee. Disregarding or failing to comply with this standard of business ethics and conduct could lead to disciplinary action, up to and including possible termination of employment.

Employee Conduct and Work Rules

To ensure orderly operations and provide the best possible work environment, Magnum Opus Technologies expects employees to follow rules of conduct that will protect the interests and safety of all employees, customers and the organization.

It is not possible to list all the forms of behavior that are considered unacceptable in the workplace. The following are examples of infractions of rules of conduct that may result in disciplinary action, up to and including termination of employment:

- Theft or inappropriate removal or possession of property
- Falsification of timekeeping records
- Working under the influence of alcohol or illegal drugs
- Possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the workplace, while on duty, or while operating employer-owned vehicles or equipment
- Fighting or threatening violence in the workplace
- Boisterous or disruptive activity in the workplace
- Negligence or improper conduct leading to damage of employer-owned or customer-owned property
- Insubordination or other disrespectful conduct
- Violation of safety or health rules
- Smoking in prohibited areas
- Sexual or other unlawful or unwelcome harassment

- Possession of dangerous or unauthorized materials, such as explosives or firearms, in the workplace
- Excessive absenteeism or any absence without notice
- Unauthorized absence from work station during the workday
- Unauthorized use of telephones, mail system, or other equipment
- Unauthorized disclosure of business "secrets" or confidential information
- Violation of personnel policies
- Unsatisfactory performance or conduct

Employment with Magnum Opus Technologies is at the mutual consent of Magnum Opus Technologies and the employee, and either party may terminate that relationship at any time, with or without cause, and with or without advance notice.

Drug and Alcohol Use

It is Magnum Opus Technologies' desire to provide a drug-free, healthful, and safe workplace. To promote this goal, employees are required to report to work in appropriate mental and physical condition to perform their jobs in a satisfactory manner.

While at work and while conducting business-related activities, no employee may use, possess, distribute, sell, or be under the influence of alcohol or illegal drugs. The legal use of prescribed drugs is permitted on the job only if it does not impair an employee's ability to perform the essential functions of the job effectively and in a safe manner.

Sexual and Other Unlawful Harassment

Magnum Opus Technologies is committed to providing a work environment that is free from all forms of discrimination and conduct that can be considered harassing, coercive, or disruptive, including sexual harassment. Actions, words, jokes, or comments based on an individual's sex, race, color, national origin, age, religion, disability, sexual orientation, or any other legally protected characteristic will not be tolerated.

Sexual harassment is defined as unwanted sexual advances, or visual, verbal, or physical conduct of a sexual nature. This definition includes many forms of offensive behavior and includes gender-based harassment of a person of the same sex as the harasser. The following is a partial list of sexual harassment examples:

- Unwanted sexual advances.
- Offering employment benefits in exchange for sexual favors.
- Making or threatening reprisals after a negative response to sexual advances.
- Visual conduct that includes leering, making sexual gestures, or displaying of sexually suggestive objects or pictures, cartoons or posters.

- Verbal conduct that includes making or using derogatory comments, epithets, slurs, or jokes.
- Verbal sexual advances or propositions.
- Verbal abuse of a sexual nature, graphic verbal commentaries about an individual's body, sexually degrading words used to describe an individual, or suggestive or obscene letters, notes, or invitations.
- Physical conduct that includes touching, assaulting, or impeding or blocking movements.

Unwelcome sexual advances (either verbal or physical), requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when: (1) submission to such conduct is made either explicitly or implicitly a term or condition of employment; (2) submission or rejection of the conduct is used as a basis for making employment decisions; or, (3) the conduct has the purpose or effect of interfering with work performance or creating an intimidating, hostile, or offensive work environment.

If you experience or witness sexual or other unlawful harassment in the workplace, report it immediately to your supervisor. If the supervisor is unavailable or you believe it would be inappropriate to contact that person, you should immediately contact the Human Resources Manager or any other member of management. You can raise concerns and make reports without fear of reprisal or retaliation.

All allegations of sexual harassment will be quickly and discreetly investigated. To the extent possible, your confidentiality and that of any witnesses and the alleged harasser will be protected against unnecessary disclosure. When the investigation is completed, you will be informed of the outcome of the investigation.

Any supervisor or manager who becomes aware of possible sexual or other unlawful harassment must immediately advise the Human Resources Manager or any member of management so it can be investigated in a timely and confidential manner. Anyone engaging in sexual or other unlawful harassment will be subject to disciplinary action, up to and including termination of employment.

Hiring of Relatives

The employment of relatives or individuals involved in a dating relationship in the same area of an organization may cause serious conflicts and problems with favoritism and employee morale. In addition to claims of partiality in treatment at work, personal conflicts from outside the work environment can be carried over into day-to-day working relationships.

For purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage. A dating relationship is defined as a relationship that may be reasonably expected to lead to the formation of a consensual "romantic" or sexual relationship. This policy applies to all employees without regard to the gender or sexual

orientation of the individuals involved. Relatives of current employees may not occupy a position that will be working directly for or supervising their relative. Individuals involved in a dating relationship with a current employee may also not occupy a position that will be working directly for or supervising the employee with whom they are involved in a dating relationship. Magnum Opus Technologies also reserves the right to take prompt action if an actual or potential conflict of interest arises involving relatives or individuals involved in a dating relationship who occupy positions at any level (higher or lower) in the same line of authority that may affect the review of employment decisions. If a relative relationship or dating relationship is established after employment between employees who are in a reporting situation described above, it is the responsibility and obligation of the supervisor involved in the relationship to disclose the existence of the relationship to management. The individuals concerned will be given the opportunity to decide who is to be transferred if available to another position. If that decision is not made within 30 calendar days, management will decide who is to be transferred only if available or, if necessary, terminated from employment. In other cases where a conflict or the potential for conflict arises because of the relationship between employees, even if there is no line of authority or reporting involved, the employees may be separated by reassignment or terminated from employment. Employees in a close personal relationship should refrain from public workplace displays of affection or excessive personal conversation.

Immigration Law Compliance

Magnum Opus Technologies is committed to employing only United States citizens and aliens who are authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin.

In compliance with the Immigration Reform and Control Act of 1986, each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. Former employees who are rehired must also complete the form if their previous I-9 is no longer retained or valid.

Conflicts of Interest

Employees have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy establishes only the framework within which Magnum Opus Technologies wishes the business to operate. The purpose of these guidelines is to provide general direction so that employees can seek further clarification on issues related to the subject of acceptable standards of operation.

Transactions with outside firms must be conducted within a framework established and controlled by the executive level of Magnum Opus Technologies. Business dealings with outside firms should not result in unusual gains for those firms. Unusual gain refers to bribes, product bonuses, special fringe benefits, unusual price breaks, and other windfalls designed to ultimately benefit either, the employer, the employee, or both. Promotional

plans that could be interpreted to involve unusual gain require specific executive-level approval. An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal gain for that employee or for a relative as a result of Magnum Opus Technologies' business dealings. For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

No "presumption of guilt" is created by the mere existence of a relationship with outside firms. However, if employees have any influence on transactions involving purchases, contracts, or leases, it is imperative that they disclose to an officer of Magnum Opus Technologies as soon as possible the existence of any actual or potential conflict of interest so that safeguards can be established to protect all parties.

Personal gain may result not only in cases where an employee or relative has a significant ownership in a firm with which Magnum Opus Technologies does business, but also when an employee or relative receives any kickback, bribe, substantial gift, or special consideration as a result of any transaction or business dealings involving Magnum Opus Technologies.

Outside Employment

Employees may hold outside jobs as long as they meet the performance standards of their job with Magnum Opus Technologies. All employees will be judged by the same performance standards and will be subject to Magnum Opus Technologies' scheduling demands, regardless of any existing outside work requirements.

If Magnum Opus Technologies determines that an employee's outside work interferes with performance or the ability to meet the requirements of Magnum Opus Technologies as they are modified from time to time, the employee may be asked to terminate the outside employment if he or she wishes to remain with Magnum Opus Technologies.

Outside employment that constitutes a conflict of interest is prohibited. Employees may not receive any income or material gain from individuals outside Magnum Opus Technologies for materials produced or services rendered while performing their jobs.

Non-Disclosure

The protection of confidential business information and trade secrets is vital to the interests and the success of Magnum Opus Technologies. Such confidential information includes, but is not limited to, the following examples:

- patient information
- customer phone numbers
- customer email addresses
- compensation data

- computer processes
- computer programs and codes
- customer lists
- customer preferences
- financial information
- labor relations strategies
- marketing strategies
- new materials research
- pending projects and proposals
- proprietary production processes
- research and development strategies
- scientific data
- scientific formulae
- scientific prototypes
- technological data
- technological prototypes

All employees may be required to sign a non-disclosure agreement as a condition of employment. Employees who improperly use or disclose trade secrets or confidential business information will be subject to disciplinary action, up to and including termination of employment and legal action, even if they do not actually benefit from the disclosed information.

Disability Accommodation

Magnum Opus Technologies is committed to complying fully with the Americans with Disabilities Act (ADA) and ensuring equal opportunity in employment for qualified persons with disabilities. All employment practices and activities are conducted on a non-discriminatory basis.

Hiring procedures have been reviewed and provide persons with disabilities meaningful employment opportunities. Pre-employment inquiries are made only regarding an applicant's ability to perform the duties of the position. Post-offer medical examinations are required only for those positions in which there is a bona fide job-related physical requirement. They are given to all persons entering the position only after conditional job offers. Medical records will be kept separate and confidential.

Reasonable accommodation is available to all disabled employees, where their disability affects the performance of job functions. All employment decisions are based on the merits of the situation in accordance with defined criteria, not the disability of the individual.

Qualified individuals with disabilities are entitled to equal pay and other forms of compensation (or changes in compensation) as well as in job assignments, classifications, organizational structures, position descriptions, lines of progression, and seniority lists.

Leave of all types will be available to all employees on an equal basis.

Magnum Opus Technologies is also committed to not discriminating against any qualified employees or applicants because they are related to or associated with a person with a disability. Magnum Opus Technologies will follow any state or local law that provides individuals with disabilities greater protection than the ADA.

This policy is neither exhaustive nor exclusive. Magnum Opus Technologies is committed to taking all other actions necessary to ensure equal employment opportunity for persons with disabilities in accordance with the ADA and all other applicable federal, state, and local laws.

Job Posting

Magnum Opus Technologies provides employees an opportunity to indicate their interest in open positions and advance within the organization according to their skills and experience. In general, notices of all regular, full-time job openings are posted, although Magnum Opus Technologies reserves its discretionary right to not post a particular opening.

Job openings will be posted on the Magnum Opus Website until filled. Each job posting notice will include job title, location, job summary, essential duties, and qualifications (required skills and abilities).

To be eligible to apply for a posted job, employees must have performed competently for at least 360 calendar days in their current position. Employees who have a written warning on file, or are on probation or suspension are not eligible to apply for posted jobs. Eligible employees can only apply for those posted jobs for which they possess the required skills, competencies, and qualifications. To apply for an open position, employees should submit an on-line application to the Human Resources Department listing job-related skills and accomplishments. It should also describe how their current experience with Magnum Opus Technologies and prior work experience and/or education qualifies them for the position.

Job posting is a way to inform employees of openings and to identify qualified and interested applicants who might not otherwise be known to the hiring manager. Other recruiting sources may also be used to fill open positions in the best interest of the organization. Magnum Opus Technologies also encourages employees to identify friends or acquaintances who might be interested in employment opportunities and refer qualified outside applicants for posted jobs. Employees should obtain permission from the individual before making a referral, share their knowledge of the organization, and not make commitments or oral promises of employment. An employee should submit the referral's resume and/or completed application form to the Human Resources Department for a posted job. If the referral is interviewed, the referring employee will be notified of the initial interview and the final selection decision.

Employment Categories

It is the intent of Magnum Opus Technologies to clarify the definitions of employment classifications so that employees understand their employment status and benefit eligibility. These classifications do not guarantee employment for any specified period of time. Accordingly, the right to terminate the employment relationship at will at any time is retained by both the employee and Magnum Opus Technologies.

Each employee is designated as either NONEXEMPT or EXEMPT from federal and state wage and hour laws. NONEXEMPT employees are entitled to overtime pay under the specific provisions of federal and state laws. EXEMPT employees are excluded from specific provisions of federal and state wage and hour laws. An employee's EXEMPT or NONEXEMPT classification may be changed only upon written notification by Magnum Opus Technologies management.

In addition to the above categories, each employee will belong to one other employment category:

REGULAR FULL-TIME employees are those who are not in a temporary or introductory status and who are regularly scheduled to work a full-time schedule. Generally, they are eligible for Magnum Opus Technologies' benefit package, subject to the terms, conditions, and limitations of each benefit program. REGULAR PART-TIME employees are those who are not assigned to a temporary or introductory status and who are regularly scheduled to work less than the full-time work schedule, but at least 29 hours per week. Regular part-time employees are eligible for some benefits sponsored by Magnum Opus Technologies, subject to the terms, conditions, and limitations of each benefit program. PART-TIME employees are those who are not assigned to a temporary or introductory status and who are regularly scheduled to work less than 29 hours per week. While they do receive all legally mandated benefits (such as Social Security and workers' compensation insurance), they are ineligible for all of Magnum Opus Technologies' other benefit programs. INTRODUCTORY employees are those whose performance is being evaluated to determine whether further employment in a specific position or with Magnum Opus Technologies is appropriate. Employees who satisfactorily complete the introductory period will be notified of their new employment classification. TEMPORARY employees are those who are hired as interim replacements, to temporarily supplement the work force, or to assist in the completion of a specific project. Employment assignments in this category are of a limited duration. Employment beyond any initially stated period does not in any way imply a change in employment status. Temporary employees retain that status unless and until notified of a change. While temporary employees receive all legally mandated benefits (such as workers' compensation insurance and Social Security), they are ineligible for all of Magnum Opus Technologies' other benefit programs. PER DIEM employees are those who routinely work either a full-time or a part-time schedule and who accept additional compensation in lieu of participation in all but legally mandated benefit programs. Magnum Opus Technologies offers this category in limited classifications and to limited numbers of employees. Individuals participating in this program must sign waivers of their rights to participate in the benefit programs applicable to regular employees.

Service in this category cannot be credited in any way toward any benefit program, even if the employee is later assigned to a benefit-eligible category. A change to or from this category can be accomplished only with the written consent of Magnum Opus Technologies. CASUAL employees are those who have established an employment relationship with Magnum Opus Technologies but who are assigned to work on an intermittent and/or unpredictable basis. While they receive all legally mandated benefits (such as workers' compensation insurance and Social Security), they are ineligible for all of Magnum Opus Technologies' other benefit programs.

Employment Reference Checks

To ensure that individuals who join Magnum Opus Technologies are well qualified and have a strong potential to be productive and successful, it is the policy of Magnum Opus Technologies to check the employment references of all applicants. The Human Resources Department will respond to all reference check inquiries from other employers. Responses to such inquiries will confirm only dates of employment, wage rates, and position(s) held. No employment data will be released without a written authorization and release signed by the individual who is the subject of the inquiry.

Personnel Data Changes

It is the responsibility of each employee to promptly notify Magnum Opus Technologies of any changes in personnel data. Personal mailing addresses, telephone numbers, number and names of dependents, individuals to be contacted in the event of an emergency, educational accomplishments, and other such status reports should be accurate and current at all times. If any personnel data has changed, notify the Human Resources Department.

Introductory Period

The introductory period is intended to give new employees the opportunity to demonstrate their ability to achieve a satisfactory level of performance and to determine whether the new position meets their expectations. Magnum Opus Technologies uses this period to evaluate employee capabilities, work habits, and overall performance. Either the employee or Magnum Opus Technologies may end the employment relationship at will at any time during or after the introductory period, with or without cause or advance notice.

All new and rehired employees work on an introductory basis for the first 90 work days after their date of hire. Any significant absence will automatically extend an introductory period by the length of the absence. If Magnum Opus Technologies determines that the designated introductory period does not allow sufficient time to thoroughly evaluate the employee's performance, the introductory period may be extended for a specified period.

Upon satisfactory completion of the introductory period, employees enter the "regular"

employment classification. During the introductory period, new employees are eligible for those benefits that are required by law, such as workers' compensation insurance and Social Security. They may also be eligible for other Magnum Opus Technologies-provided benefits, subject to the terms and conditions of each benefits program. Employees should read the information for each specific benefits program for the details on eligibility requirements.

Employment Applications

Magnum Opus Technologies relies upon the accuracy of information contained in the employment application, as well as the accuracy of other data presented throughout the hiring process and employment. Any misrepresentations, falsifications, or material omissions in any of this information or data may result in the exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment. In processing employment applications, Magnum Opus Technologies may obtain a consumer credit report for employment purposes only concerning credit worthiness, credit standing, and credit capacity. If Magnum Opus Technologies takes an adverse employment action based in whole or in part on the consumer credit report, a copy of the report and a summary of your rights under the Fair Credit Reporting Act will be provided as well as any other documents required by law.

Performance Evaluation

Supervisors and employees are strongly encouraged to discuss job performance and goals on an informal, day-to-day basis. A formal written performance evaluation will be conducted at the end of an employee's initial period of hire, known as the introductory period. Additional formal performance evaluations are conducted to provide both supervisors and employees the opportunity to discuss job tasks, identify and correct weaknesses, encourage and recognize strengths, and discuss positive, purposeful approaches for meeting goals. Performance evaluations are scheduled at the end of the calendar year.

Merit-based pay adjustments may be awarded in an effort to recognize truly superior employee performance. The decision to award such an adjustment is dependent upon numerous factors, including the information documented by this formal performance evaluation process.

Job Descriptions

Every effort is made to create and maintain accurate job descriptions for all positions within the organization. Each description includes a job information section, a job summary section (giving a general overview of the job's purpose), an essential duties and responsibilities section, a supervisory responsibilities section, a qualifications section (including education and/or experience, language skills, mathematical skills, reasoning ability, and any certification required), a physical demands section, and a work environment section.

Job descriptions are maintained to aid in orienting new employees to their jobs, identifying the requirements of each position, establishing hiring criteria, setting standards for employee performance evaluations, and establishing a basis for making reasonable accommodations for individuals with disabilities.

The Human Resources Department and the hiring manager prepare job descriptions when new positions are created. Existing job descriptions are also reviewed and revised in order to ensure that they are up to date. Job descriptions may also be rewritten periodically to reflect any changes in the position's duties and responsibilities. All employees will be expected to help ensure that their job descriptions are accurate and current, reflecting the work being done.

Employees should remember that job descriptions do not necessarily cover every task or duty that might be assigned, and that additional responsibilities may be assigned as necessary.

Paydays

All employees are paid biweekly on every other Friday. Each paycheck will include earnings for all work performed through the end of the previous payroll period. In the event that a regularly scheduled payday falls on a day off such as a holiday, employees will receive pay on the last day of work before the regularly scheduled payday. Magnum Opus Technologies does not issue paper paychecks. Employees' pay is direct-deposited into a checking or savings account. If the employee does not have a bank account, Magnum Opus Technologies will issue the employee a pay card at no charge to the employee. The pay card can be used anywhere debit cards are accepted. Additionally, paper statements are generally not issued. Earnings records may be accessed and printed online. Each employee will be given login information that allows immediate access to their pay history. However, if an employee does not have access to the internet, Magnum Opus Technologies will provide paper copies of their earnings statement.

Safety

To assist in providing a safe and healthful work environment for employees, customers, and visitors, Magnum Opus Technologies has established a workplace safety program. This program is a top priority for Magnum Opus Technologies. The Human Resources Department has responsibility for implementing, administering, monitoring, and evaluating the safety program. Its success depends on the alertness and personal commitment of all.

Magnum Opus Technologies provides information to employees about workplace safety and health issues through regular internal communication channels such as supervisor-employee meetings, bulletin board postings, memos, or other written communications. Employees and supervisors receive periodic workplace safety training. The training covers potential safety and health hazards and safe work practices and procedures to eliminate or minimize hazards. Some of the best safety improvement ideas come from

employees. Those with ideas, concerns, or suggestions for improved safety in the workplace are encouraged to raise them with their supervisor, or with another supervisor or manager, or bring them to the attention of the Human Resources Department. Reports and concerns about workplace safety issues may be made anonymously if the employee wishes. All reports can be made without fear of reprisal.

Each employee is expected to obey safety rules and to exercise caution in all work activities. Employees must immediately report any unsafe condition to the appropriate supervisor. Employees who violate safety standards, who cause hazardous or dangerous situations, or who fail to report or, where appropriate, remedy such situations, may be subject to disciplinary action, up to and including termination of employment.

In the case of accidents that result in injury, regardless of how insignificant the injury may appear, employees should immediately notify the Human Resources Department or the appropriate supervisor. Such reports are necessary to comply with laws and initiate insurance and workers' compensation benefits procedures.

Work Schedules

The normal work schedule for all employees is 8 hours a day, 5 days a week. Supervisors will advise employees of the times their schedules will normally begin and end. Staffing needs and operational demands may necessitate variations in starting and ending times, as well as variations in the total hours that may be scheduled each day and week. Flexible scheduling, or flextime, is available in some cases to allow employees to vary their starting and ending times each day within established limits. Flextime may be possible if a mutually workable schedule can be negotiated with the supervisor involved. However, such issues as staffing needs, the employee's performance, and the nature of the job will be considered before approval of flextime. Employees should consult their supervisor to request participation in the flextime program.

Use of Equipment and Vehicles

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

Please notify the supervisor if any equipment, machines, or tools appear to be damaged, defective, or in need of 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 used on the job.

The improper, careless, negligent, destructive, or unsafe use or operation of equipment can result in disciplinary action, up to and including termination of employment.

Emergency Closings

At times, emergencies such as severe weather, fires, power failures, or earthquakes, can disrupt company operations. In extreme cases, these circumstances may require the closing of a work facility.

When operations are officially closed due to emergency conditions, the time off from scheduled work will be unpaid. However, with supervisory approval, employees may use available paid leave time, such as unused vacation benefits. In cases where an emergency closing is not authorized, employees who fail to report for work will not be paid for the time off. Employees may request available paid leave time such as unused vacation benefits. Employees in essential operations may be asked to work on a day when operations are officially closed. In these circumstances, employees who work will receive regular pay.

Attendance and Punctuality

To maintain a safe and productive work environment, Magnum Opus Technologies expects employees to be reliable and to be punctual in reporting for scheduled work. Absenteeism and tardiness place a burden on other employees and on Magnum Opus Technologies. In the rare instances when employees cannot avoid being late to work or are unable to work as scheduled, they should notify their supervisor as soon as possible in advance of the anticipated tardiness or absence.

Poor attendance and excessive tardiness are disruptive. Either may lead to disciplinary action, up to and including termination of employment.

Unpaid Time

When an employee is normally scheduled to work a shift but is absent for reasons other than authorized vacation, holiday or sick leave, the time is recorded as “Unpaid” time. Unpaid time off will not be granted if the employee has an accrued vacation balance. All vacation hours must be exhausted before the employee is allowed to enter into “unpaid” leave status. If the employee routinely enters into “unpaid” status, the employee may face disciplinary actions, including termination. Exceptions to this policy include emergencies and organized facility closures. In the case of emergencies, the employee’s immediate supervisor may grant authorization to be placed on “unpaid” time off status. In the case of organized facility closures or training days, the employee has the option of using their vacation time in order to be compensated for the period or recording the time as “unpaid” time.

Timekeeping

Accurately recording time worked is the responsibility of every nonexempt employee. Federal and state laws require Magnum Opus Technologies to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is all the time

actually spent on the job performing assigned duties.

Nonexempt employees should accurately record the time they begin and end their work. They should also record the beginning and ending time of any split shift or departure from work for personal reasons. Overtime work must always be approved before it is performed.

Altering, falsifying, tampering with time records, or recording time on another employee's time record may result in disciplinary action, up to and including termination of employment. Nonexempt employees should report to work no more than 15 minutes prior to their scheduled starting time nor stay more than 15 minutes after their scheduled stop time without expressed, prior authorization from their supervisor. It is the employees' responsibility to sign their time records to certify the accuracy of all time recorded. The supervisor will review and then initial the time record before submitting it for payroll processing. In addition, if corrections or modifications are made to the time record, both the employee and the supervisor must verify the accuracy of the changes by initialing the time record.

Overtime

When operating requirements or other needs cannot be met during regular working hours, employees may be scheduled to work overtime hours. When possible, advance notification of these mandatory assignments will be provided. All overtime work must receive the supervisor's prior authorization. Overtime assignments will be distributed as equally and fairly to all employees qualified to perform the required work.

Overtime compensation is paid to all nonexempt employees in accordance with federal and state wage and hour restrictions. Overtime pay is based on actual hours worked. Time off on sick leave, vacation leave, or any leave of absence will not be considered hours worked for purposes of performing overtime calculations. Failure to work scheduled overtime or overtime worked without prior authorization from the supervisor may result in disciplinary action, up to and including possible termination of employment.

Visitors in the Workplace

To provide for the safety and security of employees and the facilities at Magnum Opus Technologies, only authorized visitors are allowed in the workplace. Restricting unauthorized visitors helps maintain safety standards, protects against theft, ensures security of equipment, protects confidential information, safeguards employee welfare, and avoids potential distractions and disturbances. Because of safety and security reasons, family and friends of employees are discouraged from visiting. In cases of emergency, employees will be called to meet any visitor outside their work area.

All visitors should enter the appropriate designated reception area. Authorized visitors will receive directions or be escorted to their destination. Employees are responsible for

the conduct and safety of their visitors.

If an unauthorized individual is observed in the work area employees should immediately notify their supervisor or, if necessary, direct the individual to the reception area.

Computer and E-mail Usage

Computers, computer files, the e-mail system, and software furnished to employees are property intended for business use only. Employees should not use a password, access a file, or retrieve any stored communication without authorization. To ensure compliance with this policy, computer and e-mail usage may be monitored.

Magnum Opus Technologies strives to maintain a workplace free of harassment and sensitive to the diversity of its employees. Therefore, Magnum Opus Technologies prohibits the use of computers and the e-mail system in ways that are disruptive, offensive to others, or harmful to morale.

For example, the display or transmission of sexually explicit images, messages, and cartoons is not allowed. Other such misuse includes, but is not limited to, ethnic slurs, racial comments, off-color jokes, or anything that may be construed as harassment or showing disrespect for others. E-mail may not be used to solicit others for commercial ventures, religious or political causes, outside organizations, or other non-business matters.

Internet Usage

Internet access to global electronic information resources on the World Wide Web is provided to assist employees in obtaining work-related data and technology. The following guidelines have been established to help ensure responsible and productive Internet usage.

Use of Phone and Mail Systems

Employees should practice discretion when making local personal calls. Personal use of the telephone for long-distance and toll calls is not permitted. The use of Magnum Opus Technologies or our customers' use of paid postage for personal correspondence is not permitted.

To ensure effective telephone communications, employees should always use the approved greeting and speak in a courteous and professional manner. Please confirm information received from the caller, and hang up only after the caller has done so.

Smoking

In keeping with Magnum Opus Technologies' intent to provide a safe and healthful work environment, smoking in the workplace is discouraged. Nonsmoking areas are clearly designated where smoking is expressly prohibited, and employees are asked to respect

these designations. In situations where the preferences of smokers and nonsmokers are in direct conflict, the preferences of nonsmokers will prevail.

Cell Phone Usage

Magnum Opus Technologies provides cellular telephones to some employees as a business tool. They are provided to assist employees in communicating with management and other employees, their clients, associates, and others with whom they may conduct business. Cell phone use is primarily intended for business-related calls. However, occasional, brief personal use is permitted within a reasonable limit. Cell phone invoices may be regularly monitored. Employees may have access to a cell phone while in their cars and should remember that their primary responsibility is driving safely and obeying the rules of the road. Employees are prohibited from using cell phones to conduct business while driving and should safely pull off the road and come to a complete stop before dialing or talking on the phone.

Cell phone users are reminded that the regular business etiquette employed when speaking from office phones or in meetings applies to conversations conducted over a cell phone.

Personal Appearance

Dress, grooming, and personal cleanliness standards contribute to the morale of all employees and affect the business image Magnum Opus Technologies presents to customers and visitors.

During business hours or when representing Magnum Opus Technologies, you are expected to present a clean, neat, and tasteful appearance. You should dress and groom yourself according to the requirements of your position and accepted social standards. This is particularly true if your job involves dealing with customers or visitors in person.

Your supervisor or department head is responsible for establishing a reasonable dress code appropriate to the job you perform. If your supervisor feels your personal appearance is inappropriate, you may be asked to leave the workplace until you are properly dressed or groomed. Under such circumstance, you will not be compensated for the time away from work. Consult your supervisor if you have questions as to what constitutes appropriate appearance. Where necessary, reasonable accommodation may be made to a person with a disability. Without unduly restricting individual tastes, the following personal appearance guidelines should be followed:

- Shoes must provide safe, secure footing, and offer protection against hazards.
- Canvas or athletic type shoes are not appropriate professional attire.
- Tank tops, tube or halter-tops, or shorts may not be worn under any circumstances.
- Mustaches and beards must be clean, well trimmed, and neat.

- Hairstyles are expected to be in good taste.
- Unnaturally colored hair and extreme hairstyles, such as spiked hair and shaved heads, do not present an appropriate professional appearance.
- Long hairstyles should be worn with hair pulled back off the face and neck to avoid interfering with job performance.
- Offensive body odor and poor personal hygiene is not professionally acceptable.
- Perfume, cologne, and aftershave lotion should be used moderately or avoided altogether, as some individuals may be sensitive to strong fragrances.
- Jewelry should not be functionally restrictive, dangerous to job performance, or excessive.
- Facial jewelry, such as eyebrow rings, nose rings, lip rings, and tongue studs, are not professionally appropriate and must not be worn during business hours.
- Torso body piercings with visible jewelry or jewelry that can be seen through or under clothing must not be worn during business hours.
- Visible excessive tattoos and similar body art must be covered during business hours.

Workplace Monitoring

Workplace monitoring may be conducted by Magnum Opus Technologies (or customers if work is being performed at customer's facility) to ensure quality control, employee safety, security, and customer satisfaction. Employees who regularly communicate with customers may have their telephone conversations monitored or recorded. Telephone monitoring is used to identify and correct performance problems through targeted training. Improved job performance enhances our customers' image of Magnum Opus Technologies as well as their satisfaction with our service.

Because Magnum Opus Technologies is sensitive to the legitimate privacy rights of employees, every effort will be made to guarantee that workplace monitoring is done in an ethical and respectful manner.

Drug Testing

Magnum Opus Technologies is committed to providing a safe, efficient, and productive work environment for all employees. Using or being under the influence of drugs or alcohol on the job may pose serious safety and health risks. To help ensure a safe and healthful working environment, job applicants and employees may be asked to provide body substance samples (such as urine and/or blood) to determine the illicit or illegal use of drugs and alcohol. Refusal to submit to drug testing may result in disciplinary action, up to and including termination of employment. Copies of the drug testing policy will be provided to all employees upon request. Employees will be asked to sign an acknowledgement form indicating that they have received a copy of the drug testing policy. Questions concerning this policy or its administration should be directed to the Human Resources Manager.

Return of Property

Employees are responsible for all property, materials, or written information issued to them or in their possession or control. Employees must return all property immediately upon request or upon termination of employment. Where permitted by applicable laws, Magnum Opus Technologies may withhold from the employee's check or final paycheck the cost of any items that are not returned when required. Magnum Opus Technologies may also take all action deemed appropriate to recover or protect its property or the property of our customers.

Resignation

Resignation is a voluntary act initiated by the employee to terminate employment with Magnum Opus Technologies. Although advance notice is not required, Magnum Opus Technologies requests at least 2 weeks' written resignation notice from all employees. Prior to an employee's departure, an exit interview may be scheduled to discuss the reasons for resignation and the effect of the resignation on benefits. If an employee does not provide advance notice as requested, the employee will be considered ineligible for rehire.

Security Inspections

Magnum Opus Technologies wishes to maintain a work environment that is free of illegal drugs, alcohol, firearms, explosives, or other improper materials. To this end, Magnum Opus Technologies prohibits the possession, transfer, sale, or use of such materials on its premises or the premises of our customers. Magnum Opus Technologies requires the cooperation of all employees in administering this policy.

Desks, lockers, and other storage devices may be provided for the convenience of employees but remain the sole property of Magnum Opus Technologies or our customers. Accordingly, they, as well as any articles found within them, can be inspected by any agent or representative of Magnum Opus Technologies at any time, either with or without prior notice.

Solicitation

In an effort to ensure a productive and harmonious work environment, persons not employed by Magnum Opus Technologies may not solicit or distribute literature in the workplace at any time for any purpose.

Magnum Opus Technologies recognizes that employees may have interests in events and organizations outside the workplace. However, employees may not solicit or distribute literature concerning these activities during working time. (Working time does not include lunch periods, work breaks, or any other periods in which employees are not on duty.) Examples of impermissible forms of solicitation include:

- The collection of money, goods, or gifts for community groups
- The collection of money, goods, or gifts for religious groups
- The collection of money, goods, or gifts for political groups
- The collection of money, goods, or gifts for charitable groups
- The sale of goods, services, or subscriptions outside the scope of official organization business
- The circulation of petitions
- The distribution of literature not approved by the employer
- The solicitation of memberships, fees, or dues

In addition, the posting of written solicitations on company bulletin boards is restricted. These bulletin boards display important information, and employees should consult them frequently for:

- Affirmative Action statement
- Employee announcements
- Job openings
- Organization announcements
- Payday notice
- Workers' compensation insurance information
- State disability insurance/unemployment insurance information

If employees have a message of interest to the workplace, they may submit it to the Office Manager for approval. All approved messages will be posted by the Office Manager.

Workplace Etiquette

Magnum Opus Technologies strives to maintain a positive work environment where employees treat each other with respect and courtesy. Sometimes issues arise when employees are unaware that their behavior in the workplace may be disruptive or annoying to others. Many of these day-to-day issues can be addressed by politely talking with a co-worker to bring the perceived problem to his or her attention. In most cases, common sense will dictate an appropriate resolution. Magnum Opus Technologies encourages all employees to keep an open mind and graciously accept constructive feedback or a request to change behavior that may be affecting another employee's ability to concentrate and be productive.

The following workplace etiquette guidelines are not necessarily intended to be hard and fast work rules with disciplinary consequences. They are simply suggestions for appropriate workplace behavior to help everyone be more conscientious and considerate of co-workers and the work environment. Please contact the Office Manager if you have comments, concerns, or suggestions regarding these workplace etiquette guidelines.

- Return copy machine and printer settings to their default settings after changing

them.

- Replace paper in the copy machine and printer paper trays when they are empty.
- Retrieve print jobs in a timely manner and be sure to collect all your pages.
- Be prompt when using the manual feed on the printer.
- Keep the area around the copy machine and printers orderly and picked up.
- Be careful not to take or discard others' print jobs or faxes when collecting your own.
- Avoid public accusations or criticisms of other employees. Address such issues privately with those involved or your supervisor.
- Try to minimize unscheduled interruptions of other employees while they are working.
- Communicate by e-mail or phone whenever possible, instead of walking unexpectedly into someone's office or workspace.
- Be conscious of how your voice travels, and try to lower the volume of your voice when talking on the phone or to others in open areas.
- Keep socializing to a minimum, and try to conduct conversations in areas where the noise will not be distracting to others.
- Minimize talking between workspaces or over cubicle walls. Instead, conduct conversations with others in their workspace.
- Try not to block walkways while carrying on conversations.
- Refrain from using inappropriate language (swearing) that others may overhear.
- Avoid discussions of your personal life/issues in public conversations that can be easily overheard.
- Monitor the volume when listening to music, voice mail, or a speakerphone that others can hear.
- Clean up after yourself and do not leave behind waste or discarded papers.

Life-Threatening Illnesses in the Workplace

Employees with life-threatening illnesses, such as cancer, heart disease, and AIDS, often wish to continue their normal pursuits, including work, to the extent allowed by their condition. Magnum Opus Technologies supports these endeavors as long as employees are able to meet acceptable performance standards.

Medical information on individual employees is treated confidentially. Magnum Opus Technologies will take reasonable precautions to protect such information from inappropriate disclosure. Managers and other employees have a responsibility to respect and maintain the confidentiality of employee medical information. Anyone inappropriately disclosing such information is subject to disciplinary action, up to and including termination of employment.

Employees with questions or concerns about life-threatening illnesses are encouraged to contact the Human Resources Office for information and referral to appropriate services and resources.

Problem Resolution

Magnum Opus Technologies is committed to providing the best possible working conditions for its employees. Part of this commitment is encouraging an open and frank atmosphere in which any problem, complaint, suggestion, or question receives a timely response from Magnum Opus Technologies supervisors and management.

Magnum Opus Technologies strives to ensure fair and honest treatment of all employees. Supervisors, managers, and employees are expected to treat each other with mutual respect.

If a situation occurs when employees believe that a condition of employment or a decision affecting them is unjust or inequitable, they are encouraged to make use of the following steps. The employee may discontinue the procedure at any step.

1. Employee presents problem to immediate supervisor within 3 calendar days, after incident occurs. If supervisor is unavailable or employee believes it would be inappropriate to contact that person, employee may present problem to Human Resources Manager or any other member of management.
2. Supervisor responds to problem during discussion or within 3 calendar days, after consulting with appropriate management, when necessary. Supervisor documents discussion.
3. Employee presents problem to Human Resources Office within 3 calendar days, if problem is unresolved.
4. Human Resources Office counsels and advises employee, assists in putting problem in writing, visits with employee's manager(s), if necessary, and directs employee to Operations Manager for review of problem.
5. Employee presents problem to Operations Manager in writing.
6. Operations Manager reviews and considers problem and will inform employee of decision within 3 calendar days, and forwards copy of written response to Human Resources Office for employee's file. The Operations Manager has full authority to make any adjustment deemed appropriate to resolve the problem. Problems, disputes, or claims not resolved through the preceding problem resolution steps are subject to mediation. Mediation will be conducted under the Employment Mediation Rules of the American Arbitration Association. Employees who choose to use mediation to resolve a problem will be expected to share the cost of mediation with Magnum Opus Technologies. A complete description of the mediation procedure is available from the Human Resources Office for review.

Not every problem can be resolved to everyone's total satisfaction, but only through understanding and discussion of mutual problems can employees and management

develop confidence in each other. This confidence is important to the operation of an efficient and harmonious work environment, and helps to ensure everyone's job security.

Employee Benefits

Eligible employees are provided a wide range of benefits. A number of the programs (such as Social Security, workers' compensation, state disability, and unemployment insurance) cover all employees in the manner prescribed by law.

Benefits eligibility is dependent upon a variety of factors, including employee classification. Your benefits administrator can identify the programs for which you are eligible. Details of many of these programs can be found elsewhere in the employee handbook.

The following benefit programs are available to eligible employees:

- Dental Insurance
- Health Insurance
- Life Insurance
- Malpractice Insurance
- Bereavement Leave
- Holidays
- Vacation Benefits
- Voting Time Off
- 4 Retirement Savings

Some benefit programs require contributions from employees, but most are fully paid by Magnum Opus Technologies. The benefit package for regular full-time employees represents an additional cost to Magnum Opus Technologies of approximately 35 percent of wages.

Vacation Benefits

Vacation time off with pay is available to eligible employees to provide opportunities for rest, relaxation, and personal pursuits. Employees in the following employment classification(s) are eligible to earn and use vacation time as described in this policy:

- Regular full-time employees
- Regular part-time employees

Employees begin accruing vacation hours immediately based on regular hours worked. However, before vacation time can be used, a waiting period of 90 calendar days must be completed. After that time, employees can request use of earned vacation time. Also, if employees have accrued vacation time, we will charge them that vacation time before they use any unpaid leave.

Paid vacation time can be used in minimum increments of one-half hour. To take vacation, employees must request (by using the Request for Time-Off Form) advance approval from their supervisors. Requests will be reviewed based on a number of factors, including business needs and staffing requirements.

Vacation time off is paid at the employee's base pay rate at the time of vacation. It does not include overtime or any special forms of compensation such as incentives, commissions, bonuses, or shift differentials.

As stated above, employees are encouraged to use available paid vacation time for rest, relaxation, and personal pursuits. In the event that available vacation is not used by the end of the benefit year, employees may carry unused time forward to the next benefit year. If the total amount of unused vacation time reaches a "cap" equal to two times the annual vacation amount, further vacation accrual will stop. When the employee uses paid vacation time and brings the available amount below the cap, vacation accrual will begin again. Upon termination of employment, employees will be paid for unused vacation time that has been earned through the last day of work.

Holidays

Magnum Opus Technologies will grant holiday time off to all employees on the holidays listed below:

1. New Year's Day (January 1st)
2. Martin Luther King, Jr. Birthday (third Monday in January)
3. Presidents' Day (third Monday in February)
4. Memorial Day (last Monday in May)
5. Independence Day (July 4th)
6. Labor Day (first Monday in September)
7. Columbus Day (second Monday in October)
8. Veterans' Day (November 11th)
9. Thanksgiving (fourth Thursday in November)
10. Christmas (December 25th)

Magnum Opus Technologies will grant paid holiday time off to all eligible employees who have completed 30 work days of service in an eligible employment classification. Holiday pay will be calculated based on the employee's straight-time pay rate (as of the date of the holiday) times the number of hours the employee would otherwise have worked on that day. Eligible employee classification(s):

- Regular full-time employees
- Regular part-time employees

To be eligible for holiday pay, employees must work the last scheduled day immediately before and the first scheduled day immediately after the holiday. A recognized holiday that falls on a Saturday will be observed on the preceding Friday. A recognized holiday

that falls on a Sunday will be observed on the following Monday. If a recognized holiday falls during an eligible employee's paid absence (such as vacation or sick leave), holiday pay will be provided instead of the paid time off benefit that would otherwise have applied. If eligible nonexempt employees work on a recognized holiday, they will receive holiday pay plus wages at one and one-half times their straight-time rate for the hours worked on the holiday. Paid time off for holidays will not be counted as hours worked for the purposes of determining overtime.

Workers' Compensation Insurance

Magnum Opus Technologies provides a comprehensive workers' compensation insurance program at no cost to employees. This program covers any injury or illness sustained in the course of employment that requires medical, surgical, or hospital treatment. Subject to applicable legal requirements, workers' compensation insurance provides benefits after a short waiting period or, if the employee is hospitalized, immediately.

Employees who sustain work-related injuries or illnesses should inform their supervisor immediately. No matter how minor an on-the-job injury may appear, it is important that it be reported immediately. This will enable an eligible employee to qualify for coverage as quickly as possible. Neither Magnum Opus Technologies nor the insurance carrier will be liable for the payment of workers' compensation benefits for injuries that occur during an employee's voluntary participation in any off-duty recreational, social, or athletic activity sponsored by Magnum Opus Technologies.

Benefits Continuation (COBRA)

The federal Consolidated Omnibus Budget Reconciliation Act (COBRA) gives employees and their qualified beneficiaries the opportunity to continue health insurance coverage under Magnum Opus Technologies' health plan when a "qualifying event" would normally result in the loss of eligibility. Some common qualifying events are resignation, termination of employment, or death of an employee; a reduction in an employee's hours or a leave of absence; an employee's divorce or legal separation; and a dependent child no longer meeting eligibility requirements.

Under COBRA, the employee or beneficiary pays the full cost of coverage at Magnum Opus Technologies' group rates plus an administration fee. Magnum Opus Technologies provides each eligible employee with a written notice describing rights granted under COBRA when the employee becomes eligible for coverage under Magnum Opus Technologies' health insurance plan. The notice contains important information about the employee's rights and obligations.

Educational Assistance

Magnum Opus Technologies recognizes that the skills and knowledge of its employees are critical to the success of the organization. The educational assistance program encourages personal development through formal education so that employees can

maintain and improve job-related skills or enhance their ability to compete for reasonably attainable jobs within Magnum Opus Technologies.

Magnum Opus Technologies will provide educational assistance to all regular employees who have completed 360 calendar days of service. To maintain eligibility employees must remain on the active payroll and be performing their job satisfactorily through completion of each course. Individual courses or courses that are part of a degree, licensing, or certification program must be related to the employee's current job duties or a foreseeable-future position in the organization in order to be eligible for educational assistance. Magnum Opus Technologies has the sole discretion to determine whether a course relates to an employee's current job duties or a foreseeable-future position. Employees should contact the Human Resources Department for more information or questions about educational assistance.

While educational assistance is expected to enhance employee's performance and professional abilities, Magnum Opus Technologies cannot guarantee that participation in formal education will entitle the employee to automatic advancement, a different job assignment, or pay increases. Magnum Opus Technologies invests in educational assistance to employees with the expectation that the investment be returned through enhanced job performance. However, if an employee voluntarily separates from Magnum Opus Technologies' employment within one year of the last educational assistance payment, the amount of the payment will be considered only a loan. Accordingly, the employee will be required to repay up to 100 percent of the original educational assistance payment.

Health Insurance

Magnum Opus Technologies' health insurance plan provides employees and their dependents access to medical and dental insurance benefits. Employees in the following employment classifications are eligible to participate in the health insurance plan:

- Regular full-time employees
- Regular part-time employees
- Part-time employees

Eligible employees may participate in the health insurance plan subject to all terms and conditions of the agreement between Magnum Opus Technologies and the insurance carrier. You may join the plan only at the start of employment or during open enrollment periods. A change in employment classification that would result in loss of eligibility to participate in the health insurance plan may qualify an employee for benefits continuation under the Consolidated Omnibus Budget Reconciliation Act (COBRA). Refer to the Benefits Continuation (COBRA) policy for more information.

Details of the health insurance plan are described in the Summary Plan Description (SPD). An SPD and information on cost of coverage will be provided in advance of enrollment to eligible employees. Contact the Human Resources Department for more

information about health insurance benefits.

Life Insurance

Life insurance offers you and your family important financial protection. Magnum Opus Technologies provides a basic life insurance plan for eligible employees. Additional supplemental life insurance coverage may also be purchased. Accidental Death and Dismemberment (AD&D) insurance provides protection in cases of serious injury or death resulting from an accident. AD&D insurance coverage is provided as part of the basic life insurance plan.

Employees in the following employment classifications are eligible to participate in the life insurance plan:

- Regular full-time employees
- Regular part-time employees

Eligible employees may participate in the life insurance plan subject to all terms and conditions of the agreement between Magnum Opus Technologies and the insurance carrier.

Details of the basic life insurance plan including benefit amounts are described in the Summary Plan Description provided to eligible employees. Contact the Human Resources Department for more information about life insurance benefits.

401k Retirement Plan

Magnum Opus Technologies has established a 401k retirement plan to provide employees the potential for future financial security for retirement. The 401k plan allows you to elect how much salary you want to contribute. You may tailor your retirement plan to meet your individual needs. Magnum Opus Technologies will contribute a matching amount to each participating employee's 401k. In order to participate, you must complete elections forms available through your human resources office.

Because your contribution to a 401k is automatically deducted from your pay before federal and state tax withholding are calculated, you save tax dollars now by having your current taxable amount reduced. While the amounts deducted generally will be taxed when they are finally distributed, favorable tax rules typically apply to 401k distributions.

Complete details of the 401k retirement plans are described in the Summary of Major Plan Provisions and Welcome Packet made available to each eligible employee. Contact the human resources department for more information about this opportunity.

Time Off to Vote

Magnum Opus Technologies encourages employees to fulfill their civic responsibilities by participating in elections. Generally, employees are able to find time to vote either

before or after their regular work schedule. If employees are unable to vote in an election during their nonworking hours, Magnum Opus Technologies will grant up to 1 hour of paid time off to vote.

Employees should request time off to vote from their supervisor at least two working days prior to the election day. Advance notice is required so that the necessary time off can be scheduled at the beginning or end of the work shift, whichever provides the least disruption to the normal work schedule. Employees must submit a voter's receipt on the first working day following the election to qualify for paid time off.

Bereavement Leave

Employees who wish to take time off due to the death of an immediate family member should notify their supervisor immediately. Up to 2 days of paid bereavement leave will be provided to eligible full-time employees. 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 incentives, commissions, bonuses, or shift differentials.

Bereavement leave will normally be granted unless there are unusual business needs or staffing requirements. Employees may, with their supervisors' approval, use any available paid leave for additional time off as necessary.

Magnum Opus Technologies defines "immediate family" as the employee's spouse, child, father, mother, father-in-law, mother-in-law, brother, sister, stepbrother, stepsister, step-child, stepfather, stepmother.

Jury Duty

Magnum Opus Technologies encourages employees to fulfill their civic responsibilities by serving jury duty when required. Regular employees who have completed a minimum of 270 calendar days of service in an eligible classification may request up to 3 days per year of paid jury duty leave. Jury duty pay will be calculated on the employee's base pay rate times the number of hours the employee would otherwise have worked on the day of absence. If employees are required to serve jury duty beyond the period of paid jury duty leave, they may use any available paid time off (for example, vacation benefits) or may request an unpaid jury duty leave of absence.

Employees must show the jury duty summons to their supervisor as soon as possible so that the supervisor may make arrangements to accommodate their absence. Of course, employees are expected to report for work whenever the court schedule permits.

Either Magnum Opus Technologies or the employee may request an excuse from jury duty if, in our judgment, the employee's absence would create serious operational difficulties. Magnum Opus Technologies will continue to provide health insurance benefits until the end of the month in which the unpaid jury duty leave begins. At that time, employees will become responsible for the full costs of these benefits if they wish coverage to continue. When the employee returns from jury duty, benefits will again be

provided by Magnum Opus Technologies according to the applicable plans. Benefit accruals such as vacation, sick leave, or holiday benefits will be suspended during unpaid jury duty leave and will resume upon return to active employment.

Progressive Discipline

The purpose of this policy is to state Magnum Opus Technologies' position on administering equitable and consistent discipline for unsatisfactory conduct in the workplace. The best disciplinary measure is the one that does not have to be enforced and comes from good leadership and fair supervision at all employment levels.

Magnum Opus Technologies' own best interest lies in ensuring fair treatment of all employees and in making certain that disciplinary actions are prompt, uniform, and impartial. The major purpose of any disciplinary action is to correct the problem, prevent recurrence, and prepare the employee for satisfactory service in the future. Although employment with Magnum Opus Technologies is based on mutual consent and both the employee and Magnum Opus Technologies have the right to terminate employment at will, with or without cause or advance notice, Magnum Opus Technologies may use progressive discipline at its discretion.

Disciplinary action may call for any of four steps -- verbal warning, written warning, suspension with or without pay, or termination of employment -- depending on the severity of the problem and the number of occurrences. There may be circumstances when one or more steps are bypassed.

Progressive discipline means that, with respect to most disciplinary problems, these steps will normally be followed: a first offense may call for a verbal warning; a next offense may be followed by a written warning; another offense may lead to a suspension; and, still another offense may then lead to termination of employment. If more than 12 months have passed since the last disciplinary action, the process will normally start over.

Magnum Opus Technologies recognizes that there are certain types of employee problems that are serious enough to justify either a suspension, or, in extreme situations, termination of employment, without going through the usual progressive discipline steps. While it is impossible to list every type of behavior that may be deemed a serious offense, the Employee Conduct and Work Rules policy includes examples of problems that may result in immediate suspension or termination of employment. However, the problems listed are not all necessarily serious offenses, but may be examples of unsatisfactory conduct that will trigger progressive discipline.

By using progressive discipline, we hope that most employee problems can be corrected at an early stage, benefiting both the employee and Magnum Opus Technologies.

Employment Termination

Termination of employment is an inevitable part of personnel activity within any organization, and many of the reasons for termination are routine. Below are examples of some of the most common circumstances under which employment is terminated:

- ***Resignation** - voluntary employment termination initiated by an employee.
- ***Discharge** - involuntary employment termination initiated by the organization.
- ***Layoff** - involuntary employment termination initiated by the organization for non-disciplinary reasons.
- ***Retirement** - voluntary employment termination initiated by the employee meeting age, length of service, and any other criteria for retirement from the organization.

Magnum Opus Technologies may schedule exit interviews at the time of employment termination. The exit interview will afford an opportunity to discuss such issues as employee benefits, conversion privileges, repayment of outstanding debts to Magnum Opus Technologies, or return of Magnum Opus Technologies' owned property. Suggestions, complaints, and questions can also be voiced. Since employment with Magnum Opus Technologies is based on mutual consent, both the employee and Magnum Opus Technologies have the right to terminate employment at will, with or without cause, at any time. Employees will receive their final pay in accordance with applicable state law. Employee benefits will be affected by employment termination in the following manner. All accrued vacation, vested benefits that are due and payable at termination will be paid. Some benefits may be continued at the employee's expense if the employee so chooses. The employee will be notified in writing of the benefits that may be continued and of the terms, conditions, and limitations of such continuance.