

HANDBOOK

VOLK PACKAGING CORPORATION

January 2023



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HANDBOOK ACKNOWLEDGEMENT

The Associate handbook describes important information about Volk Packaging Corporation, and I understand that I should consult my immediate manager, supervisor or the Human Resources Department regarding any questions relating to the handbook or that are not answered in the handbook. I have entered into my employment relationship with Volk Packaging Corporation voluntarily and acknowledge that there is no specified length of employment. Accordingly, either I or Volk Packaging Corporation can terminate the relationship at will, with or without cause, at any time. Any employment contract or understanding to alter my at will relationship must be in writing and signed by both myself and by Derek Volk, Volk Packaging Corporation’s CEO.

Since the information, policies, and benefits described here are necessarily subject to change, I acknowledge that revisions to the handbook may occur, except to Volk Packaging Corporation’s 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 Derek Volk, Volk Packaging Corporation’s CEO has the ability to adopt any revisions to the policies in this handbook and may only do so in writing.

Furthermore, I acknowledge that this handbook, my application for employment or any other document used by Volk Packaging Corporation unless expressly identified as such, 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.

ASSOCIATE NAME (printed)

ASSOCIATE SIGNATURE

DATE

WITNESS

WELCOME

WELCOME TO VOLK PACKAGING CORPORATION

We welcome you to the VOLK PACKAGING CORPORATION TEAM and wish you every success here.

We believe that each Associate contributes directly to the growth and success of Volk Packaging Corporation, and we hope you will take pride in being a member of our team.

This handbook was developed to describe some of our expectations of Associates and to outline the policies, programs, and benefits available to eligible Associates. As a Volk Packaging Corporation Associate, you should familiarize yourself with the contents of this handbook as soon as possible, for it will answer many questions about employment with Volk Packaging Corporation.

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

Sincerely,

Derek S. Volk

CEO



ABOUT THIS HANDBOOK

EMPLOYMENT-AT-WILL

We prepared this handbook to acquaint you with Volk Packaging Corporation (hereafter, VPC) and provide you with information about working conditions, Associate benefits, and some of the policies affecting your employment. Please take the necessary time to read it. No handbook can anticipate every circumstance or questions about policy; however, you should read, understand and comply with all provisions of the handbook. It describes many of your responsibilities as an Associate and outlines the programs developed by VPC to benefit Associates. One of our objectives is to provide a work environment that is conducive to both personal and professional growth.

We do not expect this handbook to answer all questions. Managers, Supervisors and Human Resources also serve as a major source of information.

Neither this handbook nor any other verbal or written communication by a management representative is, or should be considered to be an agreement, contract of employment, express or implied, or a promise of treatment in any particular manner in any given situation, nor does it confer any contractual rights whatsoever. VPC adheres to the policy of employment at will, which permits VPC or the Associate to end the employment relationship at any time, for any reason, with or without cause or notice.

No VPC representative other than Derek Volk, Volk Packaging Corporation's CEO may modify at-will status and/or provide any special arrangement concerning terms or conditions of employment in an individual case or generally and any such modification must be in a signed writing.

Many matters covered by this handbook, such as benefit plan descriptions, are also described in separate VPC documents. These VPC documents are always controlling over any statement made in this handbook or by any member of management.

This handbook states only general VPC guidelines. As VPC continues to grow and change, the need may arise and VPC 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 with or without notice, except for the rights of the parties to end employment at will, which may only be modified by an express written agreement signed by the Associate and Derek Volk, Volk Packaging Corporation's CEO.

This handbook supersedes all prior handbooks.

History

History of Volk Packaging Corporation

Volk Packaging Corporation (VPC) was founded in 1967 by Benjamin Volk and Kenneth Volk. VPC was the first tenant in the Biddeford Industrial Park. The original building was a 22,000 square foot structure. In 1974, Ben and Ken were joined in the VPC by Douglas Volk and in 1992, Ken's son, Derek, joined the growing family business. By this time the original building had been expanded to 64,000 square feet and employed approximately 40 Associates. It became readily apparent that the original building could no longer service the future needs of the VPC if it were to grow and prosper in the next millennium. To protect and secure its future, the Volk's purchased another building.

In 1996, Benjamin Volk, Chairman, passed away and Kenneth Volk, President became the Chief Executive Officer. Douglas Volk assumed the role of President, and Derek Volk, Vice President of Sales and Marketing. The torch had been passed in this third generation family business and the next generation took over the day to day management of the VPC.

By 1997, the time had come to expand again and to do so would require a move into a new building. Although smaller in size than the existing facility, it offered the opportunity for growth since it encompassed over 13 acres of land. Construction commenced in 1997 and Volk Packaging Corporation moved into its new 141,000 square foot building early in 1998, located at 11 Morin Street, Biddeford, Maine, employing over 100 Associates. Over the next ten years the VPC thrived and flourished.

In 2007, Kenneth Volk retired and Douglas Volk became Chief Executive Officer, with Derek Volk assuming the role of President. Once again the torch was passed resulting in second and third generation assuming the day to day management of the VPC.

Since 2011, production had added four new pieces of machinery significantly improving Volk's capabilities. This included the purchase of one of the largest Jumbo Flexos in the country. All of this combined to enhance the VPC with an impressive track record that was ready to meet the many needs of its customers.

In 2017, VPC celebrated 50 YEARS IN BUSINESS! What an accomplishment for a small family owned box manufacturer in the state of Maine. Associates, families, customers and business Associates came together to celebrate this milestone at an open house style event in late summer.

In 2018 VPC erected a permanent structure on our property, the HEROES WALL, honoring past and present military for their service to our country. And, in 2019 we purchased a multi-million dollar machine, a commitment by VPC to continue to position itself to assure its Associates have joined a growing, progressive and committed VPC.

In 2022, due to improved efficiencies, lean manufacturing and hard work, VPC manufactured more corrugated by the end of May than they manufactured the entire last year in their old building. It was the 14th consecutive year of sales growth.

There are big things in store for VPC in 2023 including the purchase of new machinery and the 15th year of sales growth.

EVERYBODY LOVES BOXES!

Volk Packaging Corporation Mission Statement

Led by God, managed by a family that cares for our customers, co-workers and community.

Making boxes while making a difference.

SECTION 1

Principles of Employment

January 2023



EQUAL EMPLOYMENT OPPORTUNITY (EOE)

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at VPC will be based on merit, qualifications and abilities. VPC does not discriminate in employment opportunities or practices on the basis of race, color, alienage or national origin or ancestry, religion, age, sex, pregnancy, childbirth or related medical conditions, gender, gender identity, disability or handicap, status as a veteran, sexual orientation, marital status, genetic health information or any other federal, state or locally protected status in the administration of its employment practices.

VPC will make reasonable accommodations for qualified individuals with known disabilities consistent with law. This policy governs all aspects of employment, including selection, recruitment, hiring, placement, promotion, transfer, job assignment, compensation, Associate activities, corrective action, termination and access to benefits and training. Any Associate with questions or concerns about any type of discrimination in the workplace is encouraged to bring these issues to the attention of their immediate supervisor or the Human Resources Department.

Associates can raise concerns and make reports without fear of reprisal. Any Associate with questions or concerns about equal employment opportunities in the workplace is encouraged to bring these issues to the attention of their supervisor, manager, Human Resources or Derek Volk, Volk Packaging Corporation's CEO. Anyone found to be engaging in any type of unlawful discrimination will be subject to corrective action, up to and including termination of employment.

Refer to American's With Disabilities (ADA) policy, 3-5 and Harassment policy, 3-4.



CUSTOMER/ASSOCIATE RELATIONS

Customers are among our organization's most valuable assets. Every Associate represents VPC to our customers and to the public. The way we do our jobs presents an image of our entire organization. Customers judge all of us by how they are treated with each Associate contact. Therefore, one of the first business priorities is to assist any customer or potential customer. Nothing is more important, other than safety, than being courteous, friendly, helpful and prompt in the attention we give to customers.

VPC will provide customer relations and services training to all Associates with extensive customer contact. 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 VPC. Positive customer relations not only enhance the public's perception or image of VPC, but also pay off in greater customer loyalty and increased sales and profit.

Equally important to VPC are our Associates. VPC believes that the work conditions, wages and benefits we offer to our Associates are competitive with those offered by other employers in this area and in this industry. If Associates have concerns about work conditions or compensation, they are encouraged to voice these concerns openly and directly to supervisors/management or the Human Resources Department.

Our experience has shown that when Associates deal openly and directly with supervisors/management, the work environment can be excellent, communications can be clear, and attitudes can be positive. We believe that VPC amply demonstrates its commitment to Associates by responding effectively to your concerns.

Derek Volk, Volk Packaging Corporation's CEO and owner, is also available for any Associate who has questions or concerns about VPC. He does not micro-manage or override managers or supervisors in their efforts to do their job but will always listen and address any issues as warranted.



BUSINESS ETHICS AND CONDUCT

The successful business operation and reputation of VPC is built upon the principles of fair dealing and ethical conduct of our Associates. 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 VPC is dependent upon our customers' trust and we are dedicated to preserving that trust. Associates owe a duty to VPC, its customers, and shareholders to act in a way that will merit the continued trust and confidence of the public.

VPC will comply with all applicable laws and regulations and expects its management and Associates 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 judgement 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 your immediate supervisor, management or Derek Volk, Volk Packaging Corporation's CEO, and if necessary, with the Human Resources Department for advice and consultation.

Compliance with this policy of business ethics and conduct is the responsibility of every VPC Associate.

SOLICITATION/DISTRIBUTIONS

Solicitation and distributions by an Associate must receive prior approval from management.

Solicitation and distributions by an Associate to another work Associate is prohibited while either the Associate doing the soliciting or the Associate being solicited is on his/her working time.

Distribution of advertising material, handbills, printed or written literature of any kind is prohibited while either the Associate who is distributing the materials or the Associate to whom distribution is attempted or made is on working time.

Distribution of literature is prohibited in work areas at all times.

Solicitation and distribution of literature by non-VPC Associates on company premises is prohibited at all times.



CONFLICT OF INTEREST

It is VPC's policy that all Associates avoid any conflict between their personal interests and those of VPC. The purpose of this policy is to ensure that VPC's honesty and integrity, and therefore its reputation, are not compromised. The fundamental principle guiding this policy is that no Associate should have, or appear to have, personal interests or relationships that actually or potentially conflict with the best interests of VPC.

It is not possible to give an exhaustive list of situations that might involve violations of this policy. However, the situations that would constitute a conflict in most cases include but are not limited to:

1. holding an interest in or accepting free or discounted goods from any organization that does, or is seeking to do, business with VPC, by any Associate who is in a position to directly or indirectly influence either VPC's decision to do business, or the terms upon which business would be done with such organization;
2. business dealing that could result in unusual gains for organizations that VPC conducts business with. Unusual gain refers to bribes, product bonuses, special fringe benefits, unusual price breaks, and other windfalls designed to ultimately benefit either the organizations, the Associate or both;
3. holding any interest in an organization that competes with VPC; an Associate being in a position to influence a decision that may result in a personal gain for that Associate or for a relative as a result of VPC's business dealings;
4. being employed by (including as a consultant) or serving on the board of any organization which does, or seeks to do, business with or which competes with VPC; and/or
5. profiting personally, e.g. through commissions, loans, expense reimbursements or other payments, from any organization seeking to do business with VPC.

A conflict of interest would also exist when a member of an Associate's immediate family is involved in situations such as those above. For the purposes of the policy, a relative is any person who is related by blood or marriage, or whose relationship with the Associate is similar to that of persons who are related by blood or marriage.

This policy is not intended to prohibit the acceptance of modest courtesies, openly given and accepted as part of the usual business amenities, for example occasional business-related meals or promotional items of nominal or minor value.

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



NON-DISCLOSURE

The protection of confidential business information and trade secrets is vital to the interests and the success of VPC. During the course of work, an Associate may become aware of confidential information about VPC's business. It is extremely important that all such information remain confidential, and particularly not be disclosed to our competitors. Such confidential information includes, but is not limited to, the following examples:

- Business Continuity Plan
- VPC Policies
- Compensation Data
- Computer Processes
- Computer/Software Programs and Codes
- Customer/Potential Customer/Supplier Lists
- Customer Preferences
- Financial Data
- Marketing Strategies
- New Materials Development/Research
- Pending Projects and Proposals
- Personnel/Payroll Information
- Proprietary Production Processes
- Sales Data

An Associate who improperly copies, removes (physically or electronically), uses or discloses trade secrets or confidential business information to anyone outside of VPC may be subject to corrective action, up to and including termination of employment and legal action, even if they do not actually benefit from the disclosed information. An Associate may be required to sign an agreement reiterating these obligations.

All media inquiries regarding the position of VPC as to any issues must be referred to Derek Volk, VPC's CEO. Only Derek Volk, VPC's CEO, is authorized to make or approve public statements on behalf of VPC. No Associates, unless specifically designated by Derek Volk, VPC's CEO, are authorized to make statements on behalf of VPC. Any Associate wishing to write and/or publish an article, paper, or other publication on behalf of VPC must first obtain approval from Derek Volk, VPC's CEO.

These obligations continue even after the employment relationship ends.



WORKPLACE MONITORING

Workplace monitoring may be conducted by VPC to ensure quality control, Associate safety, security, and customer satisfaction.

Associates who communicate with customers utilizing VPC's phone system 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 VPC as well as their satisfaction with our service.

Computers furnished to Associates are the property of VPC. As such, computer usage and files may be monitored or accessed. Further, since VPC's communication and computer systems are intended for business use, all Associates, upon request, must notify management of any private access codes or passwords.

Due to the potential for issues such as invasion of privacy, sexual harassment and loss of productivity as well as inappropriate disclosure of confidential information, no Associate may use a camera phone function on any phone on VPC property or while performing work for VPC unless given explicit permission by a supervisor/manager or Derek Volk, VPC's CEO.

The use of personal audio recorders or other types of voice recording devices anywhere on VPC property, including to record conversations or activities of other Associates or management, or while performing work for VPC, is also strictly prohibited, unless the device was provided to you by VPC and issued solely for legitimate business purposes.

VPC reserves the right to require Associates while on VPC property, or on client property, to agree to the inspection of their persons, personal possessions and property, personal vehicles parked on VPC or client property, and work areas. This includes lockers, vehicles, desks, cabinets, work stations, packages, handbags, briefcases and other personal possessions or places of concealment, as well as personal mail sent to VPC or to its clients. Associates are expected to cooperate in any search or inspection.

VPC does reserve the right to use cameras/video cameras for security purposes and to monitor the work environment.

Because VPC is sensitive to the legitimate privacy rights of Associates, every effort will be made to guarantee that workplace monitoring and inspections are done in an ethical and respectful manner.

Bathrooms will of course not be subject to monitoring.

SECTION 2

Employment Status / Records

January 2023



EMPLOYMENT CATEGORIES

It is the intent of VPC to clarify the definitions of employment classifications so that Associates understand their employment status and benefit eligibility. These classifications do not guarantee employment for any specified period of time.

Each Associate will belong to one of the following employment categories:

REGULAR FULL-TIME Associates are those who are not in a temporary or introductory status and who are regularly scheduled to work VPC'S full-time schedule (normally, 40 hours per week). Generally, they are eligible for VPC's benefit package, subject to the terms, conditions, and limitations of each benefit program.

REGULAR PART-TIME Associates are those who are not assigned to a temporary or introductory status and who are regularly scheduled to work less than 40 hours per week. While they do receive all legally mandated benefits (such as Social Security and workers' compensation insurance), they may be ineligible for some of VPC's other benefit programs.

INTRODUCTORY Associates are those whose performance is being evaluated during the initial employment period, usually 90 to 180 days, to determine whether further employment in a specific position or with VPC is appropriate. Associates who satisfactorily complete the introductory period will be updated to a "regular" employment classification.

SEASONAL Associates are those whose positions are not regularly budgeted, and/or are scheduled to work full or part-time, but only during peak production periods.

TEMPORARY Associates are those whose positions are not regularly budgeted, and/or whose work schedules are only for a specific time frame.

NON-EXEMPT ASSOCIATES Those that are entitled to minimum wage and overtime pay consistent with federal and state law.

EXEMPT ASSOCIATES Those who because of their job responsibilities are exempt from minimum wage and/or overtime pay consistent with state and federal law.



INTRODUCTORY EMPLOYMENT PERIOD

The introductory employment period is intended to give new Associates the opportunity to demonstrate their ability to achieve a satisfactory level of performance/attendance and to determine whether the new position meets their expectations. VPC uses this period to evaluate Associate capabilities, work habits, and overall performance/attendance.

New and rehired non-exempt (hourly) Associates work on an introductory basis for the first 90 calendar days after their date of hire. Exempt (salary) Associates work on an introductory basis for the first 90 to 180 calendar days after their date of hire. Associates who are promoted or transferred within VPC may be required to complete a secondary introductory period of the same length with each reassignment to a new position. If VPC determines that the designated introductory period does not allow sufficient time to thoroughly evaluate the Associate's performance, the introductory period may be extended for a specified period.

Completion of the introductory period does not change the employee's status as an employee-at-will meaning that either the employee and employer may end the employment relationship with or without cause and with or without notice.

Benefit eligibility is determined in accordance with the terms of the benefit in question. Please refer to the handbook section on Benefits.

OTHER EMPLOYMENT

Associates may hold outside jobs as long as they meet the performance standards of their job with VPC. Associates will be judged by the job-related performance standards and will be subject to VPC's scheduling demands, regardless of any existing outside work requirements. Full-time Associates must consider VPC their primary job.

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

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



PERSONNEL DATA CHANGES

It is the responsibility of each Associate to promptly notify VPC of any changes/updates in personnel data.

Associates should use their personalized Automatic Data Processing (ADP) Workforce Now account to process personal data changes such as address, telephone number, dependents, W-4 and emergency contact information. This information should be kept current at all times.

Associates should also inform Human Resources of updated skills or training they may acquire. Unreported changes of address, marital status, etc. can affect withholding tax and benefit coverage. Further, an "out of date" emergency contact or an inability to reach the Associate in a crisis could cause a health or safety risk.

VPC takes every precaution in protecting Associate personal and job-related information.

ACCESS TO PERSONNEL FILES

VPC maintains a personnel file on each Associate. The personnel file includes such information as the Associate's job application, resume, records of training, documentation of performance appraisals and salary increases, and other employment records.

Personnel files are the property of VPC, and access to the information they contain is restricted. Generally, only supervisors and management personnel of VPC who have a legitimate reason to review information in a file are allowed to do so.

Associates who wish to review their own file should contact the Human Resources Department. With reasonable advance notice, Associates may review their own personnel files in VPC's offices and in the presence of an individual appointed by VPC to maintain the files. An Associate may obtain a copy of their personnel file by submitting a written request to the Human Resources Department.



IF YOU MUST LEAVE US

Termination of employment is an inevitable part of personnel activity with any organization, and many of the reasons for termination are routine.

Associates must return all VPC property issued to or in their possession or control immediately upon request or upon departure from VPC. VPC reserves the right to take action deemed appropriate to recover or protect its property. Such property may include, but not limited to:

- *Vehicles
- *Keys
- *EZPasses
- *Equipment, including computers, laptops, fax machines, cell phones, etc.
- *Credit Cards
- *Confidential information, including client lists, sales information, manuals, written materials
- *Tools, personal protective equipment (PPE)

To the extent permitted by law, Associates will be required to repay VPC, (through payroll deduction, if lawful) for any lost or damaged VPC property.

Associates will receive their final pay in accordance with applicable federal/state law.

EMPLOYMENT REFERENCE CHECKS

The Human Resources Department will respond to employment-related reference check inquiries. Responses to such inquiries will confirm general information such as dates of employment, dates of discharge, and position(s) held. It is the policy that VPC will respond to written request for the above information, and only after a signed release form is received from the appropriate parties.

All inquiries regarding employment-related reference checks must be referred to the Human Resources Department.

SECTION 3

Workplace Policy

January 2023



CONDUCT AND WORK RULES

While it is impossible to list every type of behavior that may be deemed a serious offense or considered unacceptable in the workplace, the Associate Conduct and Work Rules listed below include examples of infractions that could trigger corrective action, immediate suspension and/or termination of employment. The problems listed are not an exhaustive list. In addition, there may be circumstances in which one or more progressive disciplinary steps are bypassed. There are certain issues that are serious enough to justify either a suspension and/or final written warning or termination without going through all of the progressive steps.

- Obtaining employment on the basis of false or misleading information;
- Theft or inappropriate removal or possession of property;
- Falsification of timekeeping records;
- Working under the influence of alcohol and/or illegal drugs;
- Possession, distribution, sale, transfer, or use of alcohol and/or illegal drugs in the workplace, while on duty, or while operating employer-owned vehicles or equipment;
- Fighting or threatening violence, boisterous or disruptive activity in the workplace;
- Negligence or improper conduct leading to damage of employer, Associate 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 or on company property;
- Excessive absenteeism or any absence without notice;
- Unauthorized absence from work station during the workday;



CONDUCT AND WORK RULES

- Unauthorized use of telephones, cell phones, mail system, e-mail/internet systems or other employer-owned equipment;
- Unauthorized disclosure of business “secrets” or confidential information;
- Violation of personnel policies;
- Unsatisfactory performance or conduct;
- Any other violation of company policy.

The list below are some examples where immediate termination could result. This list is general in nature and is not intended to be all inclusive:

- Discourtesy to a customer, provider or the general public resulting in a complaint or loss of good will.
- Refusal or failure to follow directions from management.
- Breach of confidentiality relating to employer, Associate, customer or provider information.
- Altering, damaging or destroying VPC property or records, or another Associate’s property.
- Dishonesty.
- Providing false or misleading information to any VPC representative or on any VPC records, including the employment application, benefit forms, time cards, expense reimbursement forms and similar records.
- Fighting or engaging in disorderly conduct on VPC’s premises.
- Violations of any of VPC employment policies including, but not limited to, confidentiality, security, solicitation, conflict of interest and code of conduct.
- Conduct or performance issues of a serious nature.
- Failure of a drug or alcohol test.

To ensure safety, orderly operations and the best possible work environment, VPC expects Associates to follow the aforementioned rules of conduct.



ATTENDANCE/PUNCTUALITY

To maintain a safe and productive work environment, VPC expects Associates to be reliable and to be punctual in reporting for scheduled work. Absenteeism and tardiness place a burden on other Associates and on VPC.

VPC's vacation and PTO policies allow an adequate amount of time for Associates to be away from work. In the rare instances when Associates 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 and as outlined in the policy below:

DEFINITIONS (for the purposes of this policy)

Absence - a single occurrence or a combination of occurrences of days away from work; or tardiness; or leaving early.

Scheduled Absence - planned time away from work with a minimum 24 hour notice.

Unscheduled Absence - unplanned time away from work (includes vacation/pto days, tardiness and leaving early).

Tardiness - punching in at any time later than the beginning of the assigned/scheduled shift. Unscheduled tardiness of four hours and more will be counted as an absence.

Leaving Early - punching out at any time prior to the end of the assigned/scheduled shift. Unscheduled leaving early more than four hours before assigned/scheduled shift ends will be counted as an absence.

GUIDELINES

All absences will be recorded regardless of the reason. Scheduled absences will not count against an Associates' attendance record, unless excessive or discernible patterns of absenteeism develop. Tardiness or absence due to winter storm conditions will be evaluated in relationship to the overall attendance of all Associates and the severity of the storm and will be at the sole discretion of VPC as to whether or not it will be counted as absent or tardy.

Any Associate expecting to be absent or tardy should call to report their status as soon as possible to the start of the shift. Second shift personnel are expected to call in by 12 noon so that replacements may be found. Third shift personnel are expected to call in by 10:00 pm. If an Associate is unable to reach their immediate supervisor they should leave a message with their name, date/time of the call, brief reason they are going to be late/calling out, when they plan to return to work and their phone number. A follow up email to supervisor, Operations Manager or Human Resources with the same information is required. No other forms of communication should be used when calling out. After hours call out number is 207-571-5510-follow instructions per voice message. During hours call out number is 207-282-6151, press 3, then press 1.



ATTENDANCE/PUNCTUALITY

An absence shall be treated as one (1) occurrence. However, in the event an Associate is sick and it results in multiple days absent, the absences will be reviewed and at the discretion of management may be considered as one (1) occurrence.

Additional Corrective Action Guidelines

The corrective action process, as outlined in the Corrective Action policy (3-25) may also be applied to or accelerated by the following:

- Combination of unscheduled absences and late/leave early occurrences;
- Absences after exhausting all vacation and PTO;
- Associates with discernible patterns of scheduled or unscheduled absenteeism or tardiness such as weekends, night shifts, Mondays and Fridays, etc.

All scheduled and unscheduled absences will result in a documented review of attendance record during a meeting between Associate and immediate supervisor. Unreported absences of three (3) consecutive days will generally be considered a voluntary resignation and employment will be terminated.

The following absences will be **excluded** during the review for corrective action: Funeral leave, jury duty, authorized family/medical leave, authorized leaves of absences, occupational injuries, military reserve duty.



WORKPLACE VIOLENCE

VPC is committed to preventing workplace violence and to maintaining a safe work environment. Given the increasing violence in society in general, VPC 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 Associates, including supervisors and temporary Associates, should be treated with courtesy and respect at all times. Associates are expected to refrain from fighting, "horseplay," or other conduct that may be dangerous to others. To the extent permitted by law, Associates and visitors are prohibited from carrying firearms, weapons, and other dangerous or hazardous devices or substances on any property of VPC.

Conduct that threatens, intimidates, or coerces another Associate or a customer at any time, including off duty periods, will not be tolerated. This includes all acts of harassment, including harassment that is based on an individual's race, color, alienage or national origin or ancestry, religion, age, sex, pregnancy, childbirth or related medical conditions, gender, gender identity, disability or handicap, status as a veteran, sexual orientation, marital status, genetic health information or any other federal, state or locally protected status.

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 Associates, 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.

VPC 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, VPC may suspend Associates, 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 suspension and/or corrective action up to and including termination of employment.

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

The policy is separate, but in conjunction with VPC's Sexual Harassment policy.



HARASSMENT/SEXUAL HARASSMENT

It is the policy of VPC that all Associates have the right to work in an environment free of discrimination, which includes freedom from all forms of harassment, including sexual harassment. VPC will not tolerate any form of harassment/sexual harassment, by supervisors, co-workers, customers, vendors or any third party. It is the expectation that all VPC Associates treat co-workers/third parties the same, regardless of their **race, color, national origin, religion, age, sex, marital status, gender, disability, status as a veteran, sexual orientation or any other legally protected status**. This policy is intended to prohibit offensive conduct, either physical or verbal, that threatens human dignity and Associate morale, and which interferes with a positive and productive work environment.

Offensive conduct or harassment of a sexual nature, or based on race, color, national origin, religion, age, sex, gender, disability, status as a veteran, sexual orientation or any other legally protected status is prohibited. In particular, sexual harassment is illegal and, as outlined in the Sexual Discrimination Guideline of the Maine Human Rights Act, includes:

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when (i) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment, (ii) submission to or rejection of such conduct by an individual is used as a basis for employment decisions affecting such individual, or (iii) such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

The following examples are common types of conduct that may constitute sexual harassment:

- **slurs, jokes or degrading comments of a sexual nature**
- **unwelcome sexual advances**
- **suggestive, vulgar or lewd remarks**
- **unwelcome hugging, touching or kissing**
- **requests for sexual favors**
- **sending sexually explicit emails or text messages, including social media messages**
- **repeated offensive sexual flirtation or propositions**
- **display of sexually suggestive pictures/objects via magazines, calendars, posters or mobile devices**
- **repeated unwelcome physical contact/touching such as patting, pinching or constant brushing against another's body.**

Depending on the circumstances, improper conduct also can include sexual joking, vulgar or offensive conversation or jokes, commenting about another person's physical appearance, conversation about your own or someone else's sex life or teasing.

Consistent with the above guidelines, it is the policy of VPC that no personnel action be taken that would affect an Associate (either favorably or unfavorably) on the basis of conduct that is NOT related to job performance including such conduct as submitting to sexual advances, refusing to submit to sexual advances, protesting sexual overtures, or raising a complaint concerning the alleged violation of this policy.



HARASSMENT/SEXUAL HARASSMENT

This policy prohibits any overt or subtle pressure for sexual favors, including implying or threatening, that an applicant's or Associate's cooperation of a sexual nature (or lack thereof) will have any effect on the person's employment, or future job opportunities. This policy also prohibits any conduct which would tend to create an intimidating, hostile or offensive work environment. Supervisors and managers are responsible for monitoring behavior which can be construed to be harassment and for initiating necessary action to eliminate such behavior. Any supervisor or manager who has knowledge of such behavior yet takes no action to end it is also subject to disciplinary action. Any Associate who feels that he or she is a victim of harassment/sexual harassment should immediately report the matter to his or her supervisor/manager or, if the Associate would prefer, to Human Resources Manager. If the person toward whom the complaint is directed is one of the individuals indicated above, the Associate should contact any higher-level manager in his or her reporting hierarchy, including Derek Volk, Volk Packaging Corporation's CEO. Associates are encouraged to pursue the matter through VPC or they may contact the Maine Human Rights Commission at the following address and phone number:

Maine Human Rights Commission
51 State House Station - mailing address
Augusta, Maine 04333
TTY: Maine Relay 711
(207) 624-6290
Fax (207) 624-8729
(888) 577-6690

VPC will immediately investigate any complaints of harassment/sexual harassment and where warranted, take disciplinary action against any Associate engaging in harassment/sexual harassment. Depending on the circumstances, such disciplinary action may include suspension, demotion or termination of employment. To the fullest extent practicable, VPC will maintain the confidentiality of those involved. Any questions regarding this policy should be directed to the VPC Human Resources Department. Any Associate who believes he or she has been the victim of harassment/sexual harassment, or who has knowledge of that kind of behavior, is required to report such conduct immediately. VPC will not retaliate against anyone who has reported harassment/sexual harassment or who has cooperated in the investigation of harassment/sexual harassment complaints.



AMERICAN'S WITH DISABILITY ACT (ADA)

(Nondiscrimination/Reasonable Accommodation of Individuals with Disabilities)

VPC complies with the Americans With Disabilities Act (ADA) and the Maine Human Rights Act (MHRA) providing for nondiscrimination in employment against qualified individuals with disabilities. It is VPC's policy to:

1. Ensure that qualified individuals with disabilities are treated in a nondiscriminatory manner in the pre-employment process and that Associates with disabilities are treated in a nondiscriminatory manner in all terms, conditions, and privileges of employment.
2. Provide applicants and Associates with disabilities with reasonable accommodation, to the extent one exists, except where such an accommodation would create undue hardship on VPC or would create a substantial risk of imminent significant harm to the applicant/Associate requesting the accommodation or to others.

Procedure for Requesting an Accommodation

Qualified individuals with disabilities may make requests for reasonable accommodation to VPC's Human Resources Manager. On receipt of a request, the Human Resources Department will meet with the requesting Associate to discuss and identify the precise limitations resulting from the disability and the potential accommodation that VPC might make to help overcome those limitations. Appropriate VPC representatives may also consult with resources outside of VPC, such as a requesting Associate's medical provider, in an effort to develop possible accommodations to consider. The requesting applicant/Associate is also encouraged to suggest possible accommodations for the Company to consider. VPC considers the process of determining potential ADA accommodations an interactive process with its' Associates and will engage in such process to identify if such accommodations can be made.

The appropriate VPC representative(s) will determine the feasibility of any proposed accommodation, considering various factors, including, but not limited to the nature and cost of the accommodation, and the accommodation's impact on the operation of VPC's activities, including its impact on the ability of other Associates to perform their duties and on VPC's ability to meet the needs of its customers.

For further information on this process or if you have any questions regarding specific issues, contact the Human Resources Department.



DRUG-FREE/ALCOHOL-FREE WORKPLACE

It is VPC's desire to provide a drug-free, healthful, and safe workplace.

The unlawful or unauthorized use, abuse, solicitation, theft, possession, transfer, purchase, sale or distribution of controlled substances, drug paraphernalia or alcohol by an Associate or another individual anywhere on VPC premises, while on VPC business (whether or not on VPC premises) or while representing VPC, is strictly prohibited.

The legal use of prescribed drugs is permitted on the job only if it does not impair an Associate's ability to perform the essential functions of the job effectively and in a safe manner that does not endanger themselves or other Associates/individuals in the workplace. Associates who are using a prescribed drug that may affect their working performance should consult with their physician and advise their supervisor.

Violations of this policy may lead to corrective action, up to and including immediate termination of employment. Such violations may also have legal consequences.

Associates with drug or alcohol problems may refer to a rehabilitation or treatment program through VPC's insurance benefit coverage. They may also wish to discuss these matters with their supervisor or the Human Resources Department to receive assistance or referrals to appropriate resources in the community.

Under the Drug-Free Workplace Act, an Associate who performs work for a government contract or grant must notify VPC of a criminal conviction for drug-related activity occurring in the workplace. The report must be made within five(5) days of the conviction.

Please note that even though Maine has legalized medical and recreational marijuana under state law, the use of marijuana remains illegal under federal law. Accordingly, marijuana prescribed pursuant to state law is still an unlawful drug because of federal law. Possession or use of marijuana in any form on or in VPC property is prohibited. An employee is also prohibited from reporting to work impaired by marijuana.

Associates with questions on this policy or issues related to drug or alcohol use in the workplace should raise their concerns with their supervisor or the Human Resources Department without fear of reprisal.



DRESS CODE/PERSONAL APPEARANCE

Dress, grooming, and personal cleanliness standards contribute to the morale of all Associates and affect the business image VPC presents to customers and visitors. During business hours, Associates are expected to present a clean and neat appearance and to dress according to the requirements of their positions.

Listed below is a general overview of acceptable casual business wear as well as a listing of some of the more common items that are not appropriate. Obviously, neither group is intended to be all-inclusive. Rather, these items should help set the general parameters for proper casual business wear and allow you to make intelligent judgments about items that are not specifically addressed.

Examples of acceptable casual business wear (office) include:

- * jeans (no holes, no acid wash)
- * khakis, Bermuda shorts
- * sundresses w/coverup
- * cropped pants or jeans (no holes, no acid wash)
- * golf shirts w/collar, sweater or blouse
- * non-message or non-labeled t-shirts
- * athletic shoes or sandals

Examples of acceptable casual business wear (production) include:

- * jeans
- * shorts or sweatpants
- * cropped pants or jeans
- * non-message or non-labeled t-shirts
- * athletic shoes or other shoes that cover the feet

Production Associates should refer to the Safety Policy(#500) for additional information regarding clothing in the plant environment.

Examples of inappropriate clothing items that should not be worn:

- *Short shorts, tank tops, muscle shirts
- *Miniskirts, flip flops
- *T-shirts or sweatshirts with offensive messages or images
- *Halter tops
- *Visible undergarments
- *Slippers

If you report to work dressed or groomed inappropriately, you may be prevented from working until you return to well groomed and wearing the proper attire.



BREAK AND MEAL PERIODS

Each workday, hourly production Associates are provided with one (1) paid break period of 15 minutes. Since this time is counted and paid as time worked, Associates must not be absent from their work areas beyond the allotted break period time. All hourly production Associates are provided with one (1) unpaid meal period of 30 minutes in length each workday. Normal break and meals are as follows:

1st Shift: Break 9:45am - 10:00am
 Lunch 12:00 noon - 12:30pm

2nd Shift: Break 6:00pm - 6:15pm
 Lunch 9:00pm - 9:30pm

Supervisors may reschedule break/meal periods to accommodate business operating requirements.

All hourly/salary office Associates are provided with one (1) unpaid meal period of 60 minutes in length each workday. Managers will schedule meal periods to accommodate business operating requirements.



SMOKING

SMOKING IS PROHIBITED

VPC is dedicated to providing a healthy and productive work environment. As required by law (See, 22 M.R.S. 1580-A), it will be our policy to provide a smoke-free workplace. This policy applies to all Associates, clients, contractors, and visitors. The Workplace Smoking Act of 1985 prohibits smoking within business facilities, which includes vehicles used in the course of work, and outdoor or off-site areas where associates, clients, and contractors perform services under the control of VPC.

“Smoking” includes carrying or having in one’s possession a lighted or heated cigarette, cigar, or pipe or a lighted or heated tobacco or plant product intended for human consumption through inhalation whether natural or synthetic in any manner or in any form. This policy also bans the use of all tobacco products, including cigarettes, cigars, smokeless tobacco products, electronic smoking devices, and any new tobacco products of any an all types on the entire property under the control of the management of VPC, 365 days per year, 24 hours a day.

This policy is posted and copies are available to anyone who requests one. This policy will be supervised by the management of VPC in accordance with Maine State law. In addition, this policy will be reviewed during new Associate orientation.

Smoking of tobacco products are banned in:

- All enclosed areas where work is performed, as well as in all restrooms, lunchrooms, and private offices.
- All outdoor areas under the control of VPC, for which Associates perform services.
- All off-site locations under the control of the VPC, for which Associates perform services.
- All VPC-owned and all VPC-leased vehicles used by Associates.
- All Associate-owned vehicles used in the course of work whenever other Associates or another person is in the vehicle for work-related reasons.

Smoking of all tobacco products is only allowed outdoors, in designated smoking areas, at minimum 20 feet away from VPC entryways, vents, windows or doorways, including vehicles used in the course of work, outdoor areas, and off-site locations under the control of VPC. Smoking is never allowed in any location that allows smoke to circulate back into VPC facilities. See posted signs for Designated Smoking Areas.

No-smoking signs will be posted at all VPC entrances and throughout the buildings.

VPC understands tobacco is a legal product, and further recognizes that we may not require Associates or prospective Associates refrain from tobacco use when not at work and will not discriminate against Associates who use tobacco outside of employment. VPC promotes the use of all available resources, including The Quit Link (TheQuitLink.com and 1-800-207-1230), to assist tobacco users who wish to stop their use of tobacco products.

Violation of this policy may be grounds for dismissal.



PARKING

VPC provides several parking areas at its location - front of building (office side) , east side of building (production side) and west side (Maine Box side) of building. Associates may park in any of the parking locations, provided space is available. There is no assigned/reserved parking at VPC, except Benjamin Volk Award/Associate of the Quarter recipients. If parking in the front of our building, space should be allowed for customers and visitors.

Associates should keep their vehicles locked at all times while on VPC property. VPC will not be responsible for damages to or items stolen from vehicles. For safety purposes, Associates are expected to obey all speed and traffic laws when entering and exiting VPC parking areas and on the public streets surrounding the area.

Associates should report any suspicious activity or unknown visitors in our parking areas to their immediate supervisor.

During winter storms you may be asked to temporarily relocate your vehicle for snow plow/removal purposes. Unless absolutely necessary, Associates should not leave their vehicle overnight in VPC parking areas, particularly after a winter storm.



VISITORS IN THE WORKPLACE

To provide for the safety and security of Associates and the facilities at VPC, 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 Associate welfare, and avoids potential distractions and disturbances.

Following are the guidelines for all Visitors at VPC:

- All visitors should enter VPC at the reception/lobby area.
- All visitors that enter the shipping and/or production areas are required to wear a safety vest.
- Authorized visitors will receive directions or be escorted to their destination.
- All business related visitors are required to have a signed/dated copy of VPC's Confidentiality Agreement on file prior to entering work areas. Copies of the Confidentiality Agreement are available in the reception/lobby area.
- Associates are responsible for the conduct and safety of their visitors.

If an unauthorized individual is observed on VPC's premises, Associates should immediately notify their supervisor and/or member of management or, if necessary direct/escort the individual to the reception/lobby area.



EMERGENCY CLOSINGS

At times, emergencies such as severe weather or power failures can disrupt VPC operations. In extreme cases, these circumstances may require the closing of the work facility. In the event that such an emergency occurs during nonworking hours, you may call VPC's Crisis Management phone number at **207-602-4705** for VPC updates and report-to-work requirements. The VPC Crisis Management Line is for official VPC business only and should not be shared with anyone outside the VPC.

When operations are officially closed due to emergency conditions, the time off from scheduled work will be unpaid. However, with supervisory approval, Associates may use available paid leave time, such as unused vacation and/or PTO benefits.

In cases where an emergency closing is not authorized, Associates who fail to report for work will not be paid for the time off and will not be able to use paid leave time, such as unused vacation and/or PTO benefits. Associates in essential operations may be asked to work on a day when operations are officially closed. In these circumstances, Associates who work will receive regular pay.



RELATIVES/EMPLOYEE RELATIONSHIPS

A familial relationship among Associates can create an actual or at least a potential conflict of interest in the employment setting, especially where one relative supervises another relative. To avoid this problem, VPC may refuse to hire or place a relative in a position where the potential for favoritism or conflict exists.

In other cases, such as personal relationships where a conflict or the potential for conflict arises, even if there is no supervisory relationship involved, the Associates may be separated by reassignment or discharged from employment, at the discretion of VPC. Accordingly, any Associates in any type of personal relationship must inform management.

If two Associates marry, become related, or enter into a personal relationship outside of work, they may not remain in a reporting relationship or in positions where one Associate may affect the compensation or other terms or conditions of employment of the other individual. VPC may attempt to identify other available positions, but if no alternate position is available, VPC retains the right to decide which Associate will remain with VPC or allow the Associates to decide.

For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the Associate is similar to that of persons who are related by blood or marriage.



BULLETIN BOARDS/T.V. POSTINGS

The bulletin board and T.V. are our “official way” of keeping everyone informed about new policies, changes in procedures and company related special events. Please form the habit of reading the bulletin board(s) and viewing the T.V. postings regularly so that you will be familiar with the information posted. Only authorized personnel are permitted to post, remove or alter notices on the bulletin board(s) and T.V.’s. Posting is limited to company related matters.

VPC bulletin board(s) are located at the main entrance/exit door and breakroom in production, as well as, office copy room.

VPC T.V’s are located at the entrance/exit door to the breakroom in production and in the enter office hallway.



JOB POSTINGS

Normally, notices of regular, full-time and/or part-time job openings are posted, although VPC reserves its discretionary right to not post every position. Job openings may be posted on the VPC bulletin boards, T.V.'s and/or in the e-mail system, and typically remain open for 3 to 5 days. Each job posting notice may include the dates of the posting period, job title, department, job summary, essential duties, and qualifications (required skills and abilities).

To be eligible to apply for an open position, Associates must meet several requirements:

- *a current, regular, full-time or part-time Associate;
- *in their current position for at least six months;
- *maintains a performance rating of satisfactory or above;
- *not on a performance improvement plan, probation or under corrective action;
- *meets the job qualifications listed on the job posting;

To apply for an open position, Associates should submit an internal application for a posted position to their immediate supervisor, which will be forwarded to the Human Resources Department. The internal application must be completed, signed and dated by Associate and Supervisor prior to submission to the Human Resources Department. Prior to consideration for a posted position, an Associates past performance and personnel records will be reviewed.

VPC also encourages Associates to identify friends or acquaintances who are interested in employment opportunities and refer qualified outside applicants for posted jobs. Associates 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 Associate should submit the referral's resume and/or have referral complete an application from the Human Resources Department.



PAYCHECK/PAYDAYS

All Associates are paid weekly every Thursday. In the event that a regularly scheduled payday falls on a holiday, the pay date will be rescheduled to the last work day prior to the holiday.

Each paycheck will include earnings for all work performed through the end of the previous payroll period for hourly Associates and work performed through the current payroll period for salary Associates. The pay period is defined as Sunday to Saturday.

If a regular payday falls during an Associate's vacation, the Associate may receive his or her earned wages before departing for vacation if a written request is submitted at least 7 days prior to departing for vacation. See vacation policy for additional information.

VPC is paperless with regards to personnel/payroll information. Personnel, employment, pay, tax and benefit information can be accessed via ADP Workforce Now. Updated information related to payroll and personnel is available weekly every Thursday.

It is highly encouraged that Associates elect direct deposit of their pay. Associates can set up direct deposit when advance written authorization is provided to VPC. Associates will receive an itemized statement of direct deposit wages and can access the statements in their personal ADP Workforce Now account. Changes to direct deposit elections can also be made by accessing ADP Workforce Now.

If an Associate decides not to choose direct deposit the only other option is Aline Card (debit card) via ADP Workforce Now.

In the event a paycheck needs to be mailed, it will be forwarded to the address in the VPC ADP Workforce Now/HRMS payroll system. It is the responsibility of each Associate to keep VPC informed via ADP Workforce NOW of their current address, phone number, email and tax status.

VPC takes all reasonable steps to ensure that Associates receive the correct amount of pay in each paycheck and that Associates are paid promptly on the scheduled payday.

In the unlikely event that there is an error in the amount of pay or other personnel information, the Associate should promptly bring the discrepancy to the attention of the Human Resources, Payroll Department and/or supervisor so that corrections can be made as quickly and amicably.



TIMEKEEPING

Associates should not sign into HRMS more than 5 minutes prior to their scheduled starting time nor sign off more than 5 minutes after their scheduled stop time without expressed, prior authorization from their supervisors. Overtime work must always be approved before it is performed. Overtime policy is addressed in this handbook as separate policy.

Computer generated diaries are the official time record for all non-exempt (hourly) regular full-time and part-time Associates. Only drivers will use timecards, however, the diary time input by the shipping manager will be the driver's official time record.

It is the Associate's responsibility to review the daily diary postings for accuracy and to report any discrepancies to their supervisor immediately. Failure to promptly report a possible diary problem could result in a delay for payment adjustments.

Altering, falsifying, tampering with time records, or recording time on another Associate's time record will result in corrective action, up to and including termination of employment.

OVERTIME

When operating requirements or other needs cannot be met during regular working hours, Associates may be scheduled to work overtime hours. When possible, advance notification of these mandatory assignments will be provided. All overtime work must receive a supervisor's prior authorization.

Overtime is considered a condition of employment, and failure to work scheduled overtime or overtime worked without prior authorization from a supervisor may result in corrective action. At a supervisor's discretion, an Associate's work schedule may be adjusted during a workweek to avoid overtime.

The following forms of pay will be considered in the calculation of overtime: vacation, holiday, birthday, incentive days, bereavement/funeral leave and travel time.

The following forms of pay will not be considered in the calculation of overtime: personal paid time off (PTO) and cashing in of vacation.



USE OF EQUIPMENT/VEHICLES

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

Please notify a supervisor if any equipment, machines, tools, or vehicles 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 Associates or others. A supervisor can answer any questions about an Associate's responsibility for maintenance and care of equipment or vehicles used on the job.

The improper, careless, negligent, destructive, or unsafe use of operation of equipment or vehicles, as well as excessive or avoidable traffic and parking violations, can result in corrective action, up to and including termination of employment. It is the responsibility of every Associate to drive safely and obey all traffic, vehicle safety, and parking laws or regulations. Drivers must demonstrate safe driving habits at all times.

All Associates authorized to drive VPC-owned or leased vehicles or personal vehicles in conducting VPC business must possess a current, valid driver's license and an acceptable driving record. An Associate must have their valid driver's license in their possession while operating a vehicle off or on VPC property. Any change in license status or driving record must be reported to management immediately. Associates that use their personal vehicle for VPC business must have on file at all times, with the Human Resources Department, a copy of their current, valid drivers license and personal automobile insurance.

VPC-owned or leased vehicles may be used only as authorized by management.

Further, VPC is not responsible for any damage to Associates' personal belongings unless advanced management approval is provided for the Associate to bring the personal property to work.



PHONE/CELL PHONE/WIFI/FAX/MAIL

Personal use of the telephone for long-distance calls is not permitted. Associates should practice discretion when making local personal calls and may be required to reimburse VPC for any charges resulting from their personal use of the telephone.

Cell phones/smart watches may be used for personal/outgoing calls during breaks, meal periods, or at other times, with the supervisor's permission. The use of cell phones/smart watches while working is not allowed. For obvious reasons, it is a safety issue while working. Associates are welcome to use their cell phones/smart watches during break, meal periods or at other times, with the supervisor's permission. Use of cell phones/smart watches outside these approved times could result in corrective action. In addition, while on VPC business, Associates should practice discretion when making or receiving personal calls on VPC cell phones/smart watches.

To ensure safe driving while on VPC business, it is our stated policy that cell phones/smart watches **only** be used along with a hands-free-device. Associates using cell phone/smart watches while driving are strongly encouraged to **not** talk on their cell phone/smart watch while driving their vehicles even when using their hands-free device. It is strongly suggested that Associates pull their vehicles off the road when using their cell phone/smart watch even when they are using a hands-free device. Refer to Communication Device Use Policy 3-23. The State of Maine, New Hampshire, Massachusetts and Rhode Island all have strict laws regarding cell phone use, texting and distracted driving. Violation of these laws during working hours could result in corrective action.

Under no circumstances should Associates feel that they need to place themselves at risk to fulfill business needs. Texting and emailing while driving is prohibited in all circumstances.

WIFI will be available as follows:

9:45am-10:00am	Password is BREAK1
12:00 noon-12:30pm	Password is LUNCH1
6:00pm-6:15pm	Password is BREAK2
9:00pm-9:30pm	Password is LUNCH2

The use of VPC fax for personal correspondence is permitted with the approval from immediate supervisor. The use of VPC paid postage for personal correspondence is not permitted. Postage stamps are available for purchase.



INTERNET/COMPUTER/E-MAIL USAGE

Internet/computer/e-mail access to global electronic information resources on the World Wide Web is provided by VPC to assist Associates in obtaining work-related data and technology. The following guidelines have been established to help ensure responsible and productive usage. While internet/computer/e-mail usage is intended for business and job-related activities, incidental and occasional brief personal use is permitted within reasonable limits.

Internet/computer/e-mail data that is composed, transmitted, or received via our computer communications systems is considered to be part of the official records of VPC and, as such, is subject to disclosure to law enforcement or other third parties. Consequently, Associates should always ensure that the business information contained in all transmissions is accurate, appropriate, ethical, and lawful.

The equipment, services, and technology provided to access the internet/computer/e-mail remain at all times the property of VPC. As such, VPC reserves the right to monitor all traffic, and retrieve and read any data composed, sent, or received through our connections and stored in our computer systems without notice to users of the system.

Data that is composed, transmitted, accessed, or received via internet/computer/e-mail must not contain content that could be considered discriminatory, offensive, obscene, threatening, harassing, intimidating, or disruptive to any Associate or other person. Examples of unacceptable content may include, but are not limited to, sexual comments or images, racial/ethnic slurs, gender-specific comments, off-color jokes or any other comments or images that could reasonably offend someone on the basis of race, age, sex, religious or political beliefs, national origin, disability, sexual orientation, or any other characteristic protected by law.

The unauthorized use, installation, copying, or distribution of copyrighted, trademarked, or patented material on the internet is expressly prohibited. As a general rule, if an Associate did not create material, does not own the rights to it, or has not gotten authorization for its use, it should not be put on the internet/computer/e-mail. Associates are also responsible for ensuring that the person sending any material over the internet/computer/email has the appropriate distribution rights.

Internet/computer/e-mail users should take the necessary anti-virus precautions before downloading or copying any file from the internet/computer/e-mail. All downloaded files are to be checked for viruses; all compressed files are to be checked before and after decompression.

VPC purchases and licenses the use of various computer software for business purposes and does not own the copyright to this software or its related documentation. Unless authorized by the software developer, VPC does not have the right to reproduce such software for use on more than one computer. Associates may only use software on local area networks or on multiple machines according to the software license agreement. VPC prohibits the illegal duplication of software and its related documentation.



INTERNET/COMPUTER/E-MAIL USAGE

Associates should notify their immediate supervisor or any member of management upon learning of violations of this policy. Abuse of the internet/computer/e-mail access provided by VPC in violation of law or VPC policies will result in corrective action, up to and including termination of employment. Associates may also be held personally liable for any violations of this policy. The following behaviors are examples of additional actions and activities that are prohibited and can result in corrective action:

- Accessing a file or retrieve stored information without authorization.
- Using the organization's time and resources for personal gain.
- Stealing, using, or disclosing someone else's code or password without authorization.
- Sending/posting confidential material, trade secrets, or proprietary information outside of VPC.
- Engaging in unauthorized transactions that may incur a cost to the organization.
- Initiating unwanted internet/computer/e-mail services and transmissions.
- Sending or posting messages or material that could damage VPC's image/reputation.
- Attempting to break into the computer system of another organization or person.
- Refusing to cooperate with a security investigation.
- Sending/posting chain letters, solicitations, or advertisements not related to VPC business.
- Using the internet/computer/e-mail for political/religious activities, or any sort of gambling.
- Jeopardizing the security of the organization's electronic communications systems.
- Sending/posting messages that disparage another organization's products/services.
- Passing off personal views as representing those of the organization.
- Sending anonymous internet/computer/e-mail messages.
- Engaging in any other illegal activities.



COMMUNICATION DEVICE USE — DRIVING

Associates who drive on VPC business must abide by all state or local laws prohibiting or limiting portable communication device (PCD) use, including cell phones or personal digital assistants, while driving. Further, even if use is permitted, Associates should refrain from using any PCD while driving. "Use" includes, but is not limited to, talking or listening to another person or sending an electronic or text message via the PCD.

Regardless of the circumstances, including slow or stopped traffic, if any use is permitted while driving, Associates should proceed to a safe location off the road and safely stop the vehicle before placing or accepting a call. If acceptance of a call is absolutely necessary while the Associate is driving, and permitted by law, the Associate must use a hands-free option and advise the caller that they are unable to speak at that time and will return the call shortly.

Under no circumstances should Associates feel that they need to place themselves at risk to fulfill business needs.

Since this policy does not require any Associate to use a PCD while driving, Associates who are charged with traffic violations resulting from the use of their PCD's while driving will be solely responsible for all liabilities that result from such actions.

Texting and e-mailing while driving is prohibited in all circumstances.



PERSONAL/COMPANY PROVIDED

COMMUNICATION DEVICES

Company-provided portable communication devices (PCDs), including cellphones, iPads and laptops should be used primarily for business purposes. Associates have no reasonable expectation of privacy in regard to the use of such devices, and all use is subject to monitoring, to the maximum extent permitted by applicable law.

Some Associates may be authorized to use their own PCD for business purposes. These Associates should work with VPC's IT provider to configure their PCD for business use. Communications sent via a personal PCD also may be subject to monitoring if sent through VPC's networks and the PCD must be provided for inspection and review upon request.

All conversations, text messages and e-mails must be professional. When sending a text message or using a PCD for business purposes, whether it is a VPC provided or personal device, Associates must comply with applicable VPC guidelines, including policies on sexual harassment, discrimination, conduct, confidentiality, equipment use and operations of vehicles. Using a VPC-issued PCD to send or receive personal text messages is prohibited at all times and personal use during working hours should be limited to emergency situations.

If an Associate who uses a personal PCD for business resigns or is discharged, the Associate will be required to submit the device to VPC's IT provider for resetting on or before his or her last day of work. At that time, VPC's IT provider will reset and remove all information from the device, including but not limited to, VPC information and personal data (such as contacts, e-mails and photographs). VPC's IT provider will make efforts to provide Associates with the personal data in another form (e.g., on a thumb drive) to the extent practicable; however, the Associate may lose some or all personal data saved on the device.

Associates may not use their personal PCD for business unless they agree to submit the device to VPC's IT provider on or before their last day of work for resetting and removal of VPC information. This is the only way currently possible to ensure that all VPC information is removed from the device at the time of termination. The removal of VPC information is crucial to ensure compliance with VPC's confidentiality and proprietary information policies and objectives.

Please note that whether Associates use their personal PCD or a VPC issued device, VPC's electronic communications policies, including but not limited to, proper use of communication and computer systems, remain in effect.



USE OF SOCIAL MEDIA

VPC respects the right of any Associate to personally maintain a blog or web page or to participate in a social networking, Twitter or similar site, including but not limited to Facebook and LinkedIn. However, to protect VPC interests and ensure Associates focus on their job duties, Associates must adhere to the following rules:

Associates may not post on a blog or web page or participate on a social networking platform, such as Twitter or similar site, during work time or at any time with VPC equipment or property.

All rules regarding confidential and proprietary business information apply in full to blogs, web pages and social networking platforms, such as Twitter, Facebook, LinkedIn or similar site. Any information that cannot be disclosed through conversation, a note or an e-mail also cannot be disclosed in a blog, web page or social networking site.

Whether an Associate is posting something on his or her own blog, web page, social networking, Twitter or similar site or on someone else's, if the Associate mentions VPC and also expresses either a political opinion or an opinion regarding VPC's actions that could pose an actual or potential conflict of interest with VPC, the poster must include a disclaimer. The poster should specifically state that the opinion expressed is his/her personal opinion and not VPC's position. This is necessary to preserve VPC's good will in the marketplace.

Any conduct that is impermissible under the law if expressed in any other form or forum is impermissible if expressed through a blog, web page, social networking, Twitter or similar site. For example, posted material that is discriminatory, obscene, defamatory, libelous or violent is forbidden. VPC policies apply equally to Associate social media usage.

VPC encourages all Associates to keep in mind the speed and manner in which information posted on a blog, web page, and/or social networking site is received and often misunderstood by readers. Associates with any questions should review the guidelines above and/or consult with manager/supervisor. Failure to follow these guidelines may result in corrective action, up to and including termination.



CORRECTIVE ACTION

It is the policy of VPC that all Associates are expected to comply with the policy's outlines in this handbook and that any noncompliance must be corrected. Under normal circumstances, VPC endorses a policy of progressive discipline in which it attempts to provide Associates with notice of deficiencies and an opportunity to improve. VPC does, however, retain the right to administer corrective action in any manner it sees fit. This policy does not modify the status of Associates as employees-at-will or in any way restrict VPC's right to bypass the corrective action procedures in this policy.

When it becomes necessary to address an Associate's actions in the workplace, general guidelines of acceptable business conduct will govern. Depending upon the nature and seriousness of the Associate's actions, corrective action may begin at any step of the corrective action process. Associates will be informed of exactly what behavior needs to be corrected, the measures they must take to correct unacceptable behavior, and will be given adequate opportunity to correct the situation.

Generally, progressive steps of corrective action will be followed in Associate disciplinary matters except in matters VPC or its management determine need to be addressed outside of the progressive system. Appropriate action will be determined based on factors such as severity, frequency, and degree of deviation from expectations and length of time involved. Because a great variety of situations may arise, VPC may need to make decisions related to employment in a manner other than as provided in this section.

The type of disciplinary action to be imposed is at management's discretion. In some instances disciplinary or corrective action short of termination may be imposed, such as informal counseling, written or a verbal warning, probation or suspension from work. In other cases management may deem it necessary to terminate an Associate immediately.

Disciplinary action may include, but is not necessarily limited to, verbal counseling or reprimands, written corrective action notices or warnings, placement on probationary status, suspension from work, and discharge from employment.

Disciplinary action may or may not be progressive.

Action or inaction in one instance will not necessarily be determinative of action or inaction in another instance.

Facts and circumstances will be considered at the times individual disciplinary actions are taken. Factors which shall be considered but which are not necessarily limitations are: fault, severity, frequency, willingness to recognize or assume responsibility, likelihood of improvement, degree of direct or indirect involvement, and overall employment record.

Any formal adverse employment/disciplinary action (e.g. suspension, demotion, termination of employment, etc.) must be reviewed with Human Resources prior to the discipline taking place.

Elements of VPC's corrective action process include but are not limited to: Verbal counseling, written counseling, suspension, suspension pending investigation, corrective action during introductory & training period, dismissals/termination of employment.



PETS AT WORK

Following are rules and understandings with regard to pets at work:

Associates will clean up any pet poop or urine left by their pet(s), inside or outside the building. Associates also agree to empty the poop cans in the front of the building and in the fenced pet area on a rotating basis with other pet owners. If the can nearing capacity, Associates will take the initiative to empty it into a large trash can or the dumpster.

Associates understand that sometimes pets get excited and snip or get overly enthusiastic which can lead to a pet biting another pet. Associates waive Volk Packaging from any liability regarding injury to their pet(s) by another pet at Volk Packaging.

It is the responsibility of the Associate to keep their pet(s) leashed or under voice control at all times while inside and/or outside Volk Packaging. If a pet is injured, it is not the responsibility of Volk Packaging Corporation or any other Volk Packaging Associate.

If pet goes in the dog fence area, it is the responsibility of Associates to clean up after it as well as to make sure it is closed in and does not go out the fence door. If the fence door is somehow opened or a pet digs under the fence, it is not the responsibility of Volk Packaging and Associates agree to waive the company of any liability regarding pet(s) escaping from the dog fence area.

Pet(s) will never be in the factory without a leash and under Associate control as there are fork trucks and other machinery that could seriously injure or kill a pet or cause another kind of accident.

Pet(s) that makes noise (bark, whine, etc.) and it is determined that the noise is causing problems for Associates, will not be allowed back to Volk Packaging until he/she can do so without being a disruption to Volk Packaging Associates. Any behavior considered disruptive to Associates in the office may require pet(s) to stay home.

All pet(s) must have all vaccinations up to date and not carry fleas or ticks that he/she could carry into the workplace.

Associates will be required to pay for anything that their pet breaks chews or damages in any way while at Volk Packaging.

Associates are fully responsible for their pet's behavior while he/she is at Volk Packaging, and waive any and all liability from the company should anything negative happen to their pet while at Volk Packaging.

Associate work areas it will remain clean and free of odors if they bring their pet(s) to work.

Volk Packaging and/or department manager can revoke pet admission at any time if he/she thinks the situation isn't working out for their department.

The building door near the dog park (gym), must be firmly closed and locked at all times.

SECTION 4

**Health
And Safety**

January 2023



SAFETY

The health and safety of Associates and others on VPC property are of critical concern to VPC. VPC intends to comply with all health and safety laws applicable to our business. To this end, we must rely upon Associates to ensure that work areas are kept safe and free of hazardous conditions. Associates are required to be conscientious about workplace safety, including proper operating methods, and recognizing dangerous conditions or hazards. Any unsafe conditions or potential hazards should be reported to management immediately, even if the problem appears to be corrected. Any suspicion of a concealed danger present on VPC premises, or in a product, facility, piece of equipment, process or business practice for which VPC is responsible should be brought to the attention of management immediately.

To assist in providing a safe and healthful work environment for Associates, customers and visitors, VPC has established a workplace safety program. This program is a top priority for VPC. VPC, along with the safety committee, has responsibility for implementing, administering, monitoring, and evaluating the safety program. Its success depends on the alertness and personal commitment of all. It is expected that Associates will work safely. Part of any performance evaluation will include safety.

VPC provides information to Associates about workplace safety and health issues through regular internal communication channels such as supervisor-Associate meetings, bulletin board postings, memos, or other written communications.

Each Associate is expected to obey safety rules and to exercise caution in all work activities. Associates must immediately report any unsafe condition to the appropriate manager/supervisor or member of the safety committee. Associates 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 corrective 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, Associates should notify promptly their immediately supervisor/manager or Human Resources. Such reports are necessary to comply with laws and initiate insurance and worker's compensation benefits procedures.

VPC recognizes that safeguarding the health and welfare of its Associates is a primary responsibility and must be stressed strongly. It is our policy to subscribe to sound operating practices that will result in safe working conditions and efficiency of operations.

The management of VPC also recognizes that accident prevention is an operating responsibility and believes that such accident prevention demands the same executive direction and control given to production and other important areas. As an operating function, accident prevention must be an integral part of the normal operating responsibility for all Associates. All Associates shall be held directly accountable for the prevention of accidents and are expected to be diligent in the carrying out of our workplace safety program. No job is so important that the safety of any Associate may be jeopardized in order to accomplish it. Your cooperation and a health safety attitude are absolutely necessary for our workplace safety program to be successful.



SAFETY

Our goal is to eliminate all accidents and mishaps. This will ensure not only a financially healthy company but also a healthy Associate in position to enjoy fully the fruits of all of our labors. This will not be possible without you and your full support.

The following policies in Section 4 of this handbook will provide additional guidance regarding our Workers' Compensation, Safety Rules, Hazardous Communication, Ergonomics and Light Duty.



SAFETY RULES

We cannot anticipate every safety issue or rule that may need to be addressed. The following list will serve as a general guide to safe behaviors that are expected at VPC. As an Associate it will be your responsibility to read, familiarize yourself and comply with the safety rules. Violation of these rules may result in corrective action, up to and including termination of employment.

VPC SAFETY RULES

1. All work-related injuries and/or illnesses must be reported immediately to a supervisor/manager.
2. Never reach into a machine while in operation. Implement proper LOCK OUT TAG OUT procedure before attempting to adjust or repair machine.
3. Machine Guards should never be removed while operating. LOCK OUT TAG OUT procedures should be followed at all times.
4. For machine access, use only steps, hand holds, and platforms designated for that purpose.
5. Report any unsafe practices or conditions to your supervisor immediately.
6. Loose or torn clothing is not proper attire for the plant.
7. Shoes must be worn in the plant at all times. Sandals, moccasins, slippers or shoes in poor condition are not allowed.
8. Jewelry, of any form, is not permitted.
9. Hair (beyond shoulder length) must be tied back close to the head.
10. Goggles must be worn when clipping, cutting, grinding or using air hoses.
11. Hearing protection must be worn at all times.
12. Work area floors must be kept clear of all scrap, straps and oil.
13. Oily rags must be placed in the cans provided for them, and lids must be replaced on cans after use.
14. Running and/or horseplay is never allowed.
15. Report all worn out, broken and defective tools to your supervisor.
16. Do not lift heavy loads by yourself. Ask your supervisor for assistance.
17. Smoking is NOT permitted anywhere in the building (see Smoking Policy in Handbook).
18. Walking, standing, stepping on or running on roller conveyors is prohibited.
19. Only certified and authorized Associates are allowed to operate forklifts.

Forklift Operators must observe the following plant traffic regulations:

- *Sound horn at all corners and while backing.
- *Avoid excessive speed.



SAFETY RULES

- *Drive with forks and/or load in the lowest position.
 - *Drive in reverse when transporting loads that obstruct vision.
 - *Maintenance reports on all forklift are to be completed daily.
20. Riding on trucks or operating moving machinery or equipment is NOT permitted, unless assigned to such duty by a supervisor.
 21. Only authorized VPC personnel may run the large Scissor Lift or Boom Truck.
 22. Plant visitors must wear the reflective safety vests provided, and hearing protection is offered in multiple locations of the plan for visitor use.
 23. Safety knives are to be used in the Plant/Office unless VPC Associate is part of the exempt group. Refer to Safety Knife Policy for further detail.

VPC requires all non-VPC Associates to wear a high visibility safety vest while in any area of the plant beyond the Maine Box Factory (MBF) greeting area. The MBF greeting area is defined in the map below, highlighted in green. All visitors, vendors, and contractors are required to check in at either the front lobby or through MBF and a vest will be given to them to wear. It is the responsibility of the VPC Associate to ensure a high visibility vest is issued to and worn by their guest(s) throughout their visit at VPC.





HAZARDOUS COMMUNICATION

VPC is committed to preventing accidents and ensuring the safety and health of our Associates. We will comply with all applicable federal and state health and safety rules. Our Hazardous Communication policy informs Associates of the OSHA Hazard Communications Standard, the hazardous properties of chemicals with which they work, safe handling procedures and measures to take to protect themselves from these chemicals. All Associates are required to familiarize themselves with the OSHA Standard, as strict compliance will be expected. These chemicals may be physical or health-related. VPC's written hazard communication policy covers:

- Identifying Hazardous Chemicals/Products;
- Identifying Containers of Hazardous Chemicals/Products;
- Maintaining Safety Data Sheets (previously known as Material Safety Data Sheets);
- Chemical Hazards Training;
- Special Tasks;
- Informing non-associates About Hazardous Chemicals/Products

The full policy can be reviewed by Associates at any time and is available in Operation Manager's office or Human Resources office.



ERGONOMICS

VPC has developed an ergonomics program to minimize repetitive motion injuries (RMIs) in the workplace. The primary elements of the ergonomics program include: (1) worksite evaluations, (2) control of exposures that may cause RMIs, (3) ergonomics training for Associates, and (4) stretching program. The ergonomics program also focuses on educating Associates on their personal responsibility to ensure good work habits (such as posture and body mechanics) and adequate fitness for work.

RMIs are musculoskeletal injuries, identified and diagnosed by a licensed physician, that can result from a job, process, or operation where Associates perform the same repetitive motion tasks. Examples of repetitive motion tasks include, but are not limited to, sustained computer keyboard and mouse usage; assembling materials and products; or lifting, carrying, and loading objects.

Every reasonable effort will be made to correct in a timely manner exposures that may have caused RMIs or, if the exposure is not capable of being corrected, to minimize it to the extent feasible. In determining how to correct or minimize exposures, VPC will consider reasonable, cost-effective engineering or administrative controls.

Associates are provided with training that includes an explanation of the ergonomics program, exposures that have been Associated with RMIs, the symptoms and consequences of injuries caused by repetitive motion, the importance of reporting symptoms and injuries, and the methods used to minimize RMIs.

All Associates are encouraged to immediately report to their immediate supervisor/manager and/or the Human Resources Department all suspected RMIs, RMI symptoms, or other ergonomic concerns. All Associates are required to report to their immediate supervisor/manager and/or Human Resources Department all workplace RMIs as soon as possible after they have been identified and diagnosed by a licensed physician.



WORKERS' COMPENSATION

On-the-job injuries are covered by our Workers' Compensation Insurance Policy, which is provided at no cost to Associates. If Associates are injured on the job, no matter how minor, they should report the incident immediately to their supervisor/manager. Failure to follow VPC policy procedures may affect the ability of Associates to receive Workers' Compensation benefits.

LIGHT DUTY WORK

VPC will endeavor to provide suitable light duty jobs to Associates injured at work. Light duty work is subject to availability and the operational needs of VPC.

The Associate's physician will provide VPC with written restrictions. VPC will review these restrictions and enter into a written understanding between the Associate, the immediate supervisor/manager and the Operations Manager outlining:

1. What the restrictions are under which the Associate must work;
2. What is the length of time for the restrictions;
3. The work to be performed in the work environment can accommodate the restrictions/limitations;
4. The Associate fully understands what restrictions/limitations have been established and that they are not to be violated, either by order or voluntarily. Also, when restrictions/limitations are to be changed, updated or removed, it must be done with medical approval and documentation.

The Operations Manager and/or Human Resources will meet periodically with the injured Associate to review progress. The Associate agrees to keep scheduled follow-up appointments with the physician and provide written updates of restrictions or full duty release to VPC. It is the intent of VPC to always treat its Associates with dignity and respect.

SECTION 5

Benefits

January 2023



BENEFITS OVERVIEW

In addition to good working conditions and competitive pay, it is VPC policy to provide a diverse benefit package to all eligible Associates. Our benefit package includes time-off benefits, such as vacations and holidays, and insurance and other plan benefits. We are constantly evaluating our benefits to better meet present and future needs of our Associates. Our benefits have been developed over the years and continue to be refined to keep up with changing times and expectations.

VPC prides itself in partnering with Associates as it relates to their benefit package and cost. VPC supports a defined contribution method to maintain this mutual partnership. Associates get to choose the benefits and plans that are best for them and their families via an online marketplace.

The descriptions of the insurance and other plan benefits merely highlight certain aspects of the applicable plans for general information only. The details of those plans are spelled out in the official plan documents which are available for review upon request from Human Resources. Additionally, the provisions of the plans, including eligibility and benefits provisions, are provided in the Summary Plan Descriptions ("SPDs") for the plans (which may be revised from time to time). Please refer to the SPDs for detailed plan information. In the determination of benefits and all other matters under each plan, the terms of the official plan documents shall govern over the language of any descriptions of the plans, including the SPDs and this handbook.

Further, VPC (including the owner, management and administrators who are responsible for administering the plans) retains full discretionary authority to interpret the terms of the plans, as well as full discretionary authority with regard to administrative matters arising in connection with the plans and all issues concerning benefit terms, eligibility and entitlement.

While VPC intends to maintain these benefits, it reserves the absolute right to modify, amend or terminate these benefits at any time and for any reason.

If Associates have any questions regarding benefits, they should contact Human Resources.

The next few pages contain a brief outline of the benefits programs VPC provides Associates and their families. Of course, the information presented here is intended to serve only as guidelines.



BENEFITS OVERVIEW

VPC contributes a defined contribution each year for the cost of medical coverage. This contribution may vary from year to year. Most benefits will be effective on the first day of the month following 30 days of employment; coverage is available for Associates and eligible dependents for most benefits.

This information is a general overview of the benefits offered by VPC. Detailed plan information can be accessed via our online marketplace or contacting Human Resources. VPC reserves the right to amend, modify, add to or terminate any or our benefits.

Medical:	Multiple plan options. PPO, High Deductible-PPO.
Healthcare Savings Account (HSA):	Pre-Tax healthcare savings available with select medical plans.
Flexible Spending Account (FSA):	Pre-Tax healthcare savings for medical, dental, vision.
Dental:	Multiple plan options – High, Medium, Low, 100% diagnostic preventative care, 60%-80% basic care and 50% major care.
Vision:	Multiple plan options – High, Low, covers exams, frames, lenses, In/Out of Network benefits.
Accident:	Multiple plan options – High, Low, coverage for certain losses resulting from an accident only, includes limited Accidental Death benefit.
Hospital Indemnity:	Multiple plan options – High, Low, coverage if hospitalized due to an accident/illness, you may receive a payment to use for out-of-pocket expenses.
Critical Illness:	Multiple plan options – High, Low, coverage for specific diseases/illnesses such as Alzheimer's, Heart failure, Cancers, Kidney failure and Stroke.
Section 125 Pre-Tax Saving:	Pre-tax premium contributions for Medical, Dental, Vision.
Life Insurance/Vol. Life Insurance:	1-2 x Annual Wage, AD&D, Associate only coverage. Up to \$300,000 coverage, Associate, family coverage
Disability Insurance:	Waiting periods, weekly/monthly wage replacement from initial date of illness/injury.
401(k)/Roth Retirement Plan:	Pre-Tax/Post-Tax wages contributions, VPC match, diverse investment options.
Legal Shield/Identity Theft:	Affordable, full service legal representation for basic to complicated legal issues, free personal/family will, Identity Theft coverage also available. 24/7 emergency assistance.
Pet Insurance:	America's #1 pet insurance. Individual quotes provided.



VACATION

Associates that are regular full-time (hourly or salary) are eligible for paid vacation time under this policy. Regular full-time Associates are those that are regularly scheduled to work at least 40 hours per week. Paid vacation time will be available to regular part-time Associates on a pro-rated basis based on the number of regularly scheduled hours worked.

Employees are frontloaded vacation time at time of hire and on January 1 each year based on the amount of vacation time the employee is expected to earn through the end of the year. Vacation time is frontloaded as an advance/loan against vacation time earned throughout the year.

On January 1 of each year, Volk Packaging will provide employees with access to vacation time based on the amount of paid vacation time the employee is expected to earn through the end of the year. The amount of paid vacation time eligible Associates will be entitled to earn each calendar year will increase with the length of employment as indicated in the following schedule:

At time of hire, an Associate will earn vacation at a rate of 10 paid vacation days/80 hours per year. The new hire will be frontloaded vacation time (as an advance/loan) based on the amount of vacation time the Associate is expected to earn through the end of the calendar year of hire. During an Associate's calendar year of hire, every effort will be made to grant requested vacation time. In the event a request for vacation time cannot be granted due to business needs and staffing requirements, the vacation time will be paid out following the end of the year but only for the Associate's calendar year of hire.

January 1 of an Associate's first full calendar year of service, the Associate will earn vacation at a rate of 10 paid vacation days/80 hours per year.

January 1 of an Associate's 6th year of service the Associate will earn vacation at a rate of 15 paid vacation days/120 hours per year.

January 1 of an Associate's 12th year of service the Associate will earn vacation at a rate of 20 paid vacation days/160 hours per year.

January 1 of an Associate's 18th year of service the Associate will earn vacation at a rate of 25 paid vacation days/200 hours per year.

Vacation time not used during a calendar year will be forfeited.

Payment At Termination

At the end of employment, Associates will be paid any unused earned vacation time. As an example, if a second-year full time employee separates June 30, the employee will be entitled to the payment of five days of vacation minus any vacation days used during the first half of the year. If the employee has used more vacation days than actually earned, the employee will need to repay the excess amount used but not yet earned. Such unaccrued used time will be deducted from the employee's final paychecks.



VACATION

Two Week Advance Notice of Voluntary Resignation

Employees who voluntarily resign are asked to provide Volk Packaging with at least two weeks' advance notice. If an employee who is voluntarily resigning provides Volk Packaging with at least two weeks' advance notice, Volk Packaging will pay the employee ***all*** vacation time the employee would have earned if the employee worked until the end of the year. As an example, a second year full time employee who voluntarily leaves on June 30 and gives Volk Packaging at least two weeks' notice will be paid 80 hours of vacation time minus any time used through June 30. If the employee in this example failed to give at least two weeks' notice, the employee would only be paid 40 hours of vacation time minus any vacation time use.

Scheduling and Use of Vacation Time

A written request for paid vacation should be submitted by the Associate to their immediate supervisor for approval.

A minimum of 24 hours advance notice should be given for vacation request less than one week.

Vacation time must be taken in increments of at least eight (8) hours. During the year of hire, an employee will be allowed to take vacation time in increments of less than eight hours if the employee does not have at least eight hours of vacation time to apply to the time off.

Vacation time will be used in the calculation of overtime, only when scheduled 24 hours in advance.

Cashing out of paid vacation will be left to the discretion of management.

Advance vacation pay request of 5 days/40 hours or more must be submitted to and approved by an immediate supervisor/manager so as the supervisor/manager can submit to payroll no later than 7 days before the scheduled/approved vacation begins.

Approval of requested vacation time may be based on several factors including business needs and staffing requirements.

Borrowing of paid vacation or carrying over paid vacation time to a new calendar year is not allowed.

Unpaid leave will not be allowed if an Associate has paid vacation time available. An Associate on FMLA leave will have the option to use vacation as part of the FMLA leave but will not be required to do so.

Paid Family Sick Leave

Associates may use up to a total of forty (40) hours of PTO/earned vacation time (to the extent Associate has such time available) to care for the Associate's child, spouse or parent who is ill. Prior to using any vacation time for this purpose, Associate must exhaust his/her PTO. Associates must also indicate in writing they are using PTO/vacation time to care for an ill child, spouse or parent.

Amendments

Management reserves the right to change any/all sections of this policy at any time, with appropriate notice consistent with state and federal law.



PAID TIME OFF (PTO)

VPC will provide PTO to all associates for the purpose of scheduled and unscheduled absences from work consistent with Maine's Earned Paid Leave Law and as set forth below. This benefit is separate and in addition to the vacation benefits currently in place. All associates in a calendar year are entitled to accrue this paid time off.

VPC will frontload 40 hours of earned paid leave on January 1 for full time associates.

New full-time associates who start after January 1, and direct hire associates classified as temporary, seasonal and/or part time will earn one hour of PTO for every 40 hours worked, up to 40 hours in a one-year period. Such associates will begin to earn PTO on the date of hire.

PTO can be used for any reason such as an emergency, illness, sudden necessity, scheduled day off, etc.

Associates are required to notify their supervisor as soon as practicable if the use of PTO is for emergency, illness, or sudden (unforeseen) necessity. The supervisor must also be contacted on each additional day of unscheduled absence.

An associate must give at least 24-hour notice to use the PTO for any other reasons. In order to prevent undue hardship on the operations, VPC may place reasonable limits on the scheduling of PTO for reasons other than emergency, illness, or other sudden necessity. Requests for PTO for reasons other than an emergency, illness, or sudden necessity may also be denied if the associate fails to request use of PTO at least 24 hours prior to absence.

PTO will be paid at the associate's regular hourly rate of pay in place during the week immediately prior to the leave taken.

An associate may not earn or use more than 40 hours of PTO per calendar year.

When taking PTO, an associate may not use less than one hour. In addition, PTO must be taken in one (1) hour increments beyond the minimum.

If an associate has any unused earned PTO at the end of each calendar year VPC will pay such amount to the associate before the end of the first month in the next calendar year.

PTO will not count as time worked and therefore will not be considered in the calculation of overtime pay and will not be included in any special forms of compensation such as incentives, commissions, or bonuses.

Unpaid leave will not be allowed if an Associate has PTO available. An Associate on FMLA leave will be required to use available PTO as part of FMLA leave. Associates will have the option whether or not to use PTO or take unpaid leave when VPC cancels and/or shortens the associate's work hours.



PAID TIME OFF (PTO)

An associate is not entitled to the pay out of any unused PTO at the end of employment

Consistent with our holiday pay requirements, associates who do not work the associate's scheduled workday immediately before and after the holiday are not entitled to holiday pay. This provision applies to unscheduled time off whether such time is unpaid time off or PTO is used.

Please note that an associate may use up to a combined total of forty (40) hours of PTO/ vacation time (but only to the extent associate has such time available) to care for the associate's child, spouse or parent who is ill. Prior to using any vacation time for this purpose, the associate must first exhaust his/her PTO. Associates must also indicate in writing they are using PTO/vacation time to care for an ill child, spouse, or parent.



HOLIDAYS

VPC will grant time off to all eligible Associates on the holidays listed below:

New Year's Day (January 1)
Presidents' Day (third Monday in February)
Good Friday
Memorial Day (last Monday in May)
Independence Day (July 4)
Labor Day (first Monday in September)
Thanksgiving (fourth Thursday in November)
Day After Thanksgiving (fourth Friday in November)
Christmas (December 25)
Associate's Birthday

Eligible Associate classification(s):

- * Regular Full-Time Associates
- * Regular Part-Time Associates

VPC will grant paid holiday time off to all eligible Associates who, have completed 45 calendar days of service. Holiday pay will be calculated based on the Associates straight-time pay rate (as of the date of the holiday) times the number of hours the Associate would otherwise have worked on that day.

To be eligible for holiday pay, Associates must work the last scheduled day immediately preceding and the first scheduled day immediately following the holiday, unless approved by their supervisor.

If eligible non-exempt (hourly) Associates work on one of the above holidays, they will receive holiday pay plus pay at one and one-half times their straight-time rate for the hours worked on the holiday.

If a recognized holiday falls within an eligible Associate's approved vacation period, Associate will be paid holiday pay (at the regular straight-time rate) instead of the vacation pay that would otherwise have applied.

Associate's Birthday holiday must be scheduled with the prior approval of the Associate's supervisor and taken within a timeframe of a few weeks prior to, on or a few weeks following the actual date. To be eligible, you must have completed at least 6 months of service.



BEREAVEMENT/FUNERAL LEAVE

Associates who wish to take time off due to the death of an immediate family member should notify their supervisor immediately.

Up to 3 days of paid bereavement leave will be provided to eligible Associates in the following classification(s):

- Regular full-time Associates (8 hours/day)
- Regular part-time Associates (based on number of hours worked per pay)

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 or bonuses.

Associates may use other available paid leave for additional time off if necessary and within those policy guidelines.

VPC defines "immediate family" as mother, father, husband, wife, son, daughter, brother, sister, mother-in-law, father-in-law, brother-in-law, sister-in-law, grandparents, grandchildren, step-mother, step-father, step-children, step-grandchildren, step-sister and step-brother.

Management reserves the right to approve/disapprove requests for bereavement outside the definition of "immediate family."

Paid absences are intended to allow an Associate time to attend the wake, funeral and to make arrangements, etc. In the event VPC may require proof of death, the Associate must furnish a document supporting the claim that the deceased is an immediate family member.



JURY DUTY

VPC encourages Associates to fulfill their civic responsibilities by serving jury duty when required.

Associate classifications that qualify for paid jury duty leave are:

- Regular full-time Associates
- Regular part-Time Associates

Jury duty pay for regular full-time Associates will be calculated on the Associate's base pay rate multiplied by 8 hours, subtracted by fees received for the jury duty. Jury duty pay for regular part-time Associates will be calculated on the Associate's base pay rate multiplied by the number of hours worked, subtracted by fees received from the jury duty.

Associates 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, Associates are expected to report for work whenever the court schedule permits.

Either VPC or the Associate may request an excuse from jury duty if, in VPC's judgment, the Associate's absence would create serious operational difficulties.

VPC will continue to provide elected Associate benefits for the full term of the jury duty absence. Vacation, paid time off and holiday benefits will continue to accrue during jury duty leave.

VOTING/ELECTIONS

VPC does not find it necessary to allow leave (paid or unpaid) for voting in statewide/federal elections due to the opportunity to cast absentee ballots, early voting and most polling locations are open from 7:00am to 8:00pm on election day. Associates should plan accordingly to allow personal time for voting.



LACTATION BREAKS

VPC will provide a reasonable amount of break time to accommodate an Associate desiring a lactation break. The break time, if possible, must run concurrently with rest and meal periods already provided to the Associate. If the break time cannot run concurrently with rest and meal periods already provided to the Associate, the break time will be unpaid. VPC may not be able to provide additional break time if doing so would seriously disrupt operations subject to applicable law. The frequency of breaks will be determined on a case by case basis.

VPC will make reasonable efforts to provide Associates with the use of a room or location other than a bathroom for lactation breaks. The location may be the Associate's private office, another office or secured meeting room.

Associates should advise their immediate supervisor, manager or Human Resources if they need break time and an area for this purpose. Associates will not be discriminated or retaliated against for exercising their rights under this policy.

This policy will be administrated in accordance with and to the extent required by applicable law.

Please consult with Human Resources if you have questions regarding this policy.

SECTION 6

Leaves of Absence

January 2023



FAMILY AND MEDICAL LEAVE ACT – Federal

VPC provides eligible Associates with family and medical leave pursuant to the federal Family Medical Leave Act (“FMLA”). You are eligible for federal FMLA leave if you have been employed by VPC for 12 months and have been employed at least 1250 hours during the previous twelve months.

Maine also has its own family medical leave law. You may qualify for additional and/or different benefits pursuant to Maine law regardless of whether or not you qualify for leave under this federal Family and Medical Leave Policy. As an example, the Maine FMLA provides benefits to Associates who work fewer than 1,250 hours in a year and also provides benefits to eligible Associates who need time off for qualified reasons related to a domestic partner. VPC time off policies govern absences for non-serious health conditions not covered by federal or state FMLA, consistent with Maine’s Family Sick Leave Policy. Please contact Human Resources with any questions.

Leave is available under the following circumstances:

- Birth and care of a newborn within the first 12 months after birth.
- Placement of son or daughter for adoption or foster care (under the age of 18).
- Care for spouse, son/daughter, or parent including loco parentis with a serious health condition.
- Serious health condition of the Associate that makes the Associate unable to perform the functions of the job.
- Qualifying exigency arising out of the active duty or call to active duty status of a spouse, son, daughter, or parent.
- Military caregiver leave for a spouse, son, daughter, parent or next of kin of a covered service-member with a serious injury or illness incurred by a servicemember in the line of duty on active duty that may render the servicemember medically unfit to perform the duties of his or her office, grade, rank or rating.

Definitions:

A serious health condition under federal law means an illness, injury, impairment, or physical or mental condition that involves:

- Any period of incapacity or treatment connected with inpatient care in a hospital, hospice, or residential medical care facility or any subsequent treatment in connection with such inpatient care;
- Continuing treatment by a health care provider which includes:
 - (1) a period of incapacity lasting more than three consecutive, full calendar days, and any subsequent treatment or period of incapacity relating to the same condition, that also includes:
 - (a) treatment two or more times by or under the supervision of a health care provider, unless extenuating circumstances exist (must be in-person visits, the first within 7 days and both within 30 days of the first day of incapacity); or



FAMILY AND MEDICAL LEAVE ACT – Federal

- (b) one treatment by a health care provider (in-person visit within 7 days of the first day of incapacity) with a continuing regimen of treatment (e.g., prescription medication, physical therapy, etc.)
- (2) Any period of incapacity related to pregnancy or for prenatal care, A visit to the health care provider is not necessary for each absence; or
- (3) Any period of incapacity or treatment for a chronic serious health condition which continues over an extended period of time, requires periodic visits (at least twice a year) to a health care provider, and may involve occasional episodes of incapacity. Examples include Alzheimer's, a severe stroke, or the terminal stages of a disease.
- (4) A period of incapacity that is permanent or long-term due to a condition for which treatment may not be effective.
- (5) Any absences to receive multiple treatments for restorative surgery after an accident or injury or for a condition that would likely result in a period of incapacity of more than three days if not treated (such as treatments for cancer, severe arthritis or kidney disease).

Conditions for which cosmetic treatments are administered (acne, plastic surgery) are not serious health conditions unless inpatient hospital care is required or unless complications develop. Unless complications arise, the common cold, flu, earaches, upset stomach, minor ulcers, headaches other than migraines, routine dental or orthodontic problems, periodontal disease, etc., are not serious health conditions covered by this Policy. Allergies or mental illness resulting from stress may be a serious health condition, but only if the requisite criteria for a serious health condition as defined by federal law are met.

Substance abuse may also be a serious health condition but only if the requisite criteria for serious health conditions as defined by federal law are met. Absence, because of an Associate's use of the substance, does not qualify for FMLA leave.

Parent means a biological, adoptive, step or foster father or mother, or any other individual who stood in loco parentis to the Associate when the Associate was under age 18. Parent does not include parents "in law."

Son or daughter means a biological, adopted, or foster child, a stepchild, a legal ward, or a child for whom the Associate stands in loco parentis, who is either under age 18, or age 18 or older and incapable of self-care such that the adult child requires active assistance or supervision to provide daily self-care as defined by the Family Medical Leave Act.

Spouse means a husband or wife as defined or recognized under state law for purposes of marriage in the state where the Associate resides.

Covered military member means a family member who is on active duty or call to active duty status in support of a contingency operation as a member of the Army National Guard, Army Reserve, Navy Reserve, Marine Corps Reserve, Air National Guard, Air Force Reserve and Coast Guard Reserve or a retired member of the Regular Armed Forces or a reserve component. A covered military member does not include a family member who is on active duty or call to active duty as a member of the Regular Armed Forces.



FAMILY AND MEDICAL LEAVE ACT – Federal

Qualifying Exigency means:

(1) **Short-notice Deployment.** To address any issue that arises from the fact that a covered military member is notified of an impending call or order to active duty in support of a contingency operation seven or less calendar days prior to the date of deployment. Leave taken for this purpose can be used for seven calendar days beginning on the date a covered military member is notified of an impending call to active duty.

(2) **Military Events and Related Activities.** To attend any official ceremony, program, or event sponsored by the military that is related to the active duty or call to active duty status of a covered military member; and to attend family support or assistance programs and informational briefings sponsored or promoted by the military, military service organizations, or the American Red Cross that are related to the active duty or call to active duty status of a covered military member.

Childcare and School Activities. To arrange for alternative childcare when the active duty or call to active duty status of a covered military member necessitates a change in the existing childcare arrangement for a child of the covered military member.

To provide childcare on an urgent, immediate need basis (but not on a routine, regular, or everyday basis) when the need to provide such care for a child of a covered military member arises from the active duty or call to active duty status of that covered military member.

To enroll in or transfer to a new school or day facility a child of the covered military member, when enrollment or transfer is necessitated by the active duty or call to active duty status of a covered military member; and

To attend meetings with staff at a school or daycare facility such as meetings with school officials regarding disciplinary measures, parent-teacher conferences, or meetings with school counselors for a child of a covered military member when such meetings are necessary due to circumstances arising from the active duty or call to active duty status of a covered military member.

(3) **Financial and Legal Arrangements.** To make or update financial or legal arrangements to address the covered military member's absence while on active duty or call to active duty status, such as preparing and executing financial and healthcare powers of attorney, transferring bank account signature authority, enrolling in the Defense Enrollment Eligibility Reporting System, obtaining military identification cards, or preparing or updating a will or living trust.

(4) **Counseling.** To attend counseling provided by someone other than a healthcare provider for oneself, for the covered military member or for the child of a covered military member, provided that the need for counseling arises from the active duty or call to active duty status of a covered military member.



FAMILY AND MEDICAL LEAVE ACT – Federal

- (5) **Rest and Recuperation.** To spend time with a covered military member who is on a short-term, temporary, rest and recuperation leave during the period of deployment. Eligible Associates may take up to five days of leave for each instance of rest and recuperation.
- (6) **Post-deployment Activities.** To attend arrival ceremonies, reintegration briefings and events, and any other official ceremony or program sponsored by the military for a period of 90 days following the termination of the covered military member's active duty status and to address issues that arise from the death of a covered military member while on active duty status, such as meeting and recovering the body of the covered military member and making funeral arrangements.
- Additional Activities.** To address other events which arise out of the covered military member's active duty or call to active duty status provided that the employer and Associate agree that such leave shall qualify as an exigency, and agree to both the timing and duration of such leave.

Once eligibility is established, an Associate can take:

- 12 total workweeks during a rolling 12-month period. A rolling 12-month period shall be measured backward from the date an Associate uses any FMLA leave. If the leave is based on planned medical treatment, the leave must be scheduled so as not to disrupt our operation. If an Associate and his/her spouse both work for VPC, the Associate and Associate's spouse may be limited to a combined total of 12 weeks of FMLA leave in a 12 month period if the leave is for an event other than the Associate's own serious health condition.
- With regard to military caregiver leave, an Associate may take up to 26 weeks of leave during a single 12-month period to care for a covered servicemember with a serious injury or illness. The single 12-month period in which the 26 weeks of leave entitlement may be taken shall be measured forward from the date an Associate's first FMLA leave to care for the covered servicemember begins. During this single 12-month period, an eligible Associate's FMLA leave entitlement is limited to a combined total of 26 work weeks of FMLA leave for any qualifying reason.
- Leave can be taken on an intermittent basis for a serious health condition of an Associate or Associate's spouse, child or parent. Leave taken after the birth or placement of a child for adoption or foster care may be available with the agreement of VPC. Intermittent leave is permitted before the birth of a child or placement for adoption or foster care if an absence from work is necessary for prenatal care or if an absence is required for the placement for adoption or foster care to proceed (examples include counseling sessions, court appearances, physical examinations). Should an Associate request intermittent leave for planned medical treatment, the Associate may be required to temporarily transfer to an alternative position, with equivalent pay and benefits, if that position better accommodates recurring periods of leave.



FAMILY AND MEDICAL LEAVE ACT – Federal

Absent unusual circumstances, an Associate must follow VPC's regular call-in procedures for reporting an absence.

Notice of Leave and Certification

An Associate requesting leave must also notify Human Resources at least 30 days in advance of the requested leave if the situation is foreseeable. VPC may require a complete and sufficient medical certification to take a leave. VPC may also require appropriate documentation to support a military exigency or military caregiver leave. Second and third medical opinions may be required.

Benefits and Reinstatement

An Associate requesting leave will be required to use PTO paid leave and will have the option to use Vacation paid leave while out on leave as part of the FMLA leave. Associates may not take unpaid FMLA if the associate has PTO time available to use. Associates may not use paid leave to extend the leave beyond the allotted time provided under the FMLA. Workers compensation leave and FMLA leave will run concurrently.

Group health insurance will be maintained throughout the approved leave at the existing levels. If an Associate fails to return to work at the end of the leave for reasons other than a serious health condition, the Associate may have to repay VPC the full amount VPC spent on health benefits for the Associate during the leave.

VPC will restore the Associate at the same or equivalent position upon return to work unless the Associate would not otherwise have been employed at the time reinstatement is requested.

The taking of another job while on any type of leave from VPC is prohibited and is grounds for immediate termination of employment.

An Associate who fails to return to work at the end of the leave will have voluntarily resigned to the extent permitted under federal, state or local law.

Return to Work Certification

Because VPC wishes to ensure the well-being of all Associates, any Associate returning from FMLA leave for his or her own serious health condition will need to provide a Fitness for Duty certification signed by his or her health care provider prior to or at the expiration of his or her FMLA leave. An Associate will not be reinstated without providing VPC with the certification.

Other Laws

Other state or federal laws may provide additional benefits. Please contact Human Resources if you have any questions.



FAMILY AND MEDICAL LEAVE – Maine

VPC will provide family and medical leave as set out in this policy pursuant to the Maine FMLA. An Associate may request leave if he or she has been employed by VPC for 12 consecutive months. Please note that some Associates may also have additional leave benefits under the federal FMLA. The policy that provides the more generous benefit (state vs. federal) will be the policy that will be applied.

Leave is available under the following circumstances:

- Birth of the Associate's child or the Associate's domestic partner's child;
- Placement of a child (16 years of age or less) with the Associate or the Associate's domestic partner, in connection with the adoption of the child by the Associate;
- Serious health condition of the Associate's child, domestic partner's child, parent, spouse, domestic partner or sibling (as defined below);
- Serious health condition of Associate; or
- The donation of an organ of the Associate for a human organ transplant;
- The death of the Associate's spouse, domestic partner, parent or child if such family member dies while on active military duty.

A Serious Health Condition is:

An illness, injury, impairment or physical or mental condition that involves:

- A. Inpatient care in a hospital, hospice or residential medical care facility; or
- B. Continuing treatment by a health care provider.

A Domestic Partner is:

- A. a mentally competent adult;
- B. legally domiciled with the Associate for at least 12 months;
- C. not legally married to or legally separated from another individual;
- D. the sole partner of the Associate and expects to remain so;
- E. not a sibling of the Associate; and
- F. jointly responsible with the Associate for each other's common welfare as evidenced by joint living arrangements, joint financial arrangements or joint ownership of real or personal property.

A Sibling is:

For the purpose of this policy, a sibling of an Associate who is jointly responsible for each other's common welfare as evidenced by joint living arrangements and joint financial arrangements.

Once eligibility is established, an Associate may:

- Take up to 10 workweeks of unpaid leave in any two-year period. An Associate requesting leave will be required to use PTO paid leave and will have the option to use Vacation paid leave while out on leave as part of the FMLA leave. Associates may not take unpaid Maine FMLA if the Associate has PTO time available to use. Associates may not use paid leave to extend the leave beyond the allotted time provided under the FMLA. Workers compensation leave and FMLA leave will run concurrently.



FAMILY AND MEDICAL LEAVE – Maine

- Continue any Associate benefits, including group medical insurance, at the Associate's own expense; and
- Intermittent or reduced leave is permitted for serious health conditions and organ donation but is not permitted for the birth of a child or placement of a child for adoption. If an Associate requests intermittent leave or leave on reduced leave schedule for a serious health condition or organ donation, VPC may, consistent with applicable law, require such Associate to transfer temporarily to an available alternative position offered by VPC for which the Associate is qualified and that better accommodates recurring periods of leave than the regular employment position of the Associate. The Associate will receive an equivalent pay rate and benefits in any such temporary, alternative position.

An eligible Associate requesting leave must provide:

- A written notice to VPC of the starting and ending dates of the request and leave at least 30 days prior to the starting date, if that date is foreseeable; and
- Upon request by VPC, medical certification from the Associate's health care provider. An Associate requesting leave will be required to use PTO and have the option to use Vacation time while out on leave.
- Absent unusual circumstances, an Associate must follow VPC's regular call-in procedures for reporting an absence.
- The taking of another job while on any type of leave from VPC is prohibited and is grounds for immediate termination of employment.

Upon returning to work, the Associate will be:

- Restored to the same or an equivalent position. If the leave is based on a planned medical treatment, the leave must be scheduled so as not to disrupt our operation.
- An Associate who fails to return to work at the end of the leave will have voluntarily resigned.



MILITARY LEAVE – Non FMLA

VPC supports those Associates who are members of the U.S. uniformed services in accordance with all Federal and State requirements.

If Associates are called into active military service or enlist in the uniformed services, they will be eligible to receive an unpaid military leave of absence. To be eligible for military leave, Associates must provide management with advance notice of service obligations unless they are prevented from providing such notice by military necessity or it is otherwise impossible or unreasonable to provide such notice. Provided the absence does not exceed applicable statutory limitations, Associates will retain reemployment rights and accrue seniority and benefits in accordance with applicable federal and state laws. Associates should ask management for further information about eligibility for Military Leave.

If Associates are required to attend yearly Reserves or National Guard duty, they can apply for an unpaid temporary military leave of absence not to exceed the number of days allowed by law (including travel). They should give management as much advance notice of their need for military leave as possible so that we can maintain proper coverage while Associates are away.



PERSONAL LEAVE – Non FMLA

If an Associate is ineligible for any other leaves of absence, VPC, under certain circumstances may grant a personal leave of absence without pay. A written request for a personal leave should be presented to Human Resources at least two (2) weeks before the anticipated start of the leave or as soon as knowledge of the leave is needed.

If the leave is requested for medical reasons and an Associate is not eligible for leave under the federal Family and Medical Leave Act (FMLA) or any state leave law, medical certification also must be submitted. The request will be considered on the basis of staffing requirements and the reasons for the requested leave, as well as performance and attendance records.

Normally, a leave of absence will be granted for a period up to one (1) month. A personal leave may be extended if, prior to the end of the leave, the Associate submits a written request for an extension to Human Resources and the request is granted. A personal leave may be extended on a month to month basis, not to exceed a total of 6 months of personal leave.

During the leave, Associates will not earn vacation, personal days or sick days. We will continue health insurance coverage during the leave if Associates submit their share of the premium payments to VPC in a timely manner, subject to the terms of the plan documents.

When an Associate anticipates returning to work, he or she should notify Human Resources of the expected return date. This notification should be submitted to at least one week before the end of the leave.

Upon completion of the personal leave of absence, VPC will attempt to return Associates to their original job or a similar position, subject to prevailing business considerations. Reinstatement, however, is not guaranteed.

Failure to advise VPC of availability to return to work, failure to return to work when notified or a continued absence from work beyond the time approved will be considered a voluntary resignation of employment.

Personal leave runs concurrently with any VPC-provided Short-Term Disability Leave of Absence.

CLOSING

A FEW CLOSING WORDS

This handbook is intended to give Associates a broad summary of things they should know about Volk Packaging Corporation. The information in this handbook is general in nature and, should questions arise, any member of management should be consulted for complete details. While we intend to continue the policies, rules and benefits described in this handbook, Volk Packaging Corporation, in its sole discretion, may always amend, add to, delete from or modify the provisions of this handbook and/or change its interpretation of any provision set forth in this handbook. Associates should not hesitate to speak to management if they have any questions about VPC or its policies and practices.

Sincerely,

Derek S. Volk

CEO

BENEFITS

OVERVIEW

VPC contributes a defined contribution each year for the cost of medical coverage. This contribution may vary from year to year. Most benefits will be effective on the first day of the month following 30 days of employment; coverage is available for Associates and eligible dependents for most benefits.

This information is a general overview of the benefits offered by VPC. Detailed plan information can be accessed via our online marketplace or contacting Human Resources. VPC reserves the right to amend, modify, add to or terminate any or our benefits.

Medical:	Multiple plan options. PPO, High Deductible-PPO.
Healthcare Savings Account (HSA):	Pre-Tax healthcare savings available with select medical plans.
Flexible Spending Account (FSA):	Pre-Tax healthcare savings for medical, dental, vision.
Dental:	Multiple plan options – High, Medium, Low, 100% diagnostic Preventative care, 60%-80% basic care and 50% major care.
Vision:	Multiple plan options – High, Low, covers exams, frames, lenses, In/Out of Network benefits.
Accident:	Multiple plan options – High, Low, coverage for certain losses resulting from an accident only, includes limited Accidental Death benefit.
Hospital Indemnity:	Multiple plan options – High, Low, coverage if hospitalized due to an accident/illness, you may receive a payment to use for out-of-pocket expenses.
Critical Illness:	Multiple plan options – High, Low, coverage for Specific diseases/illnesses such as Alzheimer's, Heart failure, Cancers, Kidney failure and Stroke.
Section 125 Pre-Tax Saving:	Pre-tax premium contributions for Medical, Dental, Vision.
Life Insurance/Volk Life Insurance:	1-2 x Annual Wage, AD&D, Associate only coverage. Up to \$300,000 coverage, Associate, family coverage.
Disability Insurance:	Waiting periods, weekly/monthly wage replacement from initial date of illness/injury.
401(k)/Roth Retirement Plan:	Pre-Tax/Post-Tax wage contributions, VPC match, Diverse investment options.
Legal Shield/Identity Theft:	Affordable, full service legal representation for basic to complicated legal issues, free personal/family will, Identity Theft coverage also available. 24/7 emergency assistance.
Pet Insurance:	America's #1 pet insurance. Individual quotes.