

University of Mississippi

eGrove

Guides, Handbooks and Manuals

American Institute of Certified Public
Accountants (AICPA) Historical Collection

1994

AICPA Employee Handbook

American Institute of Certified Public Accountants (AICPA)

Follow this and additional works at: https://egrove.olemiss.edu/aicpa_guides

Recommended Citation

American Institute of Certified Public Accountants (AICPA), "AICPA Employee Handbook" (1994). *Guides, Handbooks and Manuals*. 1199.

https://egrove.olemiss.edu/aicpa_guides/1199

This Book is brought to you for free and open access by the American Institute of Certified Public Accountants (AICPA) Historical Collection at eGrove. It has been accepted for inclusion in Guides, Handbooks and Manuals by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

AICPA

American
Institute of
Certified
Public
Accountants

AICPA
Employee
Handbook

Date: November 1, 1994

Reply:

To: AICPA Staff

From: Human Resources

Subject: AICPA Employee Handbook

Attached is an updated version of the AICPA Employee Handbook. Please take time to read the handbook as it contains important information on the Institute's policies and benefits. You can file the handbook in the AICPA Benefits Binder in the section marked "Employee Handbook".

Also, we ask that you complete the enclosed "Employee Acknowledgement Form" and return it to Human Resources no later than Monday, November 7.

Your attention to this matter is appreciated.

FOREWORD

This handbook replaces all previously issued ones. Our employee policies and benefit programs are constantly under review, and they may be changed from time to time. None of the policies or benefits described in this AICPA Employee Handbook are intended by reason of their publication to confer any special rights or privileges upon specific individuals or to entitle any person to any fixed term or conditions of employment. It is expressly understood that your employment is for no fixed period of time and that it may be terminated by the employee or the company at will. AICPA reserves the right to modify or cancel certain of the personnel policies or benefits described in the handbook, and you will be notified of such modifications as soon thereafter as practicable.

We hope you make frequent use of your handbook. Refer to it for information about the company and its policies. Questions concerning the information in this handbook or situations not covered in this handbook should be discussed with your immediate supervisor, manager or division director. No practice, custom or procedure not specifically covered in this handbook shall be binding on the AICPA.

TABLE OF CONTENTS

Welcome	5
An Introduction	7
A Description of Accounting	7
An Overview of the AICPA	7
Organization Chart	10
EMPLOYMENT	
Americans With Disabilities Act	11
Codes of Conduct	11
Equal Opportunity	11
Sexual and Other Unlawful Harassment	11-12
Open Door Policy	13
Non-Solicitation	13
Verification of Employment Eligibility	14
Absences	14-16
Bereavement	14
Emergency Family Illness	14
Jury Duty or Court Appearance	14
Medical and Dental Appointments	15
Personal Paid Absence	15
Sick Days	15
Doctor's Verification	15
Frequent Absences	15
Reporting Absences	16
Benefits	16-22
Group Medical Plan	16
Group Dental Plan	16
Pretax Premium Plan	16
Group Life Insurance	16
Short-Term Disability	17
Salary Continuance Plan During Illness or Injury	17
Long-Term Disability	20
Pension Plan	20
401(k) Savings Plan	20
Group Travel Accident Plan	21
Workers' Compensation	21
Tuition Reimbursement	21
Compensation	22-24
Salary Administration	22
Job Classification	23
Job Openings	23
Merit Increases	23
Performance Appraisals	24
Transfers and Promotions	24
General Information	25-29
Access to Employee Records	25
CPA Examination	25
E-Mail	25

Employee Referral Plan	25
Personnel Data Changes	26
Nepotism	26
Personal Appearance	26
Personal Mail and FAX Transmissions	27
Personal Telephone Calls	27
Professional Society Dues	27
Recycling	27
Reference Policy	27
Smoking	27
Summer Business Casual Days	28
Use of Institute Equipment	28
Extreme Weather Conditions or Transportation Difficulties	28
Leaves of Absence	29-32
Family and Medical Leave Act Policy	29
Military Leave	32
Personal Leave	32
Payroll	32-34
Direct Deposit	32
Pay Period	33
Shift Premium	33
Time Records	33
Pay Advances	34
Safety	34-36
Fire Safety	34
Medical Emergencies	34
Security	35
Visitors in the Workplace	36
Workplace Violence	36
Suggestion Program	36
Employee Suggestion Program	36
Termination of Employment	37
Exit Interview	37
Separation	37
Termination for Cause	37
Termination Without Cause	37
Time Off	38-40
Compensatory Time Off	38
Floating Holidays	38
Holidays	38
Vacation	39
Voting	39
Religious Observances	40
Training	40
Staff Training	40
Work Schedule	41-44
Attendance and Punctuality	41
Rest and Meal Periods	41
Working Hours	41
Flextime	42
Overtime	43
Overtime Meal and Commutation Allowance	43
Working at Home	44

Welcome to the AICPA:

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

We believe that each employee contributes directly to AICPA's growth and success, and we hope you will take pride in being a member of our team. We have, here, a multitude of skills and talents supported by a wide range of education, experience and background. We need them all. We need you.

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

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

Sincerely,

A handwritten signature in black ink, reading "Philip B. Chenok". The signature is written in a cursive style with a long horizontal flourish at the end.

Philip B. Chenok
President

AN INTRODUCTION

There are many things about the American Institute of Certified Public Accountants that you want to know, and that we want you to know. This handbook answers the questions most often asked by both newcomers to the organization and seasoned members of the staff. You are bound to have other questions; when you do, make sure that you get the correct answer, by asking either your immediate supervisor or Human Resources.

Like every major organization we do have some policies and procedures that the staff is expected to follow. This handbook deals with them and outlines what you can expect from the AICPA beyond the immediate circumstances of your job and what the AICPA expects from you beyond your daily contribution of time, talent and energy.

Interpretations of the contents of our handbook are restricted to Human Resources. AICPA reserves the right to alter, amend or modify these policies and procedures at its sole discretion. The policies described herein are not conditions of employment and the language is not intended to create a contract between AICPA and its employees.

A DESCRIPTION OF ACCOUNTING

Accounting is a discipline which provides financial and other information essential to the efficient conduct and evaluation of the activities of any organization. It includes the development and analysis of data, the testing of their validity and relevance, and the interpretation and communication of the resulting information in quantitative terms, or in symbolic or verbal forms.

AN OVERVIEW OF THE AICPA

The American Institute of Certified Public Accountants is the national professional organization of CPAs in the United States.

Founded in 1887, the AICPA has grown steadily over the past 100-plus years, always embracing and meeting new challenges as they emerge, and emphasizing those areas where public reliance on CPA skills is most significant. Our 300,000 members are engaged in public accounting, industry, government and education.

The Chairman of the AICPA's Board of Directors is elected annually from the membership and serves a one-year-term. The Board of Directors acts as a steering committee for the Council, our governing body, which is made up of elected and appointed members from each of the 50 states, plus the District of Columbia, Puerto Rico, the Virgin Islands and Guam.

A staff of almost 700 work at the AICPA and are located in our offices in New Jersey, New York and Washington, DC. The President is the senior staff member and a member of the Board of Directors. He provides overall direction to all of the Institute's activities in New Jersey, New York and Washington. The Washington office oversees the Institute's governmental relations, state legislative and tax activities. You will find an organization chart of the AICPA Executive Staff and Staff Directors inserted in this Employee Handbook.

The Executive Staff directs a scope of operations whose breadth and diversification generally come as a major surprise to those who had not previously known much about us. First and foremost, of course, come our professional activities. AICPA technical pronouncements are heavily relied on by bankers, lawyers, businessmen and government officials. We issue auditing standards, guidance on accounting principles, accounting and audit guides, practice aids on taxes, personal financial planning and management advisory services. Our Quality Review Division staff is involved in a national quality review program. Our Technical Information experts respond to thousands of questions from our members on a whole range of technical topics. We prepare the questions and answers for the Uniform CPA Examination that is given twice each year simultaneously across the country and we write the rules that guard the CPAs reputation for independence and competence. To provide for members' special interests, the AICPA's voluntary Member Sections provide publications, guidance, and information relating to specific practice areas including: Personal Financial Planning, Tax, Management Consulting Services, and Information Technology. Also, as the percentage of AICPA members employed in business and industry has grown to over 40%, our Industry Member Programs and Management Accounting Divisions have increased their activities which are designed to meet the unique needs of this segment of the membership.

The 50 member staff in our Washington office represent our membership to government, regulatory bodies and other organizations and serve as the eyes, ears and voice of our members. They communicate the profession's views on technical issues and proposed legislation to federal officials and regulatory authorities and they testify before Congressional Committees in the areas of taxation and financial responsibilities. The Washington staff has led the campaign to reform the nation's liability statutes and has been highly effective in numerous tax issues debated on "The Hill."

Along with its many other activities, the Institute is a major publishing house. We publish two monthly magazines: the Journal of Accountancy, generally considered the country's leading accounting magazine, and the Tax Adviser. We also publish newsletters, hard cover books, paperbacks, auditing guides, accounting standards, technical papers, and a host of other miscellaneous publications. Our Information Technology and Information Retrieval divisions publish PC-based software, including the best-selling *Accountant's Trial Balance*; searchable, electronic versions of our technical publications; and on-line and CD-ROM databases of the financial statements of over 4,000 companies each year.

The Institute is also a college without a campus. Our Continuing Professional Education Division offers over 500 different courses, available either as self-study modules or in group-study format, on subjects of interest to CPAs in public accounting, industry, government and education. The material is produced by CPE's project managers and technical editors, working closely with some of the country's leading accounting professionals.

Established in 1918, our Library is one of the oldest and largest accounting libraries in the country. It has a collection of over 100,000 books, bound journals and pamphlets, 800 periodical subscriptions, over 120,000 annual reports on microfiche and 10Ks and annual reports for all exchanges on CD-ROM products from 1990 to date. Open to the public during regular business hours, the library hosts over 13,000 visitors a year, while the staff annually responds to well over 30,000 inquiries and requests for assistance.

The Institute's Communications Division is a complete and very busy public relations firm. Professionals here are skilled in writing speeches, articles and newspaper releases. They also develop slide shows, seminars and special events. Members of the staff are experts in producing video and film productions contributing overall to a broad-scale effort describing the accounting profession to the business community and to the general public.

Our Meetings & Travel Department is as fully occupied as any big city travel agency. The staff books an ever-growing number of domestic and international flights each year and our Meetings Planners manage over 60 major national conferences and over 1,500 committee and board meetings annually. In addition, they coordinate the meetings of the Council, our governing body, and the Institute's members' meetings.

Much of what we do here is ultimately reduced to writing in preparation for dissemination to one or more of our audiences. To help achieve that effort, we maintain a modern printing plant that produces over 90 million impressions each year. There are photo platemaking cameras and a digital color copier to reproduce all sorts of artwork, high-speed collating equipment and bindery equipment which puts it all together.

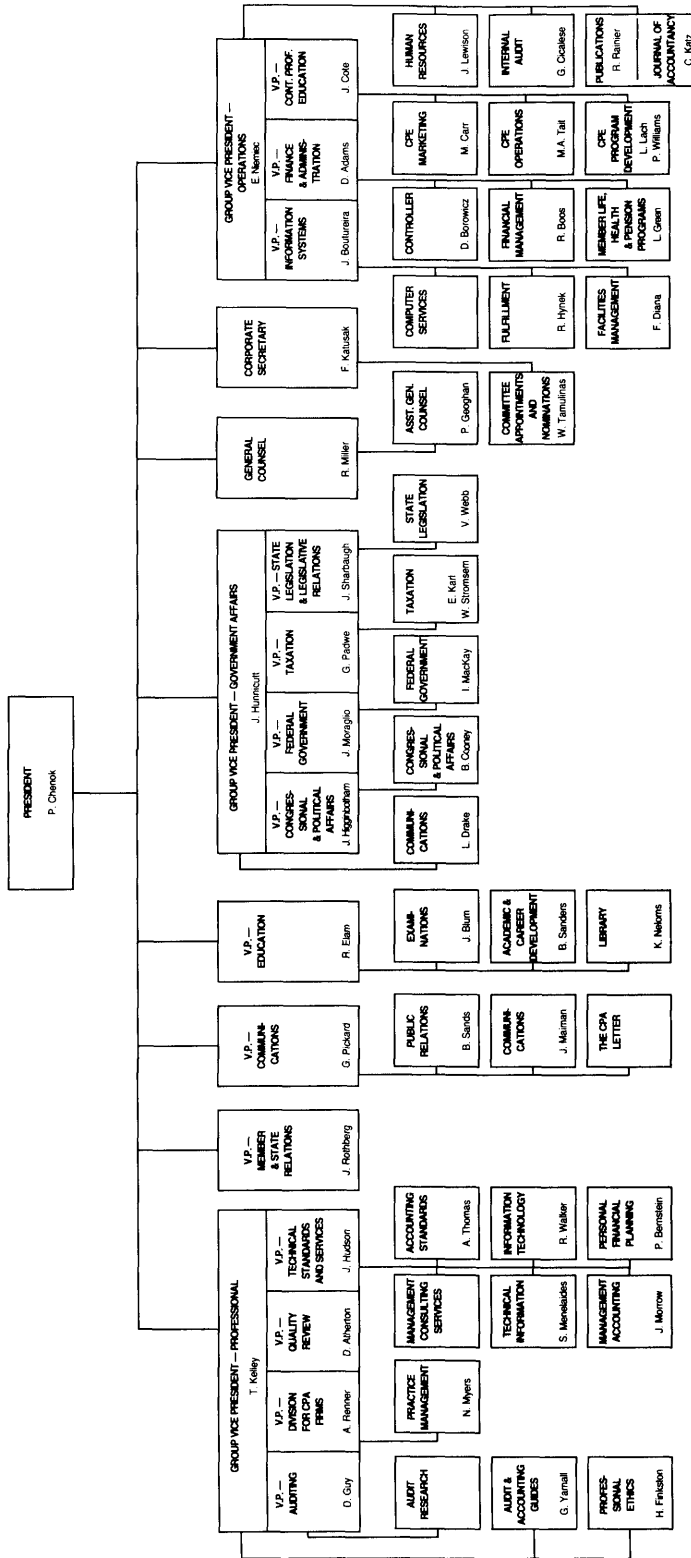
Our Mail Room sends out almost one million pieces of first class mail each year and annually processes close to two million pieces of incoming mail. Our Distribution Services Department handles 20,000 packages monthly in an operation that's as large as a post office in a medium-sized town.

Supporting the many activities the Institute provides to members are service departments such as: Membership Administration, Management Information Systems, Circulation, Order Department, Customer Service, Payroll, Accounting, Office Facilities and Human Resources.

The Institute's staff members work diligently in support of the Mission of the AICPA, which is: "To act on behalf of its members and provide necessary support to assure that CPAs serve the public interest in performing quality professional services."

ORGANIZATION CHART

SENIOR STAFF* — AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



*ACPA EXECUTIVE STAFF & STAFF DIRECTORS
AUGUST 1984

EMPLOYMENT

AMERICANS WITH DISABILITIES ACT

The AICPA is guided by the Americans With Disabilities Act (ADA), a federal statute which deals with discrimination against disabled individuals. The ADA declares that it is unlawful to discriminate, because of disability against a “qualified” applicant or employee with a disability. Any inquiries or complaints should be addressed to Human Resources.

CODES OF CONDUCT

The AICPA has a reputation for dedication and service to the profession and the public. This reputation is largely based upon the high levels of integrity and accountability maintained by the AICPA staff.

The Board of Directors has gone on record as favoring the adoption of Codes of Conduct by companies. Accordingly, the AICPA has adopted three statements – Statement of Conduct, Drug Free Workplace Statement and a Wrong Doing Statement. You will be asked to read and abide by each of these statements at the time of hire and thereafter annually.

Only the judgment and strength of character of each one of us can assure a standard of conduct which will preserve and enhance the Institute’s reputation for integrity and accountability. As employees, we are responsible for both sharing and maintaining that reputation.

EQUAL OPPORTUNITY

The AICPA is totally committed to equal opportunity for all. Equal opportunity applies to every aspect of a person’s relationship with the AICPA, including recruitment, hiring, salaries, benefits, transfer, training, promotion, relocation and termination. AICPA will not condone any discrimination because of race, color, religion, sex, age, national origin, disability, marital status or any other characteristic protected by law.

AICPA will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship.

If you ever sense that someone at the AICPA is discriminating against you, for whatever reason, report the facts immediately to Human Resources without fear of reprisal. Your report will be thoroughly investigated. Any employee found to be engaging in any type of unlawful discrimination will be subject to disciplinary action, up to and including termination of employment.

SEXUAL AND OTHER UNLAWFUL HARASSMENT

In order to provide a productive and pleasant working environment, it is important that we at AICPA maintain an atmosphere characterized by mutual respect. Accordingly, the kind of

conduct characterized as harassment below will not be tolerated. In addition, we will endeavor to protect employees, to the extent possible, from reported harassment by non-employees in the workplace in job-related activities.

1. In general, ethnic or racial slurs and other verbal or physical conduct relating to a person's race, color, religion, national origin or disability constitute harassment when they unreasonably interfere with a person's work performance or create an intimidating work environment.
2. Sexual harassment has been defined by federal and state regulations as a form of sex discrimination. It can consist of unwelcome sexual advances, requests for sexual favors, graphic verbal commentaries about an individual's body, sexually degrading words used to describe an individual, the display of derogatory posters, cartoons or drawings, or other physical or verbal conduct of a sexual nature by supervisory or non-supervisory personnel.

Sexual harassment includes, but is not limited to, supervisors threatening or insinuating, either explicitly or implicitly, that an employee's submission to or rejection of sexual advances will in any way influence any personnel decision regarding that employee's employment, wages, advancement, assigned duties, shifts, or any other condition of employment or career development. Other sexually harassing conduct may also exist when such conduct by a supervisor or any other employee unreasonably interferes with an employee's work performance, or creates an intimidating work environment.

Procedures

An employee or employment applicant who feels that he or she has been harassed is strongly encouraged to immediately bring the subject to the attention of the appropriate supervisor or to the Director of Human Resources.

Inquiries and complaints will be investigated immediately by the Human Resources Director and General Counsel. Any investigation will be conducted in as confidential a manner as compatible with a thorough investigation of the complaint.

Any employee determined by impartial investigation to have harassed another employee or applicant for employment will be subject to appropriate disciplinary procedures up to and including termination.

A non-employee who subjects an employee to sexual harassment in the workplace will be informed of the harassment policy by the Human Resources Division and if appropriate, other action may be taken.

Responsibility

Each employee in a supervisory position is responsible to notify the Director of Human Resources immediately of any complaint or violation of policy. The Human Resources Director along with General Counsel will investigate the complaint. After the investigation has been completed, a determination will be made regarding the resolution of the case.

OPEN DOOR POLICY

The AICPA believes in open-door communications among all members of the staff, particularly in regard to employee-supervisor dialogues. Our experience has shown when employees deal openly and directly with supervisors, the work environment can be pleasant, communications can be clear, and attitudes can be positive. We believe that AICPA amply demonstrates its commitment to employees by responding effectively to employee concerns.

Communications start with this handbook and carry through your entire stay with AICPA.

With proper notice, you may review your employee file in Human Resources. When you do, you will find that your file has been divided into two sections: one is limited to work-related information and is available to your current or a potential supervisor; the other contains personal information and is available only to you, Human Resources and, under certain limited conditions, law enforcement agencies.

When you review your performance appraisals, you are given the opportunity to offer any pertinent comments you wish to make and you have the option of submitting a rewritten job description for review by Human Resources and the Position Description Evaluation Committee.

You may ask for a copy of any AICPA document that you're required to sign, or any document that directly concerns your job and is authorized for release by the Director of Human Resources.

You are free to go to your supervisor or to Human Resources at any time to talk about work-related concerns—without fear of retaliation of any kind.

The AICPA expects you to communicate your thoughts and ideas to the proper individual or office at an early stage and to remember at all times that communication—like cooperation—is a two-way street.

NON-SOLICITATION

It is our objective to provide a comfortable work environment which allows staff members to complete their tasks with the least amount of interruptions or disruptions. Accordingly, the AICPA has established the following policy:

Nonemployees are not allowed at any time to come upon our premises for the purpose of any form of solicitation or literature distribution. This policy is to restrain third parties or strangers from soliciting or handing out materials for political, union, charitable, or similar activities.

Employees are prohibited from distributing any form of literature or other materials in their work area. Employees are also prohibited from soliciting for any cause during their assigned working time or soliciting other employees during their assigned working time. These prohibitions on employee solicitation and literature distribution do not apply during employees' nonworking time such as lunch and break periods.

VERIFICATION OF EMPLOYMENT ELIGIBILITY

The AICPA is committed to employing only those individuals who are authorized to work in the United States, that is, U.S. citizens, resident aliens or nonresident aliens who hold employment authorization.

In compliance with the Immigration Reform and Control Act (IRCA) of 1986, each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. Former employees who are rehired must also complete the form if they have not completed an I-9 with AICPA within the past three years, or if their previous I-9 is no longer retained or valid.

A list of documents that fulfill IRCA requirements and sources where an employee may obtain the necessary documents is available in Human Resources. Employees with questions or who are seeking more information on immigration law issues are encouraged to contact the Human Resources Division.

ABSENCES

Bereavement

When a death occurs in an employee's immediate family, the bereaved staff member, regardless of length of service, will be granted time off with pay for up to three days. For purposes of this policy statement, "immediate family" consists of spouse, children, parents, siblings, grandparents and grandchildren. Upon the death of a relative not of the immediate family (in-law included) one day with pay will be granted. If arrangements require the employee to travel out of state, one additional day with pay will be granted. An "Absence Request" form must be completed and submitted to Human Resources.

Emergency Family Illness

There may be occasions when emergencies arise due to illness or injury in your immediate family that make it impossible for you to report to work. At such times, you must adhere to all of the foregoing policy statements, employee responsibilities and administrative procedures. Continuation of salary during such absences will require the approval of the Division Director and Vice President. In such instances, approved absences will be considered sick time and will not exceed five (5) days in a calendar year.

Jury Duty or Court Appearance

You have legal and civic responsibilities to serve on a jury or grand jury, or to appear as a witness, if summoned or subpoenaed to do so.

An employee who is summoned to serve on a jury or subpoenaed to appear in court will be granted time off with pay for up to four weeks. Payment to employees will be calculated on the employee's base pay rate times the number of hours the employee would otherwise have worked on the day of absence.

If you are excused from jury duty or the court appearance prior to the end of the regular work day, you must call your immediate supervisor for a decision as to whether or not, in view of the hour and distance involved, it would be practical to report to work. If you are excused for any full day during jury duty or court appearance, you must report to work on that day. Prior to the absence, you must complete an "Absence Request" form and attach a copy of your summons or subpoena. Upon returning, you must submit to Human Resources a certificate from a proper court official indicating the days subpoenaed or served as a juror.

Medical and Dental Appointments

Employees are expected to make their medical and dental appointments for other than the regular work hours. On those occasions when this is not possible and the absence amounts to less than 3½ hours, you must make up the lost time. Any such absence lasting more than 3½ hours will be considered sick time. In compliance with the Fair Labor Standards Act, non-exempt employees must make up time within the same week.

In certain instances, the Institute, at its discretion, may require an employee to charge the absence to a vacation day or floating holiday. A personal unpaid leave must be used if vacation days and floating holidays are exhausted or if the absence amounts to less than 3½ hours and the employee does not make up the time.

Personal Paid Absence

A request to be paid for an absence not covered elsewhere in this handbook must be approved by the applicable Division Director and Human Resources.

Sick Days

Our Sick Leave Policy is designed to provide extended coverage for those who become disabled and to accommodate a limited amount of incidental sick time. However, our benefits program does not cover an unlimited number of incidental absences even if they are for sound and medically documented reasons. Please refer to the policy on frequent absences.

Doctor's Verification

Your immediate supervisor and/or Human Resources reserves the right to require doctor's verification of sickness or injury at any time. If an employee does not furnish proof of sickness or injury upon request, benefits may be denied.

Frequent Absences

To prevent plan abuse, employees must have satisfactory attendance records to qualify for benefits. If an employee is absent frequently, particularly on Fridays and Mondays, benefits may be denied. The decision concerning whether or not attendance records are satisfactory will be made by the supervisor and Human Resources.

Reporting Absences

An employee must notify his or her immediate supervisor as soon as possible of the absence but no later than one hour within starting time on the day of absence due to illness or injury. If the immediate supervisor is unavailable, notify the next higher level of authority.

If the absence is expected to last more than one day, the employee should advise his or her immediate supervisor of the estimated time to be missed and furnish doctor's verification upon request. You must call your supervisor or your supervisor's designee daily during absences lasting five or less consecutive days. If the absence is going to exceed five consecutive days, it is the responsibility of the employee to notify Human Resources as soon as possible because you may be eligible for short-term disability benefits provided by our Salary Continuance Plan.

BENEFITS

Group Medical Plan

The AICPA offers a choice between two medical plans: PruCare Plus, a traditional insurance plan with a Health Maintenance Organization (HMO) option, and US Healthcare, an HMO. Coverage under either plan becomes effective on the first of the month following an employee's date of hire. An annual open enrollment is held once each year at which time employees may change health plans. For complete details, please refer to the medical plan booklet. The above is only a summary of the AICPA medical plan and does not address all pertinent plan provisions.

Group Dental Plan

Dental Insurance is offered through a plan offering either the traditional choice of dentists or the plan's network of dentists. Coverage under the dental plan becomes effective on the first of the month following an employee's date of hire. For complete details, please refer to the dental plan booklet. The above is only a summary of the AICPA dental plan and does not address all pertinent plan provisions.

Pretax Premium Plan

Under this Plan, you may pay for medical and dental premiums using "before tax" dollars. This means reducing your cost of the benefits by the amount of tax that you would have paid on the salary or wages that you would have needed if you had paid for the benefits with "after tax" dollars. For complete details, please refer to the pretax plan booklet. The above is only a summary of the AICPA pretax plan and does not address all pertinent plan provisions.

Group Life Insurance

The AICPA offers group life insurance. The entire cost of this coverage is paid by the AICPA. Coverage becomes effective on the first of the month following an employee's date of hire. For complete details, please refer to the life insurance booklet. The above is only a summary of the AICPA Group Life Insurance Plan and does not address all pertinent plan provisions.

Short-Term Disability

A short-term disability leave is retroactive to the first day of an absence due to illness or injury which exceeds five (5) consecutive work days.

If you know in advance that you will be absent more than five (5) consecutive work days, ask Human Resources for an "Absence Request" form and the necessary disability form. If your absence catches you unaware, notify Human Resources immediately and the forms will be mailed to you.

Employees who have been absent from work due to personal illness or injury and who have been certified as disabled will be placed on disability status on the 6th day of absence and remain there until such time as they are certified by the attending physician as being able to return to regular, active, full-time employment. A short-term disability of absence is limited to 180 calendar days. While on disability status, you will remain covered by health insurance and life insurance and you will receive salary replacement benefits in accordance with the AICPA's Salary Continuance Plan's Schedule of Benefits as explained below. Credit for service with the AICPA will not be interrupted.

Holidays and Vacation Accrual While on Leave

During leave, an employee will continue to accrue vacation credits for the first four weeks of the disability or for the duration of accumulated sick time credit, whichever is longer. Thereafter, an employee will no longer accrue vacation credits. If vacation credits are suspended while out on leave and you return from your leave after the 15th of the month, you do not accrue vacation credits for that month.

Any Institute holidays which fall during an employee's disability absence will be paid in accordance with the disability schedule. For example, if an employee is receiving 66⅔% pay, the holiday will also be paid at 66⅔%.

Merit Increases While on Leave

If while out on a disability leave for a period greater than four weeks you become eligible for a merit salary increase, the effective date of the merit increase is deferred until the first of the month following your return to regular, active, full-time employment.

Return to Work

An employee cannot return to work until such time he/she has written certification from the attending physician that he/she is able to return to regular, active, full-time employment.

Salary Continuance Plan During Illness or Injury

The Institute provides a salary continuance benefit for full-time employees who become disabled by illness or injury. This benefit is based on an employee's length of service and the state disability benefit. The minimum weekly benefit will be equal to the New Jersey state benefit, the most liberal of the three AICPA locations.

The benefit provides income for full-time employees for up to 26 weeks. After 26 weeks, the employee may qualify for Long-Term Disability (refer to the Long-Term Disability policy). Temporary and part-time employees are not eligible to receive the salary continuance benefits based on service but are eligible to apply for the state mandated benefit.

Employees are eligible to apply for Salary Continuance benefits for any absence due to illness or injury which exceeds five (5) consecutive days. The employee must notify Human Resources immediately and complete the necessary forms.

Schedule of Benefit

The amount that an employee receives is based on full years of service. For example, if an employee has one year of service, he or she would receive full salary for the first four weeks of disability, 66 ⅔ % of salary for the next six weeks and 66 ⅔ % of salary (to a maximum of \$325 a week) for the next 16 weeks.

If an employee has five years of service, he or she will receive full salary for the first 10 weeks, then 66 ⅔ % of pay for the next 16 weeks. After 20 years, an employee is eligible for full pay for up to 26 weeks.

The benefit amount is calculated using base annual salary excluding overtime and any other form of special compensation.

Benefits will be based on salary and service on the last working day prior to the absence for illness or injury. If an employee receives a salary increase while receiving benefits under the plan, benefits under this plan will not increase until after the employee returns to work full-time.

The same health benefits are provided with the same employee contribution as paid by active employees for up to 26 weeks.

Length of Service	Weeks of Benefit		
	Full Pay	66 ⅔ % Pay	66 ⅔ % Pay (Max. \$325/week)*
Less than 1 year*	-	-	26
1 year	4	6	16
2 years	5	10	11
3 years	6	11	9
4 years	8	13	5
5 years	10	16	-
6 years	11	15	-
7 years	12	14	-
8 years	13	13	-
9 years	14	12	-
10 years	15	11	-
11 years	16	10	-
12 years	17	9	-
13 years	18	8	-
14 years	19	7	-
15 years	20	6	-
16 years	21	5	-
17 years	22	4	-
18 years	23	3	-
19 years	24	2	-
20 years or more	26	-	-

*Subject to 1 week waiting period for benefit.

Prior Sick Leave Benefits

On July 31, 1984, accumulated sick days under the prior sick leave policy were frozen. Employees with accumulated sick days will receive greater benefits based on the number of accrued sick days.

For example, an employee with 10 years of service and no accumulated sick days would be eligible for 15 weeks at full salary and 11 weeks at 66% of pay. However, if this same employee had 35 accumulated sick days (7 weeks), the employee would be eligible for 22 weeks at full salary and 4 weeks at 66% of pay. In each instance benefits are payable for up to 26 weeks.

Each time an employee is out sick or on disability, his or her remaining accumulated sick days will be reduced by the number of days absent, so that eventually the accumulated days will be eliminated.

Successive Periods of Disability

If an employee receives benefits from this plan, returns to work for less than four (4) weeks and is absent again for the same illness or injury, both absences are considered one period of disability.

The employee would receive full pay for any remaining full-pay period to which he or she was previously entitled. Partial pay benefits continue thereafter. The maximum benefit period for both absences combined is 26 weeks.

If an employee is absent because of a different illness or injury, any benefits previously received are not counted in determining the benefits for the second absence. However, the maximum amount of salary continuance benefits payable in any 52 week period is 26 weeks.

Benefits at Termination

Salary continuance benefits are forfeited at termination. However, prior service will be included in the benefit calculation if an employee is rehired.

Employees Who Are Rehired

Prior service of rehired employees will be considered in calculating salary continuance benefits when the break in service is less than the amount of service accumulated prior to the break.

For example, if an employee has six years of service, leaves the AICPA and returns after two years, his or her prior service (6 years) would be considered in calculating current benefits.

Disability Not Covered

An employee will not receive salary continuance benefits if disability results from:

- self-inflicted injuries while sane or insane;
- service in the armed forces of any country;
- participation in a riot or rebellion; or
- commission of a felony.

Plan Amendments or Plan Termination

Although the AICPA expects and intends to continue the plan indefinitely, it reserves the right to modify or terminate the plan.

Employees will be notified in advance of plan amendments or termination.

For additional provisions regarding an employee's status during disability, refer to section titled Disabilities, Short-Term Disability.

Long-Term Disability

The Institute provides long-term disability (LTD) coverage. The cost of the insurance is paid by the AICPA. However, for purposes of lowering tax liability in the event of total disability, employees have the option of contributing toward the cost of LTD coverage.

Employees who have been absent from work due to personal illness or injury for 180 calendar days and who have been certified as totally disabled by the insurance provider will be placed on long-term disability status on the 181st calendar day and remain there until such time as they are certified by the attending physician as being able to return to regular, active, full-time employment or to age 65 whichever is sooner. The Long-Term Disability benefit is 60% of your monthly salary to a maximum of \$10,000 per month.

While on long-term disability status an employee will remain covered by medical insurance subject to the same contributions as an active employee with the option to continue dental coverage under COBRA. Life insurance will also be continued subject to approval by the insurance carrier. Credit for service with the AICPA will not be interrupted.

Upon full recovery, every effort will be made to place an employee in the same or a comparable position; however, such placement cannot be guaranteed.

Pension Plan

The AICPA staff pension plan is non-contributory and provides 100% vesting after 5 years of service. An employee becomes a member of the plan on the first of the month that falls on or follows the later of the employee's date of hire or 21st birthday.

401(k) Savings Plan

The AICPA 401(k) Savings Plan can help you build a financial reserve for retirement. The Plan offers several advantages:

- First, you enjoy tax advantages because every dollar you contribute is tax deferred, that is, you pay no current federal, state and local income taxes on the amount you contribute.
- Second, it's beneficial as the AICPA may add up to 33 ⅓ cents for every \$1.00 you save, from 2% to 6% of your pay.
- Third, it's flexible. The Plan gives you the opportunity to invest in any one of three professionally managed investment funds—an Insured Money Market Fund, a Long-Term Growth Balanced Fund and a Long-Term Growth Equity Fund.
- Finally, it's easy. Contributions are made through convenient payroll deductions.

To be eligible, an employee must work full-time (35 hours a week, 52 weeks a year), be 21 years of age or older, with one year of service as of January 1, or July 1.

Group Travel Accident Plan

The Plan provides accident insurance 24 hours a day, anywhere in the world. Travel is covered while on business only. The plan covers the loss of life and limbs.

Workers' Compensation

AICPA is required by law to keep a record of all injuries sustained by employees in the course of their employment.

Employees who are injured on the job must report the injury to Human Resources immediately. In the event that medical care beyond ordinary first aid is necessary, Human Resources will arrange for treatment by a physician or at a hospital. If an employee is injured at work and as a result is absent from work for more than five (5) days, salary continuance (disability) benefits may be payable.

Tuition Reimbursement

The Institute encourages employees to take advantage of outside educational opportunities that will increase their effectiveness on the job or help prepare them for consideration for promotion.

Eligibility Requirements

All full-time employees who have completed the 90-day probationary period are eligible to be reimbursed under this program. The following requirements must be met:

- A. The course(s) must be taken at a recognized educational institution.
- B. The course(s) must be related to the employee's present position, or to a position to which he or she could reasonably be promoted.

Procedure

- A. An employee interested in taking educational courses under this policy must complete in duplicate a TUITION REFUND APPLICATION form within the first month after the course begins. An employee should discuss his or her educational plans with his supervisor prior to enrolling in order to avoid disappointment if tuition refund is not approved. The employee will submit the application to his supervisor for review and processing.
- B. The employee's supervisor will review the application and add his comments about the relationship of the specific course(s) to the employee's position or to one to which he could reasonably be promoted. The supervisor will forward the application to his or her division director who will add his or her recommendation and then forward it to the Director of Human Resources.
- C. The Director of Human Resources will review the application and the recommendation. If a question develops concerning the relevance of the course(s), the Director of Human Resources will review the application with the division director. The employee will be notified by his or her supervisor of the final decision on the application.

Refund Policy

Tuition will be refunded only for courses in which a grade of "C" or better has been received. Effective May 1, 1994, the cap for employees' tuition reimbursement will be \$3,000 per year. Employees are exempt from the cap if they are enrolled in degreed programs and have applied for tuition reimbursement from the Institute prior to May 1, 1994.

The expenses reimbursed will include:

1. Tuition.
2. Registration fees except penalty fees for late registration, etc.
3. Student activity fees if required of part-time students.

Costs of books, laboratory fees, meals, and transportation will not be reimbursed.

If an employee terminates employment before completing the course(s), or before receiving his official grade report, he or she will not be reimbursed.

Refund Procedure

After satisfactorily completing the approved course(s) and receiving the official grade report, the employee must submit the grade transcript and his or her tuition receipt through his or her supervisor to the Director of Human Resources for payment.

COMPENSATION

Salary Administration

The AICPA salary administration program was designed to ensure that employees are paid according to fair and uniform principles. Each job is paid in relation to the contribution it makes to the AICPA and at a level that is competitive with salaries paid for similar jobs in other organizations. In this way, the AICPA can attract and keep capable people, obtain a reasonable return upon the salaries it pays, and assure each individual a fair reward for ability and effort.

Specifically, the objectives of the AICPA salary administration program are to develop: (1) a compensation structure that ensures a salary that fairly reflects the value of one position relative to all others, (2) a salary program that enables us to retain and attract the kind of talent required to meet current commitments and future goals, and (3) appropriate rewards for that performance.

At the AICPA all positions have job descriptions that set forth the essential job duties, responsibilities and experience requirements for the job. Positions are paid relative to their contribution to the organization. This is achieved by using a set of standard measurement criteria to evaluate position content and, thereby, the relative size of the job.

The AICPA has exempt and non-exempt job evaluation committees that meet regularly to discuss positions under review and to measure position content.

The job evaluation process identifies differences among positions. When these become significant enough, they result in different salary ranges. Salary ranges, expressed in terms of dollars, provide the link between positions and pay.

Job Classification

Full-time employees are employees hired to work under a regular schedule of 35 hours per week. They are eligible for AICPA benefits as defined herein or in the appropriate benefits booklet.

Part-time employees are employees hired to work under a regular schedule totaling less than 1,000 hours per year. They are paid only for hours worked and are ineligible for AICPA benefits.

Temporaries are hired as needed to work for short periods of time. They are paid either directly or through an agency for hours worked and are ineligible for AICPA benefits.

Non-exempt employees are subject to the Fair Labor Standards Act. This act requires that a record be kept of your hours worked, and guarantees wages at or above the established minimum wage, with time and one-half for hours worked in excess of 40 hours a week.

Exempt employees are those supervisory, administrative and professional employees whose job duties and rate of pay, conforming to certain standards established under the Act, permit them to be "exempt" from the provisions of the Act.

Job Openings

Job openings are posted and updated every Tuesday on the Human Resources Bulletin Board at each location. It is AICPA policy to review all requests for transfer or promotion made by employees. Employees will not be considered for a transfer or promotion to other departments until they have completed at least three months of employment. An employee can be transferred or promoted within his/her department in less than three months, but the employee will not be eligible for a salary increase until the indoctrination period for the new position has been completed. Upon completion of the indoctrination period and satisfactory work performance, any salary increase will be retroactive to the promotional effective date. All requests must be submitted in writing on a Transfer/Promotion Request form available in Human Resources.

Merit Increases

If you are a non-exempt employee hired at or below the midpoint of your salary range, you will be eligible for a merit salary increase in six months and annually thereafter. Non-exempt employees hired over the midpoint will be eligible for a merit salary increase annually. If you are an exempt employee, you will be eligible for a merit salary increase annually regardless of where you stand within your salary range.

The effective date of your merit increase is based on your hire date or, in the event of a promotion, your promotion date. If hired or promoted before the 16th of the month, the merit increase is awarded as of the first of the month in which you were hired or promoted; after the 16th, the first of the month following your hire or promotion date.

Any employee whose salary exceeds the maximum of his or her salary range will not be eligible for a merit salary increase until the range is adjusted to the point where the maximum is greater than the salary unless an exception is authorized by the President.

Salary ranges are reviewed annually by our external compensation consultants, Hay Associates, who then make recommendations to AICPA management as to whether or not an adjustment should be made. Any adjustment to salary ranges is made effective as of the first of the calendar year and does not change your review date as it was last communicated.

The percentage of merit salary increase you receive is based on two factors: (1) the final performance rating you receive on your performance appraisal and (2) where your salary falls in relation to your salary range. Decisions concerning merit salary increases are made by the applicable Vice President.

Performance Appraisals

Performance appraisals are conducted to provide both supervisors and employees the opportunity to discuss job tasks, identify and correct development areas, encourage and recognize strengths, and discuss positive, purposeful approaches for meeting goals.

Newcomers to the staff have their performance appraised after 30, 60 and 90 days on the job.

Performance appraisals for exempt employees are normally given annually. Non-exempt employees hired at or below the midpoint of their salary range initially have their performance appraised normally after six months on the job and annually thereafter. Performance appraisals may also be given at any time at the discretion of the supervisor.

Your appraisal is based on how well you performed in meeting the specific goals/duties previously discussed and agreed upon between you and your supervisor, as well as your overall performance on the job. At each appraisal session new goals and duties are established for the next review period.

The final performance rating you receive has a direct bearing on the amount of merit salary increase you will receive.

Transfers and Promotions

When an employee applies to move into a different job, the employee is required to give notice to the immediate supervisor. The employee moves into the new position no later than two weeks from the date of notice or at another mutually agreed upon date.

Under AICPA policy a job change is considered either a promotion or a lateral transfer. A promotion occurs when an employee's title changes and the difference in job content between the original position and the new position is significant. A lateral transfer occurs when an employee changes jobs and the difference in job content is not significant. In the case of a promotion, a salary increase is awarded whereas with a lateral transfer, no salary increase is awarded.

The same criteria govern salary adjustments, if any, when a job description is rewritten and evaluated by the appropriate Position Description Evaluation Committee.

GENERAL INFORMATION

Access to Employee Records

Employee personnel files are maintained in a secure and confidential manner. Only supervisors and management personnel who have a legitimate reason to review information in a file are allowed to do so in the presence of a representative of the Human Resources Division.

Upon written request, an employee may periodically review the contents of his/her own personnel file. Employees who wish to review their file should contact the Compensation & EEO Manager in Human Resources.

CPA Examination

A personal paid absence will be granted to any member of the staff sitting for the CPA Exam. On attaining the certificate, the staff member will receive a monetary award.

E-Mail

The E-Mail system should be used only for AICPA business, not for personal use. Misuse may subject employees to discipline up to and including termination. E-Mail messages are the property of the AICPA and the AICPA reserves the right to periodically monitor the E-Mail system to prevent abuse.

Employee Referral Plan

The Institute recognizes its employees as a valuable source of qualified job applicants and encourages staff members to bring professional and personal friends to the attention of the Human Resources Division. Human Resources will accept resumes of employee referrals whether or not a suitable position is currently open and such resumes will be held for future reference. Job applications will be accepted only for specific positions that are being actively recruited for.

When presenting a referral's resume or job application to Human Resources, staff members should take care to have their name clearly indicated as the referring source.

If an employee referral is hired for a full-time position, the staff member will receive a referral bonus upon fulfilling certain conditions.

The bonus is currently \$1,000 for each successful non-exempt referral and \$2,000 for each successful exempt referral. The bonus is payable six months after hire, and both the new employee and the referring employee must be active full-time employees of the Institute at that time.

The following guidelines apply to the payment of an employee referral bonus.

1. To qualify for an employee referral bonus, an employee must make the initial contact between the AICPA and the potential employee; that is, the applicant

must be brought to the attention of the Human Resources Division through the independent efforts of the employee.

2. A former employee of the AICPA does not qualify as an employee referral since he or she has been introduced to the AICPA previously. A temporary worker hired by Human Resources through an employment agency also cannot be considered an employee referral.
3. The employee referral bonus is available to all full-time AICPA staff members, with the exception of anyone at the level of Vice President or above.
4. Supervisors, Administrators, Managers, or Directors are not eligible for a bonus if applicants they refer are subsequently hired for a position reporting directly to them or within the areas reporting to them.
5. Human Resources Division employees responsible for recruiting exempt or non-exempt employees are limited in their eligibility for receiving referral bonuses. That is, the employee responsible for recruiting exempt staff (currently the Employment and Training Manager) may refer applicants for non-exempt positions and will be eligible for any resulting employee referral bonus. The employee responsible for recruiting non-exempt staff (currently the Employment Administrator) may refer applicants for exempt positions, and be eligible for any resulting employee referral bonus.
6. The Human Resources Division reserves the ultimate right to approve or deny a referral bonus.

Personnel Data Changes

It is the responsibility of each employee to promptly notify AICPA of any changes in personnel data. If you change your name, address, telephone number or the individuals to be contacted in the event of an emergency, complete a Personnel Data Record form available in Human Resources. It is also important to report any change in the number of dependents.

Nepotism

It is Institute policy not to hire a relative of an incumbent staff member except as a temporary employee. The marriage of two staff members will not be considered cause for the resignation or termination of either employee.

Personal Appearance

The AICPA is a professional organization and it is important that its staff reflect this image in demeanor and dress. When you were interviewed for your position, your appearance had a bearing on your employment. It is important that everyone maintain a clean, neat, pleasant and business like appearance in the office.

Consult your supervisor or department head if you have questions as to what constitutes appropriate attire.

Personal Mail and FAX Transmissions

The AICPA mail system, stationery and FAX facilities should be used for official business only. Personal mail or FAX transmissions should be directed to your home rather than to your place of work.

Personal Telephone Calls

Telephone use should be limited to incoming and outgoing business calls.

You are allowed one personal phone call, of not more than five minutes, to your home, daily. Calls in excess of this provision must be marked as personal on the monthly telephone bill sent to your cost center and paid to the Cashier upon receipt of a bill from Accounting.

Professional Society Dues

Membership dues in the AICPA and in the State Society where you live or work will be paid by the AICPA. Dues in other professional or trade organizations will be paid by the AICPA if the appropriate Vice President feels such membership serves the interests of the AICPA.

Recycling

AICPA supports environmental awareness by encouraging recycling and waste management in its business practices and operating procedures. This support includes a commitment to the purchase, use and disposal of products and materials in a manner that will best utilize natural resources and minimize any negative impact on the earth's environment.

Special recycling receptacles have been set up to promote the separation and collection of recyclable materials at AICPA. For further details on the program, ask your supervisor or contact the Facilities Department.

Reference Policy

All employment records and references of present and former employees are treated confidentially. All reference requests, telephone or written, should be directed to Human Resources. Without a written release, the only information the Human Resources Division verifies are dates of employment.

Smoking

In keeping with AICPA's intent to provide a safe and healthy work environment, the Institute's smoking policy in NJ and NY follows:

1. Smoking shall be prohibited in all work areas including meeting/conference rooms, unless such areas are enclosed areas and are occupied exclusively by a person or persons who do not object to smoking and it does not interfere with the surrounding area.
2. Smoking shall be prohibited in all reception areas, hallways, restrooms, elevators, cafeterias and areas containing photocopy or other equipment used in common by employees.

3. Smoking will not be permitted in non-smoking areas by visitors where prohibited by these rules.

Remember, at all times, employees should be considerate of individual preferences. When those preferences conflict, the applicable supervisor and employees should endeavor to reach a reasonable accommodation. When such an accommodation is not possible, the preference of the non-smoker will prevail.

The Institute's Washington Office is a smoke-free environment and smoking is prohibited in all public and work areas of the AICPA Washington Office.

Employees who violate this policy will be subject to discipline. Questions regarding this policy and/or its implementation and enforcement should be directed to Human Resources.

Summer Business Casual Days

Beginning with the first Friday after Memorial Day and on every Friday through the Friday before Labor Day, the Institute will observe "Summer Business Casual Day." On those Fridays, women are allowed to wear casual slacks and blouses. Men are allowed to wear casual slacks and short sleeve shirts without ties. Unauthorized business casual attire includes jeans, beach wear, exercise clothes, t-shirts, tank tops, halter tops and shorts.

We request employees to exercise good judgment in their selection of casual attire to the office. Employees who wish can continue to dress in normal business attire. Also, if there is a business need, appropriate dress should be worn on those Fridays.

Use of Institute Equipment

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

Please notify your supervisor if any equipment, machines or tools appear to be damaged, defective, or in need of repair. Prompt reporting of damages, defects, and the need for repairs could prevent deterioration of equipment and possible injury to employees or others.

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

Extreme Weather Conditions or Transportation Difficulties

In the event of a severe storm, widespread transportation disruption, or other emergency, to find out whether the NY or the NJ offices will be closed, dial either (212) 596-6088 or (201) 938-3858. DC employees should dial (202) 737-6600.

You will hear a recorded message authorized by the President announcing whether or not the office will be closed. This message, which is accessible 24 hours a day, represents the official word on office operations. The responsibility for calling this number to determine whether or not the office will be closed rests with each member of the staff.

For handy reference, the back of your I.D. card indicates the office hour telephone number. NY and NJ staff members can also tune in to News Radio 88 (WCBS, 880) on the AM dial for office closing information. DC employees should listen to the radio and if the government offices are closed, the Institute's DC office will be closed.

If the Institute's offices are open and an employee cannot report to work due to the weather conditions, he or she is generally expected to charge the absence to vacation or a floating holiday. Also, if it becomes necessary to shut down during regular business hours, the information will be communicated to you as quickly as possible.

LEAVES OF ABSENCE

Family and Medical Leave Act Policy

In order to accommodate the needs of the American workforce to care for their immediate family members or their own serious health condition, Congress has enacted the Family and Medical Leave Act (FMLA) effective August 5, 1993. The FMLA was designed to grant eligible employees a period of time from work with job protection and access to health insurance coverage.

Employees who are eligible for the Family and Medical Leave Act, may take an unpaid family and/or medical leave of absence, up to a maximum of 12 weeks per 12 month period, for any of the following qualifying events:

- the birth and care for the employee's newborn child, or for placement of a child with the employee for adoption or foster care (the leave must be taken within 12 months after birth or placement). See section on Other State Regulations;
- the care of the employee's spouse, daughter, son, or parent, who has a serious health condition; or,
- a serious health condition that makes you the employee unable to perform the functions of your job.

For purposes of this policy, a serious health condition generally means an illness, injury, impairment or physical or mental condition or prenatal care that makes you unable to perform the functions of your job.

Eligibility

To be eligible for leave the employee at AICPA must have been employed for at least 12 months and worked for the Institute at least 1,000 hours during the year preceding the start of the leave.

Intermittent or Reduced Leave

An employee may elect to take intermittent leave or may work a reduced schedule if the leave is due to the employee's serious health condition or the serious health condition of the employee's spouse, daughter or son, or parent. Where an employee requests intermittent leave or leave on a reduced hours basis, the AICPA may require the employee to transfer to

a temporary alternative job for which the employee is qualified and which better accommodates the intermittent leave or reduced hours leave than the employee's regular job. The temporary position will have equivalent pay and benefits as the employee's regular job.

Paid Leave

Employees are required to use their available vacation time during the twelve (12) week family leave period, except when leave is for their own serious health condition. Salary continuance benefits will be used when family leave is taken because of the employee's own serious health condition. Paid leave provided under a plan covering temporary disabilities is considered a portion of the 12 weeks permitted under the FMLA. For example, disability leave for the birth of a child would be considered by the FMLA as a serious health condition and counted in the 12 weeks of leave permitted under FMLA. The combination of paid and unpaid leave for one or multiple reasons covered by the FMLA cannot exceed 12 weeks.

Advance Notice

When the necessity of leave is foreseeable such as due to the expected birth or placement of a child, the employee must provide the AICPA at least thirty (30) days' notice of the employee's intention to take leave. If the date of birth or placement of a child requires the employee's leave to begin in less than thirty (30) days from the date of notice to the AICPA, the employee must provide such notice as soon as possible. Where the need for leave is unforeseeable, the employee must give notice as soon as practical.

Medical Certification

Any leave requested based on a family member's or employee's own serious health condition must be supported by certification from a physician. The employee must provide medical certification to the AICPA in a timely manner in a form acceptable to the AICPA.

After reviewing the certification form, the Institute may request a second opinion, at the Institute's expense. If the first and second opinions disagree, the Institute may require a third opinion from a physician chosen jointly by the employee and the Institute. This third option will be at the Institute's expense and will be considered the final option.

The AICPA may require an employee on family medical leave to report periodically his/her status and the intention of the employee to return to work, and also periodic recertification of the medical condition. An employee taking leave due to the employee's serious health condition is required to obtain certification that the employee is able to resume work prior to the return from any FMLA leave.

Benefits Coverage

During the leave, the employee's life and disability coverages (short-term disability and LTD) will be continued at no cost to the employee. Medical and dental coverages may be continued as long as the employee pays his/her share of the premium. Failure of the employee to pay his/her share of the health insurance premium may result in loss of coverage. If the employee decides not to return to work due to reasons other than medical necessity or due to circumstances beyond his/her control, or if the employee does return to work for less than 30 consecutive days, the AICPA will recover from the employee any medical and dental insurance premium made on his/her behalf during the leave.

Vacation and Floating Holidays

During leave, the employee will continue to accrue vacation credits for the first four weeks of Family and Medical Leave. Thereafter, the employee will no longer accrue vacation credits. While on unpaid leave, the employee will not be paid for any regular holidays.

If the employee has accrued vacation or floating holidays he/she will be required to exhaust these prior to taking the unpaid leave. The maximum Family and Medical leave, paid or unpaid, will be 12 weeks.

Status of Position

Employees who return to work from family leave of absence within or on the business day following the expiration of the twelve (12) weeks are generally entitled to return to their job or an equivalent position without loss of benefits or pay. However, an employee can be denied restoration or other benefits, if the AICPA can show that the employee would not have continued to have been employed or to have received the benefits if the employee had continued to work until the time restoration was requested. In addition, the AICPA may deny job restoration to a key employee who is salaried and among the highest-paid 10% of all salaried and non-salaried employees if it is necessary to prevent substantial economic injury to the operation of the AICPA.

Compensation

If, while out on a family or medical leave of absence of four weeks or more, you become eligible for a merit increase, the effective date of the increase is deferred until the first of the month following your return to regular, full-time employment. Your anniversary date will remain unchanged. The Institute's Salary Continuance benefit that protects full-time employees against loss of pay due to their own serious illness remains unchanged.

Other State Regulations

The FMLA does not supersede any state regulation governing the right of employees to take family leave which provide greater rights than those afforded by the FMLA. For example, employees working in the District of Columbia are allowed 16 weeks of leave per 24 months period. As a result, employees may take 16 weeks in one year, and an additional 12 weeks in the next year. However, if the employee in DC took 12 weeks during the first year, the employee would be limited to 12 weeks leave in the second year. In addition, employees working in New Jersey may also be entitled to family leave that's greater than what is permitted by the FMLA.

Procedure

Applications for family leave of absence must be submitted in writing and signed by the employee's immediate Manager. Application forms should be submitted at least thirty (30) days before the leave is to commence or as soon as possible if thirty (30) days notice is not possible. Appropriate forms must be submitted to Human Resources to initiate a family leave and to return the employee to active status.

The official regulations govern the administration of the Act. For more details or FMLA forms contact the Human Resources Division.

Military Leave

A leave of absence to satisfy military service requirements will be granted regardless of accrued vacation or floating holidays. A record for a military leave must be signed by the applicable Division Director and Vice President. While on military leave, you will receive the difference between your regular salary and military pay to a maximum of four weeks. You will accrue vacation credits during the period of a military leave.

On military leave of absence which begins on or before the 15th day of any month, you will remain covered by health insurance (with the option to continue dependent coverage) and life insurance to the end of that month; on a leave which begins on or after the 16th, such insurance coverage will remain in effect to the end of the next following month.

Thereafter, insurance benefits cease; however, you may elect to continue health insurance coverage at your own expense for the duration of the leave.

Credit for service with the AICPA will not be interrupted. You will be guaranteed reinstatement to the same or a comparable position if you return to work within 90 days of discharge.

Personal Leave

A Leave of Absence to take care of matters of a personal nature which does not qualify as Family Leave can be taken only after all accrued vacation and floating holidays have been exhausted. It starts with the first day of unpaid absence and extends to a maximum of 180 calendar days. A longer absence automatically results in termination. An "Absence Request" form must be completed, approved and submitted to Human Resources at least 10 days in advance. A request for personal leave extending up to one month must be approved by the employee's supervisor, Division Director, and Vice President; personal leave of longer duration will require the additional approval of the Group Vice President and Human Resources. While on personal leave of any duration, you will not be paid for any regular holidays nor will you accrue vacation credits.

On a personal leave of absence which begins on or before the 15th of any month, you will remain covered by health insurance (with the option to continue dependent coverage) and life insurance to the end of that month; on a leave which begins on or after the 16th, such insurance coverage will remain in effect to the end of the next following month. Thereafter, insurance benefits cease; however, you may elect to continue coverage under the health insurance policies of the AICPA at your own expense for the duration of the leave. Credit for service with the AICPA will not be interrupted.

Upon return from a personal leave, every effort will be made to place an employee in a position on the staff; however, such placement cannot be guaranteed.

PAYROLL

Direct Deposit

You have the option of having your paycheck deposited directly to your checking or savings account at any banking institution that is a member of the National Automatic Clearing

House. This includes almost all banks. Instead of receiving your paycheck, you will receive a statement of the amount that has been deposited into your checking/savings account. This statement will also include an itemization of all your withholdings and deductions.

There will be a lapse of approximately three to four weeks between your initial authorization and the time your first paycheck is automatically deposited. From that point on, your deposit will be made every two weeks.

If you want to take advantage of this service, obtain an authorization form from Payroll.

Pay Period

You will be paid on alternate Thursdays for the two-week period running from Monday through the Friday following payday. If a holiday falls on that date, salary will be paid on the prior work day.

Shift Premium

Shift schedules have been established in departments where needed. If the majority of hours worked occur during the evening, a 10% shift differential is paid.

Time Records

Federal and state laws require AICPA to keep an accurate record of time worked in order to calculate employee pay and benefits. To insure compliance, AICPA requires submittal of time records on a weekly basis. The AICPA uses the following time recording methods:

Exempt Staff:

- Cost Center time sheets. An “X” in the appropriate box indicates employee worked in the office. An “X*” indicates employee worked outside of the office and requires a notation as to the employee’s location. The department head reviews and approves the weekly time sheet.

Non-exempt Staff:

- Personalized time cards and time clock cards reflect the actual beginning and ending times of scheduled working hours, as well as the beginning and ending time of each meal period. Overtime, on time cards, is recorded in the overtime column. Overtime, on time clock cards, is punched in accordingly.

It is the employee’s responsibility to sign his/her time record to certify accuracy. The supervisor will review and sign the time record before submitting it to Human Resources for processing. If corrections or modifications are made to the time record, both the employee and the supervisor must verify the accuracy of the changes by initialing the time adjustment.

All time records must be forwarded to Human Resources no later than Monday morning of each week.

Pay Advances

Two salary advances will be permitted to each staff member during a calendar year, except in cases of real emergency, where approval must be obtained from the Vice President, Finance & Administration. Salary advances will not be given unless (1) deduction can be made from the following payroll check, (2) there are no outstanding cash advance or an open accounts receivable balance due the AICPA, (3) the amount requested is covered by accrued vacation days or time already worked toward next payroll check, and (4) staff member is employed with the Institute at least three months.

SAFETY

Fire Safety

Periodically, our office buildings conduct fire drills to ensure the safety of their occupants in the event of an emergency. When a fire alarm sounds, you are to leave your work place immediately and line up in the corridors heading to the designated fire exits. Stand quietly and listen for instructions from the building's Fire Safety Director over the building's public address system. For your safety, the AICPA has designated Fire Wardens to provide assistance in the event of an emergency. Please follow the instructions of the evacuation personnel. All emergency stairwell exits are marked appropriately. In the event of a fire, **DO NOT USE THE ELEVATORS** and please, close all doors as you leave.

Medical Emergencies

The AICPA has contracted with Associated Ambulance of New York, and with McCabe Ambulance of New Jersey, to provide emergency medical response to our New York and New Jersey offices. The Washington, DC office should call 911 for the local Rescue Squad in the event of an emergency. NY and NJ staff members have the option of calling 911 or the response team at your location.

In the event of a medical emergency, the procedures listed below should be followed:

1. Call the appropriate response team for your office location or 911. The response team telephone numbers are listed on the back cover of the AICPA telephone directory. A dispatcher will answer. (A staff member who is actually with the patient should place the call from the nearest phone in order to answer questions about the patient's condition.)
2. Remain calm. Speak slowly and distinctly. Give the dispatcher your name (not the patient's name yet) and say you are calling from the American Institute of Certified Public Accountants.

The dispatcher will ask you for the following information:

1. The patient's name, age, and sex.
2. Whether he or she is breathing or not breathing.
3. Whether he or she is conscious or unconscious.

While you are talking to the dispatcher, **ASK SOMEONE TO CALL HUMAN RESOURCES**, to advise that you have a medical emergency.

The dispatcher may ask you to repeat part of the information and ask other questions. The dispatcher will also confirm our address. You should also tell the dispatcher what floor the patient is on. All questions should be answered as completely as possible. **IF THE DISPATCHER PUTS YOU ON HOLD, DO NOT HANG UP!** They may need additional information which can be radioed to the ambulance crew enroute to our offices.

3. Call the two nearest employees trained in cardiopulmonary resuscitation (CPR) to come to your assistance. Their extensions are listed on the back cover of the telephone directory.
4. Call the building front desk to tell them an ambulance is coming, and to hold a freight elevator for the stretcher.
5. Send two people to the lobby, one to wait at the building entrance, and one to stay by the elevator and lead the ambulance crew to the patient.
6. Stay with the patient until help arrives. Do not move the patient unless failure to do so would further endanger his or her life.
7. Try to obtain any medical information concerning the patient which might be of use to the ambulance crew.

Security

For your personal security, we require that you wear an I.D. badge displayed in an easily visible manner at all times while on the premises. We also recommend that you:

Keep all personal valuables such as pocketbooks, wallets, watches, eyeglasses, etc. in your desk and that you lock your desk when you leave it.

Do not leave cash or other valuables in a coat, jacket, or sweater left in a closet or unattended in your office area.

Lock all small valuable items in your desk when you leave for the day.

Do not admit messengers into our office space after 5:00 p.m. Signs have been placed on the doors advising messengers to leave their packages in the appropriate departments.

Do not leave any doors propped open when leaving the office. Use your Cardkey to gain access to our facilities.

Do not admit anyone unless you know them personally or they show you their AICPA Employee I.D. card before opening the door.

If you expect visitors for meetings, etc. after regular office hours, please advise Office Facilities by 3:00 p.m. that day so that building security can be alerted.

Do not exit our office space if you observe any suspicious person or persons loitering within the elevator lobby area. Call the appropriate Building Security, in NY 212-489-3020, in NJ 201-915-8550 and in DC 202-783-1455.

Close and lock the door when you leave the office at the end of the day. This is particularly important if you have a microcomputer or other electronic equipment in your office.

We also ask for your cooperation concerning the following general security rules:

Visitors to the Institute are required to wear a “Visitor” badge and are not permitted any further than the reception desk unless escorted by a member of the staff. A visitor should be escorted to the reception area at the conclusion of a visit and should return the badge to the receptionist.

The receptionist will – and all staff members should – challenge anyone they feel should not be in a particular area.

The receptionist will not leave her desk to escort visitors, deliver packages or messages.

All doors leading to the freight corridor are to be locked at all times.

Notify Office Facilities immediately of anyone in your area you think has no reason to be there, or if there is anyone on the floor selling anything or soliciting subscriptions, etc. Outside of regular business hours, call the Building Security if you have a security problem.

Visitors in the Workplace

To provide for the safety and security of employees and the facilities at AICPA, only authorized visitors are allowed in the workplace. Restricting unauthorized visitors helps maintain safety standards, protects against theft, ensures security of equipment, protects confidential information, safeguards employee welfare, and avoids potential distractions and disturbances.

Because of safety and security reasons, friends and family members are discouraged from visiting. All visitors should enter AICPA at the reception area. Employees will be called to meet any visitor outside their work area and employees are responsible for the conduct and safety of their visitors.

If an unauthorized individual is observed on AICPA’s premises, employees should immediately notify their supervisor or, if necessary, direct the individual to the reception area.

Workplace Violence

If an employee encounters what he/she considers to be potential violent behavior, please alert the Human Resources Division. The key to prevention is to make certain any threats are reported immediately.

SUGGESTION PROGRAM

Employee Suggestion Program

The AICPA is committed to the belief that creative thinking and innovative ideas from our employees are essential for the Institute’s continuing success. The **AICPA Employee**

Suggestion Program (ESP) provides employees with an opportunity to participate in the planning and operation of the Institute by providing a channel of communication through which you can suggest ways to improve business operations, save money, develop new products and revenues and improve the quality of our products and services. By submitting your suggestion through the **AICPA Employee Suggestion Program** you will be eligible to receive a monetary award ranging from **\$50 to \$15,000**, if your suggestion is adopted.

Contact Human Resources for more information or to obtain an official AICPA Employee Suggestion Form.

TERMINATION OF EMPLOYMENT

Exit Interview

Shortly before your departure, you will be asked to complete – and discuss with a member of Human Resources – an Exit Interview form on which you will be asked to give your frank appraisal of a number of questions concerning your work at the AICPA. This will not become part of your file; it will be used to help us evaluate our policies, procedures and to aid us in looking for ways to improve our operations. Also, the exit interview will afford an opportunity to discuss such issues as employee benefits, conversion privileges, repayment of outstanding debts to AICPA, or return of AICPA-owned property.

Separation

You may decide to resign from the AICPA; if so, you are expected to give at least two weeks' notice. Normally, you continue to work during that period; however, under certain circumstances, the AICPA may ask you to stop work immediately and give you two weeks' pay in lieu of notice.

Termination for Cause

Termination may occur for cause, such as unsatisfactory job performance, at anytime. An employee who is dismissed for cause, such as unsatisfactory job performance, is entitled only to the salary due for time worked plus any accrued vacation credits provided three months of employment have been completed.

Termination Without Cause

When the AICPA initiates the separation without cause, such as a reduction in work force, the employee receives severance of one week's pay for each full year of service, with a minimum of two weeks' pay. Any other arrangements undertaken by the AICPA will be at the option of management.

Any termination, for whatever reason, requires the approval of at least two levels of supervision for non-exempt employees, up to and including the Director of the applicable division; for exempt employees, up to and including the applicable Vice President. Dismissals require the prior approval of Human Resources.

TIME OFF

Compensatory Time Off

Exempt personnel may be required to work a reasonable amount of overtime. Because personnel in these categories are exempt from the wage and hour laws, payment of overtime premium, or allowance of compensatory time off, is not required by law. On rare occasions, however, there may be special circumstances where the extra time demands have been so heavy or so concentrated as to warrant taking part or all of a normal working day off without having it charged to vacation allowance. Under such circumstances, approval may be granted by the appropriate Group Vice President or his designee. A "Request for Absence" form should be submitted to Human Resources. It cannot be emphasized too strongly that such requests should be, by far, the exception and not the rule.

Non-exempt employees receive overtime pay. They are not eligible for compensatory time off.

Floating Holidays

The number of floating holidays scheduled each year ranges from zero to three. Floating holidays may be taken after your initial three-month indoctrination period, with prior approval of the immediate supervisor; half-day increments are permitted. Requests for a floating holiday require submission of an absence request form.

Floating holidays must be taken during the calendar year and cannot be carried forward to the following year. Upon resignation or termination, for any reason, floating holidays which are not taken prior to notice of termination are forfeited. Employees who are hired after the start of a calendar year will be awarded floating holidays in accordance with the following schedule:

<u>Number Floating Holidays Per Year</u>	<u>Hired Between 1/1-3/31</u>	<u>Hired Between 4/1-6/30</u>	<u>Hired Between 7/1-9/30</u>	<u>Hired Between 10/1-12/31</u>
1	1	1	1	0
2	2	2	1	0
3	3	2	1	0

Holidays

The AICPA recognizes eleven (11) paid holidays each year. During a given year there will be a combination of fixed and floating holidays depending on when the usual holidays fall. Each September you will receive a copy of our holiday schedule for the following year.

AICPA's fixed holidays are as follows:

New Year's Day
Martin Luther King Jr's Birthday
President's Birthday
Memorial Day

Independence Day
 Labor Day
 Thanksgiving Day
 Day after Thanksgiving
 Christmas Day

Vacation

Full-time employees receive vacation with pay, based on their length of employment in accordance with the following schedule:

<u>Years of Service</u>	<u>Number of Weeks</u>		
	<u>Non-Exempt</u>	<u>Exempt</u>	<u>Executive Staff and Directors</u>
1-5	2	3	4
6-19	3	3	4
20 or more	4	4	4

If your hire date falls on or before the 15th of the month, you will accrue vacation credits for that month. If hired after the 15th, you are not entitled to vacation credits for that month. Similarly, upon termination of employment, if your last work day is on or before the 15th, you do not accrue vacation credits for that month. If your last working date is after the 15th, you do accrue vacation credits for that month.

The maximum allowable vacation cannot exceed two years' accrual as of the end of the calendar year. Vacation credits are accrued for each full month of employment as follows:

<u>Vacation Weeks Per Year</u>	<u>Days Accrued Per Month</u>
2	.84
3	1.25
4	1.67

The smallest usable unit of vacation is a half day (.50). You may take eligible vacation any time as long as the dates selected are approved by your supervisor; however, no vacation time may be taken until it is earned. New employees may not take vacation until after the completion of their initial three-month indoctrination period. If a paid holiday occurs during your vacation, it will not be charged as a vacation day.

Payment will not be made in lieu of vacation, except upon termination of employment. Terminating employees will be paid for earned vacation not taken (not to exceed two years' vacation credit) unless termination occurs prior to the completion of the initial three-month indoctrination period.

When requesting vacation time, send a completed "Absence Request" form to Human Resources at least five (5) days in advance. If you want to get your regular paycheck in advance, send the form to Human Resources at least ten (10) days in advance.

Voting

If an employee who is registered to vote has four consecutive hours off during polling hours, either before or after his or her work shift on that day, an employer is not required to honor a request for time off to vote. If you do not have four consecutive hours off during polling hours, you are entitled to take up to two hours off with pay.

Employees should request time off to vote from their supervisor at least two working days prior to election day. Advance notice is required so that the necessary time off can be scheduled at the beginning or end of the work day, whichever provides the least disruption to the normal work scheduled. Human Resources will post a schedule indicating when the polls will be open.

Religious Observances

You may take time off for religious observances, but such time is charged against vacation and floating holidays. If vacation/floating holidays are exhausted such absence is charged to personal unpaid leave. The absence must be cleared in advance with your supervisor.

TRAINING

Staff Training

The Institute encourages employees to take advantage of training opportunities that will increase their effectiveness on the job.

Eligibility Requirements

All full-time employees who work under a regular schedule of 35 hours per week are eligible. The program(s) must be directly related to the employee's present position on staff. Internal programs must be approved by the employee's Division Director, external programs require the appropriate Vice President's approval.

Procedure

- A. An employee interested in training must complete a TRAINING REQUEST form before being registered for any program. Employees should discuss their plans with their supervisor and submit the completed form to their supervisor for review and processing.
- B. The Division Director will review the application and forward it to Human Resources.
- C. Human Resources will review the application, register the employee in the program, and send the employee notice of registration. In cases of external training, Human Resources will forward the paperwork to the Accounts Payable Department.

WORK SCHEDULE

Attendance and Punctuality

The AICPA recognizes that it is sometimes difficult or impossible for employees to report to work because of illness or other unusual circumstances and that these situations frequently place financial burdens on those involved. Therefore, it is AICPA policy to recognize the need for occasional absences.

The AICPA believes that an employee has the following obligations and responsibilities concerning attendance:

- On every regularly scheduled work day to report at your scheduled arrival time and to remain on the job until scheduled departure time—with an unpaid hour for lunch—unless a specifically approved deviation from these hours is on file in Human Resources.
- When the need for being absent is known ahead of time, to notify the immediate supervisor at least ten days in advance.
- When absent without having been able to give prior notice, to contact the supervisor as soon as possible but no later than one hour after starting time.

Repeated absences, tardiness, or failure to give notice of an absence will directly affect an employee's compensation and can be cause for disciplinary action, including dismissal. If you are absent for three days without notifying your supervisor or providing an acceptable explanation of your failure to notify, your absence may be treated as a resignation of employment.

Rest and Meal Periods

Each workday you are provided with two rest periods of 15 minutes in length—one in the morning and another in the afternoon. The schedule of rest periods is at the discretion of your supervisor. Since the time is counted and paid as time worked, employees should not be absent from their work stations beyond the allotted rest period time. From time to time an employee may be asked to forgo a scheduled break until an important project is completed. Your cooperation is expected.

All full-time employees are provided with one meal period of 60 minutes in length each workday. The meal period is unpaid and supervisors will schedule meal periods midway through the workday (defined as 11:00 am to 2:00 pm) to accommodate operating requirements.

Working Hours

The AICPA's normal work schedule for all employees is seven hours a day, five days a week, Monday through Friday. The standard work day is from 9:00 a.m. to 5:00 p.m., with an unpaid

hour for lunch. Flextime is available to all full-time active employees and requires approval of the applicable Vice President and Director.

Flextime

The objectives of the Flextime policy are twofold: (1) to accommodate employees with extended commutes; and (2) to accommodate the efficient operation of the Institute's business activities especially as it applies to serving our members. Flextime allows employees to select their working hours, within set guidelines, subject to the approval of the applicable Vice President and Division Director. The total number of hours worked in a day (7) are not affected by flextime. In determining employee work schedules, the needs of the department take priority over the individual accommodation of the employee. Therefore, flextime may not be approved in all situations.

Definitions:

Core Period: The designated hours during which all employees must be present. The core period begins at the latest arrival time and ends at the earliest departure time; i.e., 10:00 am to 3:30 pm.

Flextime Period: Hours in which employees may choose their arrival and departure times outside of the core period.

Guidelines:

- An employee requesting flextime must submit a Flextime Request form approved by the applicable Vice President and Division Director to Human Resources. Flextime Request forms are available in Human Resources.
- All employees must be present during the core period of 10:00 am to 3:30 pm, excluding the one hour unpaid lunch period.
- Arrival times begin no earlier than 7:30 am and no later than 10:00 am. Departure time is eight hours after arrival time (seven hours worked plus one hour unpaid lunch period) between 3:30 pm and 6:00 pm.
- Employee arrival and departure times are at half-hour intervals with the following options:

7:30 am to 3:30 pm	9:00 am to 5:00 pm
8:00 am to 4:00 pm	9:30 am to 5:30 pm
8:30 am to 4:30 pm	10:00 am to 6:00 pm
- Once a request for flextime is approved, the approved work hours become the employee's regularly scheduled work hours. That is, employees are expected to be at their work station and ready to work at their designated starting time and expected to depart work at the designated departure time. Employees may not change their selected work hours more than once every 30 days. Changes to work hour schedules must be approved by the applicable Vice President and Division Director and submitted to Human Resources on a Flextime Request form. Employees must adhere to their

selected schedules so as to avoid disruptions in departmental operations and conflicts with the work schedules of other employees.

- Adequate departmental coverage must be maintained during the Institute's normal business hours (9 am to 5 pm).
- It is the policy of the Institute to provide a one hour unpaid lunch period to all its employees. All employees are expected to take a one hour lunch midway through their workday during the noon-day meal period defined as 11:00 am to 2:00 pm.
- Employee participation in the Institute's flextime program is voluntary.
- At the discretion of the Vice President or Division Director, an employee's flextime hours are subject to change.

Overtime

Under normal circumstances, everyone is expected to accomplish his or her work within regularly scheduled office hours. However, when operating requirements or other needs cannot be met during regular work hours, employees may be scheduled to work overtime hours. When possible, advance notification of these mandatory assignments will be provided. All overtime work must receive the supervisor's prior authorization. Overtime assignments will be distributed as equitably as practical to all employees qualified to perform the required work.

Incidental overtime (hours worked after thirty-five [35] and through forty [40]) may be approved by the head of your cost center. Overtime in excess of five (5) hours in one week requires the Division Director's approval. If your supervisor asks you to work overtime, you are expected to cooperate. Lack of cooperation will result in disciplinary action.

Overtime should not be worked on a Sunday or holiday except in an emergency (New York State labor law requires that clerical employees be off a minimum of twenty-four (24) consecutive hours each week) and only with the prior authorization of the Division Director.

Overtime compensation is paid to non-exempt employees at regular rate of salary up to forty (40) hours per week and at one-and-one-half times regular salary for hours worked in excess of forty (40) hours per week. Exempt staff members do not receive overtime pay.

Overtime Meal and Commutation Allowance

Full-time employees who work beyond scheduled working hours are often forced to go to additional expense in obtaining meals or arranging for transportation during off-peak travel periods. As a result, the AICPA provides a schedule of expense allowances that will be paid to those who work overtime.

<u>Hours Worked</u>	<u>Allowance</u>
Normal Workday	
Ten or more hours reported as worked	\$10.00

Weekends and AICPA Holidays

Five or more total hours reported as worked	\$10.00
Ten or more total hours reported as worked	\$20.00

If you request reimbursement, you must state the hours worked, give the reason for the overtime, and obtain your Division Director's signature.

As an alternative to the Overtime Meal and Transportation Allowance, full-time employees at the Harborside location only who work a normal day shift between the hours of 7:30 am to 6:00 pm but put in overtime past 8:00 pm, the Institute will provide you with the option to take car service to the nearest point of mass transportation or, if you live nearby, directly to your home. If you choose the car service option, entitlement to the Overtime Meal and Transportation Allowance is forfeited.

The car service is available as follows:

- Directly home if you live anywhere in the five boroughs of New York City, or within the city limits of Jersey City, Bayonne, Hoboken, Newark, Union City or Weehawken; or
- To the nearest point of mass transportation including Journal Square, Penn Station – Newark, Hoboken, World Trade Center, Penn Station – NY, Grand Central Terminal and the New York Port Authority Bus Terminal.

Be sure to use only the car services arranged by the Institute. We pay for these services directly to the car service company and will not reimburse you for using other car services. Vouchers may be obtained from your Division Director.

Working at Home

Some staff members are required to be away from the office from time to time in the normal course of performing their duties. While this is unavoidable, it often makes it difficult for those individuals to interact with other members of the staff in carrying out the overall work of the Institute. Further, since the AICPA is a membership organization, members of the staff should be available to answer member's telephone inquiries and the like during scheduled working hours.

The policy of the Institute is that members of the staff are to work at the AICPA offices unless they need to be at other locations because of committee staffing or other assignments. While staff members may want to work at home on assignments which they believe would be difficult to complete in the office, working at home is not in the Institute's best interests and is not permitted on scheduled working days without prior approval of the appropriate Vice President.

AICPA

Harborside Financial Center, 201 Plaza Three, Jersey City, NJ 07311-3881

1211 Avenue of the Americas, New York, NY 10036-8775

1455 Pennsylvania Avenue, NW, Washington, DC 20004-1081