

**TKC Adventures D/B/A
JACKSON HEWITT TAX SERVICE**



Employment Manual

Note The content of a manual does not constitute, nor should it be construed as a promise of employment or as a contract between TKC Adventures d/b/a Jackson Hewitt Tax Services and any of its employees.

TKC Adventures d/b/a Jackson Hewitt Tax Services at its option, may change, delete, suspend, or discontinue parts of the policy in its entirety, at any time without prior notice.

REVISION DATE: October 1, 2024

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1. INTRODUCTION

Welcome to TKC! We are happy to have you as a new member of our family!

This document has been developed by the owners to familiarize employees with TKC Adventures d/b/a Jackson Hewitt Tax Services (hereinafter referred to as TKC) and provide information about working conditions, key policies, procedures, and benefits affecting employment at TKC. This manual supersedes all previous employee manuals and memos.

TKC Adventures was founded in 2021 by Terri and Keith Cantrell with the acquisition of CK Ventures Jackson Hewitt franchise where Terri was the General Manager for twenty six years. Today we have grown to include forty-one franchise areas with over 100 storefronts and retail locations.

While every effort is made to keep the contents of this document current, TKC reserves the right to modify, suspend, or terminate any of the policies, procedures, and/or benefits described in the manual with or without prior notice to employees.

Mission Statement: *Our mission is to achieve profitable growth through operational excellence, superior customer service, and unparalleled accuracy.*

2. GENERAL INFORMATION

Equal Employment Opportunity

TKC is an equal employment opportunity employer. Employment decisions are based on merit and business needs, and not on race, color, citizenship status, national origin, ancestry, gender, sexual orientation, age, weight, religion, creed, physical or mental disability, marital status, veteran status, political affiliation, or any other factor protected by law.

Americans with Disabilities Act

It is the policy of TKC to comply with all the relevant and applicable provisions of the American with Disabilities Act (ADA). TKC will not discriminate against any qualified employee or job applicant with respect to any terms, privileges, or conditions of employment because of a person's physical or mental disability.

Immigration Law Compliance

All offers of employment are contingent on verification of the candidate's right to work in the United States. Upon application every new employee will be asked to provide original documents verifying his or her right to work and, as required by federal law, to sign Federal Form I-9, Employment Eligibility Verification Form.

3. EMPLOYEE DEFINITION AND STATUS

An “employee” of TKC is a person who regularly works on a wage or salary basis.

Employment Classification

Employees of TKC are classified as either “exempt” or “non-exempt.” This is necessary because, by law, employees in certain types of jobs are entitled to overtime pay for hours worked more than forty (40) hours per workweek.

Employment Status:

Seasonal Part Time Employee: The nature of TKC’s business is seasonal with in season being from December to April in conjunction with the tax season. These employees are hired to work only for the “tax season” and regardless of the number of hours they work they are considered part time.

Part Time Employee: Part time employees are those that are employed on an as needed basis and are not considered full time. No benefits will accrue or be available to an employee who is considered part time.

Full Time Employee: Full time employees are hired with the expectation that employment will be continuous with an unknown end date and typically work a minimum of 30 hours a week.

Probationary Period for New Employees

TKC monitors and evaluates every new employee’s performance for three months to determine whether further employment in a specific position is appropriate.

4. EMPLOYMENT POLICIES

Employee Background Check / Criminal Records

TKC may conduct an annual job-related background check. A comprehensive background check may consist of but is not limited to: prior employment verification, professional reference checks, education confirmation, credit check and criminal records checks.

Personnel Records and Administration

The task of handling personnel records and related administration functions at TKC has been assigned to the General Manager. Personnel files will be kept confidential at all times and include some or all of the following documents:

- Employment Application
- Contract of Employment
- Federal Form W-4 and State Tax Withholding Forms as required.
- Copies of Identifications including Social Security Card Copy

- Background/Criminal Records Check
- Direct Deposit Information
- Receipt of Employee Handbook and Jackson Hewitt Code of Conduct
- Payroll Records
- Written Reprimands
- Retirement and insurance related info

Change of Personal Data

Any change in an employee's name, address, telephone number, marital status, dependents, or insurance beneficiaries, or a change in the number of tax withholding exemptions, needs to be updated by employee, without delay, in their Paycor profile. Any issues or concerns should be addressed with the employees Area Manager.

Personal Property

TKC assumes no risk for any loss or damage to personal property and recommends that all employees have personal insurance policies covering the loss of personal property left at the office.

Health-related Issues

Employees who become aware of any health-related issue should notify their supervisor of health status as soon as possible.

Employee Requiring Medical Attention

Employees should report all work-related injuries and accidents immediately to their supervisor, and then follow these steps:

- Call 911 if emergency
- Contact your direct supervisor
- Contact the General Manager

Visitors in the Workplace

For safety, insurance, and other business considerations, only authorized visitors are allowed in the workplace. When planning for visitors, employees should request that visitors enter through the main entrance.

Only necessary visits are allowed, and we ask that you restrict those to a very short time limit. Please remember that all locations are a place of business and personal visits are not allowed. There are no personal visits allowed at the Wal-Mart or retail locations.

Weather-related and Emergency-related Closings

At times, emergencies such as severe weather, fires, or power failures can disrupt company operations. In such instances, Management will decide on the closure and will provide the official notification to all employees affected.

5. STANDARDS OF CONDUCT

General Guidelines

All employees are urged to become familiar with TKC rules and standards of conduct and are expected to follow these rules and standards faithfully in doing their own jobs and conducting the company's business.

Attendance and Punctuality

TKC expects employees to be ready to work at the beginning of assigned daily work hours and stay until the end of their shift.

Absence and Lateness

We realize there are circumstances that will cause an employee to be absent or late for work. We insist that absences and tardiness be kept to a minimum to ensure reliable service to our customers.

We reserve the right to deny approval for any requested absence, to investigate absences, to request a physician's report for medical related absences and to take disciplinary action, including termination, for excessive absenteeism or tardiness.

If you anticipate you will be late for work, need to leave the work site early or will be absent from work, you must notify the company as early as possible. You must make the notification calls personally. Friends and relatives may not make absence calls for you except in extreme emergency situations. If you are out sick for more than two consecutive days, a doctors note will be required to justify the missed work.

Last moment notification of absences creates serious problems for the company and may result in disciplinary actions including termination.

Unscheduled Absence

Absence from work for two consecutive days without notifying your immediate supervisor or the Area Manager will be considered a voluntary resignation.

Harassment Policy/ Sexual Harassment Policy

TKC does not authorize and will not tolerate any form of harassment of or by any employee (supervisory or non-supervisory) based on race, sex, religion, color, national origin, age, disability or any other factor protected by law.

The term "harassment" includes, but is not limited to, offensive language, jokes, or other verbal, graphic or physical conduct, or intimidating threatening or offensive behavior relating to an employee's race, sex, religion, color, national origin, age,

disability, or other factor protected by policy or laws which would make the reasonable person experiencing such harassment uncomfortable in the work environment, or which could interfere with the person's job performance.

This policy applies to every employee of TKC, both management and non-management. It is our policy that all employees have a right to work in an environment free from any form of harassment. This includes the behavior of peers, superiors, subordinates, customers, and visitors on the premises. Such conduct by an employee may result in disciplinary action up to and including dismissal.

Sexual harassment is a violation of Title VI of the Civil Rights Act of 1964 as well as state discrimination laws. No employee, supervisor, manager or other person, whether employed by TKC or not, shall threaten or suggest that an employee's refusal to submit to sexual harassment will adversely affect that person's employment, work status, evaluation, wages, advancement, assigned duties, hours of work or any other terms or conditions of employment. Similarly, no employee - regardless of job title - shall promise, imply, or grant any preferential treatment in return for another employee's acceptance of conduct which is sexually harassing. We will not tolerate such misconduct.

Employees who feel they have a complaint or concern relating to any form of harassment as described above, should report the conduct to his or her supervisor or another management position. If the employee is uncomfortable making the report to his or her supervisor or another manager for any reason the report should be made to the General Manager or Controller. An employee should report the behavior or concern, even if the behavior complained of is not directed toward the employee who reports it.

Complaints will be promptly investigated by TKC. The investigation will be conducted as impartially and confidentially as possible. After the investigation, TKC will advise the complaining employee of the results and any disciplinary actions to be taken.

Violence in the Workplace

TKC has adopted a policy prohibiting workplace violence. Consistent with this policy, acts or threats of physical violence, including intimidation, harassment, and/or coercion, which involve or affect TKC, and/or our employees or which occur at TKC places of business, will not be tolerated.

Employees who feel they have been the victim of violence must contact the General Manager or Controller by phone immediately after the incident to place a report.

Alcohol and Drugs

The misuse of alcohol and drugs poses a serious threat to both the company and its employees. It is the responsibility of both the company and employees to maintain a safe, healthful, and efficient workplace. Company policies regarding drug and alcohol abuse are as follows:

- The possession, use or sale of alcohol, unauthorized or illegal drugs or the misuse of legal drugs on company premises or while on company business is prohibited and is grounds for immediate termination.
- Any employee under the influence of drugs or alcohol, which impairs judgment, performance, or behavior, while on company premises or while on company business will be subject to disciplinary action or termination.
- Employees must promptly report the use of any prescribed medication that may affect judgment, performance, or behavior to their supervisor.

Confidential Information and Nondisclosure

By employment with TKC, employees agree that they will not disclose to any person other than company representatives any information of a proprietary nature relating to any aspect of the business, its products, properties, methods, trade secrets, suppliers, customer lists or customer requirements, either during or after their employment.

Employees shall not discuss any information related TKC customers with anyone outside the company. Employment with TKC assumes an obligation to maintain confidentiality, even after their employment.

Ethical Standards

TKC insists on the highest ethical standards in conducting its business. When faced with ethical issues, employees are expected to make the right professional decision consistent with TKC's principles and standards.

Social Media

Employee use of social media, which should be broadly understood for purposes of this policy to include blogs, wikis, microblogs, message boards, chat rooms, electronic newsletters, online forums, social networking sites, and other sites and services that permit users to share information with others in a contemporaneous manner.

The following principles apply to professional use of social media on behalf of TKC as well as personal use of social media when referencing TKC, Jackson Hewitt Tax Service or ANY of its employees.

- Employees should be aware that TKC personnel may observe content and information made available by employees through social media. Employees should use their best judgment in posting material that is neither inappropriate nor harmful to TKC, its employees, or customers.
- Communication deemed inappropriate in a manner that affects, or has potential to affect, client privacy / confidentiality, is considered libelous, or creates a hostile work environment may lead to disciplinary action.
- As an employee of TKC, you are a reflection of the company in the community.

Employees should be aware of the effect their actions may have on their images, as well as TKC's image. The information that employees post or publish may be public information for a long time and online postings are never permanently deleted from the internet once posted.

- Social media networks, blogs and other types of online content sometimes generate press and media attention or legal questions and may be subpoenaed for use in legal proceedings. Employees should refer all media inquiries to the General Manager.
- Although not an exclusive list, some specific examples of prohibited social media conduct include posting commentary, content, or images that are defamatory, pornographic, proprietary, harassing, libelous, or that can create a hostile work environment.
- Employees are not to publish, post or release any information that is considered confidential or not public. This includes, but is not limited to, customer information or images. If there are questions about what is considered confidential, employees should check with the General Manager.
- If employees encounter a situation while using social media that threatens to become antagonistic, employees should disengage from the dialogue in a polite manner and seek the advice of a supervisor.
- Employees should get appropriate permission before you refer to or post images of current or former employees, members, vendors or supplier or any jobs past or present. Additionally, employees should get appropriate permission to use a third party's copyrights, copyrighted material, trademarks, service marks or other intellectual property.
- TKC computer systems are to be used for business purposes only. When using TKC computer systems, personal use of social media networks or personal blogging of online content is not authorized and could result in disciplinary action.
- Subject to applicable law, after-hours online activity that violates TKC Code of Conduct or any other company policy may subject an employee to disciplinary action or termination.

Dress Code

Employees of TKC are expected to present a clean and professional appearance while conducting business, in or outside of the office. Dressing in a fashion that is clearly unprofessional, that is deemed unsafe, or that negatively affects TKC's reputation or image is not acceptable. Specific requirements will be provided each year to all employees.

Use of Equipment

TKC will provide employees with the equipment needed to do their job. None of this equipment should be used for personal use, nor removed from the physical confines of TKC's offices.

Use of Computer, Phone, and Mail

TKC property, including computers, phones, electronic mail, and voice mail, should be used only for conducting company business. Personal phone calls and personal use of the computer is not allowed. If you do use company computers, phones, or electronic mail and voice mail systems for personal use please know that the information and messages stored in these systems will be treated no differently from other business- related information and is not considered private information. Use of Long Distance, Call Forwarding, Call Tracing or any other Optional Calling Features is strictly prohibited. Any charges incurred for these services will be deducted from the employee's paycheck or any other amounts due to the employee.

Use of Personal Cell Phones in an office setting with customers is considered inappropriate by the general population and is strictly prohibited by TKC. Managers may use Cell Phones to contact employees and conduct business due to the mobility of their positions.

Computers are properly equipped and maintained with specifications necessary for TKC to operate effectively. No one is authorized to make any changes to a computer without the approval of the technology department. Employees are not authorized to attach any external devices to any computer, this includes flash drives and phone chargers or add, change or remove any software, settings, websites, files, etc.

Use of Computer Software

TKC does not condone the illegal duplication of software. The copyright law is clear. The copyright holder is given certain exclusive rights, including the right to make and distribute copies. Title 17 of the U.S. Code states that "it is illegal to make or distribute copies of copyrighted material without authorization" (Section 106). The only exception is the user's right to make a backup copy for archival purposes (Section 117). Employees are not authorized to install or download any additional software.

Smoking and Vaping Policy

No smoking or vaping of any kind is permitted inside any TKC office. Smoking may take place only in designated smoking areas away from entrances and exits.

Gifts

Advance approval from management is required before an employee may accept or solicit a gift of any kind from a client. Employees are not permitted to give unauthorized gifts to clients.

Solicitations and Distributions

Solicitation for any cause during working time and in working areas is not permitted. Employees are not permitted to distribute noncompany literature in work areas at any time during working time.

Complaint Procedure

Employees who have a job-related issue, question, or complaint should first discuss it with their immediate supervisor. If the issue cannot be resolved at this level, TKC encourages employees to contact the Area Manager. Employees who observe, learn of, or, in good faith, suspect a violation of the Standards of Conduct of TKC should immediately report the violation in writing, in accordance with the following procedures:

- Contact your immediate supervisor
- Contact the Area Manager in writing via email
- Email or mail a copy of the complaint to the General Manager and Controller

Corrective Procedure

Unacceptable behavior that does not lead to immediate dismissal may be dealt with in any of the following manners: (a) Verbal Warning, (b) Written Warning, (c) Termination.

Outside Employment

Employees may not “moonlight” or take an outside job, either for pay or as a donation of their personal time, with a customer or competitor of TKC; nor may employees do work on their own if it competes or interferes in any way with the sales of products or services that TKC provides to its clients.

Return of Company Property

Any TKC property issued to employees, such as computer equipment, keys, parking passes, cell phone or company credit card, must be returned to TKC at the time of termination. Employees will be responsible for any lost or damaged items.

6. COMPENSATION POLICIES

Compensation

It is TKC's desire to pay all employee's wages or salaries that are competitive with other employers in the marketplace and in a way, that will be motivational, fair, and equitable. Compensation may vary based on roles and responsibilities, individual, and company performance, and in compliance with all applicable federal and state laws.

Timekeeping Procedures

By law, TKC Adventures Inc. d/b/a Jackson Hewitt Tax Service is obligated to keep accurate records of the time worked by employees. Employees must utilize time tracker in JHNET daily for all shifts worked and records must be completed in accordance with all time-reporting guidelines.

Failure to clock in or out before starting or ending a shift is not acceptable. It is the responsibility of the employee to verify the accuracy of their timecard and immediately report any inaccuracies to their immediate supervisor for correction.

Overtime Pay

Overtime compensation is paid to non-exempt employees in accordance with federal and state wage and hour restrictions. All overtime work performed must receive the supervisor's prior authorization.

Payroll and Paydays

All employees are paid bi-weekly on or by the Friday following the end of the pay period.

Performance and Salary Reviews

TKC wants to help employees to succeed in their jobs and to grow. In an effort to support this growth and success, TKC has an annual review process for permanent full-time employees to provide formal performance feedback.

Salary/wage reviews typically occur in conjunction with the annual performance review process. The calculation and implementation of changes in base salary/wage depend on both company and personal performance.

7. TIME-OFF BENEFITS

Paid Time Off (PTO)

TKC provides paid time off (PTO) benefits to all full-time employees as earned. Employees have the flexibility to use PTO for personal reasons, to include but not limited to vacation, attending to a child, or personal needs during work hours. Employees are required to submit their time off request in writing and will be approved or denied by their respective manager. A request must be approved for any period of time off to be paid.

No time off will be approved during the peak period of our business which is December 1st through April 30th. If there are special circumstances, you may submit for special consideration to the General Manager.

The eligible amount of PTO benefit will be allocated to each employee on May 1st of each year and will be available for use anytime throughout the coming year. The amount of PTO benefits each employee receives will be based on the following:

May 1, Year 1 and 2: Based on date of FT hire, if an employee has worked more than one year they will receive 40 hours.

May 1, Year 3 to 5: Based on date of FT hire, if the employee has worked a minimum of 3 years, but less than 6 years, they will receive 80 hours.

May 1, Year 6 and above: Based on date of FT hire, if the employee has worked a minimum of 6 years, they will receive 120 hours this year and each year thereafter

Any unused PTO balance at the end of the benefit year or upon termination will be forfeited by the employee.

Sick Time

After 90 days full-time employment, TKC provides each employee sick time to be earned. Sick time can be used by the employee for time off needed to care for themselves or an immediate member of family (spouse, child, parent) due to a health emergency, illness or bereavement. A doctor note will be required after the 2nd day out sick, prior to any prescheduled event or other proof to authorize the use of sick time.

Sick time will be earned at an accrual of .92 hours per paycheck (equivalent to 24 hours per year). Upon termination any unused balance of sick time will be forfeited by the employee.

Paid Holidays

All full-time employees will be paid for the following holidays at the rate of pay in affect when the holiday occurs: If the holiday falls on a Saturday it will be observed on the preceding Friday. If the holiday falls on a Sunday, it will be observed on the following Monday.

January -	New Year's Day
May -	Memorial Day
July -	Independence Day
September -	Labor Day
November -	Thanksgiving Day
December -	Christmas Day

Holiday pay is paid at the regular hourly rate and does not count towards over-time hours.

Jury Duty

TKC is committed to supporting the communities in which we operate, including supporting TKC employees in fulfilling their responsibilities to serve as jurors whenever it is possible. When an employee receives notification regarding

upcoming jury duty, it is their responsibility to notify their direct supervisor and within one business day of receiving the notice.

Military Reserves or National Guard Leaves of Absence

Employees who serve in U.S. military organizations or state militia groups such as the National Guard may take the necessary time off unpaid to fulfill this obligation and will retain all their legal rights for continued employment under existing laws.

Family/Medical Leaves of Absence

Occasionally, for medical, personal, or other reasons, employees may need to be temporarily released from the duties of their job with TKC. It is the policy of TKC to allow its employees to apply for and be considered for certain specific leaves of absence. All requests for leaves of absence should be submitted in writing to the General Manager or Controller.

8. EXPENSES

The following is a comprehensive guide to the TKC expense policy and procedures for the reporting and reimbursement of expenses. Any manager who approves expense reports should be familiar with this policy—authorizing an expense report indicates to TKC that the expenses reported are legitimate, reasonable, and complies with this policy.

Company Supplies, Other Expenditures

Only authorized persons may purchase supplies in the name of TKC. Employee's whose regular duties do not include purchasing are not authorized to incur any expense on behalf of TKC.

Expense Reimbursement

All travel and other expenses must be pre-approved by the General Manager. A monthly expense report must be submitted to be reimbursed for any pre-approved expense.

9. EMPLOYEE COMMUNICATIONS

TKC encourages employees to discuss any issues they may have with a co-worker directly with that person. If a resolution is not reached, employees should arrange a meeting with their direct supervisor. If the concern, problem, or issue is not properly addressed, employees should contact an Area Manager or General Manager in writing via email detailing their concerns and any relevant details regarding the situation. Any information discussed in an Open Communication meeting is considered confidential, to the extent possible while still allowing

management to respond to the problem. Retaliation against any employee for appropriate usage of Open Communication channels is unacceptable.

10. GENERAL RULES

The following list of improper conduct is considered to be against the best interest of the company and will be subject to corrective actions including reprimand, warning or dismissal.

- Spreading rumors, creating discord, restricting work output or displaying an attitude hostile to the company.
- Being late for work or leaving appointed workplace before quitting time unless properly relieved.
- Stealing of any nature while at work.
- Falsification of information to the company in writing, orally or otherwise, including but not limited to an employment application, reports, or company documents.
- Willful damage, destruction or theft of property belonging to customers, fellow employees, or the company.
- Unauthorized use of company equipment or property or unauthorized removal of company equipment, property, or documents from the premises.
- Fighting, horseplay or disorderly conduct.
- Falsifying a timecard or clocking another employee in or out.
- Misrepresenting reason for sick leave or other absence.
- Refusing or failing to carry out your supervisor's instructions (Unless those instructions are illegal or pose a safety hazard).
- Inattention to duties, visiting or loafing during working hours.
- The sale, purchase, use, administration, or possession of ANY TYPE of intoxicants or being under their influence on company property or while on company business is prohibited and can result in termination.
- Abuse of the company telephone - excessive personal telephone calls.
- Smoking in designated "No Smoking" areas or violating any other fire protection regulation.
- Three tardy or un-excused absences from work.
- Use of threatening or abusive language towards a fellow employee, supervisor or

customer.

- Use of profanity.
- Disclosing or allowing others to use an employee's personal login or passwords.
- Accepting gifts or favors from anyone with whom we are doing business or with whom we are seeking to do business is prohibited.
- Forging another employee's signature in any form (stamp or otherwise) is forbidden.
- Harassment or violent behavior of any kind to a fellow employee, supervisor or customer.
- Bringing firearms, ammunition, or explosives of any nature onto company property.

11. CLOSING STATEMENT

Successful working conditions and relationships depend upon successful communication. It is important that employees stay aware of changes in procedures, policies, and general information.

ACKNOWLEDGMENT

I acknowledge that I have received a copy of the TKC Adventures d/b/a Jackson Hewitt Tax Service (TKC) Employment Manual, and I do commit to read and follow these policies.

I am aware that if, at any time, I have questions regarding TKC policies I should direct them to my immediate supervisor or Area Manager.

I know that TKC company policies and other related documents do not form a contract of employment and are not a guarantee by TKC of the conditions and benefits that are described within them. Nevertheless, the provisions of such TKC company policies are incorporated into the acknowledgment, and I agree that I shall abide by its provisions.

I also am aware that TKC, at any time, may on reasonable notice, change, add to, or delete from the provisions of the company policies.

Employee's Printed Name

Employee's Signature and Date