NC DOCUMENT

Brewer Equipment Co.

Employment Enrollment Instructions

Welcome to Brewer Equipment Co. Successful completion of the attached forms will finalize your enrollment process. Incorrect, omitted, or illegible responses will cause a delay in issuing your payroll check. Please make sure you have answered all questions and the answers provided can be easily read.

You must provide a copy of your Social Security card and a valid, governmental issued photo ID. If you do not have these documents in your possession, inform your supervisior before beginning work. Brewer Equipment Co. cannot employ you unless these documents are provided at the time of hire.

Step 1 Complete the Enrollment Application. Sign and date in the space provided.

Your first name, middle initial or name, and last name must be exactly as it appears on your Social Security card.

Step 2 Read the "Employee Handbook and Safety Manual".

Complete the information requested on the last page, sign and date, and submit with the rest of the package. The manual is yours.

Step 3 Complete the W-4 form

You must complete, sign, and date Form W-4. If you do not properly complete this form, we will withhold taxes based on the Single with 0 exemptions tax tables.

Step 4 Complete section 1 of the Form I-9 - "Employment Eligibility Verification form".

You must sign and date this document in the space provided for it to be accepted. Failure to properly complete this form and sign it will result in a minimum delay of one week in paying you for the hours worked.

- **Step 5** Complete and sign the Direct Deposit Authorization form. Attach a voided check for each account you are requesting direct deposit.
- **Step 6** Make a copy of your Social Security Card and Drivers License and submit with the package. If you do not have a drivers licence, make copy of any government issued photo ID.
- Step 7 Turn in entire package to your supervisor.

General Information

Brewer Equipment Co.'s work week begins on Monday morning and ends on Sunday evening.

Payroll checks are either mailed each Wednesday from Greensboro to the address your provided us or sent to the job-site for distribution on Friday afternoon.

Brewer Equipment Co. is not responsible for delays caused by the US Post Office, UPS, or any other delivery method we choose.

Brewer Equipment Co. does offer a direct deposit of your pay to a checking or savings account of your choice. We encourage you to take advantage of direct deposit to avoid delays caused by circumstances beyond our control. If you wish to do so, please provide a void check or other document with your account and routing information on it.

BREWER EQUIPMENT COMPANY



Enrollment Application - Scaffold Services

		(PLEASE PRINT)				
Social Security #		Marital Status				
First Name		Phone Number				
Middle Initial (If None Write, "None")		Cell Phone Number				
Last Name						
Mailing Address		E-mail Address				
City		Emergency Contact Name				
State		Relationship				
Zip Code		Emergency Contact Phone #				
Date of Birth						
	<u> </u>					
Are you at least	18 years of age?			Yes		No
Are you prevent	ed from lawfully becon	ning employed in this countr	ry 🗌	Yes		No
	or Immigration Status nigration status will be required upon employm					
Do you have a v	alid drivers license?			Yes		No
Have you had ar	ny moving violations in	the past 3 years		Yes		No
lf Yes, please pr	ovide details					
If available, are	you interested in direct	t deposit of your payroll che	ck?	Yes		No
Applicant's S	Statement					
I authorize necessary I understar relationshi may resigr	e investigation of all stateme in arriving at an employme nd and acknowledge that, u p with Brewer Equipment C n at any time and the Emplo	n are true and complete to the best ents contained in this application ent decision. unless otherwise defined by applic Co. is of an "at will" nature, which oyer may discharge Employee at his "at will" employment relationsh	for employment cable law, any e means that the any time with o	t as may employme Employe r without	ent ee	

writing by the President of Brewer Equipment Co. In the event of employment, I understand that false or misleading information given in my application or interview(s) may result in discharge. I understand also, that I am required to abide by all rules and regulations of Brewer Equipment Co.

by any written document or by conduct unless such change is specifically acknowledged in

Signature of Applicant

Date

Brewer Equipment Co.

Employee Direct Deposit Authorization	
Instructions	

Employee: Fill out and return to your employer.

This document must be signed by employees requesting automatic deposit of paychecks and retained on file by the employer. Employees must attach a voided check for each of their accounts to help verify their account numbers and bank routing numbers.

Account 1										
Account 1 type: O Checking O Savings										
Bank routing number (ABA number):										
Account number:										
Percentage or dollar amount to be deposited to this account:										
Account 2 (remainder to be deposited to this account)										
Account 2 type: O Checking O Savings										
Bank routing number (ABA number):										
Account number:										
Attach a voided check for each account here										

Authorization

This authorizes Brewer Equipment Co. to send credit entries (and appropriate debit and adjustment entries), electronically or by any other commercially accepted method, to my (our) account(s) indicated below and to other accounts I (we) identify in the future (the "Account"). This authorizes the financial institution holding the Account to post all such entries. I agree that the ACH transactions authorized herein shall comply with all applicable U.S. Law. This authorization will be in effect until the Company receives a written termination notice from myself and has a reasonable opportunity to act on it.

Authorized signature: _____

Print	name:
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Form **W-4**

Employee's Withholding Certificate

OMB No. 1545-0074

► Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. ► Give Form W-4 to your employer.

Department of the Treasury
Internal Revenue Service

Your withholding is subject to review by the IRS.

Step 1:	(a)	First name and middle initial	Last name	(b) \$	Social security number
Enter Personal Information	Addr City	ress or town, state, and ZIP code		name card credit SSA	es your name match the e on your social security ? If not, to ensure you get t for your earnings, contact at 800-772-1213 or go to ssa.gov.
	(c)	 Single or Married filing separately Married filing jointly (or Qualifying widow(er)) Head of household (Check only if you're unmar 	urself a	and a qualifying individual.)	

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

Step 2: Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. **Multiple Jobs** or Spouse Do only one of the following. Works (a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3-4); or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option

> TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependents	If your income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 ► <u>\$</u>		
	Multiply the number of other dependents by \$500	3	\$
Step 4 (optional): Other	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$
Adjustments	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$
	(c) Extra withholding. Enter any additional tax you want withheld each pay period .	4(c)	\$

Step 5:	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.										
Sign Here	Employee's signature (This form is not valid unless you sign it.)	• ī	Date								
Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)								

For Privacy Act and Paperwork Reduction Act Notice, see page 3.

General Instructions

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to *www.irs.gov/FormW4*.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505.

Exemption from withholding. You may claim exemption from withholding for 2020 if you meet both of the following conditions: you had no federal income tax liability in 2019 and you expect to have no federal income tax liability in 2020. You had no federal income tax liability in 2019 if (1) your total tax on line 16 on your 2019 Form 1040 or 1040-SR is zero (or less than the sum of lines 18a, 18b, and 18c), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2020 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2021.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at *www.irs.gov/W4App* if you:

1. Expect to work only part of the year;

2. Have dividend or capital gain income, or are subject to additional taxes, such as the additional Medicare tax;

3. Have self-employment income (see below); or

4. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at *www.irs.gov/W4App* to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. Step 3 of Form W-4 provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include other tax credits in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2020 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) - Multiple Jobs Worksheet (Keep for your records.)

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at *www.irs.gov/W4App*.

1	Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3	1	\$
2	Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.		
	a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a	2a	\$
	b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b	2b	\$
	c Add the amounts from lines 2a and 2b and enter the result on line 2c	2c	\$
3	Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.	3	
4	Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)	4	\$
	Step 4(b) — Deductions Worksheet (Keep for your records.)		
1	Enter an estimate of your 2020 itemized deductions (from Schedule A (Form 1040 or 1040-SR)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income	1	\$
2	Enter:	2	\$
3	If line 1 is greater than line 2, subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-" .	3	\$
4	Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040 or 1040-SR)). See Pub. 505 for more information	4	\$
5	Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4	5	\$

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.



Form W-4 (2020)

Married Filing Jointly or Qualifying Widow(er)

Higher Paying Job	Job Lower Paying Job Annual Taxable Wage & Salary											
Annual Taxable Wage & Salary	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$220	\$850	\$900	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,210	\$1,870	\$1,870
\$10,000 - 19,999	220	1,220	1,900	2,100	2,220	2,220	2,220	2,220	2,410	3,410	4,070	4,070
\$20,000 - 29,999	850	1,900	2,730	2,930	3,050	3,050	3,050	3,240	4,240	5,240	5,900	5,900
\$30,000 - 39,999	900	2,100	2,930	3,130	3,250	3,250	3,440	4,440	5,440	6,440	7,100	7,100
\$40,000 - 49,999	1,020	2,220	3,050	3,250	3,370	3,570	4,570	5,570	6,570	7,570	8,220	8,220
\$50,000 - 59,999	1,020	2,220	3,050	3,250	3,570	4,570	5,570	6,570	7,570	8,570	9,220	9,220
\$60,000 - 69,999	1,020	2,220	3,050	3,440	4,570	5,570	6,570	7,570	8,570	9,570	10,220	10,220
\$70,000 - 79,999	1,020	2,220	3,240	4,440	5,570	6,570	7,570	8,570	9,570	10,570	11,220	11,240
\$80,000 - 99,999	1,060	3,260	5,090	6,290	7,420	8,420	9,420	10,420	11,420	12,420	13,260	13,460
\$100,000 - 149,999	1,870	4,070	5,900	7,100	8,220	9,320	10,520	11,720	12,920	14,120	14,980	15,180
\$150,000 - 239,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	12,790	13,990	15,190	16,050	16,250
\$240,000 - 259,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	12,790	13,990	15,520	17,170	18,170
\$260,000 - 279,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	13,120	15,120	17,120	18,770	19,770
\$280,000 - 299,999	2,040	4,440	6,470	7,870	9,190	10,720	12,720	14,720	16,720	18,720	20,370	21,370
\$300,000 - 319,999	2,040	4,440	6,470	8,200	10,320	12,320	14,320	16,320	18,320	20,320	21,970	22,970
\$320,000 - 364,999	2,720	5,920	8,750	10,950	13,070	15,070	17,070	19,070	21,290	23,590	25,540	26,840
\$365,000 - 524,999	2,970	6,470	9,600	12,100	14,530	16,830	19,130	21,430	23,730	26,030	27,980	29,280
\$525,000 and over	3,140	6,840	10,170	12,870	15,500	18,000	20,500	23,000	25,500	28,000	30,150	31,650
				Single o	r Married	d Filing S	Separate	ly				

Higher Payi	na Job	Lower Paying Job Annual Taxable Wage & Salary											
Annual Ta Wage & S	xable	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 -	9,999	\$460	\$940	\$1,020	\$1,020	\$1,470	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040	\$2,040	\$2,040
\$10,000 -	19,999	940	1,530	1,610	2,060	3,060	3,460	3,460	3,460	3,640	3,830	3,830	3,830
\$20,000 -	29,999	1,020	1,610	2,130	3,130	4,130	4,540	4,540	4,720	4,920	5,110	5,110	5,110
\$30,000 -	39,999	1,020	2,060	3,130	4,130	5,130	5,540	5,720	5,920	6,120	6,310	6,310	6,310
\$40,000 -	59,999	1,870	3,460	4,540	5,540	6,690	7,290	7,490	7,690	7,890	8,080	8,080	8,080
\$60,000 -	79,999	1,870	3,460	4,690	5,890	7,090	7,690	7,890	8,090	8,290	8,480	9,260	10,060
\$80,000 -	99,999	2,020	3,810	5,090	6,290	7,490	8,090	8,290	8,490	9,470	10,460	11,260	12,060
\$100,000 - 1	24,999	2,040	3,830	5,110	6,310	7,510	8,430	9,430	10,430	11,430	12,420	13,520	14,620
\$125,000 - 1	49,999	2,040	3,830	5,110	7,030	9,030	10,430	11,430	12,580	13,880	15,170	16,270	17,370
\$150,000 - 1	74,999	2,360	4,950	7,030	9,030	11,030	12,730	14,030	15,330	16,630	17,920	19,020	20,120
\$175,000 - 1	99,999	2,720	5,310	7,540	9,840	12,140	13,840	15,140	16,440	17,740	19,030	20,130	21,230
\$200,000 - 2	49,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,440	19,730	20,830	21,930
\$250,000 - 3	99,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,440	19,730	20,830	21,930
\$400,000 - 4	49,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,450	19,940	21,240	22,540
\$450,000 an	d over	3,140	6,230	8,810	11,310	13,810	15,710	17,210	18,710	20,210	21,700	23,000	24,300

Head of Household

Higher Paying Job	g Job Lower Paying Job Annual Taxable Wage & Salary											
Annual Taxable Wage & Salary	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$830	\$930	\$1,020	\$1,020	\$1,020	\$1,480	\$1,870	\$1,870	\$1,930	\$2,040	\$2,040
\$10,000 - 19,999	830	1,920	2,130	2,220	2,220	2,680	3,680	4,070	4,130	4,330	4,440	4,440
\$20,000 - 29,999	930	2,130	2,350	2,430	2,900	3,900	4,900	5,340	5,540	5,740	5,850	5,850
\$30,000 - 39,999	1,020	2,220	2,430	2,980	3,980	4,980	6,040	6,630	6,830	7,030	7,140	7,140
\$40,000 - 59,999	1,020	2,530	3,750	4,830	5,860	7,060	8,260	8,850	9,050	9,250	9,360	9,360
\$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,780	10,980	11,180	11,580	12,380
\$80,000 - 99,999	1,900	4,300	5,710	7,000	8,200	9,400	10,600	11,180	11,670	12,670	13,580	14,380
\$100,000 - 124,999	2,040	4,440	5,850	7,140	8,340	9,540	11,360	12,750	13,750	14,750	15,770	16,870
\$125,000 - 149,999	2,040	4,440	5,850	7,360	9,360	11,360	13,360	14,750	16,010	17,310	18,520	19,620
\$150,000 - 174,999	2,040	5,060	7,280	9,360	11,360	13,480	15,780	17,460	18,760	20,060	21,270	22,370
\$175,000 - 199,999	2,720	5,920	8,130	10,480	12,780	15,080	17,380	19,070	20,370	21,670	22,880	23,980
\$200,000 - 249,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,770	24,870
\$250,000 - 349,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,770	24,870
\$350,000 - 449,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,900	25,200
\$450,000 and over	3,140	6,840	9,560	12,140	14,640	17,140	19,640	21,530	23,030	24,530	25,940	27,240



NC-4 Employee's Withholding Allowance Certificate

PURPOSE - Complete Form NC-4 so that your employer can withhold the correct amount of State income tax from your pay. If you do not provide an NC-4 to your employer, your employer is required to withhold based on the filing status, "Single" with zero allowances.

 $\begin{array}{l} \textbf{FORM NC-4 EZ} \ \text{-} \ \text{You may use Form NC4-EZ} \ \text{if you plan to claim either the} \\ \text{N.C. Standard Deduction or the N.C. Child Deduction Amount (but no other} \\ \text{N.C. deductions), and you do not plan to claim any N.C. tax credits.} \end{array}$

FORM NC-4 NRA - If you are a nonresident alien you must use Form NC-4 NRA. In general, a nonresident alien is an alien (not a U.S. citizen) who has not passed the green card test or the substantial presence test. (See Publication 519, U.S. Tax Guide for Aliens, for more information on the green card test and the substantial presence test.)

FORM NC-4 BASIC INSTRUCTIONS - Complete the NC-4 **Allowance Worksheet**. The worksheet will help you determine your withholding allowances based on federal and State adjustments to gross income including the N.C. Child Deduction Amount, N.C. itemized deductions, and N.C. tax credits. However, you may claim fewer allowances than you are entitled to if you wish to increase the tax withheld during the tax year. If your withholding allowances decrease, you must file a new NC-4 with your employer within 10 days after the change occurs. Exception: When an individual ceases to be "Head of Household" after maintaining the household for the major portion of the year, a new NC-4 is not required until the next year.

TWO OR MORE JOBS - If you have more than one job, determine the total number of allowances you are entitled to claim on all jobs using one Form NC-4 Allowance Worksheet. Your withholding will usually be most accurate when all allowances are claimed on the NC-4 filed for the higher paying job and zero allowances are claimed for the other. You should also refer to the "Multiple Jobs Table" to determine the additional amount to be withheld on Line 2 of Form NC-4 *(See page 4).*

NONWAGE INCOME - If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax

payments using Form NC-40 to avoid underpayment of estimated tax interest. Form NC-40 is available on the Department's website at <u>www.ncdor.gov</u>.

HEAD OF HOUSEHOLD - Generally you may claim "Head of Household" filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals.

SURVIVING SPOUSE - You may claim "Surviving Spouse" filing status only if your spouse died in either of the two preceding tax years and you meet the following requirements:

- 1. Your home is maintained as the main household of a child or stepchild for whom you can claim a federal exemption; and
- 2. You were entitled to file a joint return with your spouse in the year of your spouse's death.

MARRIED TAXPAYERS - For married taxpayers, both spouses must agree as to whether they will complete the NC-4 Allowance Worksheet based on the filing status, "Married Filing Jointly" or "Married Filing Separately."

- Married taxpayers who complete the worksheet based on the filing status, "Married Filing Jointly" should consider the sum of both spouses' income, federal and State adjustments to income, and State tax credits to determine the number of allowances.
- Married taxpayers who complete the worksheet based on the filing status, "Married Filing Separately" should consider only his or her portion of income, federal and State adjustments to income, and State tax credits to determine the number of allowances.

All NC-4 forms are subject to review by the North Carolina Department of Revenue. Your employer may be required to send this form to the North Carolina Department of Revenue.

CAUTION: If you furnish an employer with an Employee's Withholding Allowance Certificate that contains information which has no reasonable basis and results in a lesser amount of tax being withheld than would have been withheld had you furnished reasonable information, you are subject to a penalty of 50% of the amount not properly withheld.

• °	ut here and give this certificate to your employer. Keep the top portion for your re	cords.
1. Total number of allowances yo	loyee's Withholding Allowance Certificate	
2. Additional amount, if any, with	held from each pay period (Enter whole dollars)	
Social Security Number	Filing Status Single or Married Filing Separately O Head of Household O	Married Filing Jointly or Surviving Spouse
First Name (USE CAPITAL LETTERS FOR YOUR NAM	ME AND ADDRESS) M.I. Last Name	
Address	<u> </u>	County (Enter first five letters)
City	State Zip Code (5 Digit) Co	untry (If not U.S.)
<u></u>		

Employee's Signature

I certify, under penalties provided by law, that I am entitled to the number of withholding allowances claimed on Line 1 above.

Date

Answer all of the following questions for your filing status.

Single -

 Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$13,249? Will your N.C. Child Deduction Amount from Page 3, Schedule 2 exceed \$2,499? Will you have federal adjustments or State deductions from income? 	Yes □ Yes □ Yes □	No 🗆 No 🗆 No 🗆						
 Will you be able to claim any N.C. tax credits or tax credit carryovers? 	Yes 🗆	No 🗆						
If you answered "No" to all of the above, STOP HERE and enter ZERO (0) as total allowal f you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to additional allowances. Otherwise, enter ZERO (0) on Form NC-4, Line 1.								
Married Filing Jointly -								
 Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$23,999? Will your N.C. Child Deduction Amount from Page 3, Schedule 2 exceed \$2,499? Will you have federal adjustments or State deductions from income? Will you be able to claim any N.C. tax credits or tax credit carryovers? Will your spouse receive combined wages and taxable retirement benefits of less than \$8,250 or only retirement benefits not subject to N.C. income tax? 	Yes D Yes D Yes D Yes D	No 🗆 No 🗆 No 🗆 No 🗆						
If you answered "No" to all of the above, STOP HERE and enter ZERO (0) as total allows If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to additional allowances. Otherwise, enter ZERO (0) on Form NC-4, Line 1.								
Married Filing Separately -								
 Will your portion of N.C. itemized deductions from Page 3, Schedule 1 exceed \$13,2497 Will your N.C. Child Deduction Amount from Page 3, Schedule 2 exceed \$2,499? Will you have federal adjustments or State deductions from income? Will you be able to claim any N.C. tax credits or tax credit carryovers? 	? Yes □ Yes □ Yes □ Yes □	No □ No □ No □ No □						
If you answered "No" to all of the above, STOP HERE and enter ZERO (0) as total allowances on Form NC-4, Line 1. If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to determine if you qualify for additional allowances. Otherwise, enter ZERO (0) on Form NC-4, Line 1.								
If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to								
If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to								
If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to additional allowances. Otherwise, enter ZERO (0) on Form NC-4, Line 1.	Yes Yes Yes Yes Yes Yes Yes	e if you qualify for No No No No No No No						

NC-4 Allowance Worksheet

	Surviving Spouse -			
	1.Will your N.C. itemized deductions from Page 3, Schedule 1 exceed 23,999?Yes2.Will your N.C. Child Deduction Amount from Page 3, Schedule 2 exceed \$2,499?Yes3.Will you have federal adjustments or State deductions from income?Yes4.Will you be able to claim any N.C. tax credits or tax credit carryovers?Yes		No 🗆 No 🗆	
	If you answered "No" to all of the above, STOP HERE and enter FOUR (4) as total allowances of If you answered "Yes" to any of the above, you may choose to go to Part II to determine if you allowances. Otherwise, enter FOUR (4) on Form NC-4, Line 1.			
	NC-4 Part II			
1.	Enter your total estimated N.C. itemized deductions from Page 3, Schedule 1	1.	\$	•
2.	Enter the applicable N.C. standard deduction based on your filing status. \$10,750 if Single \$21,500 if Married Filing Jointly or Surviving Spouse \$10,750 if Married Filing Separately \$16,125 if Head of Household	2.	\$	•
3.	Subtract Line 2 from Line 1. If Line 1 is less than Line 2, enter ZERO (0)	3.	\$	•
4.	Enter an estimate of your total N.C. Child Deduction Amount from Page 3, Schedule 2	4.	\$	•
5.	Enter an estimate of your total federal adjustments to income and State deductions from federal adjusted gross income	5.	\$	•
6.	Add Lines 3, 4, and 5	6.	\$	<u>.</u>
7.	Enter an estimate of your nonwage income (such as dividends or interest)			
8.	Enter an estimate of your State additions to federal adjusted gross			
9.	Add Lines 7 and 8	9.	\$	<u>.</u>
10.	Subtract Line 9 from Line 6 (Do not enter less than zero)	10.	\$	•
11.	Divide the amount on Line 10 by \$2,500 . Round down to whole number Ex. \$3,900 ÷ \$2,500 = 1.56 rounds down to 1	11.		
12.	Enter the amount of your estimated N.C. tax credits			
13.	Divide the amount on Line 12 by \$134. Round down to whole number Ex. \$200 ÷ \$134 = 1.49 rounds down to 1	13.		
14.	If filing as Single, Head of Household, or Married Filing Separately, enter zero (0) on this line. If filing as Surviving Spouse, enter 4. If filing as Married Filing Jointly, enter the appropriate number from either (a), (b), (c), (d), or (e) below.			
	 (a) Your spouse expects to have combined wages and taxable retirement benefits of \$0 for N.C. purposes, enter 4. (Taxable retirement benefits do not include: <i>Bailey</i>, Social Security, and Railroad retirement) (b) Your spouse expects to have combined wages and taxable retirement benefits of more than \$0 but less than or equal to \$3,250, enter 3. 			
	 (c) Your spouse expects to have combined wages and taxable retirement benefits of more than \$3,250 but less than or equal to \$5,750, enter 2. (d) Your spouse expects to have combined wages and taxable retirement benefits of more than \$5,750 but 			
	 (c) Four spouse expects to have combined wages and taxable retirement benefits of more than \$8,250, enter 0. 			
15.	Add Lines 11, 13, and 14, and enter the total here	15.		
16.	If you completed this worksheet on the basis of Married Filing Jointly, the total number of allowances determined on Line 15 may be split between you and your spouse, however, you choose. Enter the number of allowances from Line 15 that your spouse plans to claim			
17.	Subtract Line 16 from Line 15 and enter the total number of allowances here and on Line 1 of your Form NC-4, Employee's Withholding Allowance Certificate			

NC-4 Allowance Worksheet Schedules

Important: If you cannot reasonably estimate the amount to enter in the schedules below, you should enter ZERO (0) on Line 1, NC-4.

Schedule 1	Estimated N.C. Itemized Deductions			
Qualifying mortgage interest Real estate property taxes Total qualifying mortgage interest and re Charitable Contributions (Same as allow Medical and Dental Expenses (Same as Total estimated N.C. itemized deduction	ved for federal purposes) s allowed for federal purposes)	•	\$ \$ \$ \$	

*The sum of your qualified mortgage interest and real estate property taxes may not exceed \$20,000. For married taxpayers, the \$20,000 limitation applies to the combined total of qualified mortgage interest and real estate property taxes claimed by both spouses, rather than to each spouse separately.

Schedule 2

Estimated N.C. Child Deduction Amount

A taxpayer who is allowed a federal child tax credit under section 24 of the Internal Revenue Code is allowed a deduction for each dependent child unless adjusted gross income exceeds the threshold amount shown below.

The N.C. Child Deduction Amount can be claimed only for a child who is under 17 years of age on the last day of the year.

Filing Status	Adjusted Gross Inco	me	No. of Children	Deduction Amount per Qualifying Child	Estimated Deduction
Single	Up to \$ 20,000 Over \$ 20,000 Up to Over \$ 30,000 Up to Over \$ 40,000 Up to Over \$ 50,000 Up to Over \$ 60,000 Up to	\$ 40,000 \$ 50,000		\$ 2,500 \$ 2,000 \$ 1,500 \$ 1,000 \$ 500 \$ -	
MFJ or SS	· · ·	\$ 60,000 \$ 80,000 \$ 100,000 \$ 120,000			
НОН	Over \$ 60,000 Up to	 \$ 45,000 \$ 60,000 \$ 75,000 \$ 90,000 		\$ 2,500 \$ 2,000 \$ 1,500 \$ 1,000 \$ 500 \$ -	
MFS	Up to \$ 20,000 Over \$ 20,000 Up to Over \$ 30,000 Up to Over \$ 40,000 Up to Over \$ 50,000 Up to Over \$ 60,000 Up to	\$ 40,000 \$ 50,000		\$ 2,500 \$ 2,000 \$ 1,500 \$ 1,000 \$ 500 \$ -	

Multiple Jobs Table

Find the amount of your estimated annual wages from your lowest paying job(s) in the left hand column. Follow across to find the amount of additional tax to be withheld for each pay period. Enter the additional amount to be withheld on Line 2 of your **Form NC-4**.

Estimated	Annual Wages	Payroll Period					
At Least	But Less Than	Monthly	Semimonthly	Biweekly	Weekly		
0	1000	2	1	1	1		
1000	2000	7	3	3	2		
2000	3000	11	6	5	3		
3000	4000	16	8	7	4		
4000	5000	20	10	9	5		
5000	6000	25	12	11	6		
6000	7000	29	14	13	7		
7000	8000	33	17	15	8		
8000	9000	38	19	17	9		
9000	10000	42	21	20	10		
10000	10750	46	23	21	11		
10750	Unlimited	48	24	22	11		

Additional Withholding for Single, Married, or Surviving Spouse with Multiple Jobs

Additional Withholding for Head of Household Filers with Multiple Jobs

Estimated	Annual Wages	Payroll Period					
At Least	But Less Than	ut Less Than Monthly Semimonthly Biweek			Weekly		
0	1000	2	1	1	1		
1000	2000	7	3	3	2		
2000	3000	11	6	5	3		
3000	4000	16	8	7	4		
4000	5000	20	10	9	5		
5000	6000	25	12	11	6		
6000	7000	29	14	13	7		
7000	8000	33	17	15	8		
8000	9000	38	19	17	9		
9000	10000	42	21	20	10		
10000	11000	47	23	22	11		
11000	12000	51	26	24	12		
12000	13000	56	28	26	13		
13000	14000	60	30	28	14		
14000	15000	65	32	30	15		
15000	16000	69	35 32		16		
16000	Unlimited	71	36	33	16		



U.S. Citizenship and Immigration Services

START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Attestation (Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)									
Last Name (Family Name) First			ïrst Name <i>(Given Name)</i>			Middle Initial	Other Last Names Used (if any)		
Address (Street Number and Name)			Apt. Number City or Town					State	ZIP Code
Date of Birth <i>(mm/dd/yyyy)</i>	U.S. Social Sec	urity Num	iber	Employe	ee's E-mail Addr	ess	Er	mployee's 1	elephone Number

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following boxes):

1. A citizen of the United States							
2. A noncitizen national of the United States (See instructions)							
3. A lawful permanent resident (Alien Registration Number/USCIS Number):							
4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy):							
Some aliens may write "N/A" in the expiration date field. (See instructions)							
Aliens authorized to work must provide only one of the following document numbers to comple An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign		QR Code - Section 1 Do Not Write In This Space					
1. Alien Registration Number/USCIS Number:							
OR							
2. Form I-94 Admission Number:							
OR							
3. Foreign Passport Number:							
Country of Issuance:							
Signature of Employee	Today's Date <i>(mm/d</i> e	d/yyyy)					
Preparer and/or Translator Certification (check one): I did not use a preparer or translator. A preparer(s) and/or translator(s) assisted the employee in completing Section 1.							

(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator			Today's D	Date (<i>mm/d</i>	d/yyyy)
Last Name (Family Name)		First Name (Given Name)			
Address (Street Number and Name)	City or	Town		State	ZIP Code

STOP

STOP



Issuing Authority

Document Number

Expiration Date (if any) (mm/dd/yyyy)

Employment Eligibility Verification

Department of Homeland Security

U.S. Citizenship and Immigration Services

Employee Info from Section 1	Last Name <i>(Fa</i>	mily Name)	First Name (Given Name	e) M	I.I. Citizenship/Immigration Status		
List A Identity and Employment Aut	OF	R List Ident		ID	List C Employment Authorization		
Document Title		Document Title		Documen	nt Title		
Issuing Authority		Issuing Authority			Issuing Authority		
Document Number		Document Number Do			Document Number		
Expiration Date (<i>if any</i>) (<i>mm/dd/yy</i>	<i>YY)</i>	Expiration Date (if any) (i	mm/dd/yyyy)	Expiration Date (if any) (mm/dd/yyyy)			
Document Title							
Issuing Authority		Additional Information	n		QR Code - Sections 2 & 3 Do Not Write In This Space		
Document Number							
Expiration Date (if any) (mm/dd/yy	<i>yy)</i>						
Document Title							

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy):

(See instructions for exemptions)

Signature of Employer or Authorized Representative			Today's Date (mm/dd/yyyy) Tit			Title c	Fitle of Employer or Authorized Representative			
Last Name of Employer or Authorized Represent	ative	Ve First Name of Employer or Authorized Representative				ative	Employer's Business or Organization Name			
Employer's Business or Organization Addre	tion Address (<i>Street Number and Name</i>) City or Town					1	State	ZIP Code		
Section 3. Reverification and Re	hires (To be com	pleted and	signed	l by emplo	yer or	authorized	d represei	ntative.)	
A. New Name (if applicable)						E	B. Date of Rehire <i>(if applicable)</i>			
Last Name <i>(Family Name)</i>	First Na	rst Name (Given Name) Middle Initial			al	Date (mm/dd/yyyy)				
C. If the employee's previous grant of emplo continuing employment authorization in the s				, provide	e the information	ation fo	r the docum	nent or rece	eipt that establishes	
Document Title			Docume	Document Number E			Expiration Date <i>(if any) (mm/dd/yyyy)</i>			
I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.										
Signature of Employer or Authorized Representative Today's D			Date (mm/c	e (<i>mm/dd/yyyy</i>) Name of Employ			ployer or Authorized Representative			

LISTS OF ACCEPTABLE DOCUMENTS All documents must be UNEXPIRED

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

	LIST A Documents that Establish Both Identity and Employment Authorization	OR		LIST B Documents that Establish Identity AN	ID	LIST C Documents that Establish Employment Authorization
2.	U.S. Passport or U.S. Passport Card Permanent Resident Card or Alien Registration Receipt Card (Form I-551) Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine- readable immigrant visa	-		Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	1.	 A Social Security Account Number card, unless the card includes one of the following restrictions: (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH
4.	Employment Authorization Document that contains a photograph (Form I-766)			government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	2.	DHS AUTHORIZATION Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
5.	 For a nonimmigrant alien authorized to work for a specific employer because of his or her status: a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: (1) The same name as the passport; and (2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 		4. 5.	School ID card with a photograph Voter's registration card U.S. Military card or draft record	3.	Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
			7.	Military dependent's ID card U.S. Coast Guard Merchant Mariner Card	4. 5.	
		9.		Native American tribal document Driver's license issued by a Canadian government authority	6.	Identification Card for Use of Resident Citizen in the United States (Form I-179)
			F	or persons under age 18 who are unable to present a document listed above:	7.	Employment authorization document issued by the Department of Homeland Security
6.	Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		11.	School record or report card Clinic, doctor, or hospital record Day-care or nursery school record		

Examples of many of these documents appear in the Handbook for Employers (M-274).

Refer to the instructions for more information about acceptable receipts.

Employee Information

Name:	
City:	State: Zip Code:
Social Security Number:	
Date of Birth:	Date of Hire:
Home Phone:	Cell Phone:
E-mail address:	
Emergency Contact:	
Relationship:	Phone Number:

Employee Acknowledgment

I,______, acknowledge that I have read and received a copy of the Brewer Equipment Co. Employee Handbook and that I understand it. I further acknowledge the following:

- 1. My employment is "At Will " and that:
 - I may voluntarily terminate my employment at any time.
 - The Company may terminate my employment at any time, with or without cause.
- 2. The Employee Handbook does not constitute a contract between the Company and me.
- 3. The policies, rules and benefits outlined in the Employee Handbook are subject to change at any time.

Signature of Employee

Date

BREWER EQUIPMENT CO.

Scaffold Services Division

Employee

Handbook

And

Safety Manual

Introduction

The purpose of this handbook is to provide each employee of Brewer Equipment Co. an outline of the general rules, policies, and benefits of employment with Brewer Equipment Co. (the "Company"). It is not intended to be all-inclusive or cover every situation that may arise. It is also intended to state that employment at Brewer Equipment Co. is " at will ", meaning that an employee may voluntarily terminate his/her employment at any time and the Company may terminate the employee at any time, with or without cause.

This Handbook does not constitute a contract or an agreement between Brewer Equipment Co. and any of its employees, either with respect to continued employment or the terms and conditions of employment. The Company reserves the right to modify or revoke any of its rules, policies and benefits at any time, without advance notice.

Safety Policies

Brewer Equipment Co. is vitally concerned about the safety and well being of its employees and its customers. It is the policy of Brewer Equipment Co. to sell, rent, and maintain quality products that will provide the optimum safety for the users of its products, under normal intended usage or reasonably foreseeable misuse. It is also the policy of Brewer Equipment Co. to comply with all applicable local, state, and federal laws and regulations for the protection of the safety and health of customers and users of the company's products.

It is also the objective of the company:

- 1. To eliminate accidents, injuries and claims for damages caused by negligence of any kind of its employees.
- Through instruction of its employees and their observance of the Company's guidelines, to eliminate accidents, injuries and claims for damages resulting from negligence of its customers. Each employee is expected to participate with the Company in accomplishing these objectives.

Equal Employment Opportunity Policy

It is the policy of Brewer Equipment Co. to provide equal opportunity in employment, compensation, and promotion without regard to race, color, creed, religion, national origin, age or sex, and to make reasonable accommodations for the needs of disabled employees.

Working Hours, Overtime and Pay Days

- 1. The workweek begins each Monday and ends on Sunday.
- 2. Brewer Equipment Co. will pay an overtime rate of 1 1/2 times the employee's regular wage rate for all hours in excess of forty (40) hours worked during the workweek. Working more than eight hours per day, or working on the weekend, does not automatically result in overtime pay. You must work a total of more than forty hours during the pay period. Prior authorization is needed from your immediate supervisor to work overtime.

Attendance

- 1. All employees are expected to be at work each workday at the time specified by their supervisor. "At work" is defined as reporting to your supervisor that you are prepared to begin the workday.
- Generally speaking, there are no excuses for being late at work. If, due to circumstances beyond your control, you will be late in reporting for work, please inform your supervisor of the reason in advance, if possible, or immediately upon your arrival at work. A decision will be made at that time whether you have a valid excuse for being tardy.

Discipline and Termination

- 1. Any employee is subject to immediate termination for the following actions:
 - Illegal drug use or alcohol use while at work or on Company premises or being under the influence of illegal drugs or alcohol while at work or on Company premises at any time.
 - Disorderly or lewd conduct while at work or on Company premises at any time.
 - Theft of Company property.
 - Theft of property of others while at work.
 - Assault on another employee or visitor while at work or on Company premises at any time.
 - Refusal to perform any reasonable task assigned by a supervisor.
 - Loss of driving privileges if your normal job duties require the use of Company vehicles.
 - Sexual harassment of another employee.

Solicitation Policy

Solicitation of any kind on Company premises or on job sites, at any time, without the express approval of the President is prohibited.