

Personnel Policy and Employee Handbook

**Cortland County
Industrial Development Corporation
Business Development Corporation
Cortland County Development Corporation**

Adopted by the Board of Directors

Date: March 9, 2026

Table of Contents

Acknowledgement of Receipt and Review: read this handbook and the acknowledgement of receipt. Review, sign, date the acknowledgement, and provide the signed copy to your Supervisor to be kept in your personnel file.

Welcome and Purpose	3
Workplace Commitments	5
Wage and Timekeeping	9
Employee Conduct	12
General Policies	20
Benefits	21
Performance, Discipline and Termination	27
Customer Relations	28
Appendices	
Appendix A Code of Ethics	31
Appendix B Conflicts of Interest	33
Appendix C Harassment-Free Workplace Policy	35
Appendix D Whistleblower Policy	49
Appendix E Travel and Discretionary Funds	51
Appendix F Sexual Harassment Policy	54
Appendix G Organization Chart	63
Appendix H Director Attendance Policy	66

Welcome

1.1 About the IDA/BDC/CCDC

The Cortland County Business Development Corporation (IDA/BDC/CCDC) is a nonprofit economic development organization serving Cortland County. It's designated as a 501(c)(6) business league focused on improving local business conditions by supporting existing companies, attracting new investment, and encouraging job creation and expansion within the county.

As the lead economic development agency for the county, the IDA/BDC/CCDC works closely with partners such as the Cortland County Industrial Development Agency (IDA) and other public and private stakeholders to identify challenges faced by local businesses, implement growth strategies, and promote programs that raise awareness of federal, state, and local assistance opportunities.

The organization plans and executes marketing efforts both inside and outside the region to support business expansion, new business establishment, and broader economic investment. It also helps with planning, funding, and developing infrastructure and site improvements to facilitate business growth.

Mission Statement

The Cortland County Business Development Corporation seeks to improve the quality of life in Cortland County by retaining and expanding existing job opportunities, attracting new jobs, and stimulating the investment of capital in the county.

List of Performance Goals

Working with the Cortland County Industrial Development Agency the Business Development Corporation will:

- Act as the county's lead economic development agency;
- Actively support and further the interests of county-based businesses;
- Will meet regularly with county businesses to identify and mitigate obstacles for growth and to exploit opportunities for growth;
- Will plan and implement programs to increase awareness of federal, state, and local business assistance programs;
- Will plan and implement marketing efforts both inside and outside of Cortland County that target the expansion of existing businesses, the establishment of new business, and the attraction of new companies, people, and investment to the county;

- Will assist in the planning, funding, and development of sites, buildings, infrastructure, and other programs and activities to facilitate business development and expansion;
- Will represent the interests of local governments with our federal and state elected officials with respect to economic development; and
- Will maintain relationships with federal, state, and regional elected officials and economic development allies to further Cortland County’s economic development program objectives

About the Industrial Development Agency (“IDA”)

Public Authority’s Mission Statement (adopted February 2011)

The Cortland County Industrial Development Agency seeks to improve the quality of life in Cortland County by retaining and expanding existing job opportunities, attracting new jobs, and stimulating the investment of capital in the county.

List of Performance Goals

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- Act as the county’s lead economic development agency;
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The organization plans and executes marketing efforts both inside and outside the region to support business expansion, new business establishment, and broader economic investment. It also helps with planning, funding, and developing infrastructure and site improvements to facilitate business growth.

About the Cortland County Development Corporation (“CCDC”)

Public Authority's Mission Statement (adopted February 2011)

To stimulate economic growth and to lessen the burdens of government through facilitating investments that will promote the creation and preservation of employment opportunities for the residents of Cortland County, improve the quality of life of Cortland County citizens and generate prosperity and encourage economic vibrancy for Cortland County as a whole by using available incentives including the issuance of negotiable bonds for Cortland County's non-profit organizations, providing those organization with access to capital.

List of Performance Goals

Working with the Cortland County Business Development Corp and the Cortland County Industrial

Development Agency, the Cortland County Development Corporation will:

- Support the IDA/BDC as the county's lead economic development agency;
- Actively support and further the interests of county-based businesses;
- Will meet regularly with county businesses to identify and mitigate obstacles for growth and to exploit opportunities for growth;
- Will assist in the planning and implementation of marketing efforts both inside and outside of Cortland County that target the expansion of existing businesses, the establishment of new business, and the attraction of new companies, people, and investment to the county;
- Will assist in the planning, funding, and development of sites, buildings, infrastructure, and other programs and activities to facilitate business development and expansion;
- Will represent the interests of local governments with our federal and state elected officials with respect to economic development and maintain those relationships to further the County's economic objectives

1.2 Purpose of this Handbook

The Board of Directors shall be responsible for the implementation and administration of all personnel policies. The Executive Director shall be responsible for the distribution of polices and day to day oversight of policy guidelines.

The IDA/BDC/CCDC complies with all federal and state employment laws, and this handbook generally reflects those laws. The IDA/BDC/CCDC also complies with any applicable local laws, although there may not be an express written policy regarding those laws contained in the handbook.

The employment policies and/or benefits summaries in this handbook are written for all Personnel, including full time administrative staff, interns and part time employees. In the event of a conflict between the benefit summaries in this handbook and the benefit plan documents or contracts, the benefit plan documents and contracts control.

Please take the time now to read this handbook carefully. Sign the acknowledgment at the end to show that you have read, understand, and agree to the contents of this handbook, which sets out the basic rules and guidelines concerning your employment. This handbook supersedes any previously issued handbooks or policy statements dealing with the subjects discussed herein. The IDA/BDC/CCDC reserves the right to revise, add, suspend, revoke, terminate, change or delete from this handbook as we determine to be in the IDA/BDC/CCDC's best interest at any time. When changes are made to the policies and guidelines contained herein, we will endeavor to communicate them in a timely fashion.

Neither this handbook nor any other communication from a director, officer, employee or other IDA/BDC/CCDC representative, whether oral or written, is intended in any way to create a contract of employment. Please understand that no employee handbook can address every situation in the workplace.

If you have questions about your employment or any provisions in this handbook, contact the Executive Director.

1.3 At-Will Employment

Your employment with the IDA/BDC/CCDC is on an "at-will" basis. This means your employment may be terminated at any time, with or without notice and with or without cause. Likewise, we respect your right to leave the IDA/BDC/CCDC at any time, with or without notice and with or without cause.

Nothing in this handbook or any other IDA/BDC/CCDC document, except for a written contract signed by the Executive Director or Chairman of the Board, should be understood as creating a contract, guaranteed or continued employment, a right to termination only "for cause," or any other guarantee of continued benefits or employment.

1.0 Workplace Commitments

1.1 Mission Statement

We are committed to strengthening the region's economy through collaboration, innovation, and responsible stewardship of resources, creating opportunities that enhance prosperity and quality of life for residents and businesses throughout Cortland County.

1.2 Code of Ethics

The Cortland County Business Development Corporation (IDA/BDC/CCDC) is committed to fostering sustainable economic growth, supporting local businesses, and enhancing the quality of life in Cortland County. This Code of Ethics establishes the standards of conduct for all board members, officers, employees, contractors, and volunteers engaged with the organization.

1.3 Conflicts of Interest

The IDA/BDC/CCDC's Conflicts of Interest Policy provides for a systematic and ongoing method of assisting members of the Board of Directors and Employees (as defined in the Conflicts of Interest Policy) in disclosing and resolving potential conflicts of interest, thus assuring the community and the public at large of the good faith and integrity of the employees, officers and members of the Board of Directors in the management of the IDA/BDC/CCDC. The IDA/BDC/CCDC's Conflicts of Interest Policy is intended to supplement but not replace any applicable state laws governing conflicts of interest applicable to nonprofit and charitable corporations.

1.4 Disability Accommodation

The IDA/BDC/CCDC complies with all federal, state and local fair employment practices laws, and is committed to providing equal employment opportunities to qualified individuals with disabilities, including disabilities related to pregnancy, childbirth, and related conditions. Consistent with this commitment, the IDA/BDC/CCDC will provide reasonable accommodation to otherwise qualified individuals where appropriate to allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship on the business.

If you require an accommodation because of your disability, it is your responsibility to notify your Supervisor. You may be asked to include relevant information such as:

A description of the proposed accommodation.

The reason you need an accommodation. If you have a non-obvious disability, you may be asked to provide medical documentation.

How the accommodation will help you perform the essential functions of your job.

After receiving your request, the IDA/BDC/CCDC will engage in an interactive dialogue with you to determine the precise limitations of your disability and explore potential reasonable accommodations that could overcome those limitations.

Where appropriate, we may need your permission to obtain additional information from your medical provider. All medical information received by the IDA/BDC/CCDC in connection with a request for accommodation will be treated as confidential.

The IDA/BDC/CCDC encourages you to suggest specific reasonable accommodations that you believe would allow you to perform your job. However, the IDA/BDC/CCDC is not required to make the specific accommodation requested by you and may provide an alternative

accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on the IDA/BDC/CCDC.

If leave is provided as a reasonable accommodation, such leave may run concurrently with other leaves provided for by an applicable law, where permitted.

The IDA/BDC/CCDC will not discriminate or retaliate against employees for requesting an accommodation.

1.5 Equal Employment Opportunity

The IDA/BDC/CCDC is committed to complying with all federal, state, and local equal employment laws. To that end, the IDA/BDC/CCDC is dedicated to maintaining a work environment that is free from harassment and discrimination on the basis of age, race, creed, color, national origin (including ancestry), religion, gender or sex, gender identity or expression, sexual orientation, pregnancy (including childbirth and related medical conditions), alienage or citizenship status (unless required by law), disability, marital status, partnership status, caregiver status, domestic violence victim status, familial status, military status, genetic information (including genetic characteristics), or any other protected status under federal, state, or local laws. The IDA/BDC/CCDC is dedicated to the fulfillment of this policy with respect to all aspects of employment, including, but not limited to, recruiting, hiring, placement, transfer, training, promotion, compensation, termination, and all other terms, conditions, and privileges of employment.

We are all responsible for upholding this policy. You may discuss questions regarding equal employment opportunity with your Supervisor or any other member of management.

1.6 Religious Accommodation

The IDA/BDC/CCDC is dedicated to treating its employees with respect and recognizes the diversity of their religious beliefs. The IDA/BDC/CCDC makes reasonable accommodations (e.g., adjustments to the work environment or the IDA/BDC/CCDC's policies or practices) for employees whose sincerely held religious beliefs, practices or observances conflict with work requirements, unless the accommodation would create an undue hardship.

If you require a religious accommodation, speak with the Executive Director.

1.7 Harassment-Free Workplace Policy

The IDA/BDC/CCDC maintains a policy on the prevention of Sexual Harassment and other forms of harassment as required by New York State Law. **See Appendix **.**

1.8 Whistleblower Policy

The IDA/BDC/CCDC requires directors, key volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. Each director, key volunteer, and employee of the IDA/BDC/CCDC has an obligation to report in accordance with the IDA/BDC/CCDC's Whistleblower Policy: (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of the IDA/BDC/CCDC's Code of Ethics and/or Conflicts of Interest Policy. The IDA/BDC/CCDC's Whistleblower Policy establishes clear policies and procedures for raising concerns in good faith, how concerns are reviewed and confidentiality requirements. Please refer to the IDA/BDC/CCDC's Whistleblower Policy for more information.

1.9 Employment of Relatives

We will not employ friends or relatives in circumstances where actual or potential conflicts may arise that could compromise supervision, safety, confidentiality, security, and morale at the IDA/BDC/CCDC. It is your obligation to inform the IDA/BDC/CCDC of any such potential conflict so the IDA/BDC/CCDC can determine how best to respond to the particular situation. Failure to inform the Executive Director of any such potential conflict may result in discipline, up to and including termination of employment.

For the purposes of this policy a "relative" is defined as one of the following: spouse or significant other, parent/ stepparent, child/stepchild, grandparent, grandchild, brother/brother-in-law, sister/sister-in-law, uncle, aunt, nephew, niece, first cousin, in-laws (father, mother, son daughter).

1.10 Substance-Free Workplace

To help ensure a safe, healthy and productive work environment for our employees and others, to safeguard the IDA/BDC/CCDC's property, and to ensure efficient operations, the IDA/BDC/CCDC has adopted a policy of maintaining a workplace free of illegal drugs and alcohol.

All employees are prohibited from using, selling, purchasing, dispensing, distributing, possessing or manufacturing alcohol or illegal drugs, or attempting to do any such act, on IDA/BDC/CCDC property, or during working hours, and from reporting to work or performing any work with alcohol or illegal drugs in their system.

The IDA/BDC/CCDC may ask an employee to submit to a drug and/or alcohol test when there is reasonable suspicion that the employee may be under the influence of illegal drugs or alcohol, including, but not limited to, the following circumstances: evidence of drugs or alcohol on or about the employee's person or in the employee's vicinity, where there is reasonable suspicion to believe the employee is under the influence (such as unusual conduct on the employee's part that suggests impairment or influence of drugs or alcohol, negative performance patterns, or excessive and unexplained absenteeism, tardiness or abuses of break time), or the employee is involved in an accident under circumstances where alcohol or illegal drug use was likely to have contributed to the incident.

Refusing to submit to a drug and/or alcohol test is considered insubordination. Violation of this policy will result in disciplinary action, up to and including termination.

1.11 General Safety Policy

It is the responsibility of all IDA/BDC/CCDC employees to maintain a healthy and safe work environment. Report all safety hazards and occupational illnesses or injuries to your Supervisor as soon as reasonably possible and complete an occupational illness or injury form as needed. Failure to follow the IDA/BDC/CCDC health and safety rules may result in disciplinary action, up to and including termination of employment. See your Supervisor if you have specific questions or safety concerns.

1.12 Injury Reporting

Employees have the right, and obligation to, report any work-related injuries and illnesses to the IDA/BDC/CCDC. An employee who suffers a work-related injury or illness must report such injuries and illnesses in accordance with the following procedure:

Promptly notify your Supervisor or the Executive Director of any injury or illness at work, no matter how slight.

The report shall be made as soon as practicable (generally no later than the same working day during which the injury or illness occurred).

The report shall accurately describe the circumstances of the injury or illness.

The IDA/BDC/CCDC and the law prohibit discharging or discriminating against employees for reporting work-related injuries or illnesses.

1.13 Policy Against Workplace Violence

As the safety and security of our employees, vendors, contractors, and the general public is in the best interests of the IDA/BDC/CCDC, we are committed to working with our employees to provide a work environment free from violence, intimidation, and other disruptive behavior.

The IDA/BDC/CCDC has a zero tolerance policy regarding workplace violence and will not tolerate acts or threats of violence, harassment, intimidation, and other disruptive behavior, either physical or verbal, which occurs in the workplace or other areas. This applies to management, co-workers, employees, and non-employees such as contractors, customers, and visitors.

Workplace violence can include oral or written statements, gestures, or expressions that communicate a direct or indirect threat of physical harm, damage to property, or any intentional behavior that may cause a person to feel threatened.

Prohibited conduct includes, but is not limited to:

- Physically injuring another person.
- Threatening to injure a person or damage property by any means, including verbal, written, direct, indirect, or electronic means.
- Taking any action to place a person in reasonable fear of imminent harm or offensive contact.
- Possessing, brandishing, or using a firearm on IDA/BDC/CCDC property or while performing IDA/BDC/CCDC business.
- Violating a restraining order, order of protection, injunction against harassment, or other court order.

Report to your Supervisor or the Executive Director, in accordance with this policy, any behavior that compromises our ability to maintain a safe work environment. All reports will be investigated immediately and kept confidential, except where there is a legitimate need to know. You are expected to cooperate in any investigation of workplace violence.

The IDA/BDC/CCDC prohibits retaliation against an employee who in good faith reports a violation of this policy. If you believe you have been wrongfully retaliated against, immediately report the matter to the Executive Director or the Personnel Committee.

Violating this policy may subject you to criminal charges as well as discipline up to and including immediate termination of employment.

1.14 Grievance Procedures

The IDA/BDC/CCDC strives to provide a comfortable, productive, legal, and ethical work environment. Employee disputes and grievances are best resolved informally directly between an employee and their Supervisor. However, the IDA/BDC/CCDC recognizes that there are situations when a formal procedure may be beneficial and additional perspectives may be needed to review a dispute.

The purpose of this policy is to provide an opportunity for IDA/BDC/CCDC employees to internally resolve disputes arising out of conduct or activity concerning IDA/BDC/CCDC rules, regulations and policies. Employees utilizing this process in good faith will be protected from any retaliatory

actions, such as reprimands or harassment. All concerns will be resolved as expeditiously and as confidentially as possible.

Procedure

1. If you believe there is inappropriate conduct or activity on the part of the IDA/BDC/CCDC, management, its employees, vendors, customers, or any other persons or entities related to the IDA/BDC/CCDC, bring your concerns to the attention of your Supervisor at a time and place that will allow the person to properly listen to your concern.
2. If you have already brought this matter to the attention of your Supervisor before and do not believe you have received a sufficient response, or if you believe that person is the source of the problem, present your concerns to the Executive Director. Describe the problem, those persons involved in the problem, efforts you have made to resolve the problem, and any suggested solution you may have.
3. The Executive Director shall promptly report any grievance he or she receives to the Personnel Committee for review. Within ten days of the initial report, the Executive Director shall advise the Personnel Committee of actions taken to resolve the grievance.
4. Concerns regarding the Executive Director should be first directed to the Personnel Committee.
5. Employees who disagree with a determination issued by the Executive Director shall have the right to appeal the decision directly to the Personnel Committee within five days of being advised of the decision. The decision by the Personnel Committee shall be final and binding.

Notwithstanding procedures established in any of the IDA/BDC/CCDC's policies, employees are expected to follow the problem-solving procedures set forth in this policy. An exception applies for harassment concerns which should be reported pursuant to that policy.

2.0 Wage and Timekeeping Policies

At the IDA/BDC/CCDC, pay may depend on a wide range of factors, including pay scale surveys, individual effort, performance, market forces, among other factors. If you have any questions about your compensation, including matters such as paid time off, overtime, benefits, or paycheck deductions, speak with your Supervisor.

2.1 Attendance Policy

Employees are expected to arrive on time and ready for work. If you know ahead of time that you will be absent or late, provide reasonable advance notice to your Supervisor. In every case of illness or emergency, a call must be made early on the first day of absence to notify the Executive Director, except in the case of pre-approved leaves of absence for a specified duration. You may be required to provide documentation of any medical or other excuse for being absent or late, where permitted by applicable law.

2.2 Work Schedules

Business office hours are to be set by the Executive Director in consultation with the board of directors to ensure that the administrative offices are accessible to the public during normal business hours. Typical office hours are 9:00 a.m. to 5:00 p.m. Monday through Friday.

Your Supervisor is responsible for providing you with your work schedule and your work schedule may change at the discretion of your Supervisor. You are expected to work the schedule provided

to you. Deviations from your standard work schedule are not permitted unless you receive written authorization from your Supervisor.

Full-time employees are expected to work 40 hours per week. Non-exempt employees may not work more than 40 hours a week without prior written approval from their Supervisor.

Failure to abide by your required work schedule may result in discipline, up to and including termination of employment.

2.3 Timekeeping

The IDA/BDC/CCDC is required by applicable federal, state, and local laws to keep accurate records of hours worked by certain employees. To ensure that the IDA/BDC/CCDC has complete and accurate time records and that employees are paid for all hours worked, non-exempt employees are required to record all working time using **Outlook**. No "off the clock" work is permitted at any time. Exempt employees may also be required to track days or time worked.

Notify your Supervisor of any pay discrepancies, unrecorded or mis-recorded work hours, or any involuntarily missed meal or break periods. Falsifying time entries is strictly prohibited. Falsifying time entries includes working "off the clock." If you falsify your own time records, or the time records of co-workers, or if you work "off the clock," you will be subject to discipline up to and including termination.

2.4 Overtime

If you are non-exempt, you may qualify for overtime pay. All overtime work must be approved in advance, in writing, by your Supervisor.

At certain times, the IDA/BDC/CCDC may require you to work overtime. We will attempt to give as much notice as possible in this instance. However, advance notice may not always be possible. Failure to work overtime when requested or working unauthorized overtime may result in discipline, up to and including termination.

Unless otherwise required or exempted by law, overtime pay of one and one-half times your regular rate of pay is paid for any hours worked in excess of 40 hours in a workweek. Holidays, vacation days, and sick leave days do not count as time worked for computing overtime.

2.5 Job Abandonment

If you fail to show up for work or call in with an acceptable reason for the absence for a period of three consecutive days, you will be considered to have abandoned your job and voluntarily resigned from the IDA/BDC/CCDC.

2.6 Pay Period

At the IDA/BDC/CCDC, the standard pay period is bi-weekly.

If you enroll in direct deposit, you can access your electronic pay stubs online. Ask the Executive Director for instructions on how to access online payroll records. You may view and print your paystub at the IDA/BDC/CCDC for no charge. Review your paycheck for accuracy. If you find an issue, report it to your Supervisor immediately.

2.7 Direct Deposit

The IDA/BDC/CCDC encourages all employees to enroll in direct deposit. If you would like to take advantage of direct deposit, ask the Director of Administration or the Executive Director for an application form. Typically, the IDA/BDC/CCDC will begin the direct deposit of your payroll within 30 calendar days after you submit your completed application.

If you have selected the direct deposit payroll service, a written explanation of your deductions and digital pay stubs can be downloaded from the payroll provider's online portal at no cost to you. Contact your Supervisor for information on how to access these online records.

2.8 Paycheck Deductions

The IDA/BDC/CCDC is required by law to make certain deductions from your pay each pay period. This includes income and unemployment taxes, Federal Insurance Contributions Act (FICA) contributions (Social Security and Medicare), and any other deductions required under law or by court order for wage garnishments. The amount of your tax deductions will depend on your earnings and the number of exemptions you list on your federal Form W-4 and applicable state withholding form. You may also authorize voluntary deductions from your paycheck, including contributions for insurance premiums, retirement plans, spending accounts, or other services. Your deductions will be reflected in your wage statement.

The IDA/BDC/CCDC will not make deductions to your pay that are prohibited by federal, state, or local law. If you have any questions about deductions from your pay, contact your Supervisor. You will be reimbursed in full for any isolated, inadvertent, or improper deductions, as defined by law. If an error is found, you will receive an immediate adjustment, which will be paid no later than your next regular payday.

2.9 Accommodations for Nursing Mothers

The IDA/BDC/CCDC will provide nursing mothers at least 30 minutes paid break time when the employee has reasonable need to express milk for their infant child(ren) for up to three years following the child's birth.

If you are nursing, the IDA/BDC/CCDC will make reasonable efforts to provide you a private room, other than a restroom, to express milk. The room will be clearly designated, in close proximity to your work area, contain a chair and small table or other flat surface, and either have a lock or a sign on the door to indicate when the room is in use.

Expressed milk can be stored in IDA/BDC/CCDC refrigerators. Sufficiently mark or label your milk to avoid confusion for other employees who may share the refrigerator.

You are encouraged to discuss the length and frequency of these breaks with your Supervisor.

2.10 Meal and Rest Periods

The IDA/BDC/CCDC strives to provide a safe and healthy work environment and complies with all federal and state regulations regarding meal and rest periods. Employees working a shift of more than six hours must take at least 30 unpaid minutes for a meal midway through the shift (i.e., between the hours of 11:00 a.m. and 2:00 p.m.). The meal break cannot be taken at the start or end of the shift. So long as the employee works the number of hours per week that is expected of him/her in accordance with his/her work schedule, the employee is permitted to take up to 60 minutes for the meal period. Meal breaks of less than 30 minutes or greater than 60 minutes are not permitted.

2.11 Travel Time Pay

Some non-exempt positions within the IDA/BDC/CCDC require travel. The IDA/BDC/CCDC pays non-exempt employees for travel time in accordance with federal and state law.

2.12 Inclement Weather

In the event that weather or road conditions warrant closing the office, you will generally receive a call from your Supervisor. Leadership may also elect to start early or dismiss early. If the office is not closed and you elect not to come in, you may be required to use any available paid leave

time to cover the absence. Please use your best judgment when making this decision, as it will be up to you to determine whether you can make it to the office safely.

3.0 Employee Conduct

3.1 Standards of Conduct

The IDA/BDC/CCDC wishes to create a work environment that promotes job satisfaction, respect, responsibility, integrity, and value for all our employees and other stakeholders. We all share in the responsibility of improving the quality of our work environment. By deciding to work here, you agree to follow our rules.

While it is impossible to list everything that could be considered misconduct in the workplace, what is outlined here is a list of common-sense infractions that could result in discipline, up to and including immediate termination of employment. This policy is not intended to limit our right to discipline or discharge employees for any reason permitted by law.

Examples of inappropriate conduct include:

- Violation of the policies and procedures set forth in this handbook.
- Possessing, using, distributing, selling, or negotiating the sale of illegal drugs or other controlled substances.
- Being under the influence of alcohol during working hours on IDA/BDC/CCDC property (including in IDA/BDC/CCDC vehicles), or on IDA/BDC/CCDC business.
- Inaccurate reporting of the hours worked by you or any other employees.
- Providing knowingly inaccurate, incomplete, or misleading information when speaking on behalf of the IDA/BDC/CCDC or in the preparation of any employment-related documents including, but not limited to, job applications, personnel files, employment review documents, intra-company communications, or expense records.
- Taking or destroying IDA/BDC/CCDC property.
- Possession of potentially hazardous or dangerous property (where not permitted) such as firearms, weapons, chemicals, etc., without prior authorization.
- Fighting with, or harassment of (as defined in our Harassment-Free Workplace policy), any fellow employee, vendor, or customer.
- Disclosure of IDA/BDC/CCDC trade secrets and proprietary and confidential commercially-sensitive information (i.e., financial or sales records/reports, marketing or business strategies/plans, product development information, customer lists, patents, trademarks, etc.) of the IDA/BDC/CCDC or its suppliers or vendors.
- Insubordination.
- Refusal or failure to follow safety rules and procedures.
- Excessive tardiness or absences.
- Smoking in non-designated areas.
- Working unauthorized overtime.
- Solicitation of fellow employees on IDA/BDC/CCDC premises during working time.
- Failure to dress according to IDA/BDC/CCDC policy.

- Use of obscene or harassing (as defined by our Harassment-Free Workplace policy) language in the workplace.
- Engaging in outside employment that interferes with your ability to perform your job at the IDA/BDC/CCDC.
- Gambling on IDA/BDC/CCDC premises.
- Lending keys or keycards to IDA/BDC/CCDC property to unauthorized persons.

Disciplinary action for violation of the IDA/BDC/CCDC's policies and procedures, including these Standards of Conduct, will be handled on a case-by-case basis. Disciplinary action is not necessarily progressive and one form of discipline is not guaranteed to precede another. The IDA/BDC/CCDC reserves the right to take appropriate disciplinary action in its discretion for violations of its policies and procedures, including immediate termination.

3.2 Personal Appearance

Your personal appearance reflects on the reputation, integrity, and public image of the IDA/BDC/CCDC. All employees are required to report to work neatly groomed and dressed.

Business casual attire is appropriate, as long as it projects a professional image. Employees must use common sense and good judgment in relation to their attire when working in the office, attending meetings or traveling on business.

You are expected to maintain personal hygiene habits that are generally accepted in the community, including clean clothing, good grooming and personal hygiene, and appropriate attire for the workplace and the work being performed.

3.3 Personal Data Changes

It is your obligation to provide the IDA/BDC/CCDC with your current contact information, including current mailing address and telephone number. Inform the IDA/BDC/CCDC of any changes to your marital or tax withholding status. Failure to do so may result in loss of benefits or delayed receipt of W-2 and other mailings.

3.4 Use of Personal Vehicle and Maintenance of Valid Driver's License

All employees required to operate a motor vehicle as part of their employment duties must maintain a valid driver's license, acceptable driving record, and appropriate insurance coverage. All employees required to operate a motor vehicle as part of their employment duties must provide notice to the Executive Director if the employee's license has been suspended or revoked at any point during employment at the IDA/BDC/CCDC, this may be grounds for termination. It is your responsibility to maintain coverage for your automobile. Any changes in your driving record, including, but not limited to, driving infractions, must be reported to the IDA/BDC/CCDC as soon as you become aware of them.

State law requires all motorists to carry auto liability insurance. It is against the law to drive without insurance. If you use your own vehicle as a part of your employment duties, you must carry current proof of insurance statement or card in your automobile. New proof of insurance is required every time your policy expires and renews.

If you use your personal vehicle in the course and scope of employment, you may not operate such vehicle while:

Under the influence of drugs, alcohol, or any other substance that might impair your judgment or ability to drive; or

Texting, emailing, or otherwise using a cell phone or other handheld device without utilizing a hands-free device.

3.5 Criminal Activity/Arrests

The IDA/BDC/CCDC will individually analyze all criminal activity on a case-by-case basis, in accordance with applicable NYS law. Involvement in criminal activity while employed by the IDA/BDC/CCDC, whether on or off IDA/BDC/CCDC property, may result in disciplinary action including suspension or termination of employment.

3.6 Computer Security and Copying of Software

Software programs purchased and provided by the IDA/BDC/CCDC are to be used only for creating, researching, and processing materials for IDA/BDC/CCDC use. By using

IDA/BDC/CCDC hardware, software, and networking systems you assume personal responsibility for their use and agree to comply with this policy and other applicable IDA/BDC/CCDC policies, as well as city, state, and federal laws and regulations.

All software acquired for or on behalf of the IDA/BDC/CCDC, or developed by IDA/BDC/CCDC employees or contract personnel on behalf of the IDA/BDC/CCDC, is and will be deemed IDA/BDC/CCDC property. It is the policy of the IDA/BDC/CCDC to respect all computer software rights and to adhere to the terms of all software licenses to which the IDA/BDC/CCDC is a party.

You may not illegally duplicate any licensed software or related documentation. Unauthorized duplication of software may subject you and/or the IDA/BDC/CCDC to both civil and criminal penalties under the United States Copyright Act. To purchase software, obtain your Supervisor's approval.

You may not duplicate, copy, or give software to any outsiders including contractors, customers, or others. You may use software on local area networks or on multiple machines only in accordance with applicable license agreements entered into by the IDA/BDC/CCDC.

3.7 Employer-Provided Cell Phone/Mobile Device Policy

The purpose of this policy is to provide guidance to employees regarding eligibility for the IDA/BDC/CCDC-provided cell phones and plans, and the appropriate use of the phone and plan.

You must have a legitimate business need for a cell phone/mobile device and the issuance of same must be approved by your Supervisor. The typical legitimate reasons employees may need a cell phone/mobile device include: job responsibilities that dictate large amount of time in the field away from the office during which time the employee must be reachable, frequent business travel, or for key personnel who must be immediately reachable during an emergency.

IDA/BDC/CCDC-provided cell phones are not to be used for personal use.

If you drive a vehicle during your employment, you may not use any cell phone/mobile device or other communication device while driving unless the device is equipped or configured with a "hands-free" listening/speaking option, and you in fact utilize the hands-free device in accordance with applicable traffic laws. This option must be approved by your Supervisor.

As IDA/BDC/CCDC-issued mobile devices are the property of the IDA/BDC/CCDC, employees should maintain no expectation of privacy with respect to messages or other data stored on or transmitted through the mobile device.

The IDA/BDC/CCDC owns and remains entitled to all cell phone/mobile devices, including all passwords controlling access to them. You may not change those passwords except with permission. At the time of employment termination, all such equipment and passwords must be returned to the IDA/BDC/CCDC in operable condition.

3.8 Use of Employer Credit Cards

Credit cards may be issued to an employee by the Executive Director for the sole purposes of use in connection with official IDA/BDC/CCDC business. All employees in the possession of a credit card issued by the IDA/BDC/CCDC must adhere to the strictest guidelines of responsibility for the protection and proper use of that card. Credit card purchases over \$250 must receive prior approval from your Supervisor. Sales receipts for all purchases using IDA/BDC/CCDC credit cards must be obtained and saved by the employee. The employee must submit all sales receipts generated by use of the IDA/BDC/CCDC credit card weekly to the CFO.

Your IDA/BDC/CCDC credit card may not be used for any personal purpose. Personal use prohibited under this policy includes temporary "holds" placed on the card for personal hotel

rooms, rental cars, or any other non-business expense. Use of the IDA/BDC/CCDC credit card is restricted to pre-approved, business-related expenses only.

Immediately report lost or stolen IDA/BDC/CCDC cards to your Supervisor. Failure to follow this policy may result in disciplinary action up to and including termination.

3.9 Personal Cell Phone/Mobile Device Use

While the IDA/BDC/CCDC permits employees to bring personal cell phones and other mobile devices (i.e., smart phones, PDAs, tablets, laptops} into the workplace, you must not allow the use of such devices to interfere with your job duties or impact workplace safety and health.

Use of personal cell phones and mobile devices at work can be distracting and disruptive and cause a loss of productivity. Thus, you should primarily use such personal devices during non-working time, such as breaks and meal periods. During this time, use devices in a manner that is courteous to those around you. Outside of non-working time, use of such devices should be minimal and limited to emergency use only.

You are expected to comply with IDA/BDC/CCDC policies regarding the protection of confidential and proprietary information when using personal devices.

While operating a vehicle on work time, the IDA/BDC/CCDC requires that the driver's personal cell phone/mobile device be turned off. If you need to make or receive a phone call while driving, pull off the road to a safe location unless you have the correct hands-free equipment for the device that is in compliance with applicable state laws.

You may connect your personal device to the IDA/BDC/CCDC public Wi-Fi network, but not to IDA/BDC/CCDC equipment (computers, printers, etc.).

You may have the opportunity to use your personal devices for work purposes. Before using a personal device for work-related purposes, you must obtain written authorization from management. The use of personal devices is limited to certain employees and may be limited based on compatibility of technology. If you are authorized to use a personal device, you will receive a monthly stipend based on the estimated use of the device. If you obtain or currently have a plan that exceeds the monthly stipend, the IDA/BDC/CCDC will not be liable for the cost difference.

You will be subject to disciplinary action up to and including termination of employment for violation of this policy.

3.10 Off-Duty Use of Employer Property or Premises

You may not use IDA/BDC/CCDC property or equipment for personal use. This includes but is not limited to use of the IDA/BDC/CCDC's real property, copy machines, computers, phones, cameras, or office supplies for personal use without prior authorization.

You are responsible for maintaining IDA/BDC/CCDC property in good condition and repairing or replacing any property damaged as the result of negligence.

It is IDA/BDC/CCDC policy to control off-duty and nonworking hour use of IDA/BDC/CCDC property and facilities either for business or personal reasons. You are prohibited from using IDA/BDC/CCDC property and facilities during off-duty or nonworking hours without the written consent of your Supervisor. If you use IDA/BDC/CCDC property or facilities during your off-duty hours or IDA/BDC/CCDC off-hours, you may be required to sign a log-in and log-out sheet maintained by the IDA/BDC/CCDC or building manager.

3.11 Security

All employees are responsible for helping to make the IDA/BDC/CCDC a secure work environment. Upon leaving work, lock all desks, lockers, and doors protecting valuable or sensitive material in your work area and report any lost or stolen keys, passes, or similar devices to your Supervisor immediately. Refrain from discussing specifics regarding IDA/BDC/CCDC security systems, alarms, passwords, etc. with those outside of the IDA/BDC/CCDC.

Immediately advise your Supervisor of any known or potential security risks and/or suspicious conduct of employees, customers, or guests of the IDA/BDC/CCDC. Safety and security is the responsibility of all employees and we rely on you to help us keep our premises secure.

3.12 Social Media Policy and Web Usage

At the IDA/BDC/CCDC, we recognize the Internet provides unique opportunities to participate in interactive discussions and share information using a wide variety of social media. However, use of social media also presents certain risks and carries with it certain responsibilities. To minimize risks to the IDA/BDC/CCDC, you are expected to follow our guidelines for appropriate use of social media.

Guidelines

For purposes of this policy, "social media" includes all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else's web log or blog, journal or diary, personal website, social networking or affinity website, web bulletin board or a chat room, whether associated or affiliated with the IDA/BDC/CCDC, as well as any other form of electronic communication.

Ultimately, you are solely responsible for what you communicate in social media. IDA/BDC/CCDC principles, guidelines, and policies apply to online activities just as they apply to other areas of work.

By way of example, postings that include unlawful discriminatory or defamatory remarks, harassment, and threats of violence or other unlawful conduct will not be tolerated and may subject you to disciplinary action up to and including termination.

Maintain Accuracy and Confidentiality

When posting information:

Maintain the confidentiality of trade secrets, intellectual property, and confidential commercially-sensitive information (i.e., financial or sales records/reports, marketing or business strategies/plans, product development, customer lists, patents, trademarks, etc.) related to the IDA/BDC/CCDC.

Do not create a link from your personal blog, website, or other social networking site to a IDA/BDC/CCDC website that identifies you as speaking on behalf of the IDA/BDC/CCDC.

Never represent yourself as a spokesperson for the IDA/BDC/CCDC. If the IDA/BDC/CCDC is a subject of the content you are creating, do not represent yourself as speaking on behalf of the IDA/BDC/CCDC. Make it clear in your social media activity that you are speaking on your own behalf.

Respect copyright, trademark, third-party rights, and similar laws and use such protected information in compliance with applicable legal standards.

Using Social Media at Work

Do not use social media while on your work time, unless it is work related or consistent with policies that cover equipment owned by the IDA/BDC/CCDC.

3.13 Media Contacts

If you are not authorized to speak on behalf of the IDA/BDC/CCDC, do not speak to the media on behalf of the IDA/BDC/CCDC. Direct all media inquiries for official IDA/BDC/CCDC responses to the Executive Director.

3.14 Telecommuting

Telecommuting is defined as regularly working a full or partial workday from home or some other alternate work site.

The IDA/BDC/CCDC will make telecommuting available to employees when it benefits organizational and departmental needs. This option may not be available in some job classifications due to business needs. Each department manager will determine, in his or her discretion, the positions within the department that may be suitable for telecommuting.

If you are granted a telecommuting arrangement, you will be subject to the same performance standards as prior to telecommuting. Telecommuting work areas may be evaluated to ensure that appropriate safety standards are met. Telecommuting may be a reasonable accommodation; consult the Executive Director if you are requesting telecommuting as a reasonable accommodation.

3.15 Telephone Use

The IDA/BDC/CCDC phones are principally for work-related communications. Unless there is an emergency, limit long distance telephone calls to business purposes only. Limit personal use of IDA/BDC/CCDC telephones to brief communications during breaks where possible. Casual conversation with friends and relatives during working hours is strongly discouraged. Telephone use is subject to the Voicemail/Email/Internet Usage Policy.

3.16 Voicemail, Email, and Internet Policy

This Voicemail/Email/Internet Policy is intended to provide IDA/BDC/CCDC employees with the guidelines associated with the use of the IDA/BDC/CCDC's voicemail/email/Internet system (the system). This policy applies to all employees, contractors, vendors, partners, or associates, and any others accessing and/or using the system through onsite or remote terminals.

General Provisions

- The system is to be used for business purposes only.
- The system, and all data transmitted or received through the system, is the exclusive property of the IDA/BDC/CCDC. You should not have any expectation of privacy in any communication over this system. If you are permitted to have access to the system, you will be given a voicemail, email, and/or Internet address and/or access code and will have use of the system consistent with this policy.
- The IDA/BDC/CCDC reserves the right to monitor, intercept, and/or review all data transmitted, received, or downloaded over the system. Any individual who is given access to the system is hereby given notice that the IDA/BDC/CCDC will exercise this right periodically, without prior notice and without the prior consent.
- The interests of the IDA/BDC/CCDC in monitoring and intercepting data include, but are not limited to: protection of IDA/BDC/CCDC trade secrets, proprietary, and similar

confidential commercially-sensitive information (i.e., financial or sales records/reports, marketing or business strategies/plans, product development, customer lists, patents, trademarks, etc.); managing the use of the computer system; and/or assisting employees in the management of electronic data during periods of absence.

- You should not interpret the use of password protection as creating a right or expectation of privacy. To protect everyone involved, no one can have a right or expectation of privacy regarding the receipt, transmission, or storage of data on the IDA/BDC/CCDC voicemail/email/Internet system.

In order to ensure system security, employees are required to adhere to the following:

- Refrain from downloading attachments sent by unknown parties, as they may contain viruses that could harm the system.
- Refrain from attempting to evade an Internet firewall and/or proxy server by accessing the Internet directly, whether by modem or another service provider, unless the employee has prior approval from management
- Immediately run computer protection programs when directed to do so by management.
- Refrain from interfering or disabling any computer protection programs.
- Immediately report any actual or potential security violations to management

Any employees who violate this policy will be subject to corrective action, up to and including termination of employment. If necessary, the IDA/BDC/CCDC will also advise law enforcement officials of any illegal conduct.

3.17 Third Party Disclosures

From time to time, the IDA/BDC/CCDC may become involved in news stories or potential or actual legal proceedings of various kinds. When that happens, lawyers, former employees, newspapers, law enforcement agencies, and other outside persons may contact our employees to obtain information about the incident or the actual or potential lawsuit.

If you receive such a contact, you should not speak on behalf of the IDA/BDC/CCDC and should refer any call requesting the position of the IDA/BDC/CCDC to the Executive Director. If you have any questions about this policy or are not certain what to do when such a contact is made, contact the Executive Director.

3.18 Employer-Sponsored Social Events

The IDA/BDC/CCDC may hold periodic social events for employees. Be advised that your attendance at these events is voluntary and does not constitute part of your work-related duties. Any exceptions to this policy must be in writing and signed by a Supervisor prior to the event.

Alcoholic beverages may be available at these events. If you choose to drink alcoholic beverages, you must do so in a responsible manner. Do not drink and drive. Instead, please call a taxi or appoint a designated driver.

3.19 Nonsmoking Policy

The IDA/BDC/CCDC is concerned about the effect that smoking and secondhand smoke inhalation can have on its employees and clients. Smoking, including the use of e-cigarettes, in the office is prohibited.

3.20 Outside Employment

Outside employment that creates a conflict of interest or that affects the quality or value of your work performance or availability at the IDA/BDC/CCDC is prohibited. The IDA/BDC/CCDC recognizes that you may seek additional employment during off hours, but in all cases expects that any outside employment will not affect job performance, work hours, or scheduling, or otherwise adversely affect your ability to effectively perform your duties. Any conflicts should be reported to your Supervisor. Failure to adhere to this policy may result in discipline up to and including termination.

4.0 General Policies

4.1 Workplace Privacy and Right to Inspect

The IDA/BDC/CCDC property, including but not limited to lockers, phones, computers, tablets, desks, workplace areas, vehicles, or machinery, remains under the control of the IDA/BDC/CCDC and is subject to inspection at any time, without notice to any employees, and without their presence.

You should have no expectation of privacy in any of these areas. We assume no responsibility for the loss of, or damage to, your property maintained on IDA/BDC/CCDC premises including that kept in lockers and desks.

4.2 Travel and Business Expenses Policy

As required by the NY Public Authorities Accountability Act, the IDA/BDC/CCDC maintains policy on travel and business expenses. See appendix **.

4.3 Access to Personnel and Medical Records Files

The IDA/BDC/CCDC maintains separate medical records files and personnel files for all employees. Files containing medical records are stored separate and apart from the personnel file and any business-related records in a safe, locked location. The medical file is the repository for sensitive and confidential information related to an individual's health, health benefits, health-related leave and/or accommodations, and benefits selections and coverage. Medical records are kept confidential in compliance with applicable laws and access is on a "need-to-know" basis only.

Personnel files are the property of the IDA/BDC/CCDC. Supervisors and others in management may have access to your personnel file for possible employment-related decisions. If you wish to review your personnel or medical records file, you must give the IDA/BDC/CCDC reasonable notice. Inspection must occur in the presence of a IDA/BDC/CCDC representative.

All requests by an outside party for information contained in your personnel file will be directed to the Executive Director, who is the only person authorized to give out such information. In certain circumstances, a subpoena may be required.

4.4 Inventions

Any invention created, in whole or in part, during your work hours, or from the use of equipment or facilities belonging to the IDA/BDC/CCDC, is a "work for hire" and is the property of the IDA/BDC/CCDC.

If you intend to develop and maintain property rights to any invention that relates in any way to products or services of the IDA/BDC/CCDC, you are required to obtain a written waiver of this policy, signed by both you and the Chairman of the Board.

4.5 Employee Parking

The parking lot on-site at the IDA/BDC/CCDC's office is for guests, board members and employees of the building. The IDA/BDC/CCDC's prohibits IDA/BDC/CCDC employees from utilizing this parking lot on a regular basis for employee's vehicles that are used to commute to and from work.

5.0 Benefits

5.1 401(k) Plan

Eligible employees (as determined by the terms of the plan) may participate in the IDA/BDC/CCDC 401(k) plan. The IDA/BDC/CCDC will match up to 10% of employee's wages per year.

Contact the Executive Director to find out if you are eligible to participate in the IDA/BDC/CCDC 401(k) plan. The IDA/BDC/CCDC is required to let you know if you are eligible.

This benefit, as well as other benefits, may be canceled or changed at the discretion of the IDA/BDC/CCDC, unless otherwise required by law.

5.2 Holidays

The IDA/BDC/CCDC offers the following paid holidays each year:

New Year's Day	Martin Luther King, Jr. Day
President's Day	Memorial Day
Juneteenth Day	
Independence Day	Labor Day
Columbus Day	Veteran's Day
Thanksgiving Day	Friday after Thanksgiving
Christmas Day	(3) Floating Holidays

When a holiday falls on a Saturday, it will be observed the preceding Friday. Holidays falling on a Sunday will be observed the following Monday. Employees have the option to take all holidays per the Federal Holiday schedule, or taking some of them on a floating basis, providing the office has adequate coverage to conduct business.

If a holiday falls on your regular day off, ask your Supervisor how it affects you.

Permanent part-time employees, who have been employed for more than 12 calendar months, will receive holiday pay equal to their average daily pay during the previous four-week period.

5.3 Leave

A. NYS Paid Sick Leave (PSL)

All employees shall be entitled to up to five (5) paid sick days (40 hours) per year. Sick leave is not paid out upon separation of employment for any reason.

Requests for additional time may be submitted in connection with the Disability Accommodation policy, subject to the approval of the Executive Director and Personnel Committee.

B. Personal Time Off

Permanent full time and part-time employees may take up to ten (10) paid days off per calendar year for personal reasons. Except in the case of emergencies, employees are expected to schedule personal time off in advance with the Executive Director. Personal time is not paid out upon separation of employment for any reason. **Vacation**

Terms of employee vacation packages are subject to employment agreement and annual performance review, but in general are as follows:

- One week after six months
- Two weeks after a year of employment
- Three weeks after five years of employment; and
- Four weeks after ten years of employment

Permanent part-time employees who have been employed for 12 calendar months are entitled to pro-rata vacation-with-pay based on the average hours worked on full-time work schedule during the previous six-month period.

Vacations can be taken at any time during the year, with prior approval of the Executive Director. Vacation schedules must meet the staffing requirements of the IDA/BDC/CCDC in order to assure orderly operation.

Employees eligible for three weeks or more vacation should avoid taking three consecutive weeks. The Executive Director may approve exceptions. Employees are encouraged to take at least one full week of consecutive days' vacation per year.

Employees are encouraged to use vacation time within the same calendar year as it is earned. However, employees will be allowed to carry up to ten (10) days of vacation accrued to the next calendar year. If a holiday falls within an employee's scheduled vacation period, holiday pay will be substituted for that vacation day.

Pay in lieu of vacation time-off is not allowed.

C. Paid Family Leave

The IDA/BDC/CCDC provides eligible employees with paid leaves of absence for various family- and military-related reasons in accordance with the New York State Paid Family Leave Program. Such leaves of absence are referred to in this policy as "PFL."

Eligibility

In general, an employee whose regular employment schedule is 20 or more hours per week will become eligible to receive PFL benefits after 26 weeks of employment. An employee whose regular employment schedule is less than 20 hours per week will become eligible to receive PFL benefits after 175 days worked. Eligibility for PFL does not necessarily mean an employee is eligible for leave under the Family and Medical Leave Act ("FMLA").

Qualifying Reasons For Leave

An eligible employee may be entitled to PFL:

- (1) To participate in providing care, including physical or psychological care for a family member {spouse, domestic partner, child, parent, parent-in-law, grandparent, or grandchild) of the employee made necessary by a serious health condition of the family member.
- (2) To bond with the employee's child during the first 12 months after the child's birth; during the first 12 months after the placement of the child for adoption or foster care; or before

the actual placement or adoption of a child if an absence from work is required for the placement for adoption or foster care to proceed.

- (3) Due to any qualifying exigency arising out of active duty or an impending call or order to active duty in the Armed Forces of the United States for the spouse, domestic partner, child or parent of the employee.

For the contribution rate ask the CFO. Employees may take up to twelve (12) weeks for leave at the maximum weekly benefit rate that may be obtained by the CFO.

The 52-week consecutive period is computed retroactively to the first day for which benefits are claimed. The benefit rate for the employee's period of PFL is the rate that is in effect on the first day of PFL taken.

Paid Time Off and Other Leaves

An employee on PFL may use available paid time off concurrently with PFL to supplement PFL benefits in order to receive his or her full compensation during PFL.

An employee who is eligible for both New York State short-term disability benefits and PFL benefits during the same period of 52 consecutive calendar weeks may not receive more than 26 total weeks of combined New York State short-term disability benefits and PFL benefits during that period of time. Employees may not use PFL during periods of time when the employee is receiving workers' compensation benefits.

When an employee simultaneously qualifies for both PFL and any other statutorily required leave of absence or any other leave of absence under the IDA/BDC/CCDC's policies, the employee's PFL and other leave run concurrently to the extent allowable by applicable law.

Requesting PFL

When an employee's need for PFL is foreseeable, the employee is required to provide the IDA/BDC/CCDC 30 days advance notice of his or her intention to use PFL. If the need for PFL is not foreseeable, the employee must notify the IDA/BDC/CCDC as soon as practical. In providing notice of the intention to use PFL, the employee must provide information sufficient to make the IDA/BDC/CCDC aware of the qualifying event and the anticipated timing and duration of the leave, including identifying the type of PFL as listed above. When filing a claim for PFL, the employee must submit supporting documentation, which may include medical documentation, depending on the nature of the requested PFL. The IDA/BDC/CCDC's insurance carrier receives and processes the employee's claim for PFL and makes the determination as to whether the claim is granted or denied.

Continuation of Health Insurance

During PFL, the IDA/BDC/CCDC maintains the employee's health coverage under its group health plan; provided, the employee continues to make his or her portion of the premium contribution. It is the employee's responsibility to tender payment to the IDA/BDC/CCDC his or her portion of the health insurance premium.

Payroll Deductions and Waiver

Deductions are made from the employee's pay for PFL premium payments in accordance with law. In limited circumstances, employees whose regular work schedules are temporary or seasonal may opt out of PFL. Employees who complete a waiver will not contribute to PFL through payroll deductions and will not be eligible to take PFL. If the employee's schedule changes and will be expected to qualify for PFL, the waiver is automatically revoked and the employee is responsible for paying any required PFL contributions from the first day of employment.

Employees with questions concerning PFL should direct them to the Executive Director.

D. Voting Leave

Employees who are registered voters are provided up to two hours of paid time off to vote if they do not have “sufficient time to vote” on election day. An employee is deemed to have “sufficient time to vote” if an employee has four consecutive hours to vote either from the opening of the polls to the beginning of their work shift, or four consecutive hours between the end of a working shift and closing of the polls. Any registered voter seeking time off to vote must notify his or her Supervisor at least two working days before the election.

E. Jury Duty Leave

The IDA/BDC/CCDC encourages employees to fulfill their civic duties related to jury duty. If you are summoned for jury duty, notify your Supervisor as soon as possible to make scheduling arrangements. Employees shall receive their regular pay for at least the first three days of jury service, less any compensation received by other sources.

The IDA/BDC/CCDC reserves the right to require employees to provide proof of jury duty service to the extent authorized by law.

F. Bereavement Leave

The IDA/BDC/CCDC recognizes the importance of taking leave when there is a death in the family. Full-time employees are entitled to take up to five (5) days off with pay for the funeral of an immediate relative (spouse or significant other, parent, child, sibling.) A one (1) day paid leave will be granted if the employee attends the funeral of any other family member. Pay is at the employee's regular base rate of pay for the number of hours the employee would have been scheduled to work. Notify your Supervisor of your intention to take bereavement leave as soon as the need arises. The IDA/BDC/CCDC may request documentation to support absences for bereavement leave.

G. Crime Victim and Witness Leave

The IDA/BDC/CCDC will provide eligible employees with time off from work, without pay, for any of the following reasons in accordance with applicable law:

- To comply with a subpoena to testify in a criminal proceeding (including time off to consult with the district attorney);
- To give a victim impact statement at a pre-sentencing proceeding;
- To give a statement at a sentencing proceeding; or
- To give a statement at a parole board hearing.
- You are eligible for time off under this policy if you are:
 - The victim of the crime at issue in the proceedings;
 - The victim's next of kin;
 - The victim's representative if the victim is deceased as a result of the offense;
 - A "Good Samaritan"; or
 - Pursuing an application or the enforcement of an order of protection as provided under relevant law.

If you are required to attend a criminal proceeding either as a witness or as a crime victim (or a close family member of a crime victim), you must notify your Supervisor as soon as possible and at least one day before taking leave to make scheduling arrangements. The IDA/BDC/CCDC

reserves the right to require employees to provide proof of the need to attend the criminal proceedings to the extent authorized by law.

The IDA/BDC/CCDC will not retaliate against employees who request or take leave in accordance with this policy.

5.4 Health, Vision, and Dental Insurance (and COBRA)

The IDA/BDC/CCDC offers a group health insurance plan to full-time employees. If you do not apply for health care coverage within thirty (30) days of your eligibility date but apply for coverage at a subsequent date, you must wait until the next open enrollment period, unless you have a qualifying event as defined by the applicable carrier.

Eligible employees who “opt out” of the IDA/BDC/CCDC group plan are eligible for up to \$5000 reimbursement per 12 month period.

Medical plan benefits for eligible employees and their dependents are described in detail in the Summary Plan Description {SPD} that is available to all eligible employees.

5.5 Short-Term Disability Insurance

If you are unable to work for more than seven consecutive days due to a non-work-related illness or injury, or pregnancy-related disability, you may be eligible for disability benefits. Disability benefits provide up to 26 weeks of partial wage replacement benefits during any 52-consecutive-week period. Benefits are payable beginning on the eighth consecutive day of disability.

The cost of your disability insurance coverage is paid by the IDA/BDC/CCDC.

If you have been disabled for more than seven days, the IDA/BDC/CCDC will provide you with a Form DB-271S, Statement of Rights, within five days of learning that you are disabled. The Statement of Rights provides information on how to file a claim for benefits. You must file a claim within the first 30 days of your disability or all or part of your claim may be rejected. You must be under the care of a physician, chiropractor, podiatrist, psychologist, dentist, or certified nurse midwife to qualify for disability benefits.

Disability benefits are a wage replacement benefit, not a protected leave benefit.

To learn more about the New York Disability Benefits law, including eligibility requirements and benefits, or to obtain a claim form {Form DB-450}, contact the New York State Workers' Compensation Board (www.wcb.ny.gov).

5.6 Unemployment Compensation Insurance Policy

Unemployment compensation insurance is paid for by the IDA/BDC/CCDC and provides temporary income for employees who have lost their job under certain circumstances. Your eligibility for unemployment compensation will, in part, be determined by the reasons for your separation from the IDA/BDC/CCDC.

5.7 Workers' Compensation Insurance Policy

Workers' compensation is a no-fault system designed to provide benefits to all employees for work-related injuries. Workers' compensation insurance coverage is paid for by employers and governed by state law. The workers' compensation system provides for coverage of medical treatment and expenses, occupational disability leave, and rehabilitation services, as well as payment for lost wages due to work related injuries. If you are injured on the job while working at the IDA/BDC/CCDC, no matter how slight, you are to report the incident immediately to your Supervisor.

Consistent with applicable state law, failure to report an injury within a reasonable period of time could jeopardize your claim for benefits.

To receive workers' compensation benefits, notify your Supervisor immediately of your claim. If your injury is the result of an on-the-job accident, you must fill out an accident report. You will be required to submit a medical release before you can return to work.

6.0 Performance, Discipline, and Termination

6.1 Performance Evaluations and Performance Improvement

The IDA/BDC/CCDC will make efforts to periodically review your work performance. The first three (3) months of employment are considered a probationary period, following which suitability for continued employment will be reviewed. You may specifically request that your Supervisor assist you in developing a performance improvement plan at any time. An employee's job description serves as a general basis for evaluating employee performance. The Executive Director is responsible for implementing staff performance evaluations and making recommendations to the Personnel Committee on appropriate changes to job title and content, classification, performance and wage increases. Every employee's performance shall be reviewed and discussed with the employee by the Executive Director.

The performance improvement process is a means for increasing the quality and value of your work performance. Your initiative, effort, attitude, job knowledge, and other factors will be addressed. You must understand that a positive job performance review does not guarantee a pay raise or continued employment. Pay raises and promotions are based on numerous factors, only one of which is job performance.

6.2 Pay Raises

Depending on the financial health of the IDA/BDC/CCDC and other business factors, efforts will be made to give pay raises consistent with job performance. Increases will typically be limited to the consumer price index, or two percent of the employee's annual pay, whichever is greater. The IDA/BDC/CCDC may also make individual pay raises based on merit or due to a change of job position. Pay raises are not guaranteed.

6.3 Disciplinary Process

Violation of the IDA/BDC/CCDC policies or procedures may result in disciplinary action including verbal counseling, written warning, demotion, transfer, leave without pay, or termination of employment. Disciplinary action for violation of the IDA/BDC/CCDC's policies and procedures will be handled on a case-by-case basis. Disciplinary action is not necessarily progressive and one form of discipline is not guaranteed to precede another. The IDA/BDC/CCDC reserves the right to take appropriate disciplinary action in its discretion for violations of its policies and procedures, including immediate termination.

Understand that while the IDA/BDC/CCDC is concerned with consistent enforcement of our policies, we are not obligated to follow any disciplinary or grievance procedure and that depending on the circumstances, you may be disciplined or terminated without any prior warning or procedure.

6.4 Terminations

All terminations, both voluntary and involuntary, are coordinated through the Board of Directors.

Any employee contemplating resigning should discuss matters first with the Executive Director. Personnel who voluntarily leave the employment of the Corporation shall submit a written letter

of resignation at least two (2) weeks prior to their last day of work. The Executive Director should give at least four (4) weeks' notice to the board of directors.

The decision to terminate an employee shall be reviewed by the Personnel and Executive committees and the Board of Directors.

All IDA/BDC/CCDC property, including this Employee Handbook, must be returned at the end of employment. Otherwise, the IDA/BDC/CCDC may take action to recoup any replacement costs and/or seek the return of IDA/BDC/CCDC property through appropriate legal recourse.

6.5 Exit Interview

You may be asked to participate in an exit interview when you leave the IDA/BDC/CCDC. The purpose of the exit interview is to provide management with greater insight into your decision to leave employment; identify any trends requiring attention or opportunities for improvement; and to assist the IDA/BDC/CCDC in developing effective recruitment and retention strategies. Your cooperation in the exit interview process is appreciated.

6.6 Post-Employment References

The IDA/BDC/CCDC policy is to confirm dates of employment and job title only. With written authorization, the IDA/BDC/CCDC will confirm compensation. Forward any requests for employment verification to the Executive Director.

7.0 Customer Relations

7.1 Customer, Client, and Visitor Relations

The IDA/BDC/CCDC strives to provide the best services possible to our customers and community residents. Our customers and local tax-payers support this organization and fund your wages. You are expected to treat every customer, client, or visitor with the utmost respect and courtesy during your working time. You should never argue or act in a disrespectful manner towards a visitor or customer during your working time. If you are having problems with a customer, client, or visitor, notify your Supervisor immediately. If a customer, client, or visitor voices a suggestion, complaint, or concern regarding our services, inform your Supervisor or a member of management. Lastly, make every effort to be prompt in following up on customer, client, or visitor orders or questions. Positive customer, client, and visitor relations will go a long way to establishing our IDA/BDC/CCDC as an asset to our community.

7.2 Services Knowledge

As a representative of the IDA/BDC/CCDC, you are expected to be familiar with the services we offer. Take every opportunity to learn the interrelationship between your department or division and the others of the IDA/BDC/CCDC. We consider our employees to be the best reflection of the IDA/BDC/CCDC's success.

Acknowledgment of Receipt and Review

By signing below, I acknowledge that I have received a copy of the IDA/BDC/CCDC Employee Handbook and that I have read it, understand it, and agree to comply with it. I understand that the IDA/BDC/CCDC has the maximum discretion permitted by law to interpret, administer, change, modify, or delete the rules, regulations, procedures, and benefits contained in the handbook at any time with or without notice. No statement or representation by a supervisor, manager, or any other employee, whether oral or written, can supplement or modify this handbook. Changes can only be made if approved in writing by the Board of Directors of the

IDA/BDC/CCDC. I also understand that any delay or failure by the IDA/BDC/CCDC to enforce any rule, regulation, or procedure contained in the handbook does not constitute a waiver on behalf of the IDA/BDC/CCDC or effect the right of the IDA/BDC/CCDC to enforce such rule, regulation, or procedure in the future.

I understand that neither this handbook nor any other communication by a management representative or other, whether oral or written, is intended in any way to create a contract of employment. I further understand that I am employed "at-will" and this handbook does not modify my "at-will" employment status.

Violation of any policy in this Handbook, or any policy included as an addendum, may be grounds for discipline, up to and including termination and that I am not entitled to any particular sequence of disciplinary measures prior to termination.

This Handbook does not include every process, policy, and expectation applicable to employees, or my position specifically; I may be counseled, disciplined, or terminated for poor behavior or performance even if the behavior or performance issue is not addressed in the Handbook.

This handbook supersedes any previous handbook or policy statements, whether written or oral, issued by the IDA/BDC/CCDC.

If I have any questions about the content or interpretation of this handbook, I will contact the Executive Director.

Employee Signature

Date

Print Name

APPENDICES

The following appendices are adopted as stand-alone policies by the IDA/BDC/CCDC board of directors and are required by the ABO and/or state law.

- Appendix A: Code of Ethics
- Appendix B: Conflicts of Interest
- Appendix C: Harassment-Free Workplace Policy (includes Sexual Harassment Complaint Form)
- Appendix D: Whistleblower Policy
- Appendix E: Travel and Discretionary Funds Policy

Appendix A Code of Ethics

This Code of Ethics shall apply to all directors, officers and employees of the IDA/BDC/CCDC. These policies shall serve as a guide for official conduct and are intended to enhance the ethical and professional performance of the directors, officers and employees and to preserve public confidence in the IDA/BDC/CCDC's mission. This code is adopted pursuant to New York Public Authorities Law section 2824(1)(d).

Responsibility of Directors and Employees

1. Directors and employees shall perform their duties with transparency, without favor and refrain from engaging in outside matters of financial or personal interest, including other employment, which could impair independence of judgment, or prevent the proper exercise of one's official duties.
2. Directors and employees shall not directly or indirectly make, advise, or assist any person to make any financial investment based upon information available through the director's or employee's official position that could create any conflict between their public duties and interests and their private interests.
3. Directors and employees shall not accept or receive any gift or gratuities where the circumstances would permit the inference that: (a) the gift is intended to influence the individual in the performance of official business or
4. (b) the gift constitutes a tip, reward, or sign of appreciation for any official act by the individual. This prohibition extends to any form of financial payments, services, loans, travel reimbursement, entertainment, hospitality, thing or promise from any entity doing business with or before the IDA/BDC/CCDC.
5. Directors and employees shall not use or attempt to use their official position with the IDA/BDC/CCDC to secure unwarranted privileges for themselves, members of their family or others, including employment with the IDA/BDC/CCDC or contracts for materials or services with the IDA/BDC/CCDC.
6. Directors and employees must conduct themselves at all times in a manner that avoids any appearance that they can be improperly or unduly influenced, that they could be affected by the position of or relationship with any other party, or that they are acting in violation of their public trust.
7. Directors and employees may not engage in any official transaction with an outside entity in which they have a direct or indirect financial interest that may reasonably conflict with the proper discharge of their official duties.
8. Directors and employees shall manage all matters within the scope of the IDA/BDC/CCDC's mission independent of any other affiliations or employment. Directors, and employees employed by more than one entity shall strive to fulfill their professional responsibility to the IDA/BDC/CCDC without bias and shall support the IDA/BDC/CCDC's mission to the fullest.
9. Directors and employees shall not use IDA/BDC/CCDC property, including equipment, telephones, vehicles, computers, or other resources, or disclose information acquired in the course of their official duties in a manner inconsistent with State or local law or policy and the IDA/BDC/CCDC's mission and goals.
10. Directors and employees are prohibited from appearing or practicing before the IDA/BDC/CCDC for two (2) years following employment with the IDA/BDC/CCDC, consistent with the provisions of Public Officers Law.

Implementation of Code of Ethics

This Code of Ethics shall be provided to all directors and employees upon commencement of employment or appointment and shall be reviewed annually by the Governance Committee.

The board may designate an Ethics Officer, who shall report to the board and shall have the following duties:

- Counsel in confidence IDA/BDC/CCDC directors and employees who seek advice about ethical behavior.
- Receive and investigate complaints about possible ethics violations.
- Dismiss complaints found to be without substance.
- Prepare an investigative report of their findings for action by the Executive Director or the board.
- Record the receipt of gifts or gratuities of any kind received by a director or employee, who shall notify the Ethics Officer within 48 hours of receipt of such gifts and gratuities.

Penalties

In addition to any penalty contained in any other provision of law, a IDA/BDC/CCDC director or employee who knowingly and intentionally violates any of the provisions of this code may be removed in the manner provided for in law, rules or regulations.

Reporting Unethical Behavior

Employees and directors are required to report possible unethical behavior by a director or employee of the IDA/BDC/CCDC to the Ethics Officer. Employees and directors may file ethics complaints anonymously. However, filing a complaint anonymously may impede the IDA/BDC/CCDC's ability to investigate a claim. The IDA/BDC/CCDC prohibits retaliation for filing a good faith complaint under this policy.

Appendix B Conflicts of Interest

A conflict of interest is a situation in which the financial, familial, or personal interests of a director or employee come into actual or perceived conflict with their duties and responsibilities with the IDA/BDC/CCDC. Perceived conflicts of interest are situations where there is the appearance that a board member and/or employee can personally benefit from actions or decisions made in their official capacity, or where a board member or employee may be influenced to act in a manner that does not represent the best interests of the IDA/BDC/CCDC. The perception of a conflict may occur if circumstances would suggest to a reasonable person that a board member and/or employee may have a conflict. The appearance of a conflict and an actual conflict should be treated in the same manner for the purposes of this policy.

Board members and employees must conduct themselves at all times in a manner that avoids any appearance that they can be improperly or unduly influenced, that they could be affected by the position of or relationship with any other party, or that they are acting in violation of their public trust. While it is not possible to describe or anticipate all the circumstances that might involve a conflict of interest, a conflict of interest typically arises whenever a director or employee has or will have:

- A financial or personal interest in any person, firm, corporation or association that has or will have a transaction, agreement or any other arrangement in which the IDA/BDC/CCDC participates.
- The ability to use his or her position, confidential information, or the assets of the IDA/BDC/CCDC, to his or her personal advantage.
- Solicited or accepted a gift of any amount under circumstance in which it could reasonably be inferred that the gift was intended to influence him/her, or could reasonably be expected to influence him/her, in the performance of his/her official duties or was intended as a reward for any action on his/her part.
- Any other circumstance that may or appear to make it difficult for the board member or employee to exercise independent judgment and properly exercise his or her official duties.

PROCEDURES

Duty to Disclose: All material facts related to the conflicts of interest (including the nature of the interest and information about the conflicting transaction) shall be disclosed in good faith and in writing to, when reasonably feasible, the Governance Committee, or otherwise to the directors at a meeting of the directors. Such written disclosure shall be made part of the official record of the proceedings of the IDA/BDC/CCDC.

Determining Whether a Conflict of Interest Exists: The Governance Committee or the directors, as applicable, shall advise the individual who appears to have a conflict of interest how to proceed. The Governance Committee or the directors of the IDA/BDC/CCDC, as applicable, should seek guidance from counsel or New York State agencies, such as the Authorities Budget Office, State Inspector General or the Joint Commission on Public Ethics (JCOPE) when dealing with cases where they are unsure of what to do.

Recusal and Abstention: No board member or employee may participate in any decision or take any official action with respect to any matter requiring the exercise of discretion, including discussing the matter and voting, when he or she knows or has reason to know that the action could confer a direct or indirect financial or material benefit on himself or herself, a relative, or any organization in which he or she is deemed to have an interest. Board members and employees

must recuse themselves from deliberations, votes, or internal discussion on matters relating to any organization, entity or individual where their impartiality in the deliberation or vote might be reasonably questioned, and are prohibited from attempting to influence other board members or employees in the deliberation and voting on the matter.

Records of Conflicts of Interest: The minutes of the IDA/BDC/CCDC's meetings during which a perceived or actual conflict of interest is disclosed or discussed shall reflect the name of the interested person, the nature of the conflict, and a description of how the conflict was resolved.

Reporting of Violations: Board members and employees should promptly report any violations of this policy in accordance with the IDA/BDC/CCDC's Whistleblower Policy.

Penalties: Any director or employee that fails to comply with this policy may be penalized in the manner provided for in law, rules and regulations.

Appendix C Harassment-Free Workplace Policy

Sexual Harassment

The IDA/BDC/CCDC is committed to maintaining a work environment that is free of discrimination and harassment. Sexual harassment is a violation of the IDA/BDC/CCDC's policy and a violation of federal, state and local laws.

Sexual harassment of any employee by another employee, manager, or non-employee (e.g., intern, volunteer, independent contractor, contract worker, vendor, client, customer or visitor), regardless of their sex or gender, is prohibited.¹ Sexual harassment of non-employees by our employees is also prohibited. Further, any retaliation against an individual who has complained about sexual harassment or who has cooperated with a sexual harassment investigation is also unlawful and will not be tolerated.

Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action, up to and including termination of employment.

What is Sexual Harassment?

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity, and the status of being transgender.

Unwelcome sexual advances, requests for sexual favors, and other physical or verbal conduct based on an individual's sex constitutes sexual harassment when:

- Submission to the conduct is an explicit or implicit term or condition of employment; or
- Submission to or rejection of the conduct is used as the basis for decisions affecting an individual's employment; or
- The conduct has the purpose or effect of creating an intimidating, hostile, or offensive working environment.
- Sexual harassment is not limited to the physical workplace. It can occur while employees are traveling for business or at employer sponsored events or parties. It can occur outside work hours.

Examples of Sexual Harassment

While it is not possible to list all acts which may constitute sexual harassment, it may include explicit sexual propositions or flirtations; sexual innuendo; suggestive comments; sexually oriented teasing; comments or jokes about gender-specific traits, sexual orientation, gender identity or gender expression; foul or obscene language or gestures; unwanted physical contact; the display or transmission of obscene, demeaning, insulting, intimidating, or sexually suggestive objects, pictures, or photographs; and hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, or the status of being transgender, such as interfering with the individual's ability to perform the job, bullying, or name-calling.

While this policy specifically addresses sexual harassment, harassment because of and discrimination against persons of all protected classes is prohibited. In New York State, such classes include age, race, creed, color, national origin, sexual orientation, military status, sex, disability, marital status, domestic violence victim status, gender identity and criminal history.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions, or privileges of employment. This is also called "quid pro quo" harassment.

Although one joke or comment may not be enough to constitute sexual harassment, a single incident of inappropriate conduct may be enough to rise to the level of sexual harassment depending on the severity of the incident.

What is Retaliation?

Retaliation is any action that would keep an individual from coming forward to make or support a sexual harassment claim. The action need not be job-related or occur in the workplace to constitute unlawful retaliation.

Such retaliation is unlawful under federal, state, and (where applicable) local law. Both the New York State Human Rights Law and Title VII of the Civil Rights Act of 1964 protect individuals who engage in "protected activity." Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti-discrimination agency;
- testified or assisted in a proceeding involving sexual harassment under Title VII, the Human Rights Law, or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or encouraged a fellow employee to report harassment.

Retaliation against an employee who, in good faith, makes a complaint of sexual harassment will not be tolerated and will itself be subject to disciplinary action, up to and including termination of employment. Furthermore, no adverse actions will be taken against employees who report violations of this policy in good faith or participate in the investigation of such violations.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Sexual Harassment

Sexual harassment is a form of employee misconduct. No employee is required to submit to, or accept, sexual harassment in order to maintain their position, promotional opportunities, benefits, or to meet any other condition of employment.

Any employee or non-employee who believes they have been a target of sexual harassment or who believes the actions of another employee or non-employee constitute sexual harassment, is encouraged to immediately notify their Supervisor, the Executive Director, or Chairman of the Board.

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is available from the employee's Supervisor, Executive Director, or Chairman of the Board. Individuals reporting sexual harassment on behalf of someone else should also use the complaint form.

Employees or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums as explained below.

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior, become aware of sexual harassment, or for any reason suspect that sexual harassment is occurring, are required to report such suspected behavior to the Executive Director or the board of directors. In addition to being subject to discipline if they engage in sexually harassing conduct themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Investigation of a Sexual Harassment Complaint

ALL complaints of sexual harassment will be investigated whether the information was reported in verbal or written form. An investigation of any complaint, information, or knowledge of suspected sexual harassment will be prompt and thorough. The investigation will be confidential to the extent possible. Corrective action will be taken whenever sexual harassment is found to have occurred.

All persons involved, including complainants, witnesses, and alleged perpetrators, will be accorded due process to protect their rights to a fair and impartial investigation. All employees are required to cooperate as needed in an investigation of suspected sexual harassment. Employees who participate in any investigation will not be retaliated against.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- Upon receipt of a complaint, the Executive Director, the Chairman of the Board or other appropriate member of management will conduct a review of the allegations, and take any interim actions, as appropriate.
- Relevant documents, electronic communications, emails, or telephone records will be reviewed. All parties involved, including any relevant witnesses, will be interviewed.
- Written documentation of the investigation (i.e., letter, memo, or email) will be created and kept in a secure and confidential location, which will include a list of all documents reviewed; the names of those interviewed; a timeline of events; and the basis for the decision and final resolution of the complaint, together with any corrective actions.

Upon conclusion of the investigation any identified corrective actions will be taken. The individual(s) who complained and the individual(s) accused will be notified about the final determination.

Legal Protections and External Remedies

Aside from the IDA/BDC/CCDC's internal process, employees may also choose to pursue legal remedies with several governmental entities.

The Human Rights Law {"HRL"} applies to employers in New York State with regard to sexual harassment. The HRL protects employees and non-employees, regardless of immigration status. A complaint alleging violations of the HRL may be filed either with the New York State Division of Human Rights or in New York State Supreme Court.

The United States Equal Employment Opportunity Commission ("EEOC") enforces anti-discrimination laws, including Title VII of the Civil Rights Act of 1964. Sexual harassment is unlawful under Title VII. If an employee believes s/he has been discriminated against at work, s/he can file a discrimination charge with the EEOC.

Many localities enforce laws protecting individuals from sexual harassment. An individual should contact the county, city, or town in which they live to find out if such a law exists. For example, individuals who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights.

Remedies available to a target of sexual harassment may include: reinstatement, back pay, front pay, compensatory damages, punitive damages, and attorneys' fees.

Other Forms of Harassment

It is the IDA/BDC/CCDC's policy to promote a productive work environment and not to tolerate verbal or physical conduct by any employee that harasses or interferes with another's work performance or that creates an intimidating, offensive, or hostile environment.

All employees are expected to maintain a productive work environment that is free from harassing or disruptive activity. In addition to prohibiting sexual harassment, the IDA/BDC/CCDC also prohibits harassment on the basis of other legally protected statuses, including on the basis of: race; color; religion; creed; genetic information; national origin; sexual orientation; pregnancy, childbirth, or related medical conditions; age; disability; citizenship status; uniform service member status; military status; veteran status; predisposing genetic characteristics; domestic violence victim status; marital status; familial status; or any other protected class under federal, state, or local law.

Examples of conduct prohibited under this policy include comments, jokes, foul or obscene language or gestures, or hostile actions taken against an individual because of that individual's protected status.

All employees should understand that submission to, or acceptance of, any form of unlawful harassment is not a term or condition of employment. No employee is required to submit to, or accept, any form of unlawful harassment in order to maintain their position, promotional opportunities, benefits, or to meet any other condition of employment.

Any employee or non-employee who believes they have been a target of harassment or who believes the actions of another employee or non-employee constitutes harassment, is encouraged to immediately notify your Supervisor, the Executive Director, or Chairman of the Board. All supervisors and managers who receive a complaint or information about suspected harassment, observe what may be harassing behavior, become aware of harassment, or for any reason suspect that harassment is occurring, are required to report such suspected behavior to the Executive Director or Chairman of the Board.

ALL complaints of unlawful harassment will be investigated whether the information was reported in verbal or written form. An investigation of any complaint, information, or knowledge of suspected harassment will be prompt and thorough. Corrective action will be taken whenever harassment is found to have occurred.

Retaliation against an employee who, in good faith, makes a complaint of unlawful harassment will not be tolerated and will itself be subject to disciplinary action, up to and including termination of employment. Furthermore, no adverse actions will be taken against employees who report violations of this policy in good faith or participate in the investigation of such violations.

To investigate this report, it will be necessary to interview you, the alleged victim(s), the alleged harasser(s), and any witnesses with knowledge of the allegation(s). To the extent possible, the investigation and any resulting management action will be handled in a confidential manner.

Retaliation against an individual who has complained about sexual harassment or who has cooperated with a sexual harassment investigation is unlawful and will not be tolerated.

The information provided in this report is true and correct to the best of my knowledge. I am willing to cooperate fully in the investigation of my report.

Signature of Reporting Person _____

Date _____

Appendix D Whistleblower Policy

It is the policy of the IDA/BDC/CCDC to afford certain protections to individuals who in good faith report violations of the IDA/BDC/CCDC's Code of Ethics or other instances of potential wrongdoing within the IDA/BDC/CCDC. This policy is adopted pursuant to New York Public Authorities Law section 2824(1)(e).

The Whistleblower Policy and Procedures set forth below are intended to encourage and enable employees to raise concerns in good faith within the IDA/BDC/CCDC and without fear of retaliation or adverse employment action.

Definitions

"Good Faith": Information concerning potential wrongdoing is disclosed in "good faith" when the individual making the disclosure reasonably believes such information to be true and reasonably believes that it constitutes potential wrongdoing.

"IDA/BDC/CCDC Employee": All board members, and officers and staff employed at the IDA/BDC/CCDC whether full-time, part-time, employed pursuant to contract, employees on probation and temporary employees.

"Whistleblower": Any IDA/BDC/CCDC Employee who in good faith discloses information concerning wrongdoing by another IDA/BDC/CCDC Employee, or concerning the business of the IDA/BDC/CCDC itself.

"Wrongdoing": Any alleged corruption, fraud, criminal or unethical activity, misconduct, waste, conflict of interest, intentional reporting of false or misleading information, or abuse of authority engaged in by a IDA/BDC/CCDC Employee that relates to the IDA/BDC/CCDC.

"Personnel action": Any action affecting compensation, appointment, promotion, transfer, assignment, reassignment, reinstatement or evaluation of performance.

Section I: Reporting Wrongdoing

All IDA/BDC/CCDC Employees who discover or have knowledge of potential wrongdoing concerning board members, officers, or employees of the IDA/BDC/CCDC; or a person having business dealings with this IDA/BDC/CCDC; or concerning the IDA/BDC/CCDC itself, shall report such activity in accordance with the following procedures:

- a) The IDA/BDC/CCDC Employee shall disclose any information concerning wrongdoing either orally or in a written report to his or her supervisor, or to the IDA/BDC/CCDC's Ethics Officer (if one has been appointed), general counsel, human resources representative or to any Member of the Board.
- b) All IDA/BDC/CCDC Employees who discover or have knowledge of wrongdoing shall report such wrongdoing in a prompt and timely manner.
- c) The identity of the whistleblower and the substance of his or her allegations will be kept confidential to the best extent possible.
- d) The individual to whom the potential wrongdoing is reported shall investigate and handle the claim in a timely and reasonable manner, which may include referring such information to the Authorities Budget Office or an appropriate law enforcement IDA/BDC/CCDC where applicable.
- e) Should a IDA/BDC/CCDC Employee believe in good faith that disclosing information within the IDA/BDC/CCDC pursuant to Section I(a) above would likely subject him or her to adverse personnel action or be wholly ineffective, the IDA/BDC/CCDC Employee may

instead disclose the information to the Authorities Budget Office or an appropriate law enforcement IDA/BDC/CCDC, if applicable. The Authorities Budget Office's toll free number (1-800-560-1770) should be used in such circumstances.

Section II: No Retaliation or Interference

No IDA/BDC/CCDC Employee shall retaliate against any Whistleblower for the disclosure of potential wrongdoing, whether through threat, coercion, or abuse of authority.

No IDA/BDC/CCDC Employee shall interfere with the right of any other IDA/BDC/CCDC Employee by any improper means aimed at deterring disclosure of potential wrongdoing.

Any attempts at retaliation or interference are strictly prohibited and:

- a) No IDA/BDC/CCDC Employee who in good faith discloses potential violations of the IDA/BDC/CCDC's Code of Ethics or other instances of potential wrongdoing, shall suffer harassment, retaliation or adverse personnel action.
- b) All allegations of retaliation against a Whistleblower or interference with an individual seeking to disclose potential wrongdoing will be thoroughly investigated by the IDA/BDC/CCDC.
- c) Any IDA/BDC/CCDC Employee who retaliates against or had attempted to interfere with any individual for having in good faith disclosed potential violations of the IDA/BDC/CCDC's Code of Ethics or other instances of potential wrongdoing is subject to discipline, which may include termination of employment.
- d) Any allegation of retaliation or interference will be taken and treated seriously and, irrespective of the outcome of the initial complaint, will be treated as a separate matter.

Section III: Other Legal Rights Not Impaired

The Whistleblower Policy and Procedures set forth herein are not intended to limit, diminish or impair any other rights or remedies that an individual may have under the law with respect to disclosing potential wrongdoing free from retaliation or adverse personnel action.

- a) Specifically, these Whistleblower Policy and Procedures are not intended to limit any rights or remedies that an individual may have under the laws of the State of New York.
- b) With respect to any rights or remedies that an individual may have pursuant to Civil Service Law § 75-b or Labor Law § 740, any employee who wishes to preserve such rights shall prior to disclosing information to a government body, have made a good faith effort to provide the appointing authority or his or her designee the information to be disclosed and shall provide the appointing authority or designee a reasonable time to take appropriate action unless there is imminent and serious danger to public health or safety. (See Civil Service Law § 75-b[2][b]; Labor Law § 740[3]).

SECTION 1. PURPOSE AND APPLICABILITY. This Travel and Discretionary Funds Policy (the "Policy") shall apply to every member of the Cortland County IDA/BDC/CCDC and all officers and employees thereof. The purpose of this Policy is to protect against the use of discretionary funds for purposes that do not advance the IDA/BDC/CCDC's mission and purpose. This Policy is adopted in accordance with Public Authorities Law §2824(l)(b), which requires the IDA/BDC/CCDC to adopt a policy governing travel, and the Authorities Budget Office Recommended Governance Practice encouraging all state and local authorities to adopt a policy on the proper use of discretionary funds that incorporates the legal principals set forth in Opinion No. 2007-F4 of the Office of the Attorney General.

SECTION 2. USE OF DISCRETIONARY FUNDS. The expenditure of IDA/BDC/CCDC funds must relate to an enumerated power, duty or purpose of the IDA/BDC/CCDC. IDA/BDC/CCDC funds may not be spent in a manner that supports the private or personal interests of any member, officer or employee or benefits any member, officer or employee individually.

SECTION 3. PRIOR APPROVAL. Any expenditure of discretionary funds in excess of Fifty Dollars (\$50.00) and all official travel for which a reimbursement will be sought shall be approved by the Executive Director prior to such expenditure and shall fall within the IDA/BDC/CCDC's current budget allocations. Provided, however, in the instance where the Executive Director seeks an expenditure of discretionary funds, such expenditure must be pre-authorized by the Chairman. The Executive Director or the Chairman, as the case may be, shall review the proposed expenditure and approve such expenditure only if it (i) primarily benefits the IDA/BDC/CCDC as opposed to an individual member, officer or employee; (ii) advances a power, duty, or purpose of the IDA/BDC/CCDC; and (iii) is reasonable and necessary.

SECTION 4. TRAVEL.

- a) **Payment of Travel.** The IDA/BDC/CCDC will reimburse all reasonable expenses related to meals, travel and lodging that were incurred by any director, officer or employee as a result of the performance of their official duties. All official travel shall be properly authorized, reported and reimbursed. Under no circumstances shall expenses for personal travel be charged to, or temporarily funded by, the IDA/BDC/CCDC. It is the traveler's responsibility to report his or her travel expenses in a responsible and ethical manner, in accordance with this policy.
- b) **Travel Expenses.** Travelers may use their private vehicle for business purposes if it is less expensive than renting a car, taking a taxi or using alternative transportation. The traveler will be reimbursed at a standard mileage reimbursement rate as set by the Internal Revenue Service. Travelers will use due diligence to obtain the lowest cost for travel expenses.
- c) **Documentation.**
 - i. **Travel Expense Voucher.** A travel expense voucher reporting all expenses pertaining to a particular approved trip must be submitted to the Treasurer of the IDA/BDC/CCDC within 45 days of the end of the trip. The travel expense voucher should include:

- (1) Date and time of departure from and return to the office of the IDA/BDC/CCDC or traveler's residence;
 - (2) Purpose of the travel or the nature of the business benefit derived as a result of the travel;
 - (3) Whether or not the expenses incurred during the travel were pre-approved; and
 - (4) The amount of each expenditure, listed by date and location.
- ii. Receipts. The original of the following receipts must be submitted along with the travel expense voucher:
- (1) All travel tickets (i.e., airline tickets, train tickets, rental car agreement);
 - (2) All meal receipts (i.e., signed credit card slips or payment stubs); and
 - (3) All lodging receipts (i.e., hotel, motel receipts).
- iii. Final Approval. The Treasurer shall review each travel expense voucher in order to ensure that the traveler has provided adequate substantiation and to determine whether the expenses listed therein are reasonable. The Treasurer may require a traveler to submit additional substantiation and, if the Treasurer finds a particular expense to be unreasonable (either as to amount or purpose), the Treasurer may deny reimbursement of the expense or reduce the amount of the reimbursement for such expense. In instances where the Treasurer seeks approval for his or her own travel expenses, the Chairman shall review the travel expense voucher and make the determinations set forth in this subsection (iii) of section 4(c)

SECTION 5. APPROPRIATE EXPENDITURE GUIDANCE.

- a) **Membership Dues**. Membership dues paid by the IDA/BDC/CCDC to belong to a professional peer organization are generally a permissible use of IDA/BDC/CCDC funds. However, individual membership costs for board members, officers and employees to belong to a professional, social, or fraternal organization is an impermissible use of IDA/BDC/CCDC funds.
- b) **Charitable Contributions and Sponsorships**. The appropriateness of any sponsorship or charitable contribution will depend on whether it relates to the powers, duties and purposes of the IDA/BDC/CCDC and whether such expenditure will advance the IDA/BDC/CCDC's core mission and public purposes.
- c) **Food and Beverages**. With the exception of food and beverage purchases during business travel as provided in the IDA/BDC/CCDC's Travel Policy, purchases of food and beverages for the personal consumption of members, officers or employees shall not be considered an appropriate use of IDA/BDC/CCDC discretionary funds. However, expenditures for food and beverages purchased for or during the conduct of IDA/BDC/CCDC meetings and conduct of business with persons that do, or may do, business with the IDA/BDC/CCDC may be an appropriate expenditure of IDA/BDC/CCDC discretionary funds, provided the expense is reasonable in light of the circumstances surrounding the IDA/BDC/CCDC activity and is approved as set forth herein.
- d) **Professional Training and Conferences**. Paying the costs to attend training or professional conferences may be an appropriate expenditure of IDA/BDC/CCDC discretionary funds, provided it is approved as set forth herein.

- e) **Marketing.** Paying costs incurred in the course of marketing the IDA/BDC/CCDC's properties to potential buyers and maintaining relations with existing industries, businesses and supporting partners in furtherance of the IDA/BDC/CCDC's mission is an appropriate expenditure of IDA/BDC/CCDC discretionary funds, provided it is approved as set forth herein.

SECTION 6. IMPROPER USES OF DISCRETIONARY FUNDS. IDA/BDC/CCDC discretionary funds shall not be used for any expense intended to personally benefit a member, employee, or officer. Examples of improper uses of discretionary funds include the following: (i) purchases of alcohol or tobacco products; (ii) renewal of professional licenses for IDA/BDC/CCDC employees; (iii) purchases of flowers, gifts, or cards for IDA/BDC/CCDC members, officers, or employees; (iv) celebrations for special occasions that do not directly relate to a public purpose of the IDA/BDC/CCDC; and (v) personal use of IDA/BDC/CCDC vehicles, unless properly documented for tax purposes.

SEXUAL HARASSMENT PREVENTION POLICY

Cortland County Business Development Corp. is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of Cortland County Business Development Corp. commitment to a discrimination-free work environment. Sexual harassment is against the law¹ and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with Cortland County Business Development Corp. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

Policy:

1. Cortland County Business Development Corp.'s policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with Cortland County Business Development Corp. In the remainder of this document, the term "employees" refers to this collective group.
2. Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).
3. Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. Cortland County Business Development Corp. will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of Cortland County Business Development Corp. who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees² working in

¹ While this policy specifically addresses sexual harassment, harassment because of and discrimination against persons of all protected classes is prohibited. In New York State, such classes include age, race, creed, color, national origin, sexual orientation, military status, sex, disability, marital status, domestic violence victim status, gender identity and criminal history.

² A non-employee is someone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in the workplace. Protected non-employees include persons commonly referred to as independent contractors, "gig"

the workplace who believe they have been subject to such retaliation should inform a supervisor or manager. All employees, paid or unpaid interns or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.

4. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject Cortland County Business Development Corp. to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.
5. Cortland County Business Development Corp. will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. Cortland County Business Development Corp. will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.
6. All employees are encouraged to report any harassment or behaviors that violate this policy. Cortland County Business Development Corp. will provide all employees a complaint form for employees to report harassment and file complaints.
7. Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to the Chairman.
8. This policy applies to all employees, paid or unpaid interns, and non-employees and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

What Is “Sexual Harassment”?

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender.

workers and temporary workers. Also included are persons providing equipment repair, cleaning services or any other services provided pursuant to a contract with the employer.

Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual's sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient's job performance.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called "quid pro quo" harassment.

Any employee who feels harassed should report so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

Examples of sexual harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
 - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body or poking another employee's body;
 - Rape, sexual battery, molestation or attempts to commit these assaults.
- Unwanted sexual advances or propositions, such as:

- Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion or other job benefits or detriments;
- Subtle or obvious pressure for unwelcome sexual activities.
- Sexually oriented gestures, noises, remarks or jokes, or comments about a person's sexuality or sexual experience, which create a hostile work environment.
- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
 - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity and the status of being transgender, such as:
 - Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
 - Sabotaging an individual's work;
 - Bullying, yelling, name-calling.

Who can be a target of sexual harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace. Harassers can be a superior, a subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

Where can sexual harassment occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

Retaliation

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in “protected activity.” Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti-discrimination agency;
- testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or
- encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Sexual Harassment

Preventing sexual harassment is everyone’s responsibility. Cortland County Business Development Corp. cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor or manager. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor or manager.

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is attached to this Policy, and all employees are encouraged to use this complaint form. Employees who are reporting sexual harassment on behalf of other employees should use the complaint form and note that it is on another employee’s behalf.

Employees, paid or unpaid interns or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums, as explained below in the section on Legal Protections.

Supervisory Responsibilities

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, **are required** to report such suspected sexual harassment to Chairman

In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

Complaint and Investigation of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner, and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. All persons involved, including complainants, witnesses and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. Cortland County Business Development Corp. will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- Upon receipt of complaint, Executive Director will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the individual to complete the "Complaint Form" in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.

- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.
- Request and review all relevant documents, including all electronic communications.
- Interview all parties involved, including any relevant witnesses;
- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - A list of all documents reviewed, along with a detailed summary of relevant documents;
 - A list of names of those interviewed, along with a detailed summary of their statements;
 - A timeline of events;
 - A summary of prior relevant incidents, reported or unreported; and
 - The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- Keep the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections And External Remedies

Sexual harassment is not only prohibited by Cortland County Business Development Corp. but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at [Cortland County Business Development Corp., employees may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

In addition to those outlined below, employees in certain industries may have additional legal protections.

State Human Rights Law (HRL)

The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to all

employers in New York State with regard to sexual harassment, and protects employees, paid or unpaid interns and non-employees, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time **within one year** of the harassment. If an individual did not file at DHR, they can sue directly in state court under the HRL, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to the Cortland County Business Development Corp. does not extend your time to file with DHR or in court. The one year or three years is counted from date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: www.dhr.ny.gov.

Contact DHR at (888) 392-3644 or visit dhr.ny.gov/complaint for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

Civil Rights Act of 1964

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at

info@eeoc.gov.

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 40 Rector Street, 10th Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

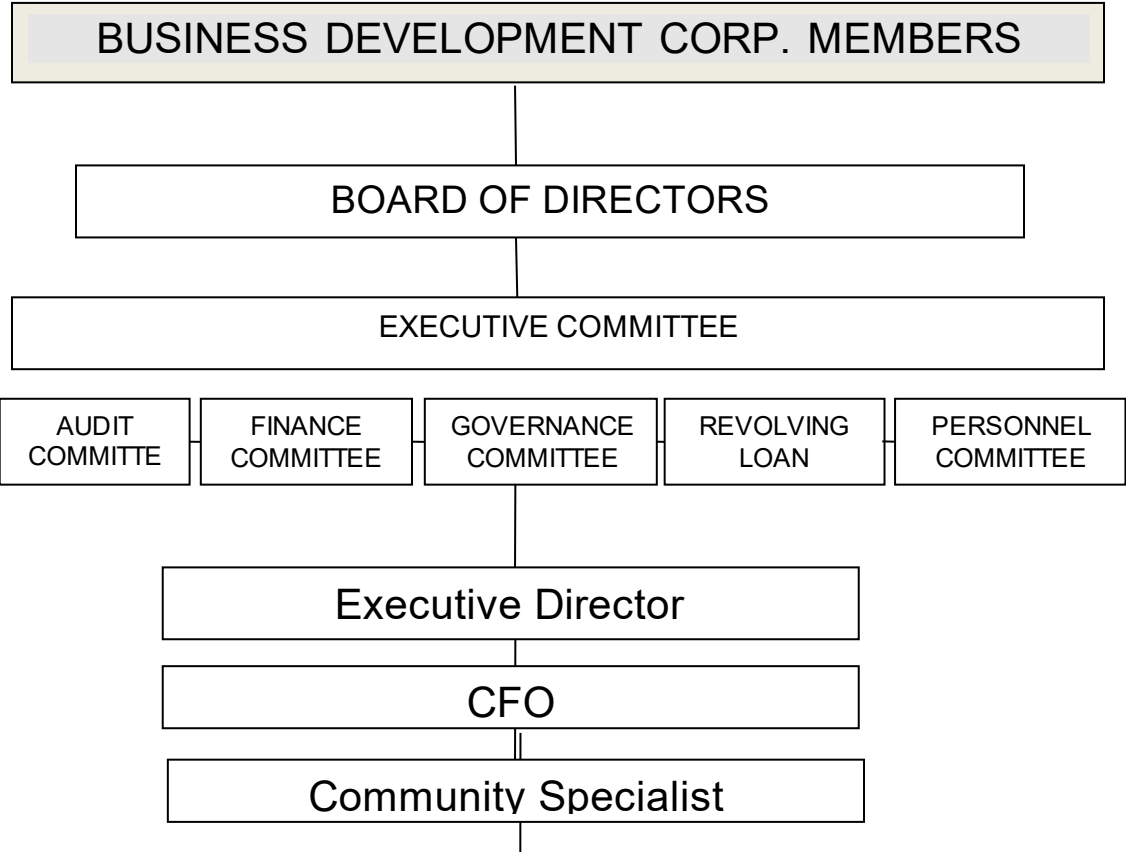
Verification you have received a copy of the
Sexual Harassment Prevention Policy

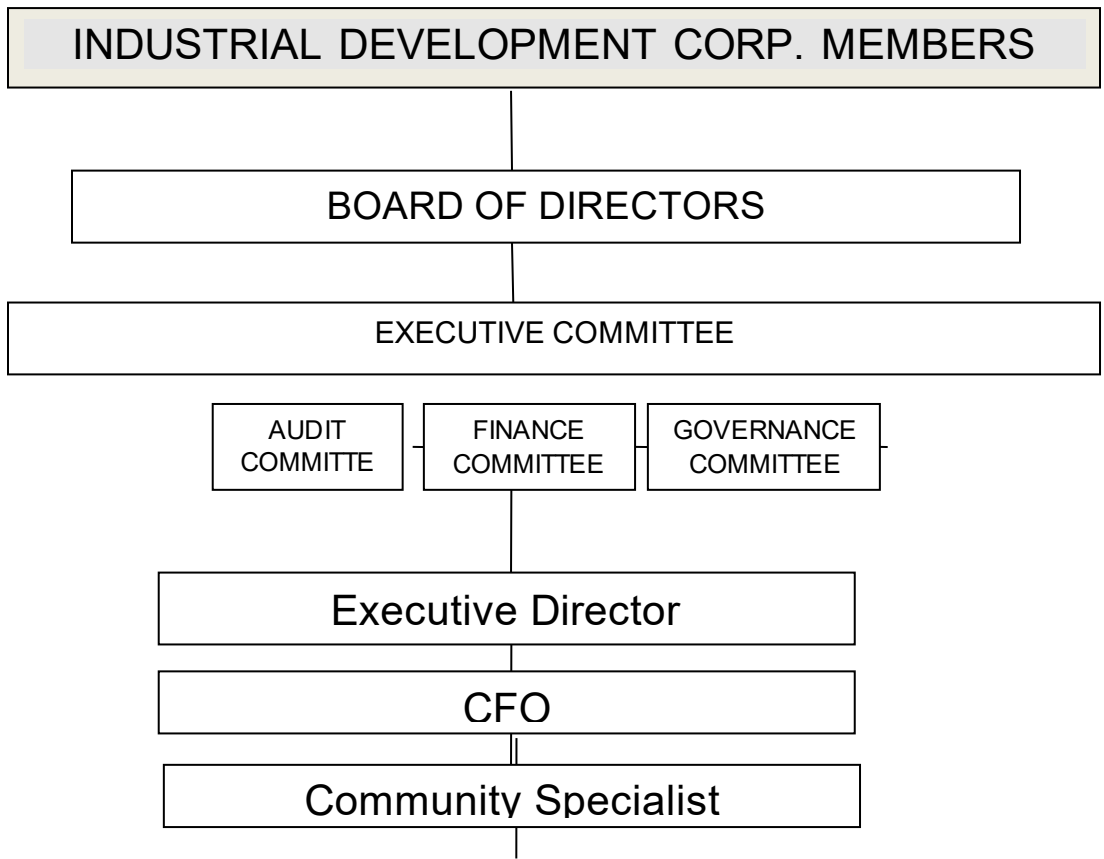
I, _____, hereby acknowledge that I have received a copy of the
Cortland County Business Development Corp. Sexual Harassment Prevention Policy.

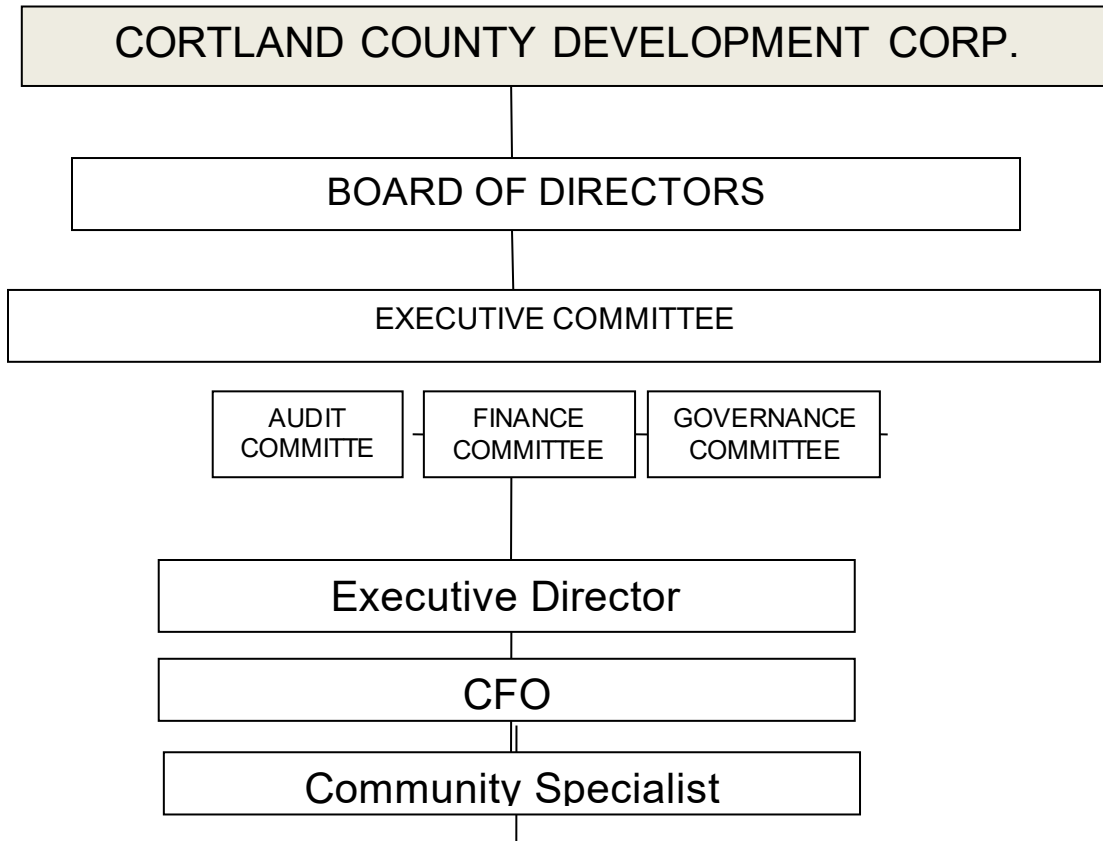
Signature

Date

Appendix E
ORGANIZATIONAL CHARTS







Cortland County IDA/IDA/BDC/CCDC/CCDC reporting to the County:

As a recipient of county funding, the Cortland County Business Development Corporation is required by contract to submit regular financial and program reports to the Cortland County Legislature. It is the practice of the Business Development Corporation to furnish monthly board books, financial reports and program reports readily available on the IDA/BDC/CCDC website. Business Development Corporation staff also make periodic presentations and updates to the planning committee of the Legislature, budget committee of the Legislature, or the full Legislature, upon invitation by the committee chairs, Chairman of the Legislature or Cortland County Administrator or other designee. The Cortland County Business Development Corporation also furnishes quarterly statements to the County Budget Officer.

Appendix H

DIRECTOR ATTENDANCE POLICY

Governing Boards have certain legally required duties, including duties of care, loyalty and obedience. Boards should ensure strong, effective organizations, ethical operations and approaches to corporate governance-

Duties of a director of the Business Development Corp. include:

- To represent the organization's point of view through interpretation of its programs and services, and advocacy for them
- Govern the organization by establishing a mission, as well as broad policies and objectives, including the implementation of programs and services, and ensuring the organization's capacity to carry out programs by reviewing its work
- Acquire sufficient resources for the organization's operations to ensure that programs and services are adequately financed
- Account to the public for the programs and services of the organization and expenditures of its funds, including fiscal accountability for the budget, and oversight of spending
- Assess the Corporation's own performance, as well as that of staff

To properly govern, the director is expected to attend meetings. An attendance problem occurs if any of the following conditions exist concerning a director's attendance at meetings of the Corporation:

- A director has two un-notified absences in a row ("un-notified" means the director did not call ahead to a reasonable contact in the organization before the upcoming meeting to indicate they would be absent from the upcoming meeting).
- The director misses one third of the total number of meetings of the Corporation in a twelve-month period.

If an attendance problem exists regarding a director, the Chairman will contact the director to discuss the problem. The director's response will be shared by the Chairman with the entire Corporation, which will decide what actions to take regarding the director's participation with the Corporation. If the Corporation decides that a director should be asked to resign, the Chairman will request a letter of resignation from the director. If the director resigns, the Corporation will promptly initiate a process to begin recruiting a new director.

