





EMPLOYMENT ELIGIBILITY VERIFICATION COMPLIANCE POLICY

Title: Employment Eligibility Verification Compliance Policy	Procedure/Document ID: TBD	Page #: 1 of 9
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1.0 PURPOSE

In compliance with the Immigration Reform and Control Act of 1986 ("IRCA") and the Immigration and Nationality Act of 1952 ("INA") and any other applicable federal, state or local laws, Samuel, Son & Co. (USA) Inc. (herein, "Samuel") is committed to:

- Employing only those who are authorized to work in the U.S.
- Not discriminating on the basis of national origin or citizenship in any employment decision, including in hiring, recruiting or terminating employees.

2.0 SCOPE

Every employee of Samuel must adhere to all aspects of this policy. Failure to comply with IRCA, INA, and other applicable federal, state, or local laws may subject Samuel and any responsible individuals to civil monetary or criminal penalties. Violations of this policy may be grounds for employee discipline, up to and including termination of employment

3.0 RESPONSIBILITIES

	Key Roles	Responsibilities
	VP of HR in the U.S., Legal & Compliance; and local U.S. managers	U.S. HR will be responsible for ensuring local managers are aware of this policy, to ensure compliance with Section 5.0 below. U.S. HR will also consult with the HR teams in Canada and Mexico where appropriate.



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		Business Unit Presidents or local General Managers will be responsible for ensuring their local HR business partners fulfill the business's compliance obligations.
All above roles & responsibilities are subject to Compliance audits related to this procedure.		

4.0 REFERENCES & DEFINITIONS

- U.S. Department of Labor
- Form I-9 Federal Statutes and Regulations
- Immigration Reform and Control Act of 1986 (IRCA)
- Immigration and Nationality Act of 1952 (INA)
- Title 8 of the Code of Federal Regulations (CFR)
- Samuel's US Immigration Sponsorship Policy

5.0 PROCEDURE

- The following will be required to comply with the Immigration Reform and Control Act of 1986 (IRCA):

Making Reports about IRCA Compliance

Employees may contact the Human Resource Regulatory Compliance Manager if they have complaints, questions or reports of IRCA compliance issues ("reports"), including but not limited to issues about:

- Employment eligibility verification (the Form I-9 process).
- Government visits, inquiries, audits or investigations about immigration compliance.
- E-Verify.
- Discriminatory Hiring Practices
- ICE Mutual Agreement Between Government and Employers (IMAGE).
- Employment authorization for self or others.
- Immigration status for self or others.
- Reverification upon expiration of employment authorization documents.

Reports like those described in the bulleted list above should be directed to the Samuel Human Resource Regulatory Compliance Manager. Any employee may also contact Samuel's General Counsel and/or the employee's manager to report any of these issues. Additionally, complaints, questions or concerns may be submitted anonymously through Samuel's dedicated Ethics Hotline. To contact the Ethics Hotline, visit:

- Web: www.samuel.ethicspoint.com
- Phone: 1-800-448-1680 (English and French)
001-855-387-0237 (Spanish)
- Mail: NAVEX Global - World Headquarters,
5500 Meadows Road, Suite 500
Lake Oswego, OR 97035

Upon receipt of any report of IRCA non-compliance, an Ethics Hotline complaint, question, or concern, or any other similar report, the Human Resources department will investigate the issue. The report will be kept confidential to the extent feasible, and only those with a need-to-know will be informed of the contents of the report. Samuel's executives and managers must work with the Human Resource Regulatory Compliance Manager and Samuel's General Counsel to consider, investigate and resolve immigration compliance issues.



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Pre-Hire Inquiries

The I-9 process shall not be used to pre-screen applicants in the hiring process. No Form I-9 shall be initiated until and unless an offer of employment has been extended to the applicant, and has been accepted. Samuel will not inquire unnecessarily about citizenship, national origin or immigration status during the recruitment process. To this end, the Samuel's employment application uses the following neutral questions:

- Are you currently eligible to work in the U.S., and authorized to work for this Company on an ongoing indefinite basis?
- Will you now or in the future require sponsorship by this Company to attain or maintain your employment eligibility?
- Questions about pre-hire inquiries should be directed to the Human Resource Regulatory Compliance Manager.

Offer Letter

Each offer letter issued by Samuel must include the following language:

On your first day of employment, you will be required to supply proof of your identity and eligibility to work in the United States. In accordance with the Federal Immigration Reform and Control Act of 1986, we are required to have an Employment Eligibility Verification Form – I-9 on file for all employees hired on or after November 6, 1986. The I-9 establishes proof of your identity and eligibility to work in the United States and you will need to satisfactorily complete an I-9 on or before your start date with the Company. You will be required to provide one or more original documents of your choice listed on the last page of the "Employment Eligibility Verification Form", "Critical Documents Required," or "List of Acceptable Documents". To review the required documents, please visit the U.S. Citizenship and Immigration Services website at <https://www.uscis.gov/i-9>

Samuel participates in E-Verify, a federal government system used to verify the employment authorization and of each new employee.

You will be receiving an email with instructions on how to access our electronic I-9 system. You must complete Section 1 of the Form I-9, Employee Information and Verification, by or on your first day of work. Section 2 of the I-9 and presentation of original, qualifying I-9 documents must be completed in its entirety, no later than the third day after you begin work, but we encourage you to complete it as early as possible. Please contact your Human Resource Business Partner if you have any questions.

Use of Contract Workers

Samuel requires that all contractors and subcontractors independently comply with IRCA's requirements. Any contractors or subcontractors that will place employees at a Samuel worksite must confirm, by contract, that only workers who are lawfully permitted to work in the United States will be deployed to a Samuel site. A compliance clause (see clauses below) for the contractor and any subcontractor must be included in every contract for staffing agencies, contractors or consultants. To ensure compliance with this requirement, any agreement with a contractor or subcontractor should be reviewed by a member of Samuel's Legal Department. Samuel prohibits the use of contract workers or independent contractors to evade IRCA if the worker's employment authorization status is unknown or if Samuel has knowledge that the worker is not authorized to work in the U.S.

A compliance clause (see clauses below) will apply to all agreements executed on or after March 9, 2020 (effective date of policy). For all existing agreements that were executed prior to the effective date of this policy, a notification shall be sent to each Contractor and Subcontractor subject to this policy, to notify each party of the Company's roll-out of this policy and confirm Contractor's and Subcontractor's immediate willingness to comply with the terms and conditions of this policy on an ongoing basis, as permitted by law. Any renewals or extensions of agreements



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currently in place with any Contractor or Subcontractor subject to this policy shall contain the required language specified in Section 5.0 under "Use of Contractor Workers" of this document.

Contractors that employ foreign workers may require postings or statements by Samuel. Any such requests should be directed to the Human Resource Regulatory Compliance Manager. Only the Human Resource Regulatory Compliance Manager is authorized to sign a statement or certify a posting with regard to the on-site presence of a contracted worker on a visa status.

Compliance Clause for Contractor Agreements

INSERT THESE PARAGRAPHS IN ALL CONTRACTOR AGREEMENTS [A CONTRACTOR is defined as any person or entity that provides specific services or personnel to SAMUEL at a SAMUEL worksite, based on a written agreement between SAMUEL and CONTRACTOR. Any personnel provided to SAMUEL based on the CONTRACTOR's agreement with our Company will maintain no direct employment relationship with SAMUEL. All personnel provided by CONTRACTOR shall remain under the direct supervision, control and payroll of the CONTRACTOR and not SAMUEL. An I-9 shall not be completed on behalf of any CONTRACTOR or its personnel who may be providing services on-site at SAMUEL.]

SAMUEL is committed to complying with all applicable immigration laws of the United States, including the Immigration Reform and Control Act of 1986, as amended. This law requires that all employees hired since 1986 provide proof of identity and employment eligibility before they can work in the United States. It is the policy of SAMUEL to comply fully with this requirement, and to require compliance by all subcontractors performing services at SAMUEL's worksites. CONTRACTOR shall not place any employee of CONTRACTOR at a SAMUEL worksite, nor shall CONTRACTOR permit any employee, nor any contractor or subcontractor, to perform any work on behalf of or for the benefit of SAMUEL, without first verifying and ensuring said employee's authorization to lawfully work in the United States.

To that end, CONTRACTOR acknowledges, agrees and warrants (a) that CONTRACTOR maintains and follows an established policy to verify the employment authorization of its employees, and to ensure continued compliance for the duration of employment, (b) that CONTRACTOR has verified the identity and employment eligibility of all employees, in compliance with applicable law, (c) that CONTRACTOR has established internal safeguards and reporting policies to encourage its employees to report any suspected violations of immigration policies or of immigration law promptly to CONTRACTOR'S senior management, (d) that CONTRACTOR has implemented a policy to verify the validity of Social Security information provided by its employees at the time of hire by CONTRACTOR; and (e) that CONTRACTOR is without knowledge of any fact that would render any employee, contractor or subcontractor of CONTRACTOR ineligible to legally work in the United States.

Compliance Clause for Subcontractor Agreements

INSERT THESE PARAGRAPHS IN ALL SUBCONTRACTOR AGREEMENTS [A SUB-CONTRACTOR is defined as any person or entity that provides specific services or personnel to SAMUEL at a SAMUEL worksite, based on a written agreement between CONTRACTOR and SUB-CONTRACTOR (See definition of CONTRACTOR above). SUB-CONTRACTORS are typically brought into a project by a CONTRACTOR to fulfill a specific function or to lend a particular expertise to a project (e.g. CONTRACTOR may sub-contract with an electrician to complete that specific portion of a larger project). Any personnel provided to SAMUEL based on the SUB-CONTRACTOR's agreement with the primary CONTRACTOR will maintain no direct employment relationship with SAMUEL. All personnel provided by SUB-CONTRACTOR shall remain under the direct supervision, control and payroll of the SUB-CONTRACTOR and not SAMUEL. An I-9 shall not be completed on behalf of any SUB-CONTRACTOR or its personnel who may be providing services on-site at a SAMUEL worksite.]



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To that end, SUBCONTRACTOR acknowledges, agrees and warrants (a) that SUBCONTRACTOR maintains and follows an established policy to verify the employment authorization of its employees, and to ensure continued compliance for the duration of employment, (b) that SUBCONTRACTOR has verified the identity and employment eligibility of all employees, in compliance with applicable law, (c) that SUBCONTRACTOR has established internal safeguards and reporting policies to encourage its employees to report any suspected violations of immigration policies or of immigration law promptly to SUBCONTRACTOR'S senior management, (d) that SUBCONTRACTOR has implemented a policy to verify the validity of Social Security information provided by its employees at the time of hire by SUBCONTRACTOR; and (e) that SUBCONTRACTOR is without knowledge of any fact that would render any employee, contractor or subcontractor of SUBCONTRACTOR ineligible to legally work in the United States.

Employment Eligibility Verification on Form I-9

All employees must complete Section 1 of the Form I-9 no later than the first day of employment, and must present acceptable documents authorized by the USCIS proving identity and employment authorization no later than the third day after starting employment with Samuel. Employees who will be employed for fewer than three days must complete the entire process on or before their first day of employment. Employees are advised in their offer letter of the verification requirement and how to complete the process. The I-9 employment eligibility verification process must be completed for each new employee within the required time frame. There are no exceptions to this requirement. Employees who do not complete the process within the required time frame will be terminated immediately.

Verification on the Form I-9 Section 2 is conducted by Samuel's Human Resources Department/Samuel's authorized company representative at the worksite where the new employee will work or a designated Samuel office location. Verification of Samuel's remote employees that are not able to meet with Samuel's Human Resources Department/Samuel's authorized company representative is completed by an authorized agent to whom such responsibility has been assigned by Samuel HR.

Samuel will accept any document or combination of documents that satisfy IRCA's requirements. The documents must be original and unexpired. Samuel will provide advance notice to new employees in the offer letter about what documents are acceptable. The employee is free to choose which document to present from the List of Acceptable documents. The document(s) will be reviewed to determine if they appear to be genuine and related to the person who has presented them. If sufficient acceptable documents are presented by the employee, Samuel will not request more or additional documents. As an E-Verify employer, Samuel may only accept List B identity documents that contain a photograph. If the new employee presents too many documents, they will be returned to the employee with the I-9 List of Acceptable Documents so that the employee can select the appropriate document(s) to satisfy the I-9 requirements. Samuel will photocopy, both the front and back of the document(s) presented by every employee and retain the copy with the completed Form I-9/securely in a separate location from other personnel material or electronically. Only those Samuel employees with prior authorization from the Samuel Human Resource Regulatory Compliance Manager will have access to these physical and/or electronic files.

Samuel is an E-Verify employer. E-Verify requires that the Form I-9 information be entered in the E-Verify system for verification no later than the third day after employment begins.



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Questions about employment eligibility verification on Form I-9 should be directed to the Human Resource Regulatory Compliance Manager.

Reverification of Employment Authorization

Employees may present employment authorization documents that will expire. Samuel tracks expiring employment authorization dates through its electronic I-9 system. Employees with expiring employment authorization dates are notified in writing via email 30 days in advance of expiration and on the day of expiration.

Reverification on the Form I-9 Section 3 is conducted by Samuel's Human Resources Department/Samuel's authorized company representative, at the worksite where the employee works or a designated Samuel office location, who is responsible for accessing the electronic I-9 record. Remote employees are given separate instructions on how to complete reverification with an agent. Employees with expiring work authorization must present evidence of continuing employment authorization no later than the day on which the current work authorization expires. The document(s) will be reviewed to determine if they appear to be genuine and related to the person who has presented them. Employees that do not present continuing work authorization by the date their current authorization expires will be terminated as of the expiration date.

Reverification for Name Change

When employees notify Samuel's Human Resources Department/Samuel's co-employer, of a name change, the notified party must ask the employee to provide documentation of a legal change of name, note the name change in Section 3 of the Form I-9 and upload a pdf version of the documentation into its electronic I-9 system.

Storage of I-9 Forms

Prior to February 2018, Samuel completed paper Forms I-9. Thereafter, Samuel migrated to an electronic method. Samuel uses an electronic I-9 system for the employment eligibility verification process. This system comports with USCIS audit trail, security and privacy requirements. All electronic Form I-9 information and document copies are retained electronically.

Completed paper Forms I-9 and copies of supporting documents are stored in a secure location, separate from all other personnel files. Only authorized employees can access the forms.

The storage allows all Forms I-9 to be recalled when needed.

Form I-9 Retention

Samuel is required to retain Forms I-9 and document copies for current and recently separated/terminated employees. Samuel retains all current employee Form I-9s and document copies for the duration of an employee's employment at Samuel. Samuel retains separated employees' Form I-9s for either three years from the date of the employee's hire date or one year from the date of separation/termination, whichever is later. Samuel tracks the document retention dates through its current electronic Form I-9 system. Forms I-9 that no longer need to be retained are recalled from storage by the Samuel Human Resource Regulatory Compliance Manager and destroyed. The Form I-9 tracking system is then updated to reflect the document destruction date. Paper Forms I-9 document retention dates are handled manually, adhering to the guidelines stated herein, whereas the Human Resource Business Partner will destroy the Form I-9 upon the destruction date.

E-Verify

Samuel is enrolled in E-Verify. Samuel's participation in E-Verify includes all company locations. E-Verify requirements are in addition to IRCA's Form I-9 requirements. Samuel notifies candidates and employees of our



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participation in E-Verify by posting notice on our website, in each advertisement, in each location where interviews are conducted, and/or in our offer letter.

Participation in E-Verify requires Samuel to submit Form I-9 data, including the employee's social security number ("**SSN**"), to the E-Verify system for government verification that the SSN and work authorization are accurate. E-Verify requires that the I-9 information be entered in the E-Verify system no later than the third day after employment begins, or within the time limits specified by federal contract. Upon completion of the Form I-9 verification, and no later than the third day after employment begins, the person who completed the verification process for Samuel must submit the E-Verify case.

Each Samuel employee who will have a role in E-Verify ("**E-Verify operator**") must be familiar with the E-Verify manual(s) and other USCIS material and participate in Samuel training in employment eligibility verification policies and procedures.

Human Resource Business Partners are responsible for tracking and managing all E-Verify queries they initiate, and are responsible for ensuring that Samuel is in compliance with E-Verify's requirements.

E-Verify queries for employees who do not have an SSN when they begin working for Samuel must be held until the SSN is received. The person submitting the E-Verify request should contact the employee every 30 days to request the SSN. A notation must be made in the E-Verify system that the query was held for issuance of the SSN.

If an E-Verify query returns a Tentative Nonconfirmation ("**TNC**"), the person who submitted the query must notify the employee within one business day and provide a copy of the notice, explain what the TNC means and what actions the employee may take. The E-Verify operator must track and ensure any open queries are closed.

Any employee receiving a final non-confirmation will be terminated effective immediately.

IMAGE

Some Samuel groups of business are/may be enrolled in IMAGE pursuant to an agreement between Samuel and the Department of Homeland Security for those locations where Samuel operates under federal contracts.

The Samuel Human Resource Regulatory Compliance Manager acts as Samuel's contact person with U.S. Immigration and Customs Enforcement ("**ICE**") in all matters, including tips, audits and investigations.

Any questions or concerns about this or any other section of our immigration compliance policy should be addressed to the Samuel Human Resource Regulatory Compliance Manager. An employee may contact any Samuel executive or senior manager to raise compliance concerns or to provide tips about compliance issues or potential violations. Samuel executives and managers are obligated to work with the Samuel Human Resource Regulatory Compliance Manager and Samuel's Legal Department to consider, investigate and resolve immigration compliance issues.

Social Security No-match Letters

When Samuel receives a social security no-match letter, the payroll department/Administrative Service Organization/co-employer must notify the Samuel Human Resource Regulatory Compliance Manager. The payroll department/Administrative Service Organization/co-employer should then compare the employee's information in Samuel's records with the social security number ("**SSN**") reported on the no-match letter. If the numbers do not match, the payroll department/Administrative Service Organization/co-employer should notify the Social Security Administration ("**SSA**") of the correct information.

If Samuel's records match the information on the no-match letter, the payroll department/Administrative Service Organization/co-employer must forward the no-match letter to the Samuel Human Resource Regulatory Compliance Manager, who should contact the employee and advise them of the SSA no-match letter. The employee

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will be asked to confirm their SSN and their name exactly as it appears on their SSA records. If Samuel's records are not correct, it must update its records and notify the SSA of the correct information. If the numbers match, but the employee's SSA record is not correct (for example, it doesn't reflect a name change) or if it is unclear why the SSA issued the no-match, Samuel must tell the employee to visit the SSA to have the records corrected.

Samuel will give the employee 120 days to resolve the discrepancy. If the discrepancy is not resolved within that time frame, the Human Resource Regulatory Compliance Manager shall follow up with the employee, in writing, every six months, requesting an update on the correction process. No employee shall be terminated based on the Company's receipt of a no-match letter. Samuel will respond to the SSA no-match letter with the appropriate information.

Training and Internal Audit Procedures

Samuel requires that all employees involved in any aspect of immigration compliance undergo regular training. Employees required to complete the training are identified by their managers in coordination with the Samuel Human Resource Regulatory Compliance Manager. The training is devised and conducted by Samuel's Human Resource Regulatory Compliance Manager, in conjunction with Samuel's Legal Department and outside employment and immigration counsel. The training is conducted annually and attendance is mandatory. Employees who do not complete the required annual training, may be subject to discipline.

The training will cover:

- Samuel's employment eligibility verification compliance policies and procedures.
- Tips to assess document genuineness.
- Avoiding national origin and citizenship discrimination in recruiting, hiring and termination.
- I-9 completion, reverification, storage and retention.
- E-Verify.
- Samuel, Son & Co. (USA) Inc.'s immigration sponsorship policy and basic immigration law.

Samuel will conduct regular internal audits of its employment eligibility verification compliance. The audits ensure adherence to the employment eligibility verification compliance policy and identify any parties who violate the policy. The audits also allow Samuel to identify and correct any compliance issues discovered as a result of the audit.

Internal audits are conducted by the Samuel Human Resource Regulatory Compliance Manager with assistance from Samuel's outside immigration counsel and/or the Enterprise Risk and Internal Audit department. The audits are conducted annually.

Immigration Sponsorship

Samuel considers immigration sponsorship to be an important part of its ability to recruit, hire and retain a skilled work force/access critical skills and knowledge on a case-by-case basis. Its immigration policy is structured to foster that goal. Our sponsorship is limited to those positions which the Company considers eligible for visa sponsorship, based on business need. Samuel retains the right to make reasonable decisions about immigration sponsorship that support Samuel's business needs. Sponsorship does not alter the at-will employment relationship with sponsored workers and does not guarantee employment or engagement in a specific position. Samuel will make reasonable efforts in the immigration sponsorship process, but cannot guarantee any result. See Samuel's immigration sponsorship policy for further information. Immigration sponsorship requires Samuel to make statements to the USCIS under penalty of perjury. Attestations regarding hiring, recruitment or business requirements may only be made by an authorized Samuel representative.



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Public Access Files for Labor Condition Applications filed in support of H-1B, H-1B1, E-3 or H-2B nonimmigrant visa petitions will be compiled and maintained in accordance with Department of Labor rules. PERM Audit files are maintained as required by Department of Labor regulations.

Employees Covered under a Collective Bargaining Agreement

The employment terms set out in this policy work in conjunction with, and do not replace, amend or supplement any terms or conditions of employment stated in any collective bargaining agreement that a union has with Samuel. Wherever employment terms in this policy differ from the terms expressed in the applicable collective bargaining agreement with Samuel, employees should refer to the specific terms of the collective bargaining agreement, which will control.

Questions about this policy should be directed to Samuel's Human Resource Regulatory Compliance Manager.



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Acknowledgment of Receipt and Review for Employment Eligibility Verification Compliance Policy

I acknowledge that I received and read a copy of the Samuel's Employment Eligibility Verification Compliance Policy, dated March 9, 2020 and understand that it is my responsibility to be familiar with and abide by its terms. This Policy is not promissory and does not set terms or conditions of employment or create an employment contract.

Questions about this policy should be directed to Samuel Human Resource Regulatory Compliance Manager

Signature

Printed Name

Date