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January 2021
INTRODUCTION

In this Staff Guide we share our policies and practices, grounded in our Core Values, that guide how we work together to create the kind of workplace where we all can thrive and contribute in support of our mission. Clearly-articulated policies also help to ensure we are in compliance with the applicable regulations and legislation governing our workplace.

We each have a personal responsibility to be familiar with the policies in the Staff Guide and to practice them every day, so please carefully read and review this guide and other relevant materials on the intranet. If you have questions or wish to share your thoughts about any of our policies or practices, please reach out to human resources.

Please note:
- The Staff Guide is not intended to be all-inclusive, however it does supersede any previous employee handbook.
- In the event there is a conflict between these policies and federal, state or local law, the applicable law will control.
- Descriptions of benefit plans and programs are merely brief summaries; in all cases the plan provisions as contained in the plan documents and insurance contracts govern eligibility to participate and specific coverage under the plan or program.

With respect to the policies, practices, guidelines and procedures in the Staff Guide:
- The Wallace Foundation (“Wallace”) expressly reserves the right to revise, change or terminate any or all provisions from time to time, with or without notice, and to deviate from them totally or partially at any time.
- They are not intended to form, nor shall they be deemed to form, any binding or contractual obligations, express or implied, upon Wallace.
- They do not constitute a contract or terms of employment between Wallace and its employees. Wallace employees are at-will employees who may terminate their employment, or whose employment may be terminated, at any time for any reason. Employees should not rely on the non-binding information in this guide when making decisions related to employment.
- The chief human resources officer has the primary responsibility for interpretation of all policies, practices, guidelines and procedures outlined in this guide.

January 2021
I: OUR CORE VALUES
OUR CORE VALUES

A statement of core values sets out the kind of work the organization believes is most important and the shared norms of behavior it expects from its members. The purpose of a values statement is:

- to guide choices about mission (what outcomes we want to accomplish for which beneficiaries) and strategy (how we plan to accomplish our mission) and
- to help every member of the organization understand what is expected in terms of his or her behavior towards others internally and externally.

At The Wallace Foundation, we seek to improve complex social systems in ways that are meaningful, measurable, and sustainable. We value behavior that demonstrates a commitment to mutual respect and support, diversity, continuous learning, collaboration, excellence, and accountability.

We believe that The Wallace Foundation can make a significant contribution to social improvement if we bring these values to life in our actions and are effective in our choices of mission and strategy.

Each of the bolded words in our values statement has particular meaning for us, as discussed below.

MISSION-RELATED VALUES

Improve
We share a passion for improving the lives of others, reflecting our commitment to equity and social justice for everyone.

Complex social systems
Because we desire to have an impact on a large scale, we believe our best work will involve systems thinking that integrates across disciplines. We aim to have nationwide impact by informing the policies and practices not only of the partners with whom we work directly, but also the many others in the system.

Meaningful
We care about achieving lasting results addressing important problems. We aim high, believing we must be strategic, focused and realistic in our plans and approaches.

Measureable
We believe in the power of evidence to support positive change. There is value in assessing our own actions and the efforts of others as objectively as possible using the best tools available, even when these tools have limitations, because it is part of accountability and continuous learning and improvement.
Sustainable
The kinds of problems important to us are difficult and will take years to improve. We and those we work with must, therefore, make a long-term commitment to finding and implementing possible solutions. We value persistence, engaged leadership, and public-private partnerships. We aim to enable others to carry on good work beyond the involvement of Wallace.

Behavior-Related Values

Mutual Respect and Support
We respect and support each other and those we work with externally.

We believe in treating everyone with whom we work with respect, fairness, and truthfulness. We seek to inspire trust by being trustworthy. We assume good intentions, always acting with a generosity of spirit and not taking ourselves too seriously. We help each other succeed and celebrate our successes. We value the ability to disagree without being disagreeable. We help each other seek work-life balance.

Diversity
We celebrate diversity, both visible and invisible.

We know we will accomplish more if we value the different strengths and perspectives of people from all cultures and backgrounds. We seek diverse perspectives and listen to the voices of people with different life experiences, including those we serve. We share our expertise with others while honoring their expertise.

Continuous Learning
We are committed to continuous learning both as individuals and as an organization.

In order to learn, we take responsible risks and explore the unknown. We believe in the value of reflection. We listen to challenges to our thinking and are open to new ideas and changing our minds. We acknowledge our mistakes and problems in order to be able to learn from them. We encourage and support each other in our learning and professional development.

Collaboration
We work internally in teams and externally in partnerships to achieve our goals.

We value the ability to work productively and collaboratively in interdisciplinary teams. We recognize collaboration can take longer, which at times requires patience with the process. We freely share information, insights and analysis about our work with each other, the board, grantees, partners and the public. We strive to always act with a balance humility and self-confidence.
Excellence
We aim high in our goals for both how we do our work and the outcomes we seek to achieve.

We are thoughtful and diligent in our efforts to accomplish what is undertaken, aiming to produce high-caliber work in all we do. We bring critical thinking, analytical rigor, accuracy and clear communications to our work since they are important to our credibility.

Accountability
We are transparent, taking responsibility for our individual and the foundation’s commitments.

We act as good stewards of the resources that have been entrusted to us to ensure they are used for the public good. We hold ourselves accountable for timeliness, responsiveness and agreed-upon team, grantee and partner goal attainment. We are open and clear about our decisions, reasoning, processes and methods. We represent ourselves truthfully at all times to uphold our credibility. We acknowledge problems and mistakes, knowing that the sooner a problem is confronted the easier it is to deal with. We are willing to share our failures as well as our successes, in hopes that we and others might learn from them.

These are the standards to which we hold ourselves accountable over the long run, recognizing that humans fall short from time to time. When we do, the important thing is to acknowledge the mistake, take responsibility for it, and learn from it.
II: OUR WORKPLACE

- Equal Employment Opportunity and Prevention of Discriminatory Harassment
- Sexual Harassment Prevention
- Reasonable Accommodations
- Accommodations for Nursing Mothers
- Drug-Free Workplace
- Violence-Free Workplace
- Building Security and Emergency Procedures
EQUAL EMPLOYMENT OPPORTUNITY AND PREVENTION OF DISCRIMINATORY HARASSMENT

Equal Employment Opportunity
The Wallace Foundation (the “Foundation”) is an Equal Employment Opportunity employer and is committed to complying with all federal, state and local equal employment opportunity (“EEO”) laws.

The Wallace Foundation prohibits discrimination against employees and applicants for employment because of the individual’s race; color; religion or creed; gender; gender identity or expression; national origin or ancestry; physical or mental disability; age; sexual orientation; pregnancy; predisposing genetic characteristics including carrier status; sexual and reproductive health decisions; status (marital or partnership, caregiver, veteran or active military, victim of domestic violence, victim of sex offenses or stalking, unemployment, alienage or citizenship); arrest or criminal record; credit history; salary history; or any other characteristics protected by applicable local, state, or federal law._

This policy applies to all activities of the foundation, including, but not limited to, recruitment, hiring, compensation, assignment, training, promotion, performance evaluation, discipline and termination.

Discriminatory Harassment
The foundation prohibits conduct that constitutes or could lead or contribute to harassment for the characteristics enumerated in this policy. Examples of such conduct include, but are not limited to:

• ethnic slurs;
• use of the foundation's computers (including via the Internet) or e-mail system to view or distribute racially offensive communications; and/or
• threatening, intimidating, or hostile acts directed at a particular religious group or directed at an individual because of his or her age, color or ethnicity.

Harassment does not require intent to offend. Thus, inappropriate conduct or language meant as a joke, a prank, or even a compliment can lead or contribute to harassment.

Reporting Procedures
If you believe that you or another individual has been subjected to any conduct of the type prohibited by this policy, you are urged and expected to report the relevant facts promptly.

Employees should ordinarily direct reports of such behavior to their manager, the chief human resources officer or the president. Employees should choose whichever individual they feel more comfortable with under the circumstances. Employees may also direct reports to reporting@wallacefoundation.org. Employees should report the conduct regardless of the individual's position or if the individual is a vendor or consultant.

Prompt reporting is very important so that the foundation can take action to stop the conduct before it is repeated. All reports will be followed up promptly, with further investigation conducted where needed to confirm facts or resolve disputed facts. In conducting its
investigations, the foundation will strive to keep the identity of individuals making reports as confidential as possible.

Individuals who violate this Policy will be subject to appropriate disciplinary action, up to and including termination. Appropriate disciplinary action will also be taken against any employee who knowingly and willfully makes a false allegation concerning an alleged violation of this Policy.

No Retaliation
Threats or acts of retaliation against individuals who report inappropriate conduct pursuant to this policy or provide information in connection with a report by another individual will not be tolerated. In the event you believe that you have been retaliated against for such action, you should use the above procedures to report the pertinent facts promptly. The foundation will investigate and take appropriate action in the manner described above.
SEXUAL HARASSMENT PREVENTION

The Wallace Foundation ("Foundation") has a zero-tolerance policy for any form of sexual harassment, and all employees are required to work in a manner that prevents sexual harassment in the workplace.

Sexual harassment is offensive, a violation of our policies, and against the law. It subjects the foundation and individuals who harass to liability. 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, up to and including termination.

All employees have a legal right to a workplace free from sexual harassment, and employees can enforce this right by filing a complaint internally with the foundation, with a government agency, or in court under federal, state or local anti-discrimination laws.

In this policy we define:
- Who is covered under this policy
- What sexual harassment is and provide examples
- Where sexual harassment can occur
- What retaliation is and the prohibition against it
- How to report behavior that may constitute sexual harassment
- Additional responsibilities for managers and supervisors
- How we conduct an investigation of a complaint
- Your legal protections and external remedies

Who is covered under this policy
Sexual harassment can occur between any individuals, regardless of their sex or gender. New York law protects employees, paid and unpaid interns, applicants for employment, and non-employees.

For purposes of this policy a non-employee is a member of our Board of directors, someone who is (or is employed by) a contractor, grantee, vendor, consultant, or anyone providing services in the workplace. Protected non-employees include persons commonly referred to as independent contractors, "gig" 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.

A complaint alleging sexual harassment may be filed against a manager, a subordinate, a co-worker or anyone in the workplace, member of the Board, independent contractor, contract worker, vendor, grantee, client, customer or visitor.

What is sexual harassment and examples
Sexual harassment is a form of sex discrimination and is unlawful under federal, New York State, and New York City law. Sexual harassment includes harassment on the basis of sex, sexual orientation, gender identity, pregnancy, and the status of being transgender.
Sexual harassment includes unwelcome conduct which is either of a sexual nature or which is directed at an individual because of the 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 complaining individual is not the 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 decisions affecting an individual’s employment.

A sexually harassing hostile work environment consists of words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or 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, or which interfere with job performance.

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

Examples of conduct that may be unlawful sexual harassment include, but are not limited to:

- Physical assaults such as 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 any aspect of the individual’s employment or job benefits, e.g., continued employment or promotion, or subtle or obvious pressure for unwelcome sexual activities.

- Inappropriate touching, pinching, patting, and brushing up against or poking another employee’s body of a sexual nature.

- Hostile actions taken because of an individual’s sex, sexual orientation, gender identity and status of being transgender such as: i) interfering with or destroying or damaging a person’s workstation or otherwise interfering with the individual’s ability to perform the job; ii) sabotaging an individual’s work; and iii) bullying, yelling or name-calling.

- Sexually-oriented gestures, noises, remarks, jokes or comments about a person’s sexuality or sexual experience, which create a hostile work environment.
• Sexual or discriminatory pictures, posters or displays, or materials that are sexually demeaning or pornographic anywhere in the workplace, including such displays on workplace computers or cellphones, or sharing such displays while in the workplace.

**Where sexual harassment can 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 or not during working hours.

**Retaliation**

No person covered under this Policy shall be subject to any adverse employment action including being terminated or discriminated against because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint.

The foundation has a zero-tolerance policy for such retaliation. Any employee who retaliates against anyone involved in a sexual harassment investigation will be subject to disciplinary action, up to and including termination. Any employee, paid or unpaid intern, or non-employee working in the workplace who believes they have been subject to such retaliation should inform their manager, the chief human resources officer, or the President. Any employee, paid or unpaid intern, or non-employee who believes they have been a victim of such retaliation may also seek compensation in other available forums, as explained in the section on Legal Protections.

Unlawful retaliation can be any action that would keep an employee from coming forward to make or support a sexual harassment complaint. Retaliation need not be job-related or occur in the workplace to constitute unlawful retaliation.

Such retaliation is unlawful under federal, New York State, and New York City law. The New York State Human Rights Law protects any individual who has engaged in “protected activity” which occurs when a person has:

• Filed 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 of 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;
• Complained that another employee has been sexually harassed; or
• Encouraged a fellow employee to report harassment.

**Reporting Sexual Harassment**

Preventing sexual harassment is everyone’s responsibility. The foundation cannot prevent or remedy sexual harassment unless it knows about it. Any employee or individual covered under this policy who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a manager, the chief human resources officer, or the
president. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a manager, the chief human resources officer, or the president.

Reports of sexual harassment can be made verbally or in writing. To submit a written complaint, employees are encouraged to use the complaint form available on the intranet. 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. Alternatively, a complaint may be submitted to reporting@wallacefoundation.org.

Employees and individuals covered under this policy who believe they have been a victim of sexual harassment may also seek assistance in other available forums, as explained in the section on Legal Protections.

**Additional responsibilities for managers**

All managers who receive a complaint or information about sexual harassment, witness what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, are required to report this to the chief human resources officer or the president.

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

Managers will also be subject to discipline for engaging in any retaliation.

**How we conduct an investigation of a complaint**

All complaints of suspected sexual harassment will be investigated, whether reported in verbal or written form. All persons involved, including complainants, witnesses and individuals against whom a complaint is made have a right to a fair and impartial investigation.

Investigations will be conducted in as timely and confidential manner as possible, consistent with the need to conduct a thorough and effective investigation, and should be completed within 30 days.

Any employee may be required to cooperate as needed in an investigation of sexual harassment. Employees who participate in any investigation will not be retaliated against.

Upon receipt of a complaint, the foundation will immediately begin an investigation which will include:

- If the individual has presented a verbal complaint, preparing a written record in conformance with the complaint form
- Taking appropriate interim actions during the investigation period based on the complaint
- Requesting, obtaining, preserving and reviewing all relevant documents (print and electronic) including emails, and phone records
- Interviewing all parties involved, including any relevant witnesses
- Creating written documentation of all aspects of the investigation
- Notifying the complainant and the person against whom the complaint was filed of the final resolution
• Implementing any corrective action, and
• Informing the individual of their right to file a complaint or charge externally as outlined in the Legal Protections section of this policy.

Your legal protections and external remedies
Sexual harassment is not only prohibited by the foundation but is also prohibited by federal, New York State, and New York City law.

Aside from the internal process at the foundation, employees may also choose to pursue legal remedies with the following governmental entities at any time.

New York State Division of Human Rights (DHR)
The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15 § 260 et seq., applies to 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 DHR or in New York State Supreme Court.

Complaints filed 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 discrimination. An individual may not file with DHR if they have already filed a Human Rights Law (HRL) complaint in state court.

Complaining internally to the foundation does not extend your time to file with DHR or in court. The one year or three years is counted from the 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 discrimination has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If discrimination 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 monetary damages, attorney’s fees and civil fines.

DHR’s contact information (for employees of organizations located in Manhattan below 42nd Street) is: NYS Division of Human Rights, 65 Hanson Place, Room 1084, Brooklyn, NY 11217, telephone (718) 722-2385, InfoBrooklyn@dhr.ny.gov.

Contact DHR at (888) 392-3644 or visit www.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.

United States Equal Employment Opportunity Commission (EEOC)
The 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 a 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.

If an employee believes that he/she has been discriminated against at work, he/she 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 (1-800-669-6820 (TTY)), 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 - New York City
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 the 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.

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

This policy statement is not a contract of employment. The Wallace Foundation reserves the right to change or revoke this policy statement at any time without notice.

Sexual Harassment Prevention

January 2021
The foundation will provide reasonable accommodations consistent with the law to otherwise qualified employees and applicants with a disability; and with needs related to religious observance or practices; pregnancy, childbirth or related medical conditions; or status as a victim of domestic violence, sex offenses, or stalking. What constitutes a reasonable accommodation is dependent upon the circumstances and will be addressed on a case-by-case basis. The foundation will not discriminate or retaliate against any individual for requesting an accommodation.

If you wish to request an accommodation based on the circumstances noted in this policy, please make your request in writing to human resources. The request should include: a) the reason you are requesting an accommodation, b) what the accommodation is, and c) how, if the foundation approves the requested accommodation, it will allow you to perform the essential functions of your position. If you wish to provide any supporting documentation with your request, you may do so.

After receiving your request, the foundation will engage in a cooperative dialogue with you. A cooperative dialogue can be either in writing or orally, takes place within a reasonable timeframe, and is intended to understand the limitations and explore potential reasonable accommodations that could overcome the limitations without imposing an undue hardship on the foundation. The foundation is not required to provide the specific accommodation you request and may provide an alternative accommodation.

During the cooperative dialogue, the foundation reserves the right to request supporting documentation.

After engaging in cooperative dialogue, the foundation will provide you with a final written determination regarding your request.

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ACCOMMODATIONS FOR NURSING MOTHERS

In accordance with the New York City Human Rights Law, the foundation provides reasonable accommodations for nursing mothers for lactation.

We have designated the “Wellness Room” as the sanitary space free from intrusion for nursing mothers to pump and/or express breast milk at any time during the work day. We provide this accommodation for as long a period as desired following the birth of a child. Our Wellness Room complies with the requirements for a lactation room under the New York City Human Rights Law: it can be locked, and includes a refrigerator, sink with running water, chair, electrical outlet, and surface space for personal belongings.

In all cases, a nursing mother’s use of the Wellness Room takes priority over use by another employee for any purpose that is not pumping and/or expressing breast milk. If more than one employee is nursing, we ask that they work out with each other the times for use of the Wellness Room. If the access and use cannot be resolved in this manner, we ask the employees to please see human resources.

It is expected that each nursing mother, and any employee using the room, will share in the responsibility to keep the Wellness Room clean, using the wipes provided to clean surface areas, and clearing and organizing personal items out of the way of others who use the room. Expressed milk stored in the refrigerator should be clearly labeled with name and date.

If there are any questions or concerns with respect to access, use of the Wellness Room or priority for nursing mothers, please see human resources. HR will respond in a reasonable timeframe, not to exceed five business days.

This policy statement is not a contract of employment. The Wallace Foundation reserves the right to change or revoke this policy statement at any time without notice.
The abuse of drugs, alcohol or other substances can impair job performance, and have an adverse effect on productivity and the foundation’s reputation.

The use, possession, sale or distribution of illegal drugs, the misuse of prescription drugs, and the misuse, sale or distribution of alcoholic beverages is prohibited while on foundation premises or while conducting foundation business outside the office. Disciplinary action, up to and including immediate termination, may be taken for any violation of this policy.

There may be Wallace-sanctioned events in the office, e.g., Board dinners or social events, or outside the office at conferences, and business and social events, where moderate consumption of alcoholic beverages that does not impair your job performance is appropriate. As such, this will not be considered a violation of this policy.

Drug and alcohol testing will be carried out in compliance with any applicable state and federal laws and regulations. An employee who has positive test results, or who refuses to submit to alcohol and drug testing, may be subject to disciplinary action up to and including termination of employment.

The foundation is committed to maintaining confidentiality with respect to this policy, consistent with the need to conduct investigations and enforce the policy.

If you have an alcohol or drug dependency, you are strongly encouraged to seek advice and obtain treatment before the dependency affects your job performance. Appropriate treatment may be available through the foundation’s benefit programs: UnitedHealthcare/Oxford health insurance plan (information located here on the intranet). You should contact UHC/Oxford in advance to fully understand what coverage is provided under the plan.

*This policy statement is not a contract of employment. The Wallace Foundation reserves the right to change or revoke this policy statement at any time without notice.*

Drug-Free Workplace October 2016
The Wallace Foundation strives to maintain a safe workplace free of violence and expects that all staff will understand and share in this responsibility.

The foundation will not tolerate any type of workplace violence and prohibits employees from making threats or engaging in acts of violence on Foundation premises or while conducting Foundation business outside the office. Prohibited conduct includes, but is not limited to:

- Possessing guns, knives or other weapons;
- Making threats of violence against any other person;
- Striking, or attempting or threatening to strike any other person.

**Reporting**

Employees are expected to exercise good judgment and inform the chief human resources officer if an individual exhibits behavior which could be a sign of the potential for violence. Such behavior may include discussing weapons or bringing them to the workplace, displaying overt signs of hostility or anger, or making threatening remarks.

Any potentially violent situation or violation of this policy must be reported immediately to the chief human resources officer.

If the chief human resources officer is not available, the employee should inform the general counsel.

All reported incidents will be promptly investigated. In conducting its investigation, the foundation will strive to keep the identity of individuals making reports as confidential as possible. Acts or threats of violence may be reported to the proper authorities.

Any employee who engages in workplace violence or who fails to follow this policy’s reporting procedure may be subject to appropriate disciplinary action, up to and including termination.

*This policy statement is not a contract of employment. The Wallace Foundation reserves the right to change or revoke this policy statement at any time without notice.*
Office Access and Building Security
The management of 140 Broadway provides building security personnel who are on duty 24/7. All staff have an access card to enter the elevator lobby and our office on the 49th floor.

To comply with building management’s policy, only visitors who have been registered in the building’s security system in advance will be admitted at the lobby desk to come up to the office. To add a visitor:

- Meeting: Add “WallaceGuests” to your Outlook meeting invitation and include the name and organization of the guests.
- Not a meeting: Send an email to “WallaceGuests” and include the name of the guest.

You may also ask our receptionist to add a guest to the security system.

Emergency Procedures
The foundation complies with building procedures in the event of a fire or other emergency situations in the building. When an alarm sounds, all staff and visitors will gather at Stairway B to await instructions.

The Life Safety Team1 is responsible for conducting a search of the floor and ensuring all staff and visitors have assembled by Stairway B.

To facilitate communications in an emergency, the foundation has a designated emergency telephone number, the capability to post information on our website remotely, a management/staff telephone chain, and a designated conference call-in number.

Emergency information is provided to staff:

- Emergency Information Wallet Cards:
  - Office closing and emergency information:
    - Telephone: 212-251-9888
    - Emergency web site address: http://www.wallacefoundation.org/bcp
  - Outside emergency meeting location in the event of a building evacuation (will advise)
    - Brookfield Plaza- I North End Avenue
    - Pier 11 – Wall Street Ferry Terminal
  - Audio conference call number and passcodes
  - Telephone numbers for the Office Services Manager and CorpTrav, our travel reservation and assistance service.

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1 The Life Safety Team: Fire Warden (Office Services Manager), three Deputy Fire Wardens, and four searchers.
• **Emergency Desk Card**: Each staff member has an Emergency Desk Card with information on what to do in the event of an emergency (e.g., smoke/fire, medical emergency, other concerns) during and after business hours, location of alarms, where to gather in the office (Stairway B), and the names and telephone extensions for the Life Safety Team.

_This policy statement is not a contract of employment. The Wallace Foundation reserves the right to change or revoke this policy statement at any time without notice._
III: OUR RESPONSIBILITIES
- Code of Ethics
- Whistleblower
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CODE OF ETHICS

As staff of The Wallace Foundation, we hold ourselves to the highest standard of ethical behavior in our grantmaking and every aspect of the foundation’s business. As a philanthropy we hold a public trust and strive to act at all times with integrity, transparency, in good faith, and in an honest and ethical manner – in compliance with all laws and regulations and avoiding undisclosed actual or potential conflicts of interest.

Some of the provisions of the Code of Ethics may require interpretation given the context of specific decisions or may suggest different and mutually exclusive courses of action. These situations require the application of judgment transparently and in good faith. Any staff member who faces such a situation should not make the decision alone. For potential conflicts of interest and acceptance of gifts, the disclosure requirement is to the general counsel. For outside employment and consultancies, board and advisory committees, and participation in review panels, we’ve outlined specific procedures to elevate issues for review.

I. POLITICAL ACTIVITIES AND AFFILIATIONS

Foundations are strictly prohibited from engaging in political activities, and as such, you may not engage in any political activity or affiliation that could be attributed to your role with the foundation. Similarly, you may not use any of the foundation’s resources to engage in any political activities.

If you are involved in a political activity, you must inform the organization that your participation is as an individual and not in any way representing or on behalf of the foundation. The foundation may not be identified in any listings or other materials.

II. CONFLICT OF INTEREST

These Conflict of Interest procedures apply to all foundation staff. Additionally, staff members who are officers enumerated below, “key persons”\(^2\) and Investment staff of the foundation are subject to certain additional or alternative procedures and requirements as indicated below.

A. Conflict of Interest Procedures for All Staff

Under New York State and federal law, conflicts of interest are not inherently illegal, nor are they to be regarded as a reflection upon the integrity of the individual involved. It is the manner in which the individual and the foundation deal with a disclosed conflict that determines the propriety of the transaction.

Staff should not knowingly act in any way that might reasonably create an undisclosed actual or potential conflict of interest or impair your objective and independent judgment and actions with regard to fulfilling your responsibilities within the foundation.

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\(^2\) The term “key person” means any person, other than a board member or officer, whether or not an employee, who (i) has responsibilities, or exercises powers or influence over the foundation as a whole similar to the responsibilities, powers, or influence of board members and officers; (ii) manages the foundation, or a segment of the foundation that represents a substantial portion of the activities, assets, income, or expenses of the foundation; or (iii) alone or with others controls or determines a substantial portion of the foundation’s capital expenditures or operating budget. Specifically, in the case of the foundation, “key persons” consist of the members of the Senior Management Team.
A conflict of interest may exist:

i) When you or one of your related parties (defined below) has a direct or indirect personal, business or financial interest in any transaction, agreement or arrangement that the foundation is a participant in, or

ii) In any other circumstance where there could be an actual or potential conflict of interest for some other reason, including when your interests or those of one of your related parties may be seen as competing with the interests of the foundation.

Such transactions may include (but are not limited to) compensation arrangements with the foundation, and grants, contracts, investments and other transactions in which personal, business or financial benefit is or will be provided to you or one of your related parties.

The following transactions are excluded by law from being considered conflicts of interest under this section: (i) a transaction where the transaction is de minimis or your financial interest or any related party’s financial interest is de minimis, (ii) a transaction that would not customarily be reviewed by the Board of Directors or the boards of similar organizations in the ordinary course of business and that is available to others on the same or similar terms, and (iii) a transaction that constitutes a benefit provided to you or any of your related parties solely as a member of the class of beneficiaries that the foundation intends to benefit in furtherance of its mission and which is available to all similarly situated members of the same class on the same terms.

“Related parties” are defined as:

i) Relatives, including a spouse or domestic partner; ancestors (e.g., parents, grandparents); siblings and half-siblings; children; grandchildren; great grandchildren; spouses of siblings, half-siblings, children, grandchildren, and great grandchildren; and members of the individual’s household;

ii) Any entity or trust of which you or one of your relatives described in paragraph (i) above serves as a director, trustee, officer or employee.

iii) Any entity or trust in which you or one of your relatives described in paragraph (i) above have a 35% or greater ownership or beneficial interest or, in the case of a partnership or professional corporation, a direct or indirect ownership interest in excess of 5%.

If you suspect that there may be a conflict of interest, you must disclose in good faith the nature and extent of such interest and all other material facts about the interest or transaction, if applicable, to the general counsel. You must obtain the approval of the general counsel before engaging in the activity in question.

Any conflicts involving the general counsel shall be disclosed to the president, who shall make a determination and report the outcome to the Audit Committee.

Additionally, at the time of hire and annually thereafter, and whenever there is a change in the information relevant to this Policy, you are required to complete and sign a disclosure statement for this Conflict of Interest Policy and submit it to the general counsel.
B. **Specific Conflict of Interest Procedures for Officers and Key Persons**

The following section applies only to officers and key persons. Under New York Not-for-Profit Corporation Law, officers and key persons are subject to additional requirements with respect to conflicts of interest (defined above). (These requirements also apply to the foundation’s Board of Directors.)

The Wallace Foundation officers are:

- President
- Treasurer
- Chief Investment Officer
- Assistant Treasurer
- Chief Financial Officer
- Chief Human Resources Officer
- Corporate Secretary
- Assistant Secretary

A “key person” includes, in addition to the officers listed above, any member of the senior management team.

The Audit Committee of the Board will oversee the implementation of and compliance with these Conflict of Interest Procedures.

1. **Disclosing, Addressing and Documenting Conflicts of Interest**

   a) **Disclosure**

   In the event any officer or key person or his or her related parties (as defined above) has a direct or indirect personal, business or financial interest in a transaction, grant or contract request that the foundation is considering and in the case of any potential conflict of interest, the officer or key person shall disclose in good faith the nature and extent of such interest or involvement and all other material facts about the transaction, grant or contract request to the general counsel, who shall make a determination as to whether a conflict exists in accordance with these Conflict of Interest Procedures and report the outcome to the Audit Committee of the Board; or if in the context of a Board meeting, to the full Board; or if in the context of an Investment Committee meeting, to the Investment Committee. The Board or applicable committee shall review the determination of the general counsel in accordance with these Conflict of Interest Procedures. Disclosure shall be made prior to any consideration of the proposed transaction by the Board or committee, or promptly after the officer or key person has knowledge of the relevant facts if he or she had no actual knowledge prior to the relevant Board or committee action.

   b) **Respond to Questions; Recusal; Refrain from Influence**

   The officer or key person shall answer any questions and provide any information reasonably requested by any board member or committee member pertaining to the officer’s or key person’s interest in the transaction, grant or contract or regarding the terms of the proposed transaction, grant or contract. Beyond responding to such requests for information, the officer or key person shall not be present at or participate in the deliberations or vote on such transaction or grant request and shall refrain from attempting to improperly influence the deliberations or voting on the matter.
c) Steps and Standard for Foundation Approval

Once the foundation becomes aware of an actual or potential conflict of interest, the Board of Directors or relevant committee must determine, acting without the presence, participation or influence of the interested officer or key person, that the transaction or grant in question is fair and reasonable to the foundation and is in the foundation’s best interests. In determining whether the proposed transaction or grant is fair, reasonable and in the foundation’s best interests, the Board or Committee will review available information regarding the cost or benefit of comparable arrangements, if any.

If an officer or key person or one of their related parties has a substantial financial interest in a transaction, the Board or committee must consider whether the foundation is able to obtain with reasonable efforts a more advantageous alternative arrangement that would not give rise to a conflict of interest. Such proposed transaction or grant request must be approved by not less than a majority of the members of the Board or Committee, as applicable, present at a meeting at which there is quorum. Interested board members, if any, may be counted solely for determining the presence of a quorum.

d) Disclosure to the Audit Committee

If a conflict of interest transaction is reviewed by a Board committee other than the Audit Committee, the existence of the matter and its disposition (including compliance with the requirements of this Policy) must be promptly disclosed to the Audit Committee.

e) Documentation

The minutes of the meeting at which the transaction is discussed shall reflect all disclosures and recusals with respect to the transaction or grant, together with the basis for all determinations and approvals, including the terms of the applicable transaction or grant; any data the Board or committee relied upon in determining that the transaction or grant is reasonable and in the best interests of the foundation, including consideration of any comparable arrangements (to the extent considered); how such comparability data was obtained; and the determination made.

2. Disclosure Statement

At the time of the initial election, appointment or hiring of any officer or key person and annually thereafter, such individual must complete, sign and submit to the general counsel of the foundation a written disclosure statement identifying to the best of his or her knowledge:

i) any entity or trust of which such individual is an officer, director, trustee, member, owner (either as a sole proprietor or a partner) or employee and with which the foundation has a relationship;

ii) any transaction in which the foundation is a participant and in which the individual or related party with respect to that individual might have a conflicting interest; and

iii) any other interests that could give rise to a conflict of interest.

Each officer and key person must update his or her disclosure statement as necessary to reflect changes during the course of the year. Completed disclosure statements will be available for inspection by any member of the Board. The general counsel will review the disclosure statements and provide a copy of all completed disclosure statements to the Chair of the Audit
Committee and will periodically update the Chair of the Audit Committee concerning compliance with the disclosure statement requirements of this Policy.

C. **Special Investment Procedures for Officers, Key Persons and Investment Staff**

Officers, key persons and all Foundation Investment staff have a duty not to engage in any investment activity that conflicts or competes with the foundation’s interests and a duty not to derive personal financial benefit through the use of special knowledge or privileged information acquired through their service as an officer, key person or member of the foundation’s Investment staff. The Specific Conflict of Interest Procedures for Officers and Key Persons outlined above will apply if the Investment Committee, including the chief investment officer operating under the authority delegated to him by the Committee, is considering investment activity that could potentially give rise to a conflict of interest. Additional limitations as set forth below may also apply.

The foundation will not normally invest directly in organizations in which an officer, key person or member of the foundation’s Investment staff has a material ownership interest or holds a board position.

If the Investment Committee discusses a matter in which a Committee member or his or her related party has a direct or indirect financial interest, such Committee member must disclose such interest to the Investment Committee, and apart from responding to the Committee’s requests for information, the interested Committee member must not be present at or participate in the discussion or attempt to influence any deliberations or voting on the matter. In making any determinations involving a conflict of interest, the Investment Committee shall follow the Specific Conflict of Interest Procedures for Officers and Key Persons outlined above and shall promptly report any such determinations made to the Audit Committee.

Officers, key persons and members of the foundation’s Investment staff shall comply with all laws and regulations relating to the use and communication of material non-public information. This includes the duty not to communicate, or trade while in possession of, material non-public information.

Officers, key persons and members of the foundation’s Investment staff and their related parties are not permitted to seek or receive any personal benefit or advantage in connection with the investment or prospective investment of assets of the foundation, or to use the prestige or influence of their position for such purpose. In the Investment area, a personal benefit might include, for example, a placement fee, a reduced management fee or a reduced minimum investment, or any other benefit not available to every other qualified investor. Any offer of such a personal benefit must be disclosed to the general counsel, who shall make a determination and report the outcome to the Audit Committee and the Investment Committee.

Officers, key persons and members of the foundation’s Investment staff must also disclose any arrangement under which they or their related parties are proposing to co-invest with the foundation to the general counsel, who shall make a determination and report the outcome to the Audit Committee and the Investment Committee.

Officers, key persons and members of the foundation’s Investment staff are required to obtain approval from the general counsel (who shall make a determination and report the outcome to the Audit Committee) prior to any investment in an IPO from a company in which the foundation holds an equity or debt interest. Secondary public offerings by publicly-traded
companies in which the foundation owns less than 10% of the equity are excluded from this rule. The general counsel should promptly report any such request and approval to the Investment Committee.

With respect to any investment matter, if there is any doubt or any potential for doubt with respect to whether a conflict of interest exists in a specific situation, the conflict must be disclosed to the Investment Committee in accordance with the Conflict of Interest Policy and the Investment Committee shall review the situation in accordance with the Specific Conflict of Interest Procedures for Officers and Key Persons outlined above.

D. Conflicts Involving the General Counsel
Notwithstanding any of the above, any conflicts involving the general counsel shall be disclosed to the president, who shall make a determination and report the outcome to the Audit Committee.

E. Self-Dealing Rules for Officers
An excise tax is imposed for any direct or indirect act of self-dealing between a private foundation and a “disqualified person,” e.g., a director or officer of the foundation or member of their family.\(^3\)

Self-dealing transactions generally include these actions between a private foundation and a disqualified person:
- The sale, exchange or leasing of property, even if at arms-length price.
- The lending of money.
- The furnishing of goods, services or facilities.
- Payment of compensation or expenses (other than reasonable compensation or expenses necessary to the carrying out of the foundation’s charitable purposes).
- The transfer or use of the foundation’s income or assets by or for the benefit of disqualified person.

As a general rule, the public recognition “benefit” a disqualified person receives as a consequence of being associated with the foundation’s charitable activities is not self-dealing because the benefit is considered incidental or tenuous. However, recommending that the foundation make a grant that fulfilled a personal pledge would be self-dealing.

III. GIFTS, SERVICES, INVITATIONS, TICKETS AND TABLES
Two principles are relevant in determining when it is and when it is not appropriate for you to accept any gift, entertainment, services, or favor other than that of nominal value (defined for purposes of this policy as $75.00 or under in value):
- We wish to avoid any actions which could create an obligation to a third party doing business with, desiring to do business with, or seeking a grant or contract from the foundation.
- We wish to be able to effectively manage and assess the work of current or potential grantees and contractors and maintain respectful relationships with all our partners.

\(^3\) For purposes of self-dealing, “family members” are considered to include a spouse, ancestors, children and their spouses, grandchildren and their spouses, and great grandchildren and their spouses. This definition is consistent with the definition of a disqualified person under the Internal Revenue Code.
Disclosure of the acceptance of any of these items, except those of nominal value as defined herein, should be made in writing to the general counsel when it is received.

Specifically, when conducting business, you must pay for your meals and other related expenses, except for hospitality of nominal value, as defined above.

In general, you may accept a ticket or exclusive invitation to private receptions, events, galas, performances and the like sponsored by grantees, potential grantees or other organizations with a business relationship with the foundation and typically made available to funders, only if the event is free or the foundation pays for the ticket and there is a reason to do so related to your management of the grant or to maintain a respectful relationship with a grantee. The manager of the person attending the event is required to approve the acceptance of free tickets or the purchase of tickets, as any other business expense. (In the case of the president, the approval of the chair of the board is required.)

The foundation does not generally purchase tables or raffles or otherwise support fundraising efforts, unless the relationship with the grantee would be harmed by not doing so, as our support of charitable causes is predominantly through our grantmaking programs.

IV. OUTSIDE EMPLOYMENT OR CONSULTANCIES
So that the foundation may review and advise whether the activity is permitted, prior to accepting any outside employment or consultancy, all staff are required to disclose such employment or consultancy in writing to the chief human resources officer. The disclosure should include information about the organization, your specific scope of responsibilities, any fees or remuneration, length/term of this employment or consultancy, and if/how the foundation will be identified.

Your request will be reviewed by the chief human resources officer with the president. The chief human resources officer will respond in writing, indicating whether or not the activity is permitted and, if permitted, what conditions apply and under what circumstances you may be required to abstain from Foundation discussions and decisions.

V. BOARD AND ADVISORY COMMITTEE MEMBERSHIPS
Staff may receive requests to serve as a member on boards and advisory committees. Prior to accepting any request (except those provided for in the grant agreement) to serve on a board or advisory committee, such requests should be reviewed with your manager and a written request presented to the chief human resources officer. The chief human resources officer will review the request with the president following the guidelines for disclosure of outside employment and consultancies. In the case of the president, the request is to be made to the chair of the Board.

For boards and advisory committees included in a grant agreement or contract, participation should be discussed with your manager before accepting, but the request need not be submitted to the chief human resources officer.
VI. PARTICIPATION IN REVIEW PANELS
You may be asked to participate as an expert reviewer on a panel, as the foundation sometimes requests external experts to participate on review panels for our work. Such requests should be reviewed with your manager and the chief human resources officer, who will review the request with the president to ensure that participation would not present any conflict of interest and can be appropriately balanced with your responsibilities at the foundation. You may not accept any fee or honoraria, but the foundation will reimburse covered travel expenses for panel participation that has been approved.

Adopted October 2014
Revised effective April 29, 2019
WHISTLEBLOWER

If a foundation employee or volunteer (other than members of the Board of Directors) becomes aware of or has a reasonable good faith belief that the foundation may be involved in illegal activity, fraud or violation of an organization policy listed in Exhibit 1, or if the employee or volunteer suspects any impropriety regarding the foundation’s accounting methods, internal controls, audit processes or any other financial matter, the employee or volunteer should immediately report such concern (“suspected wrongful act”) to the general counsel. If it is impractical or inappropriate for the employee or volunteer to notify the general counsel, the employee or volunteer may contact the president, or if inappropriate to notify the president, the Chair of the Audit Committee of the Board of Directors.

Reports may be submitted in writing or verbally, and should contain as much detail as possible to allow an appropriate investigation to begin. Reports may be submitted anonymously or not. Anonymous reports of suspected wrongful acts that do not contain sufficient detail may prevent an investigation from beginning. The employee or volunteer should retain all documents that could be relevant to an investigation of the matter.

All reports will be received and acted upon in confidence to the maximum extent possible given legal requirements and the need to gather facts, conduct an effective investigation, and take necessary corrective action.

The general counsel shall be responsible for administering this Whistleblower Policy. When the president receives a report, he or she shall inform the general counsel, unless it is inappropriate to do so. When the general counsel receives a report, he or she shall inform the president, unless it is inappropriate to do so. The general counsel or president will apprise the Audit Committee of all reports (including those not shared with the president or general counsel) and investigations. Following investigation, the foundation will take such appropriate remedial and disciplinary action as it deems justified by the circumstances.

The person who is the subject of a report shall not be present at or participate in any Board or committee deliberations or vote on the matter relating to the report, provided that such person may present background information or answer questions at a meeting prior to the commencement of deliberations or voting at the request of the Board or committee. Board members who are employees may not participate in any Board or committee deliberations or voting relating to the administration of this Whistleblower Policy.

No adverse action, including but not limited to intimidation, harassment, discrimination, adverse employment consequences or other retaliation may be taken against an employee or volunteer who in good faith reports allegations of improprieties or illegal activities which the employee or volunteer reasonably believes to be true, or for assisting in the investigation of a report.
The improprieties covered by this policy include, but are not limited to, the following:

- Supplying false or misleading information on the foundation’s financial documents;
- Providing false information to or withholding material information from the foundation’s auditors;
- Violations of the foundation’s policies listed in Exhibit 1;
- Foundation assets being used for personal gain or benefit;
- Payment for services or goods that are not rendered or delivered;
- Embezzlement and fraud; or
- Planning, facilitating or concealing any of the above.

A copy of this Whistleblower Policy will be distributed to all Foundation employees and volunteers in the Staff Guide and on the intranet.
EXHIBIT 1

List of Wallace Policies covered by the Whistleblower Policy
As of July 2020

Board of Directors
1. Board Member Code of Ethics (May 2017)
2. Business Travel Reimbursement Policy for Directors (last revised 2012)
3. Director Sponsored Grants (last updated February 2020)
4. Sexual Harassment Prevention (October 2018)

Staff
5. Staff Code of Ethics (April 2019)
6. Travel and Expense Guidelines (March 2019)
7. Matching Gifts (October 2016)
8. Humanitarian Aid and Matching Gifts (January 2018)
10. Records Retention (May 2005)
11. American Express Corporate Credit Card Acknowledgment of Receipt (January 2012)
12. Tuition Reimbursement (March 2017)
14. Sexual Harassment Prevention (October 2018)

Adopted June 2014
Revised effective May 27, 2017
Last updated July 29, 2020

This policy statement is not a contract of employment. The Wallace Foundation reserves the right to change or revoke this policy statement at any time without notice.

Whistleblower

July 2020
CONFIDENTIALITY OF INFORMATION

It is the responsibility of each staff member to properly safeguard any and all foundation information that is secret, confidential or proprietary information or know-how of the foundation (hereinafter collectively referred to as the “Confidential Information”) and promptly return it at the end of the employment relationship. Confidential Information includes but is not limited to personnel and payroll data, grantee organization information, proposals and review processes and decisions, grantee agreements, investment processes and decisions, financial records, manuals, records, vendor relationships, contractual agreements and provisions, computer programs and other such information, inclusive of all media (print, electronic or other) formats in which the Confidential Information is stored. All Confidential Information is the exclusive property of The Wallace Foundation.

You may not disclose any Confidential Information to any person who does not have an official need to know in the course of fulfilling your responsibilities for the foundation. Further, you or a family member may not use Confidential Information for personal or financial advantage or to provide any direct or indirect benefit to you or any family members. As defined in the Internal Revenue Code as a “disqualified person” and for purposes of this policy, family members are considered to include a spouse, ancestors, children and their spouses, grandchildren and their spouses, and great grandchildren and their spouses.

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The Wallace Foundation makes available information technology and communication systems to facilitate and support staff in accomplishing business goals, and has established standards for appropriate use of these systems. This policy addresses systems integrity, access, and staff’s personal responsibility to maintain the security of our systems and comply with all foundation policies in their use of technology.

Ownership
All hardware, software, communications systems, equipment, electronic data (including email, instant messaging and all documents), software for accessing the world wide web (including web browsers and content of web searches), and voice mail messages are the property of Wallace. We reserve the right to access, review, and copy the content of any and all programs, directories (whether personal or shared), files, documents, and email, voice mail or other messages stored on our information and communications systems at any time, for any purpose, and without notification to staff.

Systems Integrity, Configuration and Management
Wallace has established standards for systems configuration, setup and software that apply to the network, office computers, foundation laptops, smartphones and any other electronic equipment. If other software or applications are required for you to do your work, please discuss with the Information technology manager who will review and determine whether such additional software or applications can be made available.

We operate in full accord with copyright, licensing provisions and all applicable agreements for all of the foundation’s software and materials. Therefore, no copies should be made of any software or materials. In addition, staff may not download, upload or otherwise add any unauthorized or illegally obtained software, videos, music or other materials to any computer or electronic systems owned by the foundation.

To protect the technology infrastructure, we use applications to block SPAM, phishing emails, viruses and other malware. As a precaution, staff should check with the information technology manager before:

- Using Flash drives on both a home computer and office computer, and using any disks or CD’s on foundation equipment;
- Connecting smartphones, music players, etc., personal memory keys, and other digital storage devices with any Wallace equipment; and
- Using personal online file storage service, such as Dropbox.

For network security, staff may check personal email using Wallace equipment if needed, using web-based email services only (e.g., Gmail, Yahoo, AOL). Please do not access or download attachments or click on links received through personal emails. We ask that staff recognize that they are responsible and accountable for taking any action that will compromise the integrity of our systems.

For business continuity, Wallace maintains a process to back-up and store data that is on the network drives only (F:, G:, K:, etc.). Staff should use only shared network drives for
all work-related files. Please do not store files on your PC desktop or in other folders that are local to the PC such as Documents, Downloads, Videos, etc. because they are not backed up.

Generally, each unit will establish and manage the organization of files on the shared unit drive.

To support the most efficient operation of the system, staff should periodically review and delete files that are no longer needed. We also encourage you to regularly review the content of your email box, delete messages you no longer need, and empty your “Deleted Items” folder.

Access, Security and Confidentiality
Appropriate access to the foundation’s systems, files and data is determined for each staff member at the time of hire based on their responsibilities. The information technology manager configures this access. We have a robust password policy to further manage access and security of the system.

We conduct bi-annual security awareness training for all staff, supplemented with online training modules, security alerts, and periodic test phishing emails sent to staff.

All users, particularly those with access to confidential information, have a responsibility to protect the foundation’s data in compliance with our Confidentiality of Information policy. If such data must be transmitted, please discuss this in advance with the information technology manager to ensure appropriate safeguards are in place. During the work day, screens should be locked when away from your desk. When leaving the office for the day, please logoff or lock the screen, and turn off the monitor. Confidential information should not be taken out of the office on a laptop, memory key or any other media. Please do not store confidential information directly on your laptop, but rather on shared drives accessible from the laptop.

All users should comply with third party policies that protect confidential and proprietary information and copyright laws that govern the transmission, downloading, printing or sharing of any copyrighted materials or confidential information.

We ask all staff to take appropriate and reasonable measures to ensure laptops and other Wallace-owned equipment is not stolen, lost or damaged while outside the office.

Appropriate Use
The foundation’s information technology and communications systems are provided to support staff in accomplishing our business objectives. All Wallace policies apply to electronic communications, including but not limited to our commitment to maintain a productive workplace free of discriminatory and sexual harassment, avoid conflicts of interest, and prohibit engagement in political activity. Our equipment and Wallace email address should not be used for personal emails, blogging, social networking or while on social media sites.
We have designated staff who are authorized to post on social media on behalf of Wallace. Please see additional guidelines about social media in our policy *Speaking Engagements, Social Media and Contact by External Media*.

Email should conform to standards for foundation correspondence, be clear and succinct, and address topics that are appropriate for written communication. Review emails before sending – an email becomes a permanent document that can be forwarded to anyone. Confidential or sensitive topics generally are better addressed in person to allow for discussion. This also applies to internal and external communications sent through Slack or other instant messaging systems.

All staff have a Zoom account to use for video conferencing. Our standards for “Appropriate Use” and all foundation policies apply when using video technology. You may use Zoom for personal video conferencing with friends, colleagues and family.

We ask that personal cellphones be on a non-audible signal while in the office.

**IT Support**

To effectively utilize technology in our work, we require certain levels of proficiency by staff. An initial orientation to our information and communication systems is provided at the time of hire, and IT staff, as well as our third-party support vendor Solution Simple, are available for ongoing support, troubleshooting and resolution of technical issues. This support is for the foundation’s system, hardware and software only; unfortunately our Information Technology staff are not available to provide advice or assistance with *personal* electronic equipment unless it directly affects your ability to work remotely.

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Appropriate Use of Technology

July 2020
IV: FURTHERING OUR REACH

- Speaking Engagements, Social Media and Contact by External Media
SPEAKING ENGAGEMENTS, SOCIAL MEDIA and CONTACT BY EXTERNAL MEDIA

To help advance our mission and share what we are learning with practitioners, policymakers, influencers and others to catalyze broad impact, we seek out and often accept opportunities to represent the foundation through speaking engagements and participation on panels, maintain an active presence for Wallace on social media platforms, and write journal articles and blog posts.

In this policy we share: a) our process for how decisions about speaking engagements, articles and blogs are made; b) how we manage our social media presence and considerations when you participate on social media about topics tied to Wallace; and c) how to handle any contact from external media.

Speaking engagements, articles and blogs: review and decision process
On behalf of the foundation, we develop opportunities for speaking engagements, presentations or participation in panel discussion. Sometimes, invitations for these opportunities are sent directly to an individual staff member. We ask that any requests that come to you directly be reviewed with the director of communications before accepting or declining them. This approach allows us to follow these steps to determine who represents Wallace and what we communicate:

- Apply our criteria\(^1\) to ensure we are pursuing the best opportunities for the foundation overall.

- Determine who is best positioned to represent Wallace, taking into consideration the make-up of the audience, topic (initiative-specific or foundation-wide), if media will be present, and whether it is a keynote or panel.

In making decisions, we are guided by three factors: a) who is a good match for the opportunity; b) who is available; and c) our desire to provide opportunities to a broad range of staff to extend our reach and capacity, while also providing individual professional development opportunities for staff.

- Working together, ensure the talk that is developed is aligned with the foundation’s point of view, reflects message maps developed in interdisciplinary teams, incorporates relevant information, and meets our standards for credibility, non-partisanship, clarity and organization.

We use this same approach and considerations with respect to writing op-eds and articles (print or online), and blog posts.

Social Media
Designated staff in the Communications unit are responsible for posting, managing and maintaining Wallace’s social media platforms, e.g., Twitter and Facebook, following established guidelines. As with speaking engagements, any request that comes to you for Wallace to

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\(^1\) Factors considered for acceptance include: Do we have content to share that is relevant to the audience? Is the audience one we seek to reach? Is the sponsoring organization/publication/venue/social media site reasonably credible and consistent with our brand? Is our presence needed to mitigate possible misrepresentations?
contribute on a social media platform should be reviewed in advance with the director of communications.

We encourage you to “like” and “friend” Wallace so that you receive our tweets and posts, and that you consider retweeting and sharing our messages to further extend our reach.

The lines between personal and ‘official’ professional identification can be blurry on social media. On those occasions when you are offering an opinion on your social channels in an area where the foundation works, participating on a site engaged in advocacy or politics, or commenting on the work of a grantee or former staff member, your comments could reasonably be perceived as speaking for Wallace. In these cases, we ask that you please note on the specific post that: “The views are my own’’ or “The views expressed are my own.” On your own social media channels, if you prefer not to preface individual posts, you can address this possibility with a general note on the channel to the effect that “Views expressed are my own.’’

We also ask that you please be mindful of your responsibility to protect confidential and proprietary information of the foundation, grantees and partners. This includes strategy discussions, information contained in proposals, grantee reports, board discussions, financial information and investments, personnel information, and all information described in our Confidentiality of Information policy.

Contacts by external media
The foundation has developed protocols to thoughtfully consider and determine our response to inquiries from external media sources. Please immediately refer any/all requests for information or comment from external media – email, telephone, mail, posting and comments online and on social media platforms -- to the director of communications.

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Speaking Engagements, Social Media and Contact by External Media

June 2019
V: STAFFING

- Recruitment and New Hires
- Categories of Employment/Overtime
- Separation from Employment
- Attendance/Office Closing/Working from Home
RECRUITMENT AND ONBOARDING

The Wallace Foundation is committed to employment practices that ensure qualified individuals are placed in positions to support the achievement of the foundation’s mission and goals, to maintain a diverse workplace where differing perspectives are a source of our strength, and to comply with all applicable laws and regulations.

Recruiting
The foundation’s recruiting process is designed to develop a robust and diverse candidate pool and make all reasonable efforts to ensure that diverse candidates are maintained through to finalist interviews, engage prospective candidates through a well-defined interview process, and enable timely decisions to fill open positions. The chief human resources officer is responsible for managing the recruiting and employment process for the foundation.

The foundation will not employ family members of staff when such employment would result in one relative supervising another or working in the same unit. For purposes of this policy, “family members” include spouse, domestic partner, parent/stepparent, grandparent, sibling/step-sibling and all comparable relationships including any relative or dependent who regularly lives in the staff member’s household.

Onboarding
Our approach to onboarding is grounded in Our Core Values and our shared responsibility to contribute to fostering the culture we strive for – one of mutual respect and support, celebrating diversity, continuous learning, collaboration, excellence, and accountability. A key component of our onboarding process is a conversation with the president about our values, culture, and how we work together.

Your onboarding plan supports you in meeting our overall goals to: get to know and build strong working relationships with your colleagues; understand your individual, unit and team responsibilities; learn how we work together in a collaborative and interdisciplinary approach to fulfill the foundation’s mission; and learn more about our approach to philanthropy, values, initiatives and strategies.

We pair every new hire with a “buddy” in a similar role. We schedule 1- on -1 conversations with every member of the senior management team to provide an opportunity to learn more about their responsibilities and as a starting point for building relationships. There are regular check-ins with the chief human resources officer, to see how you are doing and identify ways we can best support you. Training includes sexual harassment prevention and IT Security Awareness for everyone, and specialized training tied to your position, e.g., our approach to public policy or GMS360 our grants management system. Additional information about the components and timing is located here on the intranet.

A cornerstone of onboarding is developing Learning Goals with you manager: a plan and timeline for you to come up the learning curve. We include more information about Learning Goals in our Performance Enhancement and Compensation policy.
To support you in onboarding at Wallace and in your learning, we ask managers to provide ongoing feedback, making good use of “teachable moments.” And we encourage you to ask questions, seek feedback, and take full advantage of “open doors” -- with your manager, chief human resources officer, human resources, and the president.

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Recruitment and Onboarding

January 2021
CATEGORIES OF EMPLOYMENT/OVERTIME

The foundation hires into one of three categories of employment:

- **Full-time regular employee:** works the foundation’s normal full-time work week on a regular basis at an established salary level. The employee may be exempt or non-exempt based on the position. Generally the full-time regular employee is eligible for coverage under the benefit plans and time off policies of the foundation.

- **Part-time regular employee:** works a regular work schedule that is less than the foundation’s normal full-time work week at an established salary level, and is either exempt or non-exempt based on the position. Eligibility for coverage under the benefit plans and time off policies is determined by the hours a part-time employee is regularly scheduled to work each week and the applicable provisions of the individual benefit plans and policies.

- A **temporary employee** is hired for a specified duration, generally on a full-time basis in an exempt or non-exempt position. A temporary employee is not eligible for coverage under the foundation’s benefit plans except where mandated by law, but will be paid for designated holidays. If the temporary position extends for a period greater than six (6) months, the foundation may, at its sole discretion, provide a limited number of PTO days.

**Overtime**

In compliance with U.S. wage and hour laws, overtime payment is made for employees in positions designated as non-exempt under the Fair Labor Standards Act. Overtime is paid at one and one-half times the base rate of pay for time worked over forty (40) hours in a work week.

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SEPARATION FROM EMPLOYMENT

While The Wallace Foundation hopes that employment relationships are long-term and rewarding, employment at Wallace is at will. This means that you have the right to resign at any time with or without cause or notice. Similarly, the foundation may terminate the employment relationship at any time, with or without cause or notice.

If an employee is resigning from employment, the foundation requests the employee provide a minimum notice of one-month in writing.

The foundation addresses performance issues and improper conduct on a case-by-case basis. Disciplinary action, up to and including termination can be taken, for reasons which include, but are not limited to:

- Violation of the foundation’s policies including but not limited to Equal Employment Opportunity and Harassment-Free Workplace, Code of Ethics and Confidential Information;
- Poor performance;
- Excessive absence, lateness, or leaving early;
- Falsification of Foundation records;
- Theft or destruction of Foundation property; and
- Insubordination.

Human resources will provide information and meet with the employee to review benefit plan coverage upon separation, and discuss applicable Foundation policies such as protection of confidential information, and return of all Foundation property.

References
All external inquiries related to staff, including but not limited to reference checks and requests for employee information, should be immediately referred to the chief human resources officer. In response to reference calls, the foundation will generally provide only the dates of employment and position title. Any written request for information requires a signed authorization by the employee before the foundation will release that information.

Any posting by an employee to social media sites, e.g., LinkedIn, commenting on the work of another employee or former employee is considered a reference and not permitted under this policy. If you choose to comment on a personal basis, please include the disclaimer as noted in our guidelines for social media in the Speaking Engagements, Social Media, and Contact by External Media policy.

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Separation from Employment January 2021
Attendance
Regular attendance and punctual arrival are the responsibilities of every staff member. For non-exempt staff, we define the normal work week as 37 ½ hours scheduled between the hours of 8:30 a.m. and 5:30 p.m.

However, we recognize that there will be circumstances that result in lateness, the need to take an unplanned PTO day, or to leave early. In the event of an *unplanned* absence from the office, please:

- Notify your immediate manager by email or telephone; and
- Update your Outlook calendar

Please see the PTO policy for use of PTO when you are out of the office for part of the day due to the onset of illness or a personal appointment.

Summer Hours
The foundation closes the office at 3:00 p.m. on Fridays, starting with the Friday of Memorial Day weekend through Labor Day weekend. Summer Fridays are considered full workdays. If you take PTO on a summer Friday, it is a full-day PTO.

Office closing
In the event of a major storm or other significant disruption, generally the office will remain open unless there is a shutdown of NYC ordered by the Mayor. If a decision is made to close the office, we will post the notice on the designated section of our website (www.wallacefoundation.org/bcp) and on the emergency telephone number (212-251-9888). Each staff member is given an Emergency Information wallet card which includes the website and telephone information. We also have a management/staff telephone chain if needed.

If the office is open, our “operating principle” is to exercise your own judgment about coming into the office, arriving late or leaving the office early, guided by your sense of personal safety. If you decide not to come into the office, please email your manager and Reception (reception@wallacefoundation.org). The day is a paid day, not PTO.

Working at home
With our team-based structure, we believe we benefit from working together in the office and that team meetings are enriched when “face-to-face.” We also recognize that certain assignments or projects may benefit from working at home. Staff members, in consultation with their manager, may work at home from time to time to best accomplish their work. We do not expect this to result in a regular schedule of working at home.

We have developed a set of considerations a manager would apply when a staff member makes a request in advance for a planned day to work at home:

- The role lends itself to working at home.
• There is no negative impact on interdisciplinary team work.
• There is adequate work suitable to be done at home or the work can be done more efficiently there.
• The staff member is able to participate in conference calls and respond to phone calls as needed.
• The request is an exception rather than a common practice.

While no one consideration is always applicable or tops the others, if the answer is “yes” it suggests working at home that day is okay and, conversely, if “no” it suggests it is not appropriate. When you do work at home, please be sure to mark “Working at home” on your calendar and include a telephone number so colleagues can reach you if needed.

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Attendance/Working from Home

January 2020
VI: EMPLOYEE BENEFITS & TIME OFF

- Employee Benefits
- Performance Enhancement and Compensation
- Tuition Reimbursement
- Professional Certifications and Continuing Education
- Matching Gifts
- Humanitarian Aid Matching Gifts
- Community Service Matching Gifts
- Paid Time Off (PTO)
- Holidays
- Leaves of Absence
EMPLOYEE BENEFITS

Employee benefit plans and programs are an integral part of The Wallace Foundation’s total compensation package. Our total compensation philosophy is to be competitive with the market to help us attract, retain and motivate highly talented staff who, working together, are responsible for advancing the foundation’s mission.

A full description of the benefit plans and programs offered by the foundation, and employee enrollment information are provided to the employee at the time of hire. Changes to the plans and updates are communicated when made.

Presented here are brief summaries of our employee benefits. In all cases the plan provisions as contained in the plan documents, Summary Plan Description (SPD), insurance contracts, certificates of coverage, and Summary of Benefits and Coverage (SBC) govern eligibility to participate and specific coverage under the plan, policy or program. The foundation reserves the right to change any of these plans, policies or programs at any time. Further description, summaries, plan documents, certificates, privacy statements and required notices are on the intranet.

The descriptions below apply to full-time regular employees and unless otherwise noted coverage begins on the first day of employment. A description of benefits for part-time regular employees will be provided at time of hire.

HEALTH INSURANCE AND HEALTH REIMBURSEMENT ACCOUNT (HRA)

Health Insurance: The United Healthcare/Oxford Gold High Deductible Health Plan uses the Freedom network and allows you to choose in-network or out-of-network services. The plan includes preventive care and in-network prescription drug benefits.

The foundation pays 80% of the cost for all categories of coverage and the employee pays 20% through payroll deduction. You may elect to pay your contribution to the health plan premium on a pre-tax basis, thereby reducing your taxable income.

Our health insurance includes a Health Reimbursement Account (HRA), to reduce your out-of-pocket costs when using in-network providers. You pay a portion of the deductible and Wallace reimburses the remainder of the deductible and co-insurance until the out-of-pocket maximum is reached.

<table>
<thead>
<tr>
<th>Health Reimbursement Account</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Category of Coverage</td>
<td>You Pay</td>
</tr>
<tr>
<td>Employee Only</td>
<td>$300</td>
</tr>
<tr>
<td>All Other Categories</td>
<td>$600</td>
</tr>
</tbody>
</table>

1 For you and qualifying “dependents” as defined by the IRS
**DENTAL**

The Lincoln Financial DentalConnect plan provides reimbursement to plan maximums for services both in- and out-of-network following the schedule below, and an orthodontia benefit for children. The foundation pays 100% of the cost of coverage.

<table>
<thead>
<tr>
<th>Service Level</th>
<th>In-network</th>
<th>Out-of-network</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preventive</td>
<td>100%</td>
<td>100%</td>
</tr>
<tr>
<td>Basic</td>
<td>100%</td>
<td>80%</td>
</tr>
<tr>
<td>Major</td>
<td>60%</td>
<td>50%</td>
</tr>
</tbody>
</table>

**VISION**

Vision benefits are provided by Vision Service Plan (VSP) and cover eye exams, frames, and contact lenses from designated in-network providers on a co-payment basis, or reimbursement, up to specified maximums, for out-of-network services. The foundation pays 100% of the cost.

**RETIREMENT**

**The Wallace Foundation 403(b) Retirement Plan:** Upon completion of six months of continuous service, the foundation contributes 15% of your compensation to the pre-tax account, subject to IRS contribution limitations. Contributions are 100% vested immediately. From the first day of employment, you can also build savings by directing your contributions to either or both your pre-tax and Roth accounts. Your total contribution – pre-tax and Roth -- cannot exceed the annual IRS maximum employee elective deferral amount. For 2021, the maximum elective deferral is $19,500 with an additional $6,500 Catch-up/Age 50+ Contribution. The plan offers a diversified portfolio of investment options for you to direct contributions.

In addition to the 403(b) Plan, the foundation provides non-qualified retirement plans for qualifying staff. Under the 457(b) Deferred Compensation Plan, senior managers can make voluntary contributions subject to IRS limits. Under the Supplemental Executive Retirement Plan (SERP), for senior managers earning over the annual IRS compensation limit, the foundation contributes 15% of the salary above the limit to the SERP.

**SHORT- AND LONG-TERM DISABILITY**

**Short-term Disability:**

The foundation provides short-term disability benefits in the event of a certified disability by CIGNA. Your absence must be seven continuous days to be eligible for review and certification by CIGNA:

- First four weeks of certified disability: Wallace maintains 100% of your salary
Thereafter:

- 60% of your salary to a maximum of $3,000\(^2\) per week for up to 26 weeks; and
- Based on your length of service, the foundation makes up the difference to 100% of your salary. The formula for this portion of the benefit is two weeks of pay for each full year of service up to a maximum of 26 weeks.

All payments from CIGNA are made to the foundation who continues your salary.

**Long-term Disability**: After a continuous six-month period of certified disability and subject to certification by CIGNA, long-term disability benefits will provide 60% of your salary to a maximum of $12,500 per month for an approved period, offset by any other payment you are receiving for disability. The foundation pays 100% of the cost.

**Life/Accidental Death and Dismemberment Insurance**

Life insurance, through CIGNA, provides your designated beneficiary with a benefit equal to three times earnings to a maximum of $1,000,000 (subject to a reduction for age). AD&D benefits of three times earnings to a maximum of $1,000,000 are paid following a schedule based on the type of loss. The foundation pays 100% of the cost of life and AD&D coverage.

**Flexible Spending Accounts**

Flexible Spending Accounts: Staff may elect to set aside pre-tax dollars up to an annual maximum for reimbursement of qualifying health and dependent care expenses. The annual maximum for health care is $2,750 and for dependent care $5,000.

**Transportation and Parking**

**Transit**: You can designate a portion of your pay, up to $270/month, to be deducted on a pre-tax basis to pay for expenses for commuting by public transit. In addition, you can deduct through payroll the balance of your commuting expense on a post-tax basis. *Only transit expenses purchased using your Benefit Mastercard provided by ConnectYourCare are eligible for reimbursement.*

**Commuter Parking**: In addition to transit, you can designate a portion of your pay, up to $270/month, on a pre-tax basis for parking expenses at or near the office or a location from which you commute using public transit. You may use your Benefit Mastercard or file a paper claim for reimbursement for commuter parking expenses.

**Employee Assistance/Work-Life Program**

Humana provides a broad range of confidential services: behavioral health counseling, and consultation and resources for work-life (child and elder/senior care), legal, financial, and identity theft/fraud. The foundation pays for these services.

**Health Advocate**

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\(^2\) The New York State statutory benefit of 50% of pay to a maximum of $170/week is included in the insured benefit.
Health Advocate is a confidential service with a staff of medical professionals and claims specialists to support you and your family to find the health care services you need, make informed decisions about care, and resolve insurance and claims issues. The foundation pays for this service.

**BUSINESS TRAVEL ACCIDENT INSURANCE**

Business travel accident insurance provides a benefit payable in the event of death or permanent total disability of six times salary to a maximum of $3,000,000 if you are on authorized business travel. The foundation pays 100% of the cost of this insurance.

**WORKERS COMPENSATION, SOCIAL SECURITY, AND UNEMPLOYMENT INSURANCE**

**Workers Compensation:** This benefit provides salary replacement assistance in the event of an on-the-job injury or illness to eligible individuals who meet the New York State qualifying requirements. The foundation pays 100% of the cost.

**Social Security/Medicare:** The foundation contributes an amount equal to your own required contribution, resulting in a monthly retirement benefit and health insurance when you are eligible.

**Unemployment Insurance:** Unemployment insurance provides temporary financial assistance to eligible individuals who meet the New York State qualifying requirements. The benefit is funded through payments made by the foundation.

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Employee Benefits

January 2021

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Performance Enhancement
Our approach to performance enhancement is designed to reflect and reinforce how we work across the foundation to produce high-quality work, have a high level of engagement, and demonstrate the behaviors that align with our values and contribute to the organizational culture we seek to foster.

Ongoing feedback and dialogue are the underpinning of our approach, along with two dedicated conversations:

- *Annual review*: Discuss performance against goals and reflect on strengths and development opportunities for the Core Competencies for the prior year; and
- *Mid-year check-in*: Discuss progress against goals and learning plan, how we can support your work, and to make any changes to goals.

We support our approach with guidance and developing “good goals,” and giving and receiving feedback in performance reviews. We also use “growth mindset” as a framework for continuing encouragement of and support for your professional development and growth, both as an individual and how we come together to work collaboratively in teams.

Performance reviews are a good organizational practice, providing an opportunity for an intentional conversation to:

- Understand “how you are doing” overall
- Come to a shared understanding of progress against agreed-upon attainment measures for your goals and responsibilities. By understanding whether the goal was met, and what contributed to achieving the goal or slowed progress, we inform the conversation about goals for the upcoming year, and strengths and development opportunities
- Reflect on the Core Competencies to see how well we are working with each other in our interdisciplinary team environment, and reinforce our commitment to learning and professional development

Setting goals
Good goals align with the overall strategies and priorities of the foundation, team and unit workplans, succinctly describe expectations for the work and clearly state attainment measures, and are SMART – *Specific*, *Measurable*, *Agreed upon* and *Aligned*, *Realistic*, and *Time*.

Types of Goals:

- **Foundation-wide**: To underscore its importance, we have a foundation-wide goal – Participation in Teams.

- **Common**: To reflect common baseline responsibilities, we have “common goals” for officers/senior officers on interdisciplinary teams, senior management, and program assistants.
• **Evergreen**: Some positions have “evergreen” goals and responsibilities, e.g. grants associate, senior accountant, receptionist. These carryover from year-to-year and specific projects can be added.

**Developing a Growth Plan**
Framed within our value of *Continuous Learning*, and to reflect our commitment to your development, we seek to align with the concepts of a “growth mindset”– embracing the idea that we can always improve, committing to a plan to do so, and recognizing that success is making progress from where we are now.

A *Growth Plan* typically focuses on 2 – 3 goals, and for each goal lays out specific actions, the support you need, timeline, and what would be indicators of progress. On the *Growth Plan* form, we have considerations to think about as you develop your plan for the next few years. When we do our annual performance reviews, you will reflect on your progress with your manager, and update and expand your plan based on your growth and/or new areas for focus.

**Performance review conversations**
We encourage and hope conversations with your manager about performance occur regularly. We set aside two times each year for a dedicated conversation: annual year-end performance review and a mid-year check-in. Both start with staff input – a key factor in coming to a shared understanding about performance.

The mid-year check-in is an opportunity to discuss progress against your goals, responsibilities and learning plan, and, if needed, talk about how to get a project or work back on track. It also provides an opportunity to course correct for goals set earlier in the year that may have changed, and add new goals and responsibilities.

In the annual review, we review performance against goals, and reflect on strengths and development opportunities for the Core Competencies. This is another source of input to your Growth Plan.

**Core Competencies**
Our Core Competencies are situated within the framework of our behavior-related values:

<table>
<thead>
<tr>
<th>Behavior-related Values</th>
<th>Mutual Respect and Support</th>
<th>Diversity</th>
<th>Continuous Learning</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>We respect and support each other and those we work with externally.</td>
<td>We celebrate diversity, both visible and invisible.</td>
<td>We are committed to continuous learning both as individuals and as an organization.</td>
</tr>
<tr>
<td><strong>Collaboration</strong></td>
<td>We work internally in teams and externally in partnerships to achieve our goals.</td>
<td><strong>Excellence</strong></td>
<td><strong>Accountability</strong></td>
</tr>
<tr>
<td></td>
<td>We aim high in our goals for both how we do our work and the outcomes we seek to achieve.</td>
<td>We are transparent, taking responsibility for our individual and the foundation’s commitments.</td>
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</tbody>
</table>
Our focus is developmental, not evaluative. We reflect and comment on one or two strengths demonstrated as an individual or member/leader of a team, and development opportunities to focus on for continuous improvement.

### Core Competencies

<table>
<thead>
<tr>
<th>Individual Responsibility</th>
<th>Teamwork</th>
<th>Work Planning and Project Management</th>
</tr>
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<tbody>
<tr>
<td>Analytical Skills</td>
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<td>Communications</td>
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<td>Managing External</td>
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<tr>
<td>Relationships</td>
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<tr>
<td>Managing Staff (if applicable)</td>
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### Effective Feedback for Performance Discussions

We seek to be effective givers and receivers of feedback in our day-to-day conversations and in performance discussions. We recognize that there are three types of feedback and all are discussed in performance reviews:

- **Appreciation**: to express thanks, and to motivate, encourage, acknowledge and connect
- **Coaching**: to help you to increase knowledge, skill, practice and capability, and to support your professional growth and development
- **Evaluation**: to share and understand your manager’s perspective of your performance against expectations

We also recognize that often in performance discussions, **Evaluation** can drown out **Coaching** and **Appreciation**. Resources on giving and receiving feedback are available on the [intranet](#) to build awareness and help to strengthen our skills.

### Learning Goals

An integral part of our approach to onboarding is the development of Learning Goals. Learning Goals align with our value of **Continuous Learning**, and reinforce our commitment to professional growth and development. In developing your Learning Goals you will identify topics and areas where it would be beneficial to deepen and broaden your understanding of Wallace, our work and responsibilities; clearly articulate desired outcomes for specific position responsibilities and projects; and ensure we identify and provide the support and resources needed for you to get started successfully.

You will develop Learning Goals during your first month at Wallace, and regularly check-in with your manager about progress on your goals, what you are learning, where you have questions, and what topics you want to dive into more deeply.

### Compensation

Our compensation philosophy is to be competitive with the market in total compensation to help us attract, retain and motivate highly talented staff who, working together, are responsible for advancing the foundation’s mission. Total compensation includes both salary and the wide range of benefit plans, programs and policies Wallace provides.

As a philanthropy, we take into account certain constraints with respect to compensation:

- **Our commitment to being good stewards**: using our resources responsibly for the public good
• **IRS requirements for all nonprofits** *(including foundations)*:
  - Compensation must be “reasonable and necessary”
  - The organization must obtain and rely on appropriate data as to comparability
  - There is a particular focus on higher paid staff

Practices we have adopted to manage within these constraints include:

- Annual review of overhead rate relative to our peer foundations
- Review of compensation competitiveness by an independent third party through market surveys:
  - Overall market trend annually for all staff
  - Individual competitiveness analysis for senior management annually
  - Individual competitiveness analysis for all staff every 3 – 4 years
- Regular competitive benchmarking of benefits

**Salary increases**

There are three types of salary increases:

- **Market trend**: All staff receive the same market trend increase in January, based on competitive data, unless performance “needs improvement.”
- **Competitive market adjustments**: Periodic adjustments to bring salary up to the competitive range would be made if a salary fell significantly below the market for a sustained period of time.
- **Promotions**: Change to a higher level position.

**Salary structure and competitive range**

Our salary structure has three elements:

- **Competitive range**: 90% to 110% of market median
- **Maximum salary for a position**: 150% of market median; setting a limit for “reasonable and necessary” compensation
- **Minimum salary for a position**: 80% of market median; to afford a degree of flexibility, when appropriate, in making a salary offer

Our independent compensation consultant advises that benchmarking to the market median is the prevalent market practice, and compensation within 10% of the market median to be in the competitive range.

We determine the market median based on robust and comparative survey data, compiled by an independent compensation consultant. We follow best practices for surveys:

- Focusing on the foundation/non-profit sector
- Matching positions to survey descriptions with +/- adjustments for scope of responsibilities
- Using multiple data points for each position drawn from multiple surveys, multiple organizations in each survey, and multiple incumbents in each position
- Adjusting data for comparable organization size
- Adding a geographic differential of 15% to reflect NYC location

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Performance Enhancement and Compensation

January 2020

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TUITION REIMBURSEMENT

For degree programs at a fully-accredited institution of higher education, our policy provides reimbursement for tuition expenses for all staff. Costs for books, registration, activity/laboratory/special fees, entrance tests or class materials are not covered.

The foundation will reimburse 100% of tuition costs for coursework toward an initial bachelor’s degree and 50% for coursework towards any master’s or doctoral degree:

- Approval is required in advance of starting any coursework
- Reimbursement requires documentation of successful completion/passing grade
- Staff member must be an employee in good standing at the time reimbursement is approved
- Annual maximum reimbursement per employee: $5,250

Staff should complete the Request for Approval of Degree Program form available here on the intranet and submit with the manager’s signature to human resources.

To request reimbursement for courses taken and successfully completed with a passing grade, a staff member should complete the tuition reimbursement form available here on the intranet and submit it to human resources.

Staff members are encouraged to consult with their personal tax advisor regarding the tax treatment of policy payments made under this policy.

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Tuition Reimbursement January 2021
PROFESSIONAL CERTIFICATION AND CONTINUING EDUCATION

The Professional Certification and Continuing Education policy provides for reimbursement of fees and expenses for initial certifications and licenses, and continuing education requirements relevant to your current or anticipated responsibilities here at Wallace. Our policy is intended to support you and reinforce our commitment to learning and professional development.

The Professional Certification and Continuing Education policy is in addition to our Tuition Reimbursement policy.

Specifically, the policy covers:

- Acquisition of initial certifications to include Chartered Financial Analyst (CFA), information technology certifications (network management, SharePoint developer), Certified Employee Benefits Specialist (CEBS), and administrative skills (Microsoft Office Specialist)
- Fulfillment of continuing education requirements to maintain a license or certification: for the certifications noted above, plus Certified Public Accountant (CPA), the legal profession, and other comparable professional licenses or certifications.

Reimbursement is based on these criteria:

- Initial certification/continuing education is relevant to a staff member’s current or anticipated responsibilities at Wallace
- Reimbursement at 100%: examination fees; study guides, textbooks and course materials; and all coursework, including preparation, either online or classroom
- Annual maximum per employee: $5,000
- Approval required in advance for initial course of study and continuing education credits
- Reimbursement for examination fees is contingent upon written documentation of successful completion of/passing the exam
- Staff member must be an employee in good standing at the time the reimbursement payment is made

Approval and Reimbursement Process

Initial approval: In advance, complete the Request for Approval section of the Professional Certification and Continuing Education form located here on the intranet. Please have your director and human resources sign off on the form.

Reimbursement: Please use a copy of the form indicating approval, and complete the Request for Reimbursement section. Include documentation for all expenses. For examination fees, please include documentation of successful completion/passing grade. Because these expenses are covered under the “Staff Development” budget, human resources will approve the reimbursement.

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Professional Certification and Continuing Education
January 2021

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MATCHING GIFTS

At Wallace, we recognize your generosity by matching your contributions to qualifying charitable organizations. All full-time and part-time employees are eligible for the Matching Gifts Program.

How does the program work?
The foundation will match contributions to qualifying not-for-profit organizations on a two-to-one basis up to an annual maximum Foundation contribution for each employee of $15,000. Please see the instructions below for how to have your contribution matched.

ORGANIZATIONS

Eligible Organizations
Organizations located in the United States and recognized as a tax-exempt public charity under section 501(c)(3) of the Internal Revenue Code or an accredited educational institutions (K-12 and higher education), except if designated ineligible as described here, are eligible recipients.

Ineligible Organizations
- Organizations that promote or engage in violence, terrorism, bigotry or the destruction of any state
- Religious organizations (churches, synagogues, mosques and other houses of worship) or other organizations primarily promoting religious purposes. Faith-based community service organizations or schools may be considered eligible if the program:
  - is open to all individuals in the community regardless of religious belief;
  - serves a secular purpose, such as a food pantry, homeless shelter or education;
  - does not require participation in prayer, worship or other religious activities as a condition of receiving service(s) offered; and
  - does not use the individual donation or resulting match to propagate a belief in a specific faith.
- Donor advised funds, private foundations, supporting organization, and personal trusts

GIFTS

Eligible Gifts
A tax-deductible, personal charitable contribution of $25 or more made directly to an eligible organization while the employee is actively employed by The Wallace Foundation.

Ineligible Gifts are contributions:
- Used to make or fulfill a pledge
- Made to support partisan political purposes, influence legislation or elect candidates
- Made for religious purposes, to fulfill a tithe or to support religious activities and programs
• Not considered charitable or tax-deductible in full or a portion thereof, e.g., ticket purchases, event registrations, or admission fees
• Directly or indirectly benefit the employee, his/her family or other person designated by the employee such as:
  o Tuition, books, fees or other student expenses
  o Individual, family or group membership fees or dues
• Made jointly by several individuals or with funds provided by other individuals
• Real or personal property, non-cash/in-kind, insurance premiums, charitable gift annuities or bequests

Instructions for Matching Gifts requests
The Matching Gifts form is located here on the intranet.

Please complete Part A and send the form, along with your gift, to the recipient organization. The form includes information for the recipient information to complete and return to the foundation along with their tax-exempt information, should be sent back to the foundation for processing.

The foundation will complete the due diligence and send the matching contributions directly to the organization. Finance will send the employee an email notifying that the matching gift has been sent.

The foundation reserves the right to determine whether a matching gift will be made, and may suspend, amend or discontinue this Matching Gifts Program at any time.

This policy statement is not a contract of employment. The Wallace Foundation reserves the right to change or revoke this policy statement at any time without notice.

Matching Gifts

October 2016
Humanitarian disasters, whether natural or manmade, affect people and communities in heartrending ways. The recovery from devastating damage requires a long-term approach, yet the bulk of philanthropy given in response to disasters is short-term in nature. Given the mission and approach of The Wallace Foundation, we want to contribute to disaster recovery in ways that focus on medium- and long-term recovery efforts serving the most vulnerable populations.

In 2017, the senior management team developed the following guidelines for Wallace’s grant making for humanitarian aid in response to a disaster:

- Consistent with our scope as a national foundation, grants will be limited to states and territories of the United States.
- We will assess the disaster and recovery efforts on a case by case basis, and determine if the situation calls for Wallace to make a grant.

If so:

- We will determine the appropriate grant recipient, and
- Generally, the level of giving will reflect the presence in the affected areas of Wallace grantees, partners, external relationships, and staff:
  - Limited/small concentration: $150,000
  - Significant concentration: $250,000

Humanitarian Aid Matching Gifts Program

When a determination has been made to make Foundation grants for humanitarian aid, it will be accompanied by the Humanitarian Aid Matching Gifts Program.

The program provides an opportunity for staff to make contributions to organizations engaged in humanitarian aid and not be constrained by the annual Wallace maximum contribution under the Matching Gifts program. For contributions made under the Humanitarian Aid program, the foundation will provide a two-to-one match up to an annual maximum Foundation contribution of $2,000 for organizations engaged in relief and recovery efforts. Eligible Organizations and Eligible Gifts are as defined under the foundation’s Matching Gifts Program.

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Humanitarian Aid Matching Gifts

January 2018

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**COMMUNITY SERVICE MATCHING GIFTS**

In addition to our Matching Gifts Program, the Community Service Matching Gifts Program recognizes volunteerism and community service as a value we hold at Wallace. The program provides an opportunity for employees to volunteer with non-profit organizations of personal interest and build collegiality by working together on a project as a member of a self-organized team.

**How does this program work?**

For *individual* employees:
- For every 20 hours of volunteer work with an Eligible Organization, the foundation will make a contribution of $1,000

For *self-organized teams* working on a project:
- For teams of at least three employees volunteering at least 10 hours each on a specific project\(^1\) with an Eligible Organization, the foundation will make a contribution of $1,500
- For each additional employee on the team working 10 hours, the foundation will add $500 to our contribution

**What non-profit organizations are eligible?**

**Eligible Organizations**
Organizations located in the United States and recognized as a tax-exempt public charity under section 501(c)(3) of the Internal Revenue Code or accredited educational institutions (K-12 and higher education), except if designated *ineligible* as described here, are eligible recipients.

**Ineligible Organizations**
- Organizations that promote or engage in violence, terrorism, bigotry or the destruction of any state.

- Religious organizations (churches, synagogues, mosques and other houses of worship) or other organizations primarily promoting religious purposes. *Faith-based community service organizations or schools may be considered eligible if the program:*
  - is open to all individuals in the community regardless of religious belief;
  - serves a secular purpose, such as a food pantry, homeless shelter or education;
  - does not require participation in prayer, worship or other religious activities as a condition of receiving service(s) offered; and
  - does not use the individual donation or resulting match to propagate a belief in a specific faith.

- Donor advised funds, private foundations, supporting organization, and personal trusts.

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1 A project is a specifically defined work activity that requires multiple volunteers working together at the same time at the same location. A project may be one day or a recurring project such as a team working together once a month.
➢ **Please note:** Organizations who are recipients of Service to the Field grants are not eligible as you can fulfill your volunteer service responsibilities during the work day.

**How do I submit a request for a Community Service Matching Gift?**

There are three simple steps:

1) Complete the Hours Report (Individual or Team) located [here](#) on the intranet. For team projects, all members of the team should sign the Team Hours Report.

2) Ask the organization to complete the Organization Due Diligence form (located [here](#) on the intranet) and provide their IRS determination letter.

3) Send the Hours Report, Organization Due Diligence form, and IRS determination letter to Community Service Matching Gifts/Finance. Finance will complete the due diligence review and send the foundation’s contribution to the organization, notifying you (individual and/or team members) that the contribution has been sent.

*The foundation reserves the right to determine whether a matching gift will be made, and may suspend, amend or discontinue this Community Service Matching Gifts Program at any time.*

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Community Service Matching Gifts Program  
January 2017
PAID TIME OFF (PTO)

The Wallace Foundation maintains a paid time off (PTO) program for regular employees intended to provide for periods of rest, relaxation and continued well-being.

Full-time employees
A full-time regular employee is eligible to accrue PTO as follows:

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>PTO Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>During year of hire:</td>
<td></td>
</tr>
<tr>
<td>• If hired January 1 – March 31</td>
<td>20</td>
</tr>
<tr>
<td>• If hired April 1 – June 30</td>
<td>15</td>
</tr>
<tr>
<td>• If hired July 1 – September 30</td>
<td>10</td>
</tr>
<tr>
<td>• If hired October 1 – December 31</td>
<td>5</td>
</tr>
<tr>
<td>Year following year of hire</td>
<td>25</td>
</tr>
<tr>
<td>At 5 years</td>
<td>30</td>
</tr>
</tbody>
</table>

As of January 1, each employee has available the full allocation of PTO days to schedule during the year. For example, if you have 25 days and 3 carryover, 28 days are available.

Part-time employees
A part-time regular employee is eligible to accrue PTO as follows:

- **Exempt employee:** Accrual is based on the percentage of the work week, e.g., after the year of hire (25 days), an employee who works an 80% schedule is eligible for 20 PTO days.
- **Nonexempt employee:** Accrual is based on the hours worked in a week, e.g., after the year of hire, an employee scheduled to work 15 hours per week is eligible for 10 PTO days.\(^7\)

Temporary employees
After completing 120 days of employment, employees hired on a temporary basis are eligible for PTO based on the length of the assignment.

Scheduling PTO
When foreseeable, staff are encouraged to schedule PTO in advance, typically seven days, following the foundation’s procedure for requesting time off.

In the event of an unplanned absence, please follow the foundation’s procedures described below to notify the office and record PTO in the PTO system upon your return to the office.

In the event of an **unplanned** absence from the office, please:
- Notify your immediate manager by email or telephone; and
- Update your Outlook calendar

When you leave work due to the onset of illness or have a personal appointment outside the office, use of PTO is determined based on whether you work a portion of the morning or afternoon. A half

\(^7\) 15 hours/37.5 hours = 0.4. Applying 0.4 x 25 PTO days = 10 PTO days.
day of PTO is counted only if you are out of the office for the entire morning or afternoon. For example:

- You come into the office and leave at 11:00 a.m. for the balance of the day due to illness: a half-day only for the afternoon will be considered PTO.
- You come into the office and leave at 2:00 p.m. for the balance of the day due to illness: no PTO is used.
- You have an outside appointment, leave the office at 11:30 a.m. and return at 2:00 p.m.: no PTO is used.

**Holidays**

If a full-day designated holiday occurs during PTO, the day will be paid as a holiday, not a PTO day.

For early closings at 1:00 p.m. before a holiday, e.g., the day before Thanksgiving, if you will be out for the full day, a half-day will be considered PTO.

If you schedule PTO on Friday during summer hours when the office closes at 3:00, it is a full-day PTO.

**Summer Hours**

The foundation closes the office at 3:00 p.m. starting on the Friday of Memorial Day weekend through Labor Day weekend. Summer Fridays are considered full workdays. If you take PTO on a summer Friday, it is a full-day PTO.

**Illness during PTO**

If an illness occurs during scheduled PTO, that time will generally be paid and recorded as PTO. However, should the illness be certified by the insurance company as Short-term Disability, the certified days will be considered Short-term Disability, not PTO.

**Carryover**

Up to six (6) PTO days may be carried over from one calendar year to the next.

**PTO upon separation of employment**

Upon separation from employment, payment is made only for carryover days and PTO days accrued but not used as of the last day of employment, not the full-year schedule.

For example, if an employee has 30 PTO days on January 1 and leaves June 30, accrued days are 2.5/month x 6 months = 15 days. Payout would be 15 days minus days taken.

Payment for these days will be included in the final paycheck.

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HOLIDAYS

Including half-days for early closing, we expect that the number of holidays each year will float between 13-15 holidays. We issue a holiday schedule for the upcoming year that is based on the following:

- From December 25 through December 31 the foundation is closed
- On the day before a designated federal holiday:
  - If the holiday occurs on Monday, there is no early closing or additional holiday
  - If the holiday occurs on Tuesday, the foundation is closed for a full day on Monday
  - If the holiday occurs on Wednesday, Thursday or Friday the foundation closes at 1:00 p.m.

Outlook invitations are sent for holidays to add to your calendar and are designated as paid holidays and those we ask you to take into consideration when scheduling internal and external meetings:

- Paid Holidays: (P)
- Scheduling Holidays: (S)

Paid holidays are also entered into the PTO system. Paid holidays typically are: New Year’s Day, Martin Luther King, Jr. Day, Memorial Day, Juneteenth, Independence Day, Labor Day, Thanksgiving and the day after, and the year-end closing.

Holiday pay
If a non-exempt employee is required to work on a designated holiday, the employee will be paid at time-and-one-half for hours worked.

If a designated holiday occurs during scheduled Paid Time Off, that day is paid and recorded as a holiday, not as a PTO day.

Holiday pay during a leave of absence is determined by the type of leave (see Leaves of Absence policy).

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Holidays

January 2021
The Wallace Foundation’s Leaves of Absence policy is designed to comply with all applicable local, state and federal laws and regulations, and to provide eligible employees with extended time away from work to manage personal or family responsibilities, recover from an illness or injury, or respond to civic duties.

Leaves of absence:
- Family and medical
- Short-Term Disability
- Child and Family Care Leave
- Bereavement
- Jury or Witness Duty
- Workers Compensation
- Personal Leave
- Military Service

Family and medical
Wallace’s Family and medical leave provides eligible staff with unpaid, job-protected leave (with continuation of group health insurance under the same terms and conditions as if the employee had not taken leave) for up to 12 work weeks for specified family and medical reasons, and for up to 26 weeks to care for a covered military service member with a serious injury or illness.

To be eligible for Family and medical leave, a staff member must have been employed by the foundation for at least 12 months or 52 weeks, and have worked at least 1,250 hours in the previous 12-month period.

Family and medical leave is granted with a guarantee of return to active employment in your current or an equivalent position, business conditions permitting.

Leave may be taken for:
- Twelve (12) work weeks of leave in a 12-month period for:
  - Birth of a child and to care the newborn child within one year of birth;
  - Placement for adoption or foster care and to care for the newly-placed child within one year of placement;
  - To care for the employee’s spouse, child, or parent who has a serious health condition;
  - A serious health condition\(^1\) that makes the employee unable to perform the essential functions of his or her job;
  - Any qualifying exigency arising out of the fact that the employee’s spouse, son, daughter, or parent is a covered military member on “covered active duty;” or

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\(^1\) The Foundation follows the Department of Labor guidelines under the federal Family and Medical Leave Act (FMLA) to define a “serious health condition” which is Attachment A on the Wallace Family and medical leave request form.
• Twenty-six (26) work weeks of leave during a single 12-month period to care for a covered service member with a serious injury or illness if the eligible employee is the service member’s spouse, son, daughter, parent, or next of kin (military caregiver leave).

Request for Family and medical leave, and reporting
When the need for leave is foreseeable, the staff member should make a written request for the leave at least 30 days in advance of the qualifying circumstance. A request for leave should be made to the chief human resources officer. If 30 days’ notice is not practicable, the staff member should request leave as soon as practicable.

If the request is for your own serious health condition, please provide medical certification from your health care provider establishing the medical necessity for the leave. The medical certification should be on the health care provider’s letterhead and must include:
  • Contact information (name, address, telephone number, fax number, email) of the health care provider and the type of medical practice/specialty;
  • When you came under the care of the health care provider for this serious health condition;
  • When the serious health condition began;
  • How long the serious health condition is expected to last;
  • Whether you as the employee are unable to work in your position at the foundation due to this serious health condition and why, and the likely duration of this inability to work; and
  • Whether your need for leave is continuous or intermittent.

The foundation seeks to be in compliance with the privacy protections afforded you under HIPAA (Health Insurance Portability and Accountability Act) and therefore does not require a diagnosis be provided. At her/his discretion, your health care provider may include a diagnosis or information on symptoms.

For all other leave requests, as permitted, the foundation may request written certification, e.g., health care provider’s statement for the serious health condition for a family member, to determine if the request is a qualifying circumstance for leave.²

The foundation will provide a written determination whether or not the request qualifies for leave and information on benefits coverage and time off policies during the leave.

Scheduling of leave
The staff member may take leave in 12 consecutive weeks, may use the leave intermittently (take a day periodically when needed over the year) or, under certain circumstances, may use the leave to reduce the workweek or workday, resulting in a reduced hour schedule. In all cases, the leave may not exceed a total of 12 work weeks (or 26 work weeks to care for an ill or injured service member) over a 12-month period.³

² The Foundation will be guided by the Department of Labor’s forms and guidelines for these certifications.
³ If an employee and spouse both work for the Foundation, the employee and spouse may only take a combined total of 12 weeks of leave for birth of a child, adoption or placement of a child in foster care, or to care for a parent (but not a parent “in-law”) or 26 weeks to care for a covered injured or ill service member.
Leave for birth, becoming an adoptive or foster parent and to care for the child must be taken within one year of the birth or placement of the child. Intermittent leave or a reduced schedule requires approval by the chief human resources officer before the start of the leave.

**Accrual and use of PTO**

Any paid leave, for example, certified disability or Child and Family Care Leave (described below) will run concurrently with Family and medical leave. For the period of leave that is concurrent with paid leave, the employee continues to accrue PTO days.

A staff member must use all accrued PTO prior to the start of an unpaid leave. For the period of Family and medical leave that is unpaid, the employee does not accrue PTO days. PTO days available for the balance of the year will be calculated upon return from leave.

**Holidays**

Holidays that occur during Family and medical leave are counted as part of the 12 week-leave, not additional days. If the employee is on unpaid leave, there is no pay for the holiday.

**Benefits eligibility during Family and medical leave**

Health, dental, vision, life/AD&D insurance and short- and long-term disability benefits: These Foundation-provided benefits continue at the same level and under the same conditions as if the staff member had continued to work.

While on paid leave, payroll deductions will continue for the amount of the premium due for health insurance. While on unpaid leave, the staff member must submit timely payment of the employee portion of the premium to continue coverage. Specific information regarding payment of premiums will be provided by Human resources at the time of leave.

**Wallace’s contribution to the 403(b) Retirement Plan:** While an employee is in receipt of pay from Wallace while on leave, the foundation’s contribution to the 403(b) Retirement Plan continues and the employee may make voluntary contributions. During unpaid leave, the staff member is not eligible to receive the foundation’s contribution to the retirement plan and may not make any voluntary retirement plan contributions.

**Reinstatement upon return to work**

Upon return to work from an approved Family and medical leave, a staff member will be reinstated to his/her former position or another position with equivalent pay, benefits and terms and conditions of employment. An employee who fails to return to work at the end of the leave or has not met requirements for requested notifications or certifications during the leave, forfeits the right to reinstatement to the same or similar position.

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4 Certified disability period: for example, if a staff member is certified by the insurance company for short-term disability for six weeks, the six weeks will be designated as Family and medical leave and counted toward the 12-week period.
Short-Term Disability

Wallace provides short-term disability benefits in the event of a disability certified by CIGNA. Your absence must be for seven continuous calendar days to be eligible for review and determination of certification by CIGNA.

The short-term disability benefit is:

- First four weeks of certified disability: Wallace maintains 100% of your salary

Thereafter:
- 60% of your salary to a maximum of $3,000\(^5\) per week for up to 26 weeks; and
- Based on your length of service, Wallace makes up the difference to 100% of your salary for up to 26 weeks. The formula for this portion of the benefit is two weeks of pay for each completed full year of service.

All short-term disability payments from CIGNA are made to the foundation who continues your salary.

Benefits Coverage

Coverage continues under the health, dental, vision, life/AD&D insurance and short- and long-term disability insurance policies during leave for certified disability subject to employee contributions being made as required and compliance with other policy provisions.

The foundation’s contribution to the 403(b) Retirement Plan continues based on the salary amount being paid, i.e., 100% of your salary or 60% to the maximum. The employee may make voluntary contributions.

While on paid leave, the employee continues to accrue PTO days and is paid for designated holidays.

Please advise Human resources as soon as you are aware of an absence that would be considered eligible for disability certification by CIGNA, and within no more than 7 – 10 days of becoming disabled. HR will provide additional information about initiating a claim review by CIGNA.

When a disability has ended, a staff member must be medically certified by the physician to return to work. This certification must be in writing and presented to Human resources either before or immediately upon return to work.

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\(^5\) The NYS statutory benefit of 50% of pay to a maximum of $170/week is included in the 60% benefit. An employee must be employed by the Foundation for at least four (4) weeks or previously employed in NYS as defined in the statute.
**Child and Family Care Leave**

The foundation provides *job-protected paid* Child and Family Care Leave for staff who have completed 26 weeks of employment for:

- Bonding with a child following birth or placement for adoption or foster care within 12 months:
  - 100% of salary for the first four weeks, plus
  - The percent of salary to the cap under the NY Paid Family Leave law (NYPFL) in weeks five through the maximum number of weeks as designated in the chart below.

- Providing care for a covered family member with a serious health condition and as a “military caregiver” to tend to obligations when a covered family member is called to or serving active duty military service:
  - The percent of salary to the NYPFL cap for up the maximum number of weeks designated in the chart below.

The NYPFL phase-in schedule of benefits is:

<table>
<thead>
<tr>
<th>Year</th>
<th>LESSER of % of Your Salary or % of New York State Average Weekly Wage</th>
<th># Weeks</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td>67%</td>
<td>12</td>
</tr>
</tbody>
</table>

For 2021, the maximum weekly benefit is the *lesser* of 60% of a staff member’s salary or the cap of $971.61.

**Scheduling of leave**

The staff member may take Child and Family Care Leave in consecutive weeks or may use the leave intermittently taking a work day periodically when needed over the year.

The maximum number of weeks of Child and Family Care Leave available in a calendar year is cumulative. For example, in 2021 if a staff member took four weeks to bond with a child, only eight weeks remain available to subsequently care for an ill family member within the same calendar year.

Child and Family Care Leave runs concurrently with Family and medical leave.

**Administration**

The law requires that our disability claims administrator (CIGNA) make the determination about what qualifies for Child and Family Care Leave. Please advise human resources as soon as you are aware of an absence that could be considered eligible for Child and Family Care Leave. HR will provide information on filing a request for certification with CIGNA, including the documentation required. If the leave is certified, Wallace will continue your salary as the NYPFL benefit is sent directly to Wallace.

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6 Wallace’s Family Leave complies with the requirements of the New York Paid Family Leave Law (NYPFL). The Foundation pays 100% of the premium for NYPFL.

7 Family member under NYPFL include: Spouse, domestic partner, child/stepchild, parent/stepparent, parents-in-law, grandparent, grandchild
Benefits Coverage
Coverage continues under the health, dental, vision, life/AD&D insurance and short- and long-term disability insurance policies during certified Child and Family Care Leave subject to employee contributions being made as required and compliance with other policy provisions.

The foundation’s contribution to the 403(b) Retirement Plan continues based on the actual salary being paid. The employee may make voluntary contributions.

While on Child and Family Care Leave, which is paid leave, the employee continues to accrue PTO days and is paid for designated holidays.

Bereavement
The foundation offers four days of paid time off for staff after the death of an immediate family member. An immediate family member includes spouse, domestic partner, parent/step parent, grandparent, child/step child, grandchild, sibling, sister-in-law, brother-in-law and parents-in-law, including any relative or dependent who regularly lived in your household at the time of death. For an immediate family member, the foundation will make a memorial contribution to an organization (qualifying non-profit) designated by the staff member.

The foundation offers one day of paid time off for staff to attend the funeral of any other relative.

Please request Bereavement Leave from your manager.

Jury or Witness Duty
All regular employees are eligible for paid leave in the event that they are summoned to jury duty or required to testify as a witness under subpoena in a judicial proceeding, provided that the employee is not a party to the lawsuit.

A staff member should inform their manager as far in advance as possible of scheduled jury duty.

The staff member may retain any payment provided by the court for their jury service.

Workers’ Compensation
A staff member who suffers a job-related injury or illness may be entitled to medical expenses, lost income and other compensation through the foundation’s workers compensation coverage as required under New York Workers’ Compensation Law. Any accident which occurs on the job should be reported immediately to human resources.

In compliance with the law, medical benefits are paid from the date of injury, and lost wage benefits are paid after the first seven (7) days of absence from work due to the injury or illness.

To return to work after an injury or illness under Workers’ Compensation, the staff member must be medically certified by the physician to return. This certification must be in writing and presented to human resources either before or immediately upon return to work.
**Personal Leave**

Regular employees may request *unpaid* personal leave for a period of up to three months to address personal matters.

To request unpaid personal leave, the staff member must make a written request to human resources at least thirty (30) days in advance of the leave indicating the reason for the request and the expected length of time off.

The foundation will consider requests for personal leave on a case-by-case basis and communicate its determination in writing.

While a staff member may be able to return to the same or equivalent position, there is no reinstatement requirement or guarantee that the same or equivalent position will be available upon return from a personal leave.

Personal Leave is unpaid, and as such there will be no accrual of PTO during the leave. No contribution to the 403(b) Retirement Plan will be made during a personal leave, and the employee may not make a voluntary contribution. Continued coverage under the foundation’s benefits and insurance programs will be subject to the terms and conditions of each policy. In all cases, the staff member will be responsible for payment of the full premium due (both employer and employee contribution) for any period of continued coverage.

**Military Service**

The foundation will grant leaves of absence for military service in compliance with the provisions and requirements of the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), as amended. This will include leave for periods of voluntary or involuntary service in the armed forces for all types of active duty, inactive duty training and full-time National Guard duty.

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VII: BUSINESS OPERATIONS

- Travel and Business Expense Guidelines
TRAVEL & BUSINESS EXPENSE GUIDELINES

Our work at The Wallace Foundation often requires that we travel or hold meetings at our office to advance Wallace strategies and initiatives, support the diffusion of knowledge to catalyze broad impact, and manage business relationships across all areas of the foundation. We also sponsor and participate in convenings and conferences as speakers, as listeners and learners to benefit the foundation, and for professional development.

In this policy, we address travel planning and reservations, our guidelines, filing expense reports, and applicable sections of our Code of Ethics.

Travel Planning and Reservations

Travel Number: All trips require a Travel Number for expense reporting and tracking, and to make travel arrangements on the CorpTrav portal. Before accessing the CorpTrav portal site, please obtain a Travel Number from the spreadsheet located here on the intranet. Please take the next available Travel Number and complete the requested information. Instructions for editing the document are posted with the spreadsheet.

Staff have several options to make air, hotel, Amtrak and rental car arrangements:

- CorpTrav portal: Use the portal¹ to make travel arrangements yourself and/or designate the Administrative Assistant for your unit to make your travel arrangements, or

- Travel Request Form: Complete a Travel Request Form and the office services manager will make travel arrangements for you.

We strongly encourage booking flights at least two weeks prior to travel. Thirty (30) days prior to travel is preferable to receive lower fares. We recognize, of course, that there are situations when last minute scheduling must be done, but generally conferences, PLC meetings and site visits are scheduled well in advance and reservations can be made in this timeframe.

Please do not have a grantee or other outside organization book your hotel or make other travel arrangements. We ask this because if there is a change, we have to burden the grantee, and if there is a “Hold” and you are a “no show” we would have to reimburse the grantee.

While our arrangement with CorpTrav includes a telephone reservation service with a CorpTrav representative, this is a more expensive option than the portal. Direct telephone contact with CorpTrav would, of course, be used if you need emergency assistance with arrangements while traveling.

Travel Guidelines

We follow these guidelines for business travel and expenses as described here.

¹ If there is a group rate for a conference, please book your room when you register for the conference using the link provided by the conference organizer. For PLCs, the office services manager books all rooms for Wallace staff as part of our overall arrangement with the host hotel.
**AIR**

Our booking guideline is flights available within one hour of your preferred arrival or departure time, and:

- **All Flights**
  - “Regular” Economy or Coach (lowest cost non-stop flight): Fare allows for being able to make a seat assignment at booking and carry-on luggage at no charge.
  
  - If there are fees for seat assignment at booking and carry-on luggage for the fare class you select, we will cover them. We will also cover fees for checked baggage.
  
  - If only a middle seat is available at time of booking, we cover an upgrade for “extra legroom.”

- **Scheduled Flight Time Over Four Hours**
  - We will cover the fee for “extra legroom” in Economy/Coach class.

- **RAIL:** Acela business class

- **LODGING:** “Mid-market” hotels, generally Kimpton, Hyatt, Hilton, or Marriott whenever available\(^2\) and closest to the meeting location. If the hotel stay is in conjunction with a conference, please book using the conference rate.

  Reimbursable hotel expenses are room charges and taxes, and meals through room service or in the hotel restaurant; all other incidental charges are the responsibility of the staff member.

- **TRANSPORTATION TO AND FROM THE AIRPORT:** Staff should select either taxi, ride-hailing/ride-sharing services (e.g., Uber and Lyft), car service or public transportation, taking into consideration availability, convenience, safety and cost.

- **MEALS:** Meal expenses should be reasonable and generally within these ranges *per person including gratuity*: breakfast ($10 to $20), lunch ($25 to $35), and dinner ($45 to $70). As the IRS requires, when traveling, personal meals will be eligible for reimbursement only when your travel includes an overnight stay. An itemized receipt for the meal should be included with your expense report.

- **CAR RENTAL:** Reservations should be with national vendors for a mid-size car. Staff should decline insurance as the foundation’s insurance covers rental cars.

- **PERSONAL AUTOMOBILE:** When a personal automobile is used for business purposes, reimbursement will be according to IRS guidelines and rates. The current

\(^2\) For reservations for staff hotel stays in New York City, please use ‘best rate’ online services.
IRS reimbursement rate is posted here on the intranet. A travel map (e.g. Google maps, MapQuest) indicating the mileage should be attached to your expense report.

“Points” or other membership rewards for air, rail and hotel are retained by the employee.

**Booking outside our guidelines on the CorpTrav portal**
The CorpTrav site is integrated with our travel guidelines and standards indicated above. For air travel, if you select a flight that is $100 or more than the lowest cost option within the time window (+/- one hour of preferred departure/arrival time), the system will ask you to enter a reason for booking outside this guideline. After you enter your reason, the booking will go through. Similarly, for hotel bookings outside the guidelines, you will be asked to enter a reason before proceeding.

Notification of flight and hotel bookings outside of our policy will be included in the monthly report reviewed by Finance and Office Services.

**Please save your confirmation email which is your receipt for your Expense Report.**

**Other Business Meals and Catering**
Reasonable expenses for business meals are considered eligible for reimbursement in these situations:

- A business meal is hosted either offsite or at the foundation with guests and/or Wallace staff; and
- A luncheon (either onsite or offsite) with members of the team or unit to welcome new staff, for team and staff recognition, or recognize staff who are leaving Wallace.

If you are hosting a dinner offsite and want to book a private room, please do so through the office services manager.

For meals at the foundation’s office, all catering arrangements should be made through the office services manager. Please submit the Meeting & Catering Request Form located here on the intranet at least two weeks in advance. If a special set-up for the conference room is required, please let the office services manager know as early as possible.

**Staff working after hours**
If a staff member works onsite at our office after 8:00 p.m., and takes a cab, ride-hailing/ride-sharing service, or car service home for safety or convenience, the cost will be reimbursed. Similarly, meals will be reimbursed following our guidelines above.

**Code of Ethics**
As covered in our Code of Ethics policy, you may accept a ticket or exclusive invitation to private receptions, events, galas, performances and the like sponsored by grantees, potential grantees or other organizations with a business relationship with the foundation and typically made available to funders, only if the event is free or the foundation pays for the ticket and there is a reason to do so related to your management of the grant or to maintain a
respectful relationship with a grantee. The manager of the person attending the event is required to approve the acceptance of free tickets or the purchase of tickets, as any other business expense. (In the case of the president, the approval of the chair of the board is required.)

The foundation does not generally purchase tables or raffles or otherwise support fundraising efforts, unless the relationship with the grantee would be harmed by not doing so, as our support of charitable causes is predominantly through our grantmaking programs.

**American Express cards**

To facilitate payment, reporting and tracking of reimbursable business expenses, the foundation provides staff who travel on behalf of the foundation or are responsible for making purchases for the foundation with an American Express credit card. Please use the American Express card for *reimbursable business expenses only*.

Your American Express card should be used when booking with CorpTrav. When arrangements are made by the office services manager the charges will be to your American Express card.

All reward points for purchases on your Wallace American Express accrue to the foundation.

**Reporting & Reimbursement**

Staff with American Express cards are asked to use American Express’ online expense reporting tool. All charges on the card are automatically populated to the online expense report, and other expenses can be added, e.g., cash fare for ride-sharing.

The Business Travel & Expense Report, available [here](#) on the intranet, may also be used to report non-American Express expenses for reimbursement.

When submitting your expense report please indicate the Travel Number on the report, attach *original itemized* receipts to 8 ½ x 11 sheets of paper (numbered and in the sequence shown on the report) and have the form signed by your manager.

To facilitate timely payment of the American Express bill, we ask that you submit an American Express expense report for expenses on the credit card within seven (7) business days of the month’s close. Overall, we ask that all expense reports be submitted to Finance within thirty (30) days of incurring the expense.

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*This policy statement is not a contract of employment. The Wallace Foundation reserves the right to change or revoke this policy statement at any time without notice.*

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Travel & Business Expense Guidelines March 2019

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VIII: EMPLOYMENT LAW POSTING
To comply with local, state and federal requirements, the following notices are posted here on the intranet and on the bulletin board in the mailroom:

**United States**
- Employee Polygraph Protection Act
- Employee Rights under the Fair Labor Standards Act/Federal Minimum Wage
- Equal Employment Opportunity
- Family and Medical Leave
- IRS “Check Your Withholding”
- OSHA Job Safety and Health
- Uniformed Services Employment and Re-employment Rights Act (USERRA)
- Form I-9 E-Verify

**State of New York**
- Correction Law – Article 23-A
- Disability Benefits
- Employee Blood Donation Leave
- Human Rights Law – Discrimination Notice
- Job Safety and Health Protection
- Minimum Wage Information
- Paid Family Leave
- Unemployment Insurance
- Workers’ Compensation

**New York City**
- Paid Sick Leave Act
- Stop Sexual Harassment Act Factsheet

**NY Hero Act**
To help prevent occupational exposure to an airborne infectious disease, the New York state legislature passed the New York Health and Essential Rights Act in May 2021. The Act requires employers to adopt and implement a model airborne infectious disease exposure prevention plan either by adopting the labor commissioner’s model plan or by creating its own safety plan that meets or exceeds the minimum standards established by the state labor commissioner. Foundation senior management adopted the NY State model plan on July 22, 2021. The adopted plan can be found here in Employee Law Postings on the intranet and on the bulletin board in the mail/copy room.

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Working Together at Wallace:  
A Guide for Staff

ACKNOWLEDGEMENT OF RECEIPT

I understand that the purpose of Working Together at Wallace: A Guide for Staff (“Guide”) is to inform me about The Wallace Foundation guidelines, policies and practices. Nothing contained in this Guide or any communication by a management representative, whether written or oral, can be viewed as creating a promise by the foundation or a contract between me and the foundation. Additionally, any and all previous verbal and/or written guidelines that are contrary to those herein are null and void.

I understand that all information presented to me in this Guide is subject to change with or without notice at the discretion of the foundation. In the event that any question arises regarding the meaning of any provision of this Guide, the foundation’s interpretation will govern.

Furthermore, I acknowledge that this Guide is neither a contract of employment nor a legal document.

Employment at the foundation is at will. The foundation employees have the absolute right to resign at any time with or without cause or notice. Similarly, the foundation may terminate the employment relationship at any time, with or without cause or notice. Nothing contained in this Guide should be interpreted as in any way limiting this at-will relationship.

I have received this Guide and have been informed that it is additionally available on the intranet. I understand that it is my responsibility to read it in order to understand the guidelines, policies and practices contained therein. If there is anything I do not understand, I will request an explanation from human resources.

Employee Signature __________________________ Employee Print Name __________________________ Date __________