STANDARD OPERATING PROCEDURES

HR Manual Section 5 Benefits & Services



SOP Subject	Benefits & Services	Authorized By	Ken Fong
Category	Human Resources	Status	Draft
Version	1.0	Effective Date	
Date Prepared	January 29, 2007	Effective Date	

Introduction		
Purpose	Provide standard policies relating to benefits and services offered to employees	
Personnel Concerned	Concerned All ResQSoft employees	
Directives Cancelled	None	
Distribution	Stribution Email and SharePoint	
Originator	ResQSoft Office of Human Resources	

Revision History 1.0

TABLE OF CONTENTS

1.0 Sta	ndard Operating Procedure Summary: Benefits & Services	2
	ndard Procedures	
	Group Health Plan	
	Group Life Insurance	
2.3 Retirement Plan		
2.4	Social Security Benefits	
	Unemployment Compensation	
	Tuition Assistance and Training	
	Expense Reimbursement	
	estions and Comments Relating to Benefits & Services	
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RESQSOFT SOP
Page 1 of 4





1.0 Standard Operating Procedure Summary: Benefits & Services

- ResQSoft provides benefits competitive with other employers to improve the work experience and lifestyle of employees.
- These benefits may change from time-to-time at ResQSoft's sole and absolute discretion.
- Authorized, reimbursable expenses must be submitted using the approved Expense Record Template.

2.0 Standard Procedures

2.1 Group Health Plan

ResQSoft offers a program of group medical insurance that includes both basic and major medical insurance and discount vision and dental services for employees and their dependents. The plan does not include insurance for loss of income resulting from illness or injury.

Group health insurance is available only to full-time employees and is used to assist in covering the cost of medical, surgical and hospital services. The cost of the insurance to cover the employee is paid for mutually by the employee and ResQSoft. ResQSoft does not guarantee or commit to any fixed ratio between what is paid by the employee as compared with the amount paid by ResQSoft. Both the amount paid and/or the ratio paid by ResQSoft may change at any time at the sole discretion of ResQSoft.

Participating employees may include their dependents for coverage under the group medical insurance plan, but the full premium cost for the dependent coverage will be charged to the employee. Dependents may include the spouse and all unmarried children, including stepchildren and legally adopted children. An employee's parents and other relatives are not eligible for dependent coverage regardless of whether the employee may contribute to their support. If an employee can be covered under another health plan and decides to forego the ResQSoft insurance, there is a waiver fee added to the paycheck of each such employee (currently \$100/month).

Benefits offered by ResQSoft may change at ResQSoft's discretion and notice of any changes in plan benefits and coverage will be provided to employees by Human Resources.

2.2 Group Life Insurance

ResQSoft, depending upon finances and at its discretion, may offer Group Life Insurance and other insurance, such as dependent life insurance, to employees at no cost or on a subsidized basis. Employees who have questions about available plans and coverage, or who wish to purchase additional coverage, should contact Human Resources.

2.3 Retirement Plan

At its discretion, ResQSoft may offer participation in deferred retirement plans, such as 401(k)s, and offer matching as finances permit to full-time employees who have worked at least one month. Eligible employees who wish to participate in any such plan should contact Human Resources to complete required forms. ResQSoft will then withhold the



STANDARD OPERATING PROCEDURES

HR Manual Section 5 Benefits & Services



requested percentage of gross salary from the participating employee's semi-monthly pay for submission to the plan administrator. Should the employee or ResQSoft terminate employment, any amounts contributed by the employee and withheld by ResQSoft shall be the property of the employee.

If ResQSoft, at its discretion, provides a matching contribution for a portion of employee deferred salaries, any such matched amounts shall remain the property of ResQSoft until such time as the amounts become vested in the employee. For details any matching contributions and ResQSoft's required vesting period, contact the Human Resources department.

ResQSoft does not guarantee or commit to continue providing matching contributions to retirement plans and such contributions may be discontinued or reduced as finances may require.

2.4 Social Security Benefits

Under current law, the Federal Social Security System enables retiring employees to supplement payments received from the State Retirement System. ResQSoft and the employee contribute to the cost of Social Security benefits. The deduction from an employee's gross pay and the amount contributed by ResQSoft are deposited to the credit of the employee with the state agency for Social Security in accordance with Federal regulations. The percentage of salary contributed towards payment of the Social Security tax and any such benefits and contributions are subject to change based upon applicable law.

2.5 Unemployment Compensation

Employees shall be eligible for unemployment benefits under circumstances as provided under Commonwealth of Virginia Unemployment Compensation Law. Application for unemployment benefits may be initiated at the local employment services offices of the Commonwealth. ResQSoft reserves the right to protest claims submitted by employees who voluntarily quit or are terminated because of misconduct or to take any other action permitted by law.

2.6 Tuition Assistance and Training

On a case-by-case basis, ResQSoft may, at its sole discretion, offer tuition reimbursement for all courses taken or audited for full-time employees who have completed 1 year of service. Employees who wish to apply for tuition reimbursement should contact Human Resources.

Official records of enrollment and transcripts, as applicable, must be submitted to Human Resources along with the reimbursement request within 90 days of course completion to be considered.

From time to time, ResQSoft may offer company training to employees on a variety of topics, including, but not limited to, Human Resources policies, technology tutorials and management best practices. ResQSoft will provide reasonable advance notice of any such

Page 3 of 4



STANDARD OPERATING PROCEDURES

HR Manual Section 5 Benefits & Services



training and whether the training is mandatory. Failure to attend mandatory training on a repeated basis may be grounds for disciplinary action, including dismissal.

2.7 Expense Reimbursement

ResQSoft will reimburse employees for reasonable, direct out-of-pocket expenses incurred in the course of performing their duties if such expenses are deemed necessary and approved by the supervisor prior to being incurred.

ResQSoft may, at its discretion, reimburse employees on a case-by-case basis for expenses relating to:

- 1. Membership in professional organizations
- 2. Business cellular phones
- 3. Business Internet connectivity
- 4. Professional tools of the trade
- 5. Business travel, including any *per diem* allowance, in accordance with and at rates established by Federal regulations
- 6. Business meals and entertainment

All requests for expense reimbursement must be completed using the approved Expense Form template, which is attached below and also located in the Human Resources Forms section of the ResQSoft Internal Portal, and submitted to the employee's supervisor and accounting@resqsoft.com.



3.0 Questions and Comments Relating to Benefits & Services

Any questions or comments relating to this SOP should be directed to the employee's or consultant's immediate supervisor. Any deviations from policy must be requested and approved in writing by the ResQSoft PMO.

PMO Use Only

Status	Active SOP
Next Action	Quarterly Progress Review
Next Action Date	April 1, 2007

