



AMERICAN BASKETBALL LEAGUE

**HUMAN
RESOURCES
MANUAL**

Revised: August 1997

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Introduction

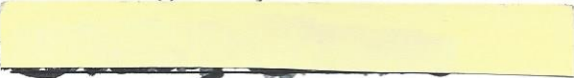
Welcome to the American Basketball League. We are pleased that you are part of our organization. This Human Resources Manual is provided for your use as a ready reference and as a summary of our personnel policies, practices, and benefits. It is designed to acquaint you with the League's policies as quickly and easily as possible.

Please understand that this manual only highlights League policies, practices, and benefits for your personal education and therefore cannot be construed as a legal document. Circumstances will obviously require that policies, practices, and benefits described in the handbook change from time to time. Consequently, the League reserves the right to amend, supplement or rescind any provisions of this handbook, or to determine that they should not apply in any particular case, as it deems appropriate in its sole and absolute discretion. Nothing in this manual, or in any other personnel document, including benefit plan descriptions, creates or is intended to create a promise or representation of continued employment for any employee. Employment with the League is employment at will, which means both you and the League are free to terminate your employment at any time for any (or no) reason. This policy of at-will employment can be changed only by a written employment contract signed by you and the CEO of the League.

Dear ABL Employee:

Acknowledgement of Receipt

This is to acknowledge that I have received a copy of the Human Resources Manual and understand it contains important information on the American Basketball League's general personnel policies. I acknowledge that I am expected to read, understand and adhere to League policies, and I will familiarize myself with the material in the manual. I understand that the League may change, rescind or add to any policies, benefits or practices described in the manual, or determine that they should not apply in any particular case, in its sole and absolute discretion with or without prior notice. The League will advise employees of material changes within a reasonable period of time. I also understand that my employment with the League is employment at will, which means both the League and I are free to terminate my employment at any time for any (or no) reason. This policy of at-will employment can be changed only by a written employment contract signed by me and the CEO of the League.


Employee's Signature

9-16-97
Date


Employee's name (please print)

After signing, please return a copy of this page to your General Manager or the League COO.

Welcome

Dear ABL Employee:

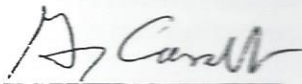
As an ABL employee you belong to an organization that is completely dedicated to creating and showcasing the best women's basketball on earth. From our first meeting together the co-founders have never wavered from the commitment to allow American stars to pursue professional careers in their home country. The ABL is also committed to providing strong, positive role models and exciting, affordable family entertainment. We are extremely proud that we completed a very successful inaugural season in 1996-97. The ABL's quality of play was exceptional, we pushed the awareness of women's basketball to new heights, and we captured the hearts of the communities in which we played. These results were due to the unswerving commitment and tireless work of the ABL's employees. Our challenge is to build upon that foundation and to take the League to the next level of excellence.

This Human Resources Manual was developed to help us work together effectively. It clearly sets forth the League's policies, procedures, benefits, and expectations of employees. It was developed by the League staff with input from all of our teams.

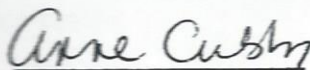
We ask that you read and understand everything contained in the manual, and sign on the acknowledgement page to indicate that you have done so.

We are always looking for ways to improve how we operate, so if you have any suggestions for changes or additions, please communicate them to your General Manager or a member of the League staff. Thanks again for choosing to be a part of the American Basketball League.

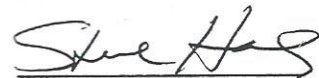
Best Regards,



Gary Cavalli
Chief Executive
Officer



Anne Cribbs
VP Corporate
& Community Dev.



Steve Hams
Chief Operating Officer

ABL's Mission

- Establish the world's premier women's basketball league
- Allow American stars to stay home
- Provide exciting, affordable family entertainment
- Create positive role models
- Be profitable

The league showcases the greatest players in the world, gives female athletes an opportunity to pursue their dreams, and provides exciting and affordable family entertainment for basketball fans everywhere. At this time, the league is seeking qualified individuals to join the team.

The Time Is Right

Women's basketball is booming. Basketball is now the No. 1 participation sport in the country for girls. Women's college basketball attendance has tripled in the last 12 years. In fact, the '96 NCAA women's championship game outdrew the men's final and had the highest TV rating in history for a women's game. Corporate America also has discovered women's basketball, signing major sponsorship deals and featuring star players in national advertising campaigns.

The quality of the game has improved to the point that coaching legend, John Wooden recently said, "To me, the best pure basketball I see today is the better women's game."

With the ABL, no professional league existed in the United States to showcase the great talent, capitalizing on this growing interest in the sport and for the highest level of women's basketball.

Our Dream

Over 500 players attended the inaugural ABL draft in 1996. A pool of 100 was selected from the draft. The U.S. National team and other national teams were formed. The first ABL game was held June 19, 1996, in Los Angeles, California, and three alternates.

The American Basketball League Overview

League History

The American Basketball League (ABL) was created to establish the world's premier women's basketball league and give America's best players the opportunity to play professionally in their own country.

The ABL was developed with the support and involvement of America's top players. Nine members of the United States National Team—the "Founding Players" of the ABL—announced the formation of the league at a press conference in September of 1995. Those players have been instrumental in every aspect of the ABL's development.

The League showcases the greatest players in the world, gives female athletes an opportunity to pursue their dreams, and provides exciting and affordable family entertainment for basketball fans throughout this country.

The Time is Right

Women's basketball is booming. Basketball is now the No. 1 youth participation sport in the country for girls. Women's college basketball attendance has tripled in the last 12 years. In fact, the '96 NCAA women's championship game outdrew the men's final and had the highest TV rating in history for a women's game. Corporate America also has discovered women's basketball, signing major sponsorship deals and featuring star players in national advertising campaigns.

The quality of the game has increased to the point that coaching legend John Wooden recently said, "To me, the best pure basketball I see today is among the better women's teams."

Prior to the ABL, no professional league existed in the United States to showcase this great talent, capitalize on this growing interest, and meet this public demand for the highest level of women's basketball.

Pursuing the Dream

In May 1996, over 570 players attended the inaugural ABL tryouts at Emory University in Atlanta. A pool of 122 was selected for the ABL draft, joined by 10 members of the U.S. National team and other previously signed top players. The ABL draft was held June 19, 1996, in San Jose, with each team choosing 10 players and three alternates.

The Inaugural Season

The ABL began October 18, 1996, just a few months after the conclusion of the 1996 Olympic Games in Atlanta. The league consisted of eight teams, all located in carefully chosen markets that have supported women's basketball. The regular season, which consisted of a 40-game schedule per team, ran from October through late February and concluded with the championship playoffs in early March. The Columbus Quest was crowned the league's first-ever champion, defeating the Richmond Rage, 3-2.

The World's Best Players

In its first season, the ABL featured the premier players in the world, including most of the members of the U.S. gold medal Olympic Team—Jennifer Azzi, Teresa Edwards, Venus Lacy, Nikki McCray, Carla McGhee, Dawn Staley and Katy Steding.

The top college seniors from the class of 1996 played in the ABL, including College Player of the Year Saudia Roundtree of Georgia, Final Four MVP Michelle Marciniak, and All-Americans Jennifer Rizzotti of Connecticut, Katie Smith of Ohio State, Tanja Kostic of Oregon State, and Sheri Sam of Vanderbilt.

Dozens of other great players who previously had to put their careers on hold or go overseas to play, like 1996 Olympic alternates Edna Campbell and Sylvia Crawley, '94 Final Four MVP Charlotte Smith of North Carolina, '92 Final Four MVP Molly Goodenbour of Stanford, Colorado All-American Shelley Sheetz, Tennessee All-American Lisa Harrison; two-time Alabama All-American Niesa Johnson, and many, many others, played in the ABL.

The 1997-98 season features increasingly outstanding talent. Katrina McClain becomes the eighth member of the 1996 U.S. Olympic gold medal team to join the ABL. Ten of the top 13 college players signed with the ABL, including Naismith Player of the Year Kate Starbird of Stanford, AP Player of the Year Kara Wolters of Connecticut, and Wade Trophy winner DeLisha Milton. Yolanda Griffith, who has starred in Europe for the last 3 years, was selected by Long Beach as the league's No. 1 overall draft pick.

Top Coaches

The ABL has attracted high-quality coaches from both the professional and college basketball ranks, including Columbus Head Coach and GM Brian Agler, the 1996-97 ABL Coach of the Year, who built successful programs at three different schools; San Jose's Angela Beck, the winningest women's basketball coach at Nebraska and a Division I head coach for 17 years; Philadelphia Rage's Lisa Boyer, who took the Rage to within one game of

the league title last year; Portland's Lin Dunn, who brought the Purdue women's program to national prominence; Atlanta player/Head Coach Teresa Edwards, a four-time Olympian and the team's leader in 1996-97; Colorado's Sheryl Estes, who took Wayland Baptist to the NAIA Championships six times and then led the Xplosion to a Western Conference title last year; Seattle's Jacquie Hullah, who won five Ivy League titles at Dartmouth and also coached at Arizona State; basketball legend K.C. Jones, who takes the reins of the New England Blizzard after having a hand in 12 NBA titles as a player, assistant coach and head coach; and Long Beach StingRays Head Coach Maura McHugh, who built successful Division I basketball programs in 13 years at Oklahoma and Arizona State.

ABL General Managers

ABL General Managers—Brian Agler, Columbus; Cathy Andruzzi, Philadelphia; Pam Batalis, New England; Lark Birdsong, Colorado; Christine Forter, San Jose; Bill McGillis, Long Beach StringRays; DJ Mackovets, Atlanta; Linda Weston, Portland; and Jim Weyermann, Seattle—include outstanding sales, marketing, and business executives and former basketball coaches who have the experience, creativity, and dedication to successfully manage and promote their teams.

League Organization

The League was organized as a single entity that owns all the teams and pays the players' salaries. The ABL's founders—Gary Cavalli, Anne Cribbs, and Steve Hams—have extensive sports, management, marketing and business experience. They were drawn together by a common interest in women's basketball and a desire to create a first-class pro league in the United States that brings America's best players home.

Gary Cavalli

Gary Cavalli is co-founder and Chief Executive Officer of the American Basketball League. A former Associate Athletic Director at Stanford University, Cavalli has over 20 years of experience in sports related public relations, marketing, TV production, administration, and event management.

Prior to becoming the league's CEO in December 1996, Cavalli was Vice President for Marketing and Communications. He is responsible for long range planning, capitalization, expansion, marketing, and broadcasting, and serves as the ABL's liaison with the league's founding sponsor, Reebok.

Cavalli is also the founder and President of Cavalli & Cribbs, a successful advertising/public relations firm and one of the 100 fastest growing private

companies in the Bay Area. He has successfully promoted a number of national and international sports events, including the East-West Shrine Football Game, World Cup '94 Soccer matches, San Jose Sumo Basho, and several NCAA Championship events.

From 1974-82, Cavalli was Associate Athletic Director and Sports Information Director at Stanford, where he publicized and promoted 25 varsity sports, won 18 national publication awards, negotiated broadcast rights and corporate sponsorships, and managed the NCAA Soccer and Golf Championships and the Martin Luther King Games. In 1982, he authored the critically acclaimed book, *Stanford Sports*.

Active in community affairs, Cavalli is a former President of the Palo Alto Chamber of Commerce and won the coveted Tall Tree Award as the Palo Alto community's Outstanding Professional in 1992.

Born in Teaneck, New Jersey, he lives in Los Altos, California with his wife, Christy, and their daughters, Erin, Kelly, and Alyssa.

Steve Hams

Steve Hams is co-founder and Chief Operating Officer of the American Basketball League. He launched the effort to establish the world's premier women's professional league in late 1994. It resulted from his lifelong enthusiasm for sports, his involvement with his oldest daughter's developing basketball career, and his business leadership experience.

Prior to founding the ABL, Hams had 14 years of increasingly responsible management and executive experience with high technology companies in Northern California's Silicon Valley, including the Hewlett-Packard Corporation (1980-92) and General Magic (1992-95). His principal areas of expertise include human resource management, executive leadership, and team and organizational design and development.

Hams received his Masters of Business Administration from Michigan in 1980, graduating magna cum laude. Prior to business school, he spent six years as a teacher and assistant administrator for the Albany Unified School District in Albany, Calif.

Active in community affairs, Hams served from 1989-92 as the first Chairman of the Board for the Friends of the Mountain View Center for the Performing Arts, which raised funds and developed community support for the CPA during its construction and early operational stages.

Born in Grand Rapids, Michigan, Hams lives in Los Altos, California with his wife, Denise, and their three daughters, Lauren, Brett, and Taylor.

Anne Cribbs

Anne Cribbs, co-founder and Vice President for Corporate and Community Development of the ABL, has been involved in public relations, special events, and athletics since making her first splash as a world-class swimmer in the late 1950s.

Cribbs oversees major corporate accounts, development of league-wide community programs, and ABL Charities.

She is also vice president of Cavalli & Cribbs, a successful advertising and public relations firm and one of the 100 fastest growing private companies in the Bay Area. Since joining Cavalli & Cribbs in 1991, she has been responsible for managing and generating sponsorships for a number of major national and international events, including World Cup '94, the East-West Shrine Football Game, the San Jose Sumo Basho, the Stanford University Centennial Celebration, and the Olympians' "Welcome Home Dinner."

Cribbs is also President of the San Jose Sports Authority and President of the Northern California Olympians. She was a member of the USA's 1959 Pan American Games and 1960 Olympic Games swimming teams, winning a gold medal in the 400-medley relay in Rome. She graduated from Stanford in 1979 with a B.A. in Political Science and later coached competitive swimming.

Born in Burlingame, Calif., she and her husband, Ian, have nine children. They live in Palo Alto with their daughters, Alex and Christina.

Employment At Will

Employment at the ABL is at-will. Therefore, your employment and compensation can terminate, with or without cause, and with or without prior notice, at any time, at either your or the League's option. This at-will employment relationship will remain in effect throughout your employment with the League, unless it is modified by a specific, written employment contract, which is signed by the CEO of the League and you.

Proprietary Information

While working for the ABL, you may become knowledgeable in confidential and proprietary information about the League, a vendor or sponsor's company, or a competing company. Generally, confidential information includes all undisclosed data about our plans and operations. We must protect our ongoing sponsorship, marketing, player personnel and operations efforts.

Do not disclose information about the League to anyone outside the League without written authorization of the Chief Executive Officer or Chief Operating Officer. Any leak of confidential information could benefit one of our competitors, damage our business, and potentially affect your job and that of your co-workers. All employees will be required to sign a confidentiality agreement with the ABL.

Employment Information

Equal Opportunity and Americans with Disabilities Act

The American Basketball League is an equal opportunity employer. Our policy prohibits unlawful discrimination based on race, religious belief, color, gender, sexual orientation, marital status, age, national origin, physical or mental disability, medical condition, ancestry, veteran status, or any other consideration made unlawful by federal, state, or local laws.

All personnel actions relating to compensation, benefits, promotions, transfers, company-sponsored training, education, and performance management are carried out and administered in a non-discriminatory manner. We expect that the spirit of this policy will govern the actions of all employees of the ABL.

To ensure equal employment opportunity, we will make reasonable accommodations for the known physical or mental limitation of an otherwise qualified individual with a disability who is an applicant or employee, unless it will create an undue hardship for the League.

Any disabled applicant or employee who believes an accommodation is required in order for them to perform the essential functions of their job should notify the Human Resources department. If you are disabled, we encourage you to provide recommendations concerning potential accommodations. We will work with you to identify the barriers that hinder your ability or that of an applicant to perform the job and will attempt to identify reasonable accommodations, if any, that will alleviate these barriers.

If you believe you have been subjected to any form of unlawful discrimination, provide a written complaint to your manager, any other manager, or the COO. If the complaint relates to a Human Resources employee, send your complaint to the Chief Executive Officer. Your complaint should be specific and should include the names of the people involved and the names of any witnesses. An investigation will begin immediately and we will strive to resolve the situation.

If the League determines that unlawful discrimination has occurred, remedial action will be taken, commensurate with the type and severity of the offense. Any action taken will be made known to you. We will not retaliate against you for filing a complaint.

Policy Against Harassment

The ABL is committed to being in full compliance with all applicable aspects of Title VII of the Civil Rights Act of 1964, actions of the United States Supreme Court, Equal Employment Opportunity Commission (EEOC) guidelines, and Section 12950(b) of the California Fair Employment and Housing Act. You are responsible for understanding the law and the potential liability, including personal liability, for behavior that is found to be unlawful harassment. You must treat every ABL employee, applicant, guest, customer, vendor and anyone else in a non-discriminatory manner.

If you believe you have been harassed by anyone at the ABL, you should confront the harasser and ask them to stop the offending behavior. You must immediately report the incident to your manager, or any appropriate company official with whom you would feel comfortable discussing the problem. If your manager is the cause of the incident, please report the incident directly to the COO. Human Resources will immediately begin an investigation of the alleged harassment incident. Any harassment on any basis protected by law is forbidden and leads to disciplinary action up to and including termination. Anyone who knowingly files a false claim of harassment is subject to discipline, up to and including termination.

We define sexual harassment, quid pro quo (one thing in return for another) and hostile environment as follows:

- Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute quid pro quo harassment under the following circumstances: when submission to or rejection of such conduct by an employee is used as the basis for an employment decision that affects the individual.
- Hostile Environment sexual harassment occurs when unwelcome sexual advances, request for sexual favors, and other verbal or physical conduct of a sexual nature has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating or hostile work environment.

The following are examples of unacceptable harassment behavior: Making unwanted sexual advances, making or threatening reprisals after a negative response to a sexual advance, leering, sexual gestures, and displaying sexually aggressive objects (such as offensive cartoons, posters, or pictures.) Also inappropriate are making or using derogatory comments, epithets, slurs, or jokes, using degrading words or verbal, graphic comments about an individual's anatomy, unauthorized touch, and impeding or blocking an individual's movement.

These examples are not meant to be all-inclusive. Questions about the harassment policy should be directed to your manager or Human Resources.

E-Mail

Electronic mail is an efficient way to reduce telephone calls, paper memos, and the need for face-to-face meetings.

However, you should be aware that electronic notes are just like paper notes in that they can be discovered in a lawsuit. The person or company bringing the suit has the legal right to read them, and we have a legal responsibility to provide them with whatever records we have when ordered to do so by a court. The ABL, therefore, reserves the right to search your e-mail for any valid business reason. Your quips and your presumed private exchanges, even what you may think has been deleted, can be uncovered and used. Anyone who is carrying on personal and private correspondence via e-mail may be risking embarrassing exposure or worse. Correspondence with others outside of the ABL, whether business or personal, using the ABL's hardware or network, can be revealed.

Limit all your electronic correspondence to business-related matters and don't put anything in an electronic note that you wouldn't want published as a headline in your local paper or posted on a company bulletin board. The ABL provides e-mail to accomplish specific business purposes and has the rights and responsibilities as the owner of these assets. Please respect that.

Employee Records

It is important to you and your family that your employee file be accurate and current. Promptly notify the Human Resources department of any changes in name, address, telephone number, emergency contact, beneficiary, number of dependents, or marital status.

If you wish to review the contents of your employee file, contact the Human Resources department.

Employment of Relatives

We welcome the opportunity to discuss employment with your relatives. Relatives will not be employed if their position requires supervision by a relative or to supervise another relative, or in other sensitive areas such as payroll or human resources. We define relatives as any person related to an employee by blood, marriage, adoption, or cohabitation.

Relationships

Intimate relationships, including marriage or cohabitation, between two ABL employees are not allowed, whenever such a relationship undermines the real or perceived objectivity of work assignments, performance appraisals, and/or salary reviews. This includes, but is not limited to, relationships between a manager and direct report, coach and player, trainer and player, and GM and any staff member or player. Exceptions to this rule must be explicitly approved by the CEO or COO. Participants in such relationships are required to discuss the situation with League management so that appropriate actions, such as re-assignment or changing of reporting relationships may be determined. Violation of this policy may result in immediate suspension, re-assignment, or termination.

Outside Employment

We strongly discourage any full-time ABL employee from taking outside employment or consulting assignments. The continued success of our League is based on the full contribution of every employee. Therefore it is not normally in the best interest of the ABL for an employee to engage in outside employment, consulting work, or entrepreneurial endeavors. Exceptions to this guideline must be explicitly documented in writing and approved by your manager, League COO, and ABL general counsel. Accepting employment or consulting work that knowingly jeopardizes proprietary information and/or which might result in a real or perceived conflict of interest may result in termination of employment.

- Unauthorized possession or removal of either ABL property or workers' property.
- Gambling on any sporting event, whether legal or not, or officiating at any sporting event or the like.
- Unauthorized manufacture, sale, or distribution of ABL equipment, including but not limited to, uniforms, computers, and other equipment.
- Failure to report to the next business day after a scheduled day off.
- Participation in any activity that creates a conflict of interest.
- Theft, fraud, or any other illegal activity.

Working Together

Standards for Personal Conduct

We prefer to keep rules and regulations to a minimum. There are some rules which are necessary for the safe and efficient operation of the League. The following examples illustrate conduct which is not in the best interest of either the League or its employees.

- Absence of three consecutive working days without properly notifying management.
- Possession of weapons or firearms on League premises at any time.
- Refusal or failure to perform your job assignments which are legal and ethical.
- Reporting to work while under the influence of drugs or alcohol.
- Possession, use, sale, or passing of illegal or dangerous drugs.
- Sexual or other harassment of fellow employees.
- Damage to or destruction of ABL property or your co-workers property.
- Unacceptable absenteeism.
- Unauthorized possession or removal of either ABL property or co-workers' property.
- Gambling on any sporting event, whether legal or not, except informal office pools, fantasy leagues, or the like.
- Solicitation or distribution of unauthorized materials.
- Dishonest or unauthorized use of ABL equipment such as, but not limited to fax and copying machines, computer, or telephones.
- Unauthorized release of information about the ABL to outsiders.
- Failure to submit time reports for vacation days taken prior to the next payroll deadline.
- Part-time employment or consulting which creates a conflict of interest.
- Theft, fraud, or any unethical business practice.

League Contacts

Following are league contacts and phone numbers
at the ABL's League office:

Chief Executive Officer, (CEO)	Gary Cavalli	(650)856-3229
Chief Operating Officer, (COO)	Steve Hams	(650)842-0520
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- Violation of an ABL policy.
- This list is not meant to be all-inclusive and can be modified at any time.

Nothing in this list changes the fact that employment with the ABL is at-will and may be terminated by you or the League, with or without cause or notice, at any time.

Solving Problems

At the ABL we count on open, two-way communication. If you have a problem or concern, or perhaps simply see a better way to get something done, we urge you to talk with your manager. If you have a problem or misunderstanding with another ABL employee, we urge you to work it out directly with that person. We feel strongly that frank, open communication is usually the best approach.

If there's an issue that you can't or don't feel comfortable discussing with your manager, you are free to discuss the situation with the COO or any member of the executive staff.

Substance Abuse Policy

The ABL's policy on alcohol and drug abuse applies to all employees and is as follows:

- The use, sale, transfer, or possession of illicit drugs or controlled substances without prescription by ABL employees is strictly prohibited. This provision applies to employees on Company-paid travel time, while conducting Company business on someone else's premises, to League vehicles whether rented or owned, as well as to private vehicles on League property or work sites, or anywhere else.
- The use, sale, transfer, or possession of alcohol on any Company property or site is strictly prohibited except with prior approval by your General Manager or other League executive. This provision applies to employees on Company-paid travel time, while conducting Company business on someone else's premises, to League vehicles whether rented or owned, as well as to private vehicles on League property or work sites.
- It is strictly prohibited for any employee to be at work under the influence of alcohol, drugs, or controlled substances. No employee will be permitted to remain at work when under the influence of alcohol, drugs, or controlled substances.

- Any visitor or employee of a vendor or sponsor found in violation of this policy will be refused entrance or removed from League property.
- It is a condition of continuing employment with the ABL for each employee to notify the League of any conviction under a criminal drug statute involving the use, sale, or distribution of drugs in the workplace within five days of such conviction. The ABL is required to take appropriate measures (discipline and/or counseling and rehabilitation) with the employee.
- The ABL reserves the right to conduct searches or inspections to enforce this policy. For example, searches or inspections may include employee's desks and private vehicles located on League property or work sites.

Violation of this policy will result in disciplinary action up to and including discharge.

Smoking Policy

The American Basketball League is happy to provide a smoke-free workplace for all employees. Smoking is not permitted on any ABL premises. Your cooperation in maintaining a clean, healthy place to work is appreciated.

Third Party Software

The ABL provides computer software from other companies to ABL employees for use in their jobs. It is important that everyone adhere to the license agreements and copyright restrictions applicable to this third party software.

Typically, software is distributed under a shrink-wrapped license agreement that prohibits the reproduction or use of the software and associated documentation on more than one computer. Federal copyright law also prohibits the reproduction and use of software and associated documentation on more than one computer at a time. The copyright law also provides that people who make illegal reproductions of software can be liable for civil damages of as much as \$50,000 and criminal penalties, including fines and imprisonment.

In general, employees should use each software program on only one computer and follow any other restrictions contained in the end-user license agreement that accompanies the software package. If a software program will be widely used with the ABL, additional copies should be purchased. It may be appropriate to contact the vendor to see whether a site

license is available. If you have any questions, contact the legal department.

Dealing with the Media

To ensure that ABL employees do not make inappropriate or inconsistent statements to the press or investment community, we ask that all ABL employees follow the guidelines listed below.

All requests for interviews, information, or any other inquiries from the press or other media should be directed to either the team or League Public Relations department. Any statements to the media regarding League policy, strategy, and future plans must emanate from the League office.

All requests for information from potential investors should be directed to the CEO.

Unless you are specifically authorized to respond to inquiries from the media or investment community, you should not respond.

Safety

The ABL believes in the importance of a safe environment.

It is the responsibility of everyone to help maintain a safe work environment. By being aware of unsafe practices or conditions that might jeopardize your safety or the safety of others, and bringing them to the attention of your manager as quickly as possible, you can help prevent problems from occurring.

If you have a job-related illness or injury report it to your manager or Human Resources immediately. All costs for work related injury or illness are covered by the League's workers' compensation carrier; however, you need to file a claim immediately.

Business Expense Reporting Guidelines

ABL employees will be reimbursed for any reasonably incurred expenses that are related to company business. Every employee is expected to make prudent, cost-effective spending decisions. Prior to incurring these expenses, employees are required to obtain the approval of their manager or General Manager. To receive reimbursements, fill out an ABL Expense Report form, attach your receipts, have your manager sign it and turn it in to the Accounting department. Please keep a copy of the form and receipts for your own records. You can obtain an expense report form from your administrative assistant. Reimbursement checks are normally issued at the

end of the month of the receipt of expense reports by the League Accounting Department.

Use of Personal Automobiles for Company Business

Employees will receive a per mile reimbursement allowance for company related travel exceeding 50 miles per week. Mileage reimbursement must be approved by your GM. Contact the Accounting department for current reimbursement rate. *hasco will pay all mileage -*

What To Do When You Need to Travel

After obtaining your manager's approval, ask your travel coordinator to make the appropriate travel arrangements for you.

No later than two weeks following your trip, you must complete an expense report, with any receipts and airline tickets (used or unused) attached to the expense report, and turn it into your General Manager for approval. Your General Manager will forward it to Accounting in Palo Alto for reimbursement.

Use of Rental Cars & Airfare

Unless there is a special situation such as time constraints, availability or a requirement due to health, it is recommended that all ABL employees use economy-rate compact and subcompact cars and that they utilize coach class for air travel. All first and business class airfares must be approved by the CEO or COO.

Auto Insurance

Employees are required to maintain personal car insurance if driving a car on League business. While using a rental car on company business, employees need not secure insurance coverage from the car rental agency.

Travel Expenses

The ABL does not have a per diem guideline (except for game-related travel) and instead relies on ABL employees to apply common sense for "reasonable" expenses incurred while on company business. If you would like further clarification on this issue, please contact the Accounting department.

Internal Revenue Service Related Matters

The Internal Revenue Service (IRS) requires that all business related expenses are fully itemized. Therefore, employees must provide detailed backup documents and reasoning for reported expenses. Without appropriate documents, the IRS may view expense reimbursements as taxable income. Similarly, the IRS may view any travel advances that employees receive as taxable income if an expense report has not been submitted within a reasonable time frame.

Attire

The ABL is a professional basketball organization. Dress must be clean, neat, and appropriate to a professional organization and your job description.

Dress codes may vary on a department-by-department basis, depending on the nature of your position. If you are in a position where contact is required with clients, customers, vendors, or the media, you should wear appropriate business attire.

The ABL's contract with Reebok, the League's Founding Sponsor, requires that all ABL staff either wear Reebok shoes and apparel at ABL games and official functions, or shoes and apparel that do not bear the logo of competing footwear companies.

ABL 401(k) Retirement Plan

If you expect to work a minimum of 30 hours (or 30 hours per year) you are eligible to join the ABL 401(k) Plan. The plan is available to all employees on any calendar quarter: January 1, April 1, July 1, and October 1. The ABL 401(k) Plan enables you to make pre-tax payroll deductions for retirement and long-term savings. As an employee, you can contribute up to the maximum amount set by the IRS each year. The ABL will match your pre-tax earnings with employer contributions equal to 50 percent of your contributions, up to a maximum of \$500 in the first plan year. If your contributions for any year are not matched and you have a balance in the plan, the ABL will match your contributions for the following year.

You will receive your Summary Plan Description (SPD) upon enrollment. The SPD highlights in your new employment. The ABL 401(k) Plan is administered through a third-party administrator. You will have investment selection. You will receive a statement of your enrollment or participation in the plan.

You may not participate in any other qualified plan. Please contact the ABL Human Resources Department for more information.

Benefits

Health Benefits Programs

Regular employees working 30 hours or more per week are eligible for health insurance coverage. We strongly encourage employees to be covered by medical and dental insurance. The League currently pays 75% of monthly premiums; the remaining 25% is deducted from your monthly paycheck, on a pre-tax basis. You must register for medical insurance within 30 days of your start date. If you miss this deadline, you will need to wait until the annual open enrollment period. Exceptions to this rule may apply to certain "life changes," (e.g. spouse leaving his/her job.) You may contact Human Resources for further details.

As part of your new employee orientation packet, you will receive a benefits summary for each of the current insured benefit programs, including medical, dental, life, and accidental death and dismemberment. Please refer to the benefits summary regarding questions of your coverage under these plans. Additionally, you receive a detailed health plan summary provided by the insurance carrier. Please contact the Human Resources department if you have questions.

You will receive your medical insurance and prescription cards within one month of your subscription date.

ABL 401(k) Retirement Plan

If you expect to work a minimum of 30 hours a week (1560 hours in a plan year) you are eligible to join the ABL 401(k) Retirement Plan at the start of any calendar quarter: January 1, April 1, July 1, and October 1. The 401(k) Plan enables you to make pre-tax payroll deductions for the purpose of retirement and long-term savings. As a 401(k) participant you can elect to invest up to the maximum amount set each year by the Federal Government of your pre-tax earnings per year. In addition, we will make matching contributions equal to 50 percent of your contributions (up to a maximum of \$500 in the first plan year.) Contributions over \$1,000 in the first plan year are not matched and are your own savings.

Please review your Summary Plan Description on the current 401(k) Plan and Plan Highlights in your new employee orientation packet. The ABL 401(k) Plan is administered through Phoenix Home Life. You have eight funds for your investment selection. You will receive updated information for enrollment or participation changes prior to each calendar quarter.

401(k) rollovers from other qualified plan or qualified IRA's may be rolled to our 401(k) plan at any time. Please contact Human Resources for details.

Professional Development Seminars

Professional development seminars are generally one to several days in duration. You may want to learn a job-related skill, or your manager may request you take a seminar to improve or enhance your current or future job skills. We reimburse the cost of seminars from your department's budget. Attendance at seminars requires your General Manager's approval. All seminars must be cost-effective and directly related to your current or expected future position.

We recognize the importance of job-related education and career development. The more knowledge you acquire, the more you can contribute to the League and the more your value to the League increases.

Contact Human Resources if you have any questions.

Workers Compensation Benefits

for part-time?

A workers compensation insurance program is mandated in each state and paid for by the ABL. You are covered from your first day on the job for job-related injuries or illnesses. Individual states may have different waiting periods before benefits can be paid. Your dependents and non-job-related injuries or illnesses are not covered under this plan.

Report all on-the-job injuries or occupational illnesses to Human Resources and your General Manager immediately. A report must be filed with the state within 24 hours of any workers compensation injury.

All reasonable and necessary medical expenses resulting from job-related injuries or illnesses are paid for by the workers compensation insurance carrier. If an on-the-job accident or illness causes you to miss work, a portion of your lost income may also be paid by the workers compensation insurance carrier.

Your physician sends invoices directly to the carrier. Contact Human Resources for details. Do not use your health insurance prescription card for physician prescribed medications which are required as a result of a workers compensation claim. Pay for prescriptions directly, keep a copy of the receipt, and send the original receipt to Human Resources. We send it to the workers compensation insurance carrier for reimbursement payment.

Time required for visits to the doctor for a work-related illness or injury does not need to be made up, but should be recorded as *Other* and Marked *Workers Compensation* in the Remarks section of the time sheet.

You must notify your manager in advance of any doctor appointments or treatments. Mileage with proof of treatment or doctor visit will be paid by the carrier.

When you miss work due to a work-related illness or injury, you must contact Human Resources for information on coordination of pay from the League with payment from the workers compensation carrier.

State Disability Insurance (SDI)

You may be eligible for payment when you suffer a non-employment-related illness or accident if you work in a state providing a disability insurance program. Details are available from your local State Disability office.

Holidays

The following 10 paid holidays are currently observed by the American Basketball League each year:

- New Year's Day
- Presidents' Day
- Memorial Day
- Independence Day
- Martin Luther King Jr. Day
- Labor Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve
- Christmas Day

Because many of these holidays occur during the ABL season, it may be necessary for individual General Managers to re-schedule holidays. It may be necessary for ABL employees to work on national holidays. Please work out any religious holiday conflicts with your General Manager.

When holidays fall on Saturday or Sunday, we may designate another day as the holiday. When this happens, you will be notified as far in advance of the holiday as possible.

Floating Holiday

Every full-time employee is entitled to one floating holiday each calendar year. If you wish to observe a religious holy day, your birthday, or other non-ABL holidays, you may request the time off with your manager and use a floating holiday, vacation day, or personal day without pay. Floating holidays are not carried over from year to year, and must be used within the calendar year.

Holiday Pay

If your position is nonexempt (hourly) and regularly scheduled, requested, or required to work on a holiday, you are paid for all hours worked in addition to regular holiday pay.

You are paid holiday pay if you are normally scheduled to work on the holiday. For example, if you are regularly scheduled to work Monday through Thursday, you would be paid for the holiday falling on Monday. If the holiday falls on Friday, you would not be paid.

If you do not work full-time (40 hours), but are regularly scheduled to work on a day in which a holiday falls, you are eligible for holiday pay. It is prorated based on your employment status and the number of regular hours worked, and actual time worked recorded on a time sheet.

Personal Time Off (PTO)

The ABL's Personal Time off (PTO) plan is designed to give you substantial flexibility in meeting your needs for time off from work. The plan provides paid time off for rest and recreation, personal business, personal or family member illness, or other needs that require time away from work. We encourage you to take full use of the PTO benefits to enjoy needed breaks from the intensity of our work, and to help balance the needs of your personal and professional lives.

The PTO Accrual Policy is as follows:

Years of Service	Annual Days	Monthly Accrual Rate
0 through 2nd completed years	15	10.00 hrs
Beginning of 3rd through 5th year	20	13.34 hrs
Beginning of 6th year and over	25	16.67 hrs

You begin to accrue PTO and are eligible to use it from your first day at ABL.

You can also save PTO days. However, there is a limit of twice your current annual accrual. Once you reach this limit, you must take some time off before you may again begin accruing PTO days. If usual business requirements prevent you from taking time off, the ABL may grant a short term exception to the accrual limit. You will be paid for all accrued, unused PTO if your employment with the ABL ends.

Employees are responsible for managing their use of PTO. The following information is provided to answer common questions about taking time off, and to simplify the administration of PTO.

Scheduling and Reporting Your PTO

For scheduled use of PTO, please try to give your manager as much time as possible to plan for your time off. It is possible that your manager may ask you to alter your schedule. We will make every effort to accommodate your request, but all time off is subject to the needs of the company. To properly track your PTO accrual, it is necessary for each employee to fill out a time sheet and submit it to your General Manager for approval. Time sheets are due to your General Manager by the last day of each month. GM's shall approve and send in to Accounting.

Borrowing PTO

Normally you may borrow up to 5 days against your future earned PTO. If an unusual circumstance arises where you need to request more than this, please discuss the situation with your manager. Your manager and HR will need to approve the request. Please be aware that should you leave the ABL, any negative balance in your PTO account will be deducted from your final paycheck.

PTO and Extended Illness

The ABL currently provides short-term disability coverage which becomes effective if you are unable to work for health reasons for more than 5 consecutive working days. In these instances, you will only need to use PTO to cover the 5 days of your absence. Similarly, we offer unpaid family leaves which you may be able to utilize in the event a family member has an extended illness which requires your personal care. Please see the section on "Leaves of Absence" for additional information.

Leaves of Absence

Family Care Leave

If you are a regular full-time or regular part-time employee you may be eligible for up to 12 weeks of unpaid leave. To be eligible you must have at least 1,250 hours of ABL service during the 12 month period immediately preceding the start of your leave. This leave must be taken during the 12 month period immediately after a "family event".

A Family Care leave may be taken for the following "family events":

1. The birth of your child or the placement of a child for foster care or adoption.
2. The care of your spouse, domestic partner, child or parent with a "serious health condition" if they are unable to care for their basic needs as certified in writing by a health care worker.

A "serious health condition" is one which requires in-patient care in a hospital or other medical care facility, or continuing treatment or supervision by a health care provider.

If you decide you would like to take a family care leave, you will need to arrange to meet with a member of the Human Resources staff to discuss your situation. You will also need to apply 30 days prior to your leave, except in a case of emergency or if your family member should become suddenly ill. The Human Resources staff will ask for verification of your family member's condition from the attending doctor and an estimate of the time you will need to be away from work. They may also require a second or third opinion (at ABL's expense).

While on Family Leave:

- PTO - You will not continue to accrue PTO.
- Insurance - You will continue to be covered under our health plan as if you were continuously employed and did not take the leave. The ABL will also continue to pay 75% of your insurance premiums.
- Returning to the ABL - The ABL will commit to providing you with the same or a comparable job. If you fail to return to work within three days after the conclusion of an approved family care leave, we will assume that you have resigned.

Medical Leave

If you are a regular full-time or regular part-time employee with at least 1,250 hours of service with the ABL during the 12 month period prior to your leave, you may be eligible for up to 12 weeks of paid medical leave. A medical leave may be taken if you have a "serious health condition" which prevents you from performing all or the essential functions of your job.

A "serious health condition" is one which requires in-patient care in a hospital or other medical care facility, or continuing treatment or supervision by a health care provider which would result in extended absence from the job.

If you decide you need to take a medical leave, you must arrange to meet with a member of the Human Resources staff to discuss your situation. You will also need to apply 30 days prior to your leave, except in a case of emergency and will be required to provide a medical certification from your health care provider establishing the need for the leave and an estimate of the time you will need to be away from work. The Human Resources staff may also require a second or third opinion (at ABL expense).

Pregnancy Disability

Pregnancy disability leave is one form of a medical leave of absence, and is made available to any woman actually disabled by pregnancy, childbirth or related medical conditions. The League's standard policy is to authorize up to 2 weeks of disability prior to birth, and up to 6 weeks after birth. These periods will only be extended with a doctor's written statement that an extension is medically necessary. In addition, before the beginning of a pregnancy disability leave, the ABL requires a doctor's statement estimating the period of disability. If time off prior to the medical disability is desired, a personal leave may be requested. If granted, it may be changed to a medical leave at the time disability begins.

A medical release statement from the new mother's physician indicating that she is able to work is required before returning from her leave. At the end of the disability period, the employee may request an unpaid Family Leave of Absence. The returning employee is expected to notify the Human Resources department and provide the medical release statement at least two weeks before the expected return date.

How You Will Be Paid

Under the ABL's Medical and Pregnancy Disability Leave policies, you will receive full pay coordinated with state disability benefits for the first 90 days that you are disabled. You must be out of work for 7 consecutive days (including weekend days) before applying for state disability. If approved,

the state benefit will continue as long as you are medically unable to work, up to a maximum of 52 weeks.

Procedures

Before you return to your job, we will need certification from your doctor as to your ability to return to work and information about any medical restrictions that may affect or limit your work.

If you are a woman who has taken medical leave for disability relating to pregnancy or childbirth you are still eligible to apply for a personal or family leave at the conclusion of your disability.

While on Medical or Maternity Leave:

- PTO - You will **not** continue to accrue PTO.
- Insurance - You will continue to be covered under our health plan as if you were continuously employed and did not take the leave. ABL will also continue to pay 75% of your health plan premiums.

Returning to the ABL

The ABL will commit to providing you the same or a comparable job in accordance with applicable state or federal law requirements, provided you return to work upon your doctor's release. If you fail to return to work within three days after the conclusion of an approved medical leave, we will assume that you have resigned.

Funeral/Bereavement Leave

To help employees cope with a death in their immediate family, the ABL provides up to three days' paid leave. Immediate family includes spouse, children, domestic partners, parents, brothers and sisters, mother-in-law, father-in-law, grandchildren, and grandparents. If you feel you need an exception to this policy, or if you need more time away from work, discuss the matter with your manager or Human Resources.

Military Leave

The ABL is proud to support our armed services by providing military leave. If you enlist or are called for an annual tour of duty in the National Guard or U.S. Reserves, you will receive up to two weeks' pay while you take time off to fulfill your military obligation.

Since the ABL will be paying your full salary, we ask that you sign over any military pay received. If you are called for extended military duty, you will receive up to 4 months pay less any military pay received.

All ABL employees will be eligible for military leave from their date of hire. Please notify your manager a month in advance of your leave and send a copy of your induction orders to the Human Resources department. The ABL will commit to returning you to the same or similar position upon return from military leave.

The ABL will pay 75% of your health plan premiums for the first 4 months of military leave. After that you must pay the premiums under COBRA to keep insurance in force.

Jury Duty

If you are called to serve on a jury, inform your manager right away and send a copy of your jury summons to the Human Resources department before you begin your jury duty. The ABL will continue your full pay if you are called for jury duty or subpoenaed as a witness in court. Additional payment you receive from the court will be yours to keep.

Personal Leave

If you are a regular full-time or regular part-time employee with at least 1 year of service and for personal reasons you need to take extended time away from the ABL, you may be eligible for a personal leave of absence. You will first need to plan ahead and discuss the leave with your manager as well as submitting a written request. We will normally try to accommodate a request for leave, but the ABL reserves the right to deny a leave for any reason. If your manager and HR approve the leave, you may take up to 4 months unpaid leave. Such requests are evaluated on an individual basis, taking into account the total circumstances of each request and the impact on the League or team.

You should realize that the ABL cannot guarantee your job while on a personal leave of absence. Business conditions may necessitate us filling your position. Communication is of the utmost importance. While on personal leave, stay in touch with your manager or let us know where you can be reached. At the conclusion of your leave you will be considered for return if a valid opening for which you are qualified exists. The ABL is under no obligation to return an employee from a personal leave to a position of similar pay and status as that previously held.

While on Personal Leave:

- PTO - You will not continue to accrue vacation time
- Health Insurance - You will have to pay your insurance premium under COBRA if you wish to continue health care coverage.

- 401(k) - Your participation in our 401(k) plan is suspended during a personal leave. Upon your return from Unpaid Personal Leave, you may resume 401(k) contributions with your next paid status paycheck. If participating in the 401(k) plan, you must file a 401(k) suspension form prior to starting your unpaid leave. Upon return from your leave, it is your responsibility to file a reinstatement form, changing your suspended 401(k) status to active contributing status.
- Performance review - Your review date will be offset by the length of your leave.

typically include executive, management, and professional positions, including sales employees.

A non-exempt position is non-exempt. You are paid hourly and are eligible for overtime pay. Under Federal law, all nonexempt classifications are required to be paid in these positions must be paid overtime in accordance with the Fair Labor Standards Act.

Employees in exempt positions do not have overtime deducted from their pay. Positions, such as doctor or dentist, that automatically create a permanent change in status to non-exempt.

Determination of exempt or non-exempt status is made by the Human Resources department. Your classification at the time of hire and when changed.

All employees in nonexempt positions are required to submit time reporting sheets to payroll each month. Employees are required to submit time reporting sheets only when they are working.

Job Classifications

Regular Full-Time

Employees hired to fill a regular, full-time position with a standard 40 hour workweek.

Part-Time

Employees hired to fill a regular, part-time position with a workweek of less than 40 hours per week.

Temporary

Employees hired for a limited time to perform a specific task. The ABL withhold estimated tax from their pay. Temporary employees are not eligible for Workers' Compensation and are required to sign non-disclosure agreements.

Employee Classifications

Federal Overtime and Wage Classifications

Under the Federal Fair Labor Standards Act and regulations, jobs are classified as exempt or nonexempt for overtime and related employment practice purposes

If your position is exempt: You are not eligible for overtime pay. Exempt classifications typically include executive, management, and professional positions, including sales employees.

If your position is non-exempt: You are paid hourly and are eligible for overtime pay. Under Federal laws, all nonexempt classifications and employees in those positions must be paid overtime in accordance with the law.

Employees in exempt positions do not have time deducted from their pay for appointments, such as doctor or dental. To do so automatically creates a permanent change in status to non-exempt.

Determination of exempt or non-exempt status of any position is made by the Human Resources department. You are notified of your job's classification at the time of hire and whenever your job classification changes.

All employees in nonexempt positions are required to submit time reporting sheets to payroll each month. All exempt employees are required to submit time reporting sheets only to report PTO or leaves of absence.

Job Classifications

Regular Full-Time

Employees hired to fill a regular, on-going position and who work a standard 40 hour workweek.

Regular Part-Time

Employees hired to fill a regular, on-going position and who work from 20-40 hours per week.

Direct Temporary

Employees hired for a limited time to perform a specific job. The IRS requires the ABL withhold estimated tax from the checks of these employees. Direct temporaries are not eligible for paid holidays or any ABL benefits other than Workers' Compensation and SDI. We require that all direct temporaries sign non-disclosure agreements before beginning any work.

Compensation

Agency Temporary

Employees of licensed temporary employment agencies who work for the ABL for a limited time under contract to the agency. Agency temporaries are not eligible for paid holidays or any other ABL benefits. We require that all agency temporaries sign a non-disclosure agreement before beginning any work.

Consultants/Contractors

Independent, autonomous professionals hired to complete a specific task or project within a specified time period. Consultants/Contractors must sign a written contract defining the specifics of the assignment. They generally use their own methods, equipment, and tools and require little direct supervision during the course of their work. The IRS does not require that we withhold estimated tax from the earnings of consultants. Consultants are not eligible for paid holidays or any other ABL benefits. We require that all consultants sign a non-disclosure agreement as well as a consulting agreement before beginning any work.

Your manager will notify you of any performance expectations. Ask your manager for job requirements. If you are unable to improve your performance and sustain it at the required level, performance which falls below the required level may result in developmental or disciplinary measures, up to and including direct termination. Each situation is determined by the immediate manager. (See Employment At Will).

Review Date for Leaves of Absence

Your review date is either extended or prorated for the number of days of absence. Discuss these options with your manager. Your manager should inform Human Resources of any extension or proration.

Review dates are the last day of each month, or the prior Friday.

Review dates are on a seven-day period beginning

on the following Sunday. ABL hours are 8:30 a.m. to 5:30 p.m. on workdays.

Compensation

Philosophy

Rates of pay within the ABL are based upon regular review of compensation practices within the sports industry and in ABL locations.

Pay increases are determined upon meeting or exceeding performance expectations for your position, the market value for your position, and ABL's financial performance. Discuss performance objectives with your manager at the start of your employment and throughout the review period. We believe this is most effectively done on an informal basis as part of day to day communications. We encourage both managers and members of their team to initiate these discussions regularly. Business conditions and priorities for your job objectives may change. Generally, you are reviewed annually during the June/July time frame. However a manager is always free to give reviews more frequently if warranted by such things as a change in job responsibilities, outstanding achievement, or recurring performance problems.

Your manager will notify you of any areas where you are not meeting performance expectations. Ask your manager periodically if you are fully meeting job requirements. If you are not meeting expectations, you must improve your performance and sustain that improvement to an acceptable level. Performance which falls below expectations may result in developmental or disciplinary measures, a combination of those actions, or direct termination. Each situation is handled on a case-by-case basis, determined by the immediate manager, their manager and the COO. (See Employment At Will).

Review Date for Leaves of Absence

Your review date is either extended by the length of time you are on leave of absence or prorated for the number of months worked during the review period. Discuss these options with your manager prior to your leave and your manager should inform Human Resources of your agreement.

Pay Periods

Our payday is the last day of each month. If this day falls on a weekend, payday will be the prior Friday.

Hours of Work

Our work week is a seven-day period beginning at 12:01 a.m. Monday and ending 12:00 midnight the following Sunday. ABL offices are to be open a minimum of 8:00 a.m. to 5:30 p.m. on workdays. Everyone is expected to

work a minimum of eight hours a day. Some League and team positions will have "standard" work hours, such as 8:30 a.m. to 5:30 p.m. with a lunch break. However, because of the nature of the sports business and the frequency of evening and weekend events, most ABL employees will work non-standard schedules. Nearly all ABL employees are in exempt professional positions and are expected to do what it takes to fulfill their job expectations. Whereas this often means working more than 40 hours a week, it is also important not to work excessive hours for extended periods of time, as this can cause sub-optimal performance or burn-out. The General Manager, with League approval, may provide additional time off, beyond that provided in the ABL's PTO policy, to an individual who has persevered through a particularly demanding period. For those employees in non-exempt, hourly positions, your manager will inform you of your work schedule. Overtime must be approved by your manager in advance.

Time Sheets

Time sheets are mandatory for everyone in a nonexempt position, and must be received by Accounting by the 20th of each month. Changes to hourly forecasted days worked including approved overtime must be reflected on an approved, subsequently amended, time sheet.

Employees in exempt positions are not required to submit time sheets except to reflect PTO, jury duty, illness, family leave, unpaid leave of absence, medical leave of absence, or worker's compensation leave of absence time taken.

Overtime

If you are in a nonexempt position, you are paid overtime as required by law. Overtime that was not reported on the current time sheet is reflected on the following paycheck if reported on the next time sheet.

Compensatory time off in lieu of overtime pay may be granted if you submit a request in writing to your manager and agree to compensatory time off in lieu of pay. Your manager submits the approval for compensatory time to Accounting.

Automatic Deposit

Automatic deposit of all or part of your paycheck to most financial institutions is available through our Accounting department. If you have any questions, wish to enroll in automatic deposit, change your deposit elections, or change your withholding on your W-4, please contact the Accounting department for forms and instructions.

Payroll Deductions

Mandatory Deductions

- The amount of Federal Income Tax (FIT) and State Income Tax withheld is based on your earnings, your marital status, and the number of dependents you claim on your W-4 tax form.
- As required by law, Social Security (FICA) is deducted from your paycheck according to a percentage determined by law. You and the ABL contribute equally to the Federal Social Security system, which provides retirement income, disability benefits, death benefits, and Medicare health insurance.
- Contributions for State disability insurance, where applicable, are deducted as determined by law. This provides weekly income in the event of a non-work-related illness or injury.

Voluntary Deductions

401(k) Retirement Plan deductions are taken in accordance with your elections for salary deferral and Plan enrollment requirements. Deductions will stop each calendar year when you reach the annual IRS allowed maximum for pre-tax contributions.

Deductions will be taken for your portion of the employee-insurance premium expense. We set up a pre-tax Section 125 plan at your time of hire and renew it annually to exclude from your W-2 the annual costs you contribute to this plan.

Miscellaneous

Resignation

When you consider leaving the ABL, please talk it over with your manager or a senior member of management prior to making your decision. By talking with your manager first, you are giving them the opportunity to address your issues or problems. Resolution of your concerns may influence your decision to stay with us. This is an important decision, and you need to ensure that you have considered all relevant factors.

If you decide to resign, advise Human Resources immediately. Give at least two weeks written notice to both your manager and to Human Resources. We send you an exit package, including information about your health benefits, other benefits you have participated in, and your final paycheck, which will include all accrued, unused vacation.

If you choose to accept work elsewhere, we may ask you to vacate the premises at your time of notice to protect the League's confidential information. You are bound by all conditions outlined in your Proprietary Information Agreement at your time of hire.

Return to ABL

If you are rehired by the ABL at a later date and the period of time you have been away from the ABL is less than your length of your original employment at the ABL, you are reinstated with an adjusted service credit date. If you were gone from the ABL longer than your original length of employment, there is no adjusted service credit. If you qualify for an adjusted service credit date, you are given credit at your time of rehire for purposes of vacation accrual, 401(k) vesting, and other vesting-related benefits. Your records show your rehire date, which we calculate starting with your original date of hire and moving it forward the amount of time you were gone.

For example, your original date of hire is June 1996. You terminated December 1998. You were rehired December 1999. Therefore, you were gone one year. We compute your adjusted service date by taking the original date of hire and moving it forward by one year which was the amount of time you were gone. The adjusted service is June 1997. This new date becomes your adjusted service credit date.

REAL BASKETBALL™



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