



Human Resources Policies and Procedures

Policy: *Contingent Workers*

Effective Date:	July 31, 2013
Last Reviewed:	July 30, 2013
Policy Owner:	John Roslansky, Esq.
Responsible Executive:	Ernest Cloutier, Esq.

I. Policy Statement

This policy defines a North America standard for classifying individuals as Contingent Workers rather than as regular employees.

Individuals working at Iron Mountain must be paid either as an employee directly by Iron Mountain, or as a Contingent Worker through the Managed Service Provider (“MSP”). All individuals will be classified in the appropriate Iron Mountain employment classification.

This policy will permit us to meet state, provincial, and federal requirements for payroll withholding or contributions (e.g. payroll taxes, social security contributions, employment insurance, workers compensation, etc.) and avoid co-employment liability for benefit eligibility (e.g. health, dental, incentive compensation, etc.).

II. Reason for Policy

Purpose of the policy is to ensure compliance with applicable law and to manage our exposure to co-employment liabilities.

III. Individuals Affected By This Policy

All individuals who work for Iron Mountain as employees or Contingent Workers in North America and who are domiciled in either the United States or Canada are affected by this policy.

IV. Definitions

Iron Mountain Employees

Employment Classifications (W-2 or T-4 (Relevé 1) Employees)

Each employee is assigned to an employment classification. These classifications determine benefit eligibility.

Regular full-time employees are regularly scheduled to work between 30 and 40 hours a week and are eligible for participation in Iron Mountain’s benefits program.

Regular part-time employees are regularly scheduled to work less than 30 hours each week. US based part-time employees are eligible to participate in a limited number of Iron Mountain’s benefit programs. Canadian, part-time

employees who are regularly scheduled to work between 21 and 30 hours weekly are eligible to participate in Iron Mountain's benefit programs. Canadian part-time employees who are regularly scheduled to work less than 21 hours each week are eligible to participate in a limited number of Iron Mountain's benefit programs.

Casual employees are a job class limited to drivers, or returning executives on short term assignments who may work a full-time or part-time schedule but are hired for limited periods of time not to exceed 2000 hours per calendar year or twelve continuous months without being removed from payroll for a 90 day break in service. Casual employees are not eligible for Iron Mountain's benefits unless otherwise legally required. Casual employees do not include Contingent Workers as defined below.

Contingent Workers

Contingent Workers are not Iron Mountain employees. Contingent Workers fall into three categories;

- Temporary Worker
- Consultant
- Vendor Partner

Temporary Workers and Consultants are classified by and paid through the MSP. Vendor Partners are paid through their employer.

Temporary Worker

Temporary Workers perform Iron Mountain operational and/or production work, including standard IT skills (e.g. application programmer, project management, etc.), light industrial, clerical, administrative, and professional. Payment is typically made on an hourly basis.

Temporary Workers are not Iron Mountain employees and are paid through the MSP by an external temporary services agency or payroll firm ("Agency") that assumes responsibility for compliance with regulatory payroll withholding obligations. Temporary Workers may be recruited, engaged and paid by an approved Agency. They may also be recruited by Iron Mountain but paid by an approved Agency. Temporary Workers may be engaged for a limited period of time not to exceed twelve months. After the twelve months have elapsed the individual must have a 90 day break in service before returning to work at Iron Mountain. Exceptions to the twelve month time limit must be approved by the responsible Human Resource Vice-President, the responsible Senior Vice-President and Legal. The exception form is located on the Contingent Workforce Program site on Scout.

Consultant

Consultants are not Iron Mountain employees. They are employees of and are paid by their employer.

Consultants may be individuals or teams performing strategic, IT or operational consulting engagements but expressly not performing operational work. Payment is typically made on a deliverable or milestone basis rather than hourly.

Some Consultants will be classified as individual consultants. Individual consultants are not Iron Mountain employees. Individual consultants are paid through the MSP by an approved Agency.

Some Consultants will be classified as independent contractors. Independent contractors are not Iron Mountain employees. Independent contractors are individuals who have established a legitimate business but typically have few or no employees. They are paid through the MSP, via an approved Agency which will provide a form 1099 (US Only) at the end of the year to the independent contractor. This practice must meet regulatory guidelines to ensure that an individual meets the legal definition of an independent contractor in either the US or Canada. Independent contractors are engaged for limited periods of time not to exceed twelve continuous months followed by a 90 day break in service without approval from the responsible Human Resources Vice-President, the functional Executive Vice-President and Legal.

The decision as to whether an individual is an independent contractor or individual consultant vs. a temporary is based on a series of factors. No single factor is controlling.

Generally an individual is an individual consultant if they:

1. Must comply with employer instructions about their work
2. Receive training from or at the direction of the employer
3. Provide services which are integrated with the business
4. Provide services which must be rendered personally
5. Hire supervise and pay assistants for the employer
6. Have a continuing working relationship with the employer
7. Must follow set hours of work
8. Work full time for an employer
9. Work on the employer's premises
10. Perform their work in a sequence set by the employer
11. Must submit regular reports to the employer
12. Receive payments of regular amounts at established intervals
13. Receive payments for business or travel expenses
14. Rely on the employer to furnish tools and materials
15. Do not have a major investment in facilities used to perform the services
16. Work for only one employer at a time
17. Do not offer their services to the general public
18. Can be fired at any time by the employer
19. May quit work at any time without incurring liability

By contrast, an individual is likely to be an independent contractor if they:

1. Work for a variety of customers (in addition to Iron Mountain)
2. Provide their own materials, equipment and premises
3. Invoice each job or engagement separately
4. Accept a risk of profit or loss if the engagement goes beyond planned scope
5. Establish their own hours, methods and processes of working

Vendor Partner Staff

Vendor Partners are third party Iron Mountain business partners providing services and/or dedicated staff to Iron Mountain. These individuals require physical and/or logical access to Iron Mountain facilities or systems and are employees of the business partner. Vendor partners may include roles such as seasonal auditors, tax auditors, etc., facilities maintenance services, etc.

V. Standard

Any individual engaged by Iron Mountain in the United States or Canada must be properly vetted and classified appropriately as an employee or a Contingent Worker. Vetting of all workers will include the applicable background checks, drug and alcohol testing (US only), etc.. Once classified, applicable statutory requirements such as payroll withholding, unemployment compensation, workers compensation, and proper tax reporting forms must be provided by Iron Mountain for employees and through the MSP for Contingent Workers.

VI. Procedures

- Once classified, applicable statutory requirements such as payroll withholding, unemployment compensation, workers compensation, and proper tax reporting forms must be provided by Iron Mountain for employees and through the MSP for Contingent Workers.
- The hiring manager and Human Resource department will determine the appropriate employment classification for Iron Mountain employees. Iron Mountain will assume responsibility for vetting employees and for applicable statutory responsibilities such as payroll withholding, workers compensation, unemployment insurance, employee benefits, etc. are satisfied.

- The MSP will be responsible for classifying Contingent Workers as temporary workers, consultants or vendor partners.
- The MSP will determine which Contingent Workers are independent contractors, and ensure that US workers receive a Form 1099 from the Agency at the end of the tax year. They will also ensure that Temporary Workers receive a form W-2 or T-4 (Relevé 1 in Quebec). The MSP will be responsible for making sure the Agency vets Contingent Workers per Iron Mountain's guidelines.
- The MSP will be responsible for ensuring that applicable statutory responsibilities such as payroll withholding, workers compensation insurance, unemployment insurance, employee benefits, etc. are provided to Contingent Workers by the Agency.

VII. Guidance

- Employees with specific questions about this policy may see their supervisor or Human Resources.
- Employees who feel they have been asked to work outside of the requirements of this policy are asked to report the issue through Human Resources promptly for a resolution.
- Supervisors who have specific questions about this policy may speak with the policy owner or Human Resources.

VIII. Related Documents and Processes

- Supervisors Guide to Pay Practices (US)
- Employee Handbook
- Contingent Worker supporting documents are available on Scout

IX. Contacts

- Human Resources
- Supervisor

X. Change History

Date	Version	Description	Author
10/01/2010	1.0	Policy Drafted	John Roslansky
7/30/2013	1.1	Revision	John Roslansky