EMPLOYEES GUIDE BOOK

This book is issued in order to acquaint you with the policies of the Company and with various plans which have been instituted for the benefit of employees.

If there is anything which is not clear to you, or about which you wish to have further information, do not hesitate to ask your department head; he will be glad to see that you are fully informed.

EK

CAMERA WORKS

EASTMAN KODAK COMPANY Rochester, N. Y. The Kodak City

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Medical Department

The Medical Department makes physical examinations of prospective employees to determine their fitness for employment and to assist in placing them in work for which they are best adapted.

This department cares for injuries of employees while at work; and it is very important that every injury, no matter how slight, be immediately reported to the foreman or department head so that arrangements may be made at once for medical attention.

Cases of sickness occurring during working hours are also cared for, and the department offers assistance in the diagnosis of illness, with advice as to treatment and the selection of a physician.

Eye Service

An experienced oculist is available to examine eyes without charge, and glasses are furnished to employees at a reduced price.

Nutrition Adviser

Proper food habits are known to be a most important factor in maintaining good health. Employees who are underweight, overweight, or in need of advice regarding diet, are encouraged to see the Nutrition Adviser, who is a member of the medical staff. Arrangements may be made through the Medical Department for an appointment.

Dental Service

Through special arrangement with the Rochester Dental Dispensary, a dentist is on duty in the Medical Department at certain hours for the extraction of teeth. This is without charge. Appointments may be made with the Medical Department for this work.

Children of Kodak employees may receive dental treatment at the Dental Dispensary under especially favorable conditions. Further information and application blanks for such treatment may be obtained from the Medical Department or from the Employment Department.

Visiting Nurses

Visiting Nurses call on employees who are confined at home with illness, and are glad to advise and assist, if necessary, in obtaining proper care and treatment.

Sick Allowance Plan

The Company makes an allowance, based on length of service, to employees absent on account of illness. The payment of this allowance is a voluntary action on the part of the Company. It is intended to assist in making it possible for employees to avail themselves of proper medical attention, and it is expected that employees will co-operate fully in this respect if payment of the allowance is to be authorized.

When approved, payment of the allowance is made weekly to the home address. Employees are expected to notify their Department Head of inability to report for work or of any change of address. It is important to do this, as failure to do so may result in delay or failure to receive the allowance.

In case of illness of employees, the allowance provided during any one employment year is as follows:

No Lost and No Overtime Employees

During the first year, one day for each completed month of service.

During the second year and each year thereafter, two days for each completed month of service.

Total payments in no case to exceed 26 weeks salary during any one employment year.

Hour and Piece Workers

No allowance is made for first week's absence.

Service of six months, but less than one year, one-third weekly wage for six weeks, maximum weekly payments \$10.

Service of one year, less than three years, one-half weekly wage for thirteen weeks, maximum weekly payments \$15.

Service of three years, less than five years, two-thirds weekly wage for 26 weeks, maximum weekly payments \$20.

Service of five years or over, three-quarters weekly wage for 26 weeks, maximum weekly payments \$22.50.

Provision is made by the Kodak Employees Association (Incorporated) to supplement the Company's allowance by loans in approved cases.

Wage Dividend

Beginning with the year 1912, the Company has made on July 1 each year a special payment to employees in addition to their regular salary or wages, called the Wage Dividend. All employees participate who have worked portions or all of at least twenty-six weeks during the preceding calendar year and have continued in the service of the Company without a break, up to, and including, the date of payment of the Wage Dividend. The payment is a percentage of the total wages or salary received during the last period of continuous employment within the five calendar years immediately preceding the date of payment of the Wage Dividend.

The Wage Dividend is based directly on the earnings of the Company, and its continuance from year to year is dependent on the Company's earnings being sufficient to warrant it and upon special action of the Stockholders and the Board of Directors. For this reason, the payment of any Wage Dividend cannot be considered a fixed policy, and the rate each year will vary according to the amount of dividends declared on the Company's common stock.

The Wage Dividend is a recognition of the value to the Company of trained, steady workers, and a reward for continuous service. It has never been intended as a substitute for wages, nor is it ever considered in establishing the rate of pay of any employee.

Method of Calculating

The method of calculating the Wage Dividend is as follows:

For each dollar per share of dividends declared during the calendar year upon shares of the common stock of the Company, over and above \$3.50 per share, the Wage Dividend rate is \$5.00 per \$1,000 of the salaries and wages upon which the Wage Dividend is computed.

The rate of \$5.00 per \$1,000 is equivalent to 1/200th of the employee's earnings for each dollar of common stock dividends declared over and above \$3.50 per share during the calendar year.

An easy method, therefore, of determining the amount of your Wage Dividend is first to divide the total wages or salary received during the last five calendar years by 200. Then simply multiply the result by the amount of common stock dividends over and above \$3.50 per share declared during the calendar year.

For example, suppose your earnings for five years are \$7,500 and the common stock dividends for the year are \$8.00 per share. Applying the above formula, divide \$7,500 by 200, which would give \$37.50. Multiply this by \$4.50, that is \$8.00 less \$3.50, and the result would be \$168.75, the amount of your Wage Dividend.

Eligibility

To be eligible, an employee must actually work during portions or all of at least twentysix (26) weeks during the wage dividend year, and must continue in the service without a break up to and including the date of payment of the wage dividend.

Break in Service

Absences for such causes as the following are not considered breaks in service:

(1) Lay-off on account of slack work if employee returns within six months.

- (2) Sickness.
- (3) Leave of absence.

Absence on Date of Payment of Dividend

Payment of the dividend may be made to employees otherwise eligible who are absent on July 1, provided that the absence is caused by illness, lay-off on account of slack work during the preceding six months, leave of absence, retirement, or, in the case of women employees, those who have left to be married during the preceding six months.

Proportionate Basis

Employees, otherwise eligible, who through sickness, retirement, or lay-off on account of slack work, have not worked portions or all of twenty-six (26) weeks, will, nevertheless, participate on a proportionate basis, provided they have worked at least four (4) full weeks or equivalent thereof, and provided also that they have participated in a previous wage dividend without intervening break in service. Such proportionate basis is as follows:

For each full week which such employees have worked, they will receive one twentysixth (1/26th) of the amount they would have received if allowed to participate on the regular basis.

Part-time

Employees working part-time will not participate, but should they become employed as full-time employees during at least twenty-six (26) weeks of the wage dividend year, will participate on both their part- and full-time earnings within the five year wage dividend period. This does not apply to employees working parttime temporarily on account of slack work.

Under the above rules, employees who are discharged for any cause, or voluntarily leave the Company's employ, cannot participate in the wage dividend.

Kodak Employees Association (Incorporated)

The Kodak Employees Association (Incorporated) is composed of representatives from the employees of all the Rochester plants of the Company. Its Board of Directors consists of six employees (elected by their fellow employees in their respective plants), six members of the management, and Mr. Eastman.

The Association is entrusted with the handling of a fund for the benefit of all Kodak employees. Its present activities include the making of mortgage loans to assist employees in acquiring homes, loaning money to employees in financial need resulting from illness or misfortune, and the making of a special payment to employees retired on account of advanced age or disability.

Eastman Savings and Loan Association

Membership in the Eastman Savings and Loan Association is open to all employees of the Company and members of their families, and to the employees of all affiliated companies. The objects of the Association are:

To promote thrift.

To provide a convenient, safe and profitable means for saving and investment of small amounts.

To provide a method easily within reach of the average employee for the purchase of a home.

To provide for the investment of employees' savings whereby they can be assured of a good return coupled with absolute safety.

Three methods of investment are offered the shareholder, the matured value of each share being \$100—installment, savings, and income shares.

Additional information will be furnished on request to the Cashier's Office or Employment Department.

Kodak Employees Realty Corporation

The Kodak Employees Realty Corporation, a subsidiary of the Kodak Company, is organized to render assistance to employees in the building of homes. Through the purchase and development of tracts of land and the building of houses in groups, it is possible to offer attractive well-built homes to employees at a substantial saving.

While the majority of these houses are purchased as soon as they are completed and only a few are available at any one time, employees interested may make application and have their names placed on the waiting list without any obligation. The Realty Corporation cannot undertake to build on individual contracts, as no appreciable saving can be effected on single houses. A considerable amount of information concerning plans, building materials, and other matters connected with house construction has been collected, however, and representatives of the Corporation are always glad to consult with any employees who may contemplate building.

Full information may be secured from the Industrial Relations Department at Kodak Office.

Retirement Annuity, Life Insurance, and Disability Benefit Plan

Provision is made for the payment of certain benefits in the event of retirement on account of age or disability or in case of the death of an employee as follows:

A. LIFE INSURANCE

After six months and before five years of service an amount equal to one-half his salary or wages for the preceding calendar year, payable to the beneficiary named by the employee.

After five years of service an amount equal to his salary or wages for the preceding calendar year, payable to the beneficiary named by the employee.

The amount of Life Insurance in either case is taken to the nearest multiple of \$100.00.

Upon commencement of the Retirement Annuity payments, the Life Insurance will be decreased by the amount of such Retirement Annuity payments until the amount of Life Insurance is reduced to a minimum of \$500.00.

The right to change the beneficiary is reserved to the employee.

B. RETIREMENT ANNUITY

Payable monthly for life beginning on the normal retirement date in an amount equal to: 1. For those employed before January 1, 1929:

(a) One per cent. of his salary or wages for the calendar year 1928, multiplied by the number of years of service completed prior to January 1, 1929, plus

(b) Two per cent. of his earnings for each calendar year from January 1, 1929 to the normal retirement date.

2. For those employed after January 1, 1929:

Two per cent. of his earnings computed from the January 1 or July 1, whichever is earlier, next following date of employment to the normal retirement date.

Normal Retirement Date for Men: First day of the month following 65th birthday or following completion of 20 years of service, whichever is later.

Normal Retirement Date for Women: First day of the month following 60th birthday or following completion of 15 years of service, whichever is later.

C. TOTAL AND PERMANENT DISABILITY BENEFITS

Under the Sickness Benefit Plan, sickness allowances are paid by the Company to those who are sick whether the illness is of temporary or permanent nature. Under the Total and Permanent Disability Benefit Plan, the benefits described below will be paid to those who are totally and permanently disabled, the payments commencing at the end of twenty-six weeks of disability.

1. On total and permanent disability before the completion of 15 years of service and before age 60, the disability benefit shall be an amount equal to the total death benefit computed at that time, payable in equal monthly installments of one-third of the monthly salary for the last calendar year. If death occurs before the total amount of the disability benefit has been paid, the balance will be paid to the beneficiary.

2. On total and permanent disability after the completion of 15 years of service, the disability benefit shall equal the retirement annuity accumulated to the date of disability.

3. If the employee is entitled to any benefit under any Workmen's Compensation Act, the amount of his total and permanent disability benefit under this plan will be reduced by the amount of his compensation.

4. Death benefits will continue, to age 65 for men and age 60 for women, unaffected by payment of disability benefit in case of disability occurring after completion of 15 years of service. Death benefits will be reduced by the amount of disability benefits paid in case of disability occurring before completion of 15 years of service.

WITHDRAWAL FROM THE SERVICE. On leaving the service for any reason, the death benefit will be discontinued, but if the employee applies within 31 days, he may obtain, without medical examination, any of the regular policies of life insurance customarily issued by the insurance company handling the plan (except term insurance) upon payment of the premium at the rate applicable to the attained age and classification of the employee. The amount of insurance he may obtain shall not exceed the amount in force at the time of leaving.

Men leaving, for any reason, after 20 years of service, will receive, as of the date of leaving, fully paid annuities, payable at age 65, to which they have become entitled under the plan up to the date of leaving.

Women leaving, for any reason, after 15 years of service will receive, as of the date of leaving, fully paid annuities, payable at age 60, to which they have become entitled up to the date of leaving.

- RETIREMENT AT EARLIER AGES. Men can retire and commence to receive annuity payments at any time within ten years preceding the normal retirement age (65), after 20 years of service, provided the Company assents to the retirement. Likewise, women can retire and commence to receive the annuity payments at any time within ten years preceding the normal retirement age (60), after 15 years of service, provided the Company assents. The annuities at earlier ages will be correspondingly lower than at the normal retirement age.
- RETIREMENT AFTER NORMAL RETIREMENT DATE. If both the Company and the employee desire, annuity payments may be deferred, but the

annuity will be at the same rate as at the normal retirement date.

ANNUITY PAYMENTS TO WIDOW OR OTHER DE-PENDENT. The employee may at any time before five years prior to his normal retirement age (or at any time prior to retirement on passing a medical examination) elect to accept a smaller annuity with a continuation to his wife or other dependent after his death.

LAY-OFFS ON ACCOUNT OF SLACK WORK

In case an employee, entitled to life insurance, is laid off on account of slack work, the insurance policy will be carried in full force if the lay-off does not exceed six months, but not beyond that time. A lay-off of longer duration than this will not, however, be considered a break in service as far as the annuity is concerned, and if an employee returns to the Company after a lay-off he will be given credit, in determining the length of service for annuity, for the number of years of service prior to the lay-off.

ABSENCE ON ACCOUNT OF SICKNESS

Absence of an employee on account of illness certified to by the Medical Department will not affect his status with regard either to the Life Insurance or Annuity.

Retirement for Partial Disability

Employees of good record, of five (5) years continuous service or more, who are retired by the Company on account of partial disability but who are not eligible under the Retirement Annuity Plan, receive the following benefits: 1. The full sick allowance less any payments made on account of illness during the last employment year.

2. Participation in any wage dividend paid following such retirement provided the employee has worked at least four (4) full weeks or equivalent thereof during the calendar year for which such wage dividend may be authorized.

3. In addition to these payments, such employees also receive from the Kodak Employees Association (Incorporated) a sum equivalent to one week's pay for every completed year of service, and for fractions of a year, one day's pay for each two months of completed service. The maximum weekly wage on which such payment is based is \$50.00.

The Company and the Kodak Employees Association (Incorporated) reserve the right to modify this plan from time to time.

Educational

Employees are urged to take advantage of the many educational opportunities offered in the Rochester Evening Schools. A provision is made by the Company whereby employees taking special courses to fit themselves for further advancement and responsibility in the Company may, after meeting certain conditions, receive a refund for a portion of the tuition paid.

Kodak Magazine

The Kodak Magazine, published monthly, is distributed free to all employees. It contains articles descriptive of the Company's growth and progress, personal items, and other notices of importance and interest to the employee.

Bulletin Boards

Bulletin Boards throughout the Plant are used to bring matters of importance to the attention of employees through the posting of general notices and announcements.

Legal Advice

Employees requiring advice in regard to legal matters or matters of investment are invited to confer with the Company's Legal Department, 343 State Street. It is well to make appointments in advance through the Camera Works Industrial Relations Department in order to avoid unnecessary delay.

Loans

Employees are cautioned against borrowing money from loan agents. If necessary to borrow money, consult with the Camera Works Industrial Relations Department.

Suggestions

Worth-while ideas regarding Company products can be converted into cash.

Several thousands of dollars have been paid to employees for suggestions regarding cost reduction, improvement of quality, and safety appliances. Your particular job may contain suggestion possibilities which will reduce cost, lighten labor and improve quality. Look upon any new idea as a valuable one until you know positively that it isn't.

Suggestion forms are provided in each department. We welcome your ideas.

Camera Works Regulations

Admittance to Works

Employees are to enter and leave the works only through the regularly designated entrances.

Tardiness

Employees are to be on hand, ready for work at the regular time. Habitual tardiness is cause for dismissal.

Personal Conduct

Smoking, gambling in any form, selling candy, etc., taking orders, or soliciting subscriptions are prohibited.

Visiting

Employees are not to visit other departments, except with permission, and are not to be called out for visitors except in cases of absolute necessity. Visitors are not allowed in the works without permission.

Personal Mail

Our volume of Company mail is very large. In order to relieve this, employees are requested to have their personal mail sent to home addresses.

Leaving Work during Working Hours

Employees wishing to leave the works during business hours should secure a pass from their foreman, which is to be left with the timekeeper or person designated to receive it. Those who use time clocks are to register out.

Absence

In case of unavoidable absence, such as sickness, word should be sent as soon as possible to the Employment Department.

Change of Address

Employees are requested to give proper notice to the Employment Department of any change of address. Please do this immediately. It is very important that our records show your correct address.

Maintenance of Office and Work Rooms

GOOD HOUSEKEEPING IS A PRIME FACTOR OF GOOD WORKMANSHIP. KEEPING WORKROOMS AND OFFICES CLEAN DENOTES CAREFUL OPERA-TORS, AND, IN CONSEQUENCE, GOOD WORK, FEWER REPAIRS AND LESS ACCIDENTS. EVERY EMPLOYEE IS EXPECTED TO TAKE PRIDE IN PERSONAL AND GENERAL CLEANLINESS. CARE-LESSNESS, EITHER IN THE MATTER OF WORK OR SURROUNDINGS, WILL NOT BE TOLERATED.

Responsibility for Company Property

Employees are responsible for any tools or materials furnished them. In case of leaving the Company's employ, all Company property must be returned to the proper authorities.

Packages

Packages should not be taken from the works without a pass signed by the foreman or department head:

Telephones

Use of the Company's telephones is limited to business. Employees should obtain permission to use telephone for personal calls, either during or out of regular working hours. A charge of three cents per call is made.

Photographing Company Property

No one is permitted to take pictures on the Company's property without permission.

Foremen

All foremen are expected to see that the employees under their direction follow all printed and posted rules.

Industrial Relations Service

Cafeteria

A well-equipped cafeteria is provided where meals are furnished to employees at cost.

(The following service is offered to all employees, who are requested, whenever possible, to apply for such service between the hours of 12:00 to 1:00, or 5:15 to 5:30.)

Cameras and Supplies

Employees are allowed to purchase a camera, also photographic supplies, for their own use. Ask your foreman for a "photographic purchase blank."

Loaning of Cameras

Employees desiring to borrow cameras must apply on Friday noon. Cameras must be returned within three days from date of borrowing.

Post-Dated Film and Photographic Paper

Whenever available, post-dated film and photographic paper will be distributed free of charge on Friday noons. New film can also be obtained at this time, without a purchase order.

Lost and Found Articles

All articles found in the offices or factory should immediately be sent to the Camera Works Industrial Relations Department. All losses should be reported in a like manner.

Public Library Branch

Located in the cafeteria. Open each Monday, Wednesday, Friday from 12:00 to 1:00.

General Safety

Without Safety there is no security of life, health or wages. In spite of all mechanical precaution, no occupation can be made safe unless EACH OPERATOR GIVES FULL CO-OPERATION to make it so. While the Company makes a constant effort to guard machines and remove danger hazards, Safety actually rests with each individual operator. A careless workman is dangerous to himself and his associates and will not be permitted to retain his job. To take chances at machines, remove guards or work around them, talk to operators on machines. clean moving parts while in motion, neglect to use goggles when grinding; to run, act boisterously, or play practical jokes; to neglect to report to the Dispensary any injury, however slight, are just a few of the unsafe practices which will not be tolerated. FOLLOW THE RULES OF COMMON SENSE AND EVERYDAY SAFETY AND ACCIDENTS WILL BE REDUCED TO A MINIMUM.

Fire Drills

Fire organizations on each level are appointed to act when necessity arises. All employees are requested to follow the instructions of the "Fire Department Organization."

Personal Care is the Great Preventive

for Accidents

IMPORTANT

Employees leaving the Company, who feel that the circumstances are such to entitle them to participate in any benefits for which provision is made, are expected to have their status definitely established at the time they leave.

EASTMAN KODAK COMPANY

October 1, 1929.

LOCATION OF COMPANY PLANTS

KODAK PARK WORKS . Lake Avenue Boulevard HAWK-EYE WORKS . . 1447 St. Paul Street

