



Business Code of Conduct, Compliance & Ethics



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TABITHA

Welcome to Tabitha

We are deeply honored you've chosen us.

As the state's first and most complete continuum of services for older adults, we're proud to support Seniors and their families across Nebraska. From ***Caring*** companionship, personalized assistance at-home and exceptional rehabilitation ... to innovative living communities, advanced health care services and compassionate hospice support, together we care for and about Seniors with professionalism and love so they can live life with purpose and dignity.

Guided by a nonprofit, for-purpose, Christian-centered mission that began with our organization's founding in 1886, our ***Commitment*** remains strong as we offer the industry's best caregiving and healthcare solutions throughout the aging journey.

It truly is a team that makes up Tabitha's most valuable asset. In support of that philosophy, we've created a TEAMember ***Culture*** that invites and encourages everyone to ***LIVE...Love*** your job, ***Invite*** optimism, ***Vision*** success and ***Embrace*** the purpose.

The Tabitha Team is why Tabitha is able to continue saying 'yes' to Seniors in need, simultaneously strengthening the countless communities where our impact is felt on a daily basis. The character we embody is what makes Tabitha's work possible, and it is because of that excellence we are and will continue to be ***The Answer for Senior Care.***

Inspire(d),



Christie Hinrichs
Tabitha President & CEO

Table of Contents

Introduction	4
Overview	5
What is Required of All TEAMembers	5
What is Required of Supervisors and Management	6
Consequences of Non-Compliance	7
Reporting Possible Violations and Non-Retaliation.....	7
Tabitha’s Compliance Program	8
Quality Care	9
Client Rights	10
Safeguarding the Privacy of Clients.....	10
Gifts	10
Legal and Ethical Requirements	11
Medicare and Medicaid Requirements	11
Billing for Tabitha Services	11
The Deficit Reduction Act of 2005	12
Relationships with Referral Sources.....	12
Business Courtesies.....	13
Government Personnel.....	14
Licensure and Professional Practice Acts.....	14
Convictions, Exclusions and Sanctions	14
Pharmaceutical Products.....	15
Trade Practice and Antitrust Laws.....	15
Immigration.....	16
Elder Justice Act	16
Use of Tabitha’s Resources.....	17
Loyalty and Integrity	17
Information Privacy and Security	18
Confidentiality of Tabitha Information	18
Information Owned by Others	19
Using Internet, Email and Computer Systems.....	19
Social Media	20
Records Maintenance, Retention and Destruction.....	20
Citizenship and Community	21
Political Participation and Lobbying.....	21
Communication with the Media.....	22
Community Involvement.....	22
A Welcoming Workplace	22
Diversity, Discrimination and Harassment.....	22
Drug and Alcohol Use	23
Workplace Violence	23
Environment, Health and Safety	23
External Reporting	24

Introduction

Tabitha and its affiliates (collectively referred to as “Tabitha”) are committed to integrity as the fundamental guiding principle for all the actions taken by our TEAMembers and any others who act on our behalf. Tabitha’s commitment to integrity is a vital component of its mission to deliver a continuum of exceptional and innovative Senior Care services that promote the dignity, independence and wellbeing of older adults. This Business Code of Conduct and Ethics (the “Code”) is a symbol of that commitment and defines the ethical and legal standards that Tabitha expects every TEAMember and others acting on its behalf to follow. Supervisors within Tabitha are responsible for distributing the Code, including providing a copy of the Code to new TEAMembers. In addition, the Code is posted to Tabitha’s intranet site - Tabitha Employee Network (T.E.N.).

Compliance with the Code is required for all of Tabitha’s directors, officers and TEAMembers (collectively referred to as “Associates”) as well as other individuals acting on Tabitha’s behalf including, but not limited to, vendors, medical directors, attending physicians, and healthcare professionals providing treatment to clients and contractors.

This Code is designed to help you respond to situations that you may face in performing your everyday duties. Because it is a general resource, it cannot address every situation that you may encounter. In many instances, you may need to refer to one or more of Tabitha’s detailed policies or procedures located at Tabitha’s intranet site - Policy and Procedure Manager. Tabitha encourages you to seek additional guidance from your supervisor, another member of management, or, depending on the nature of the issue, from other corporate resources available to you such as T.E.N., and the Compliance Department.

If you encounter situations about which you are unsure, you should not hesitate to utilize any of the resources that are available to you. If you are unsure, ask before you act.

Overview

What is Required of All TEAMembers

Acting with integrity is a shared commitment across the One Tabitha Continuum. Following the Code is a condition of your employment with Tabitha. Accordingly, all associates are expected to:

Know the standards. As a Tabitha associate, you are expected to know and understand the guidance set forth in the Code, other Tabitha policies and applicable laws and professional standards (collectively, the “Standards”). Know the law and ask questions. While Tabitha does not expect you to be a legal expert, you are expected to be aware of the basic laws and regulations that affect your particular job and level of responsibility. Pay close attention to training that is offered and ask questions if you do not understand.

Comply with the standards in letter and spirit. You are expected to live by the letter and spirit of these Standards in the course of your work each day. Nobody should ask or expect you to violate the Standards. If you ever feel pressure to do so or have any questions about the Standards, you should consult with your supervisor, another supervisor in your chain of command or the Compliance Department.

Live Tabitha’s Core Values. The Standards embody Tabitha’s Core Values: *Care, Connect, Customer Centric, Collaborate, Cultivate, Courage, Commit and Celebrate.*

Be part of the team. Tabitha invites you to offer suggestions on how to make improvements to processes and make policies and procedures easier to understand.

Report concerns and potential violations of the Standards. Tabitha counts on you and its other associates to report actual and potential legal and policy concerns. Do not assume that management is aware of or does not care about an issue. Always speak up if you have concerns. To encourage a culture of integrity, Tabitha strictly prohibits retaliation against an associate who reports a concern. If you become aware of a potential or an actual violation of law or Tabitha policy, including retaliation, talk to your supervisor, another supervisor in your chain of command or the Compliance Department. Similarly, if the legal or policy implications of a situation cause you concern, even if it might not necessarily be or result in a violation, talk to your supervisor, another supervisor in your chain of command or the Compliance Department.

The Code reflects policies and guidance intended to help all of us act with integrity toward our fellow associates, clients, our business partners and our community. Ultimately, however, Tabitha depends upon you using your best individual judgment in deciding on the correct course of action.

The following factors may be a useful guide to you as you exercise your judgment:

- Is my action consistent with the Standards, including this Code, both in letter and in spirit?
- If called upon to explain why my action is consistent with Tabitha's Standards, what would I say to my supervisor, another associate or the general public?
- Will my action appear improper to anybody?
- Might the community or members of the public discredit Tabitha or an associate if my action is disclosed?
- Is this action consistent with my personal code of behavior?

Tabitha counts on your help to maintain the highest ethical standards in everything we do.

What is Required of Supervisors and Management?

Supervisors and managers are responsible for ensuring that all associates understand the Code and Tabitha policies. Supervisors and managers must never ask or expect an associate to violate laws, regulations, Tabitha's policies, this Code or professional standards. To carry out these responsibilities, supervisors and managers should:

Be proactive. Ensure that associates are properly trained and understand their obligations. Additionally, supervisors and managers should make clear that Tabitha expects its associates to always comply with the law and other applicable standards.

Be receptive. Maintain an "open-door" policy. Make it known that you are open to questions or concerns about legal, policy or other compliance issues that are brought to you.

Be responsive. If an associate brings a suspected violation of law or policy to your attention, take prompt and appropriate action. If you are unsure of what to do, promptly seek assistance from your supervisor, senior leadership or other resources such as Talent and Culture Resources or the Compliance Department.

Do not allow retaliation. Managers and supervisors are key in fostering a culture of compliance. Do not allow anyone who makes a good faith report of a suspected violation of law or policy to be the subject of retaliation.

Consequences of Non-Compliance

Failure to comply with the Standards could have serious potential consequences for Tabitha, you, your fellow associates and others. Non-compliance may lead to termination of employment; imprisonment; personal or corporate fines; exclusion from Medicare and other healthcare programs; the loss of credibility amongst our business partners and the communities we serve; and the loss of respect of clients and their families.

Following the Code and the Standards is a condition of employment at Tabitha. Disciplinary action, up to and including termination, will be taken against any associate who:

- Authorizes or participates in a violation of law or regulation, the Code or Tabitha policy;
- Knows of or suspects a violation of the Standards and fails to report it;
- Refuses to cooperate, is untruthful, or attempts to hinder any internal investigation or audit; or
- Threatens or retaliates against another associate who reports a known or suspected violation in good faith.

Reporting Possible Violations and Non-Retaliation

As part of its commitment to integrity, Tabitha encourages open discussion of legal and policy issues. Tabitha is committed to a culture that encourages timely disclosure of such concerns, and strictly prohibits retaliation against any associate who reports such concerns in good faith.

Accordingly, Tabitha requires all of its associates to promptly report all compliance issues involving suspected or actual violations of the Standards in one or more of the following ways, as appropriate:

- ***Your Supervisor*** - Your supervisor knows you and can help you decide the best course of action in most situations. Your supervisor may also have access to other Tabitha resources to promptly address your questions and concerns.
- ***Another Supervisor in Your Chain of Command*** - In some instances, issues and concerns may involve your supervisor or you may feel uncomfortable talking to him or her for different reasons. If this is the case, you should feel free to contact another supervisor in your chain of command for assistance.
- ***Compliance Department*** -You may also ask questions or report concerns on protected health information directly to the Compliance Department by:

- E-mailing a written description of the violation or concern to Compliance@Tabitha.org or PrivacyOfficer@Tabitha.org;
- Using Tabitha’s confidential disclosure system to provide a description of the violation or concern by calling our Compliance Hotline 1.833.830.8349, a toll-free telephone number that does not identify callers.

If you feel more comfortable reporting an actual or suspected misconduct anonymously, you may choose to do so. Your anonymity will be protected up to the limits of the law if you wish to remain anonymous.

Tabitha’s Compliance Program

As part of its commitment to integrity and its core values of *Care, Connect, Customer Centric, Collaborate, Cultivate, Courage, Commit and Celebrate*, and the One Tabitha Continuum, Tabitha has established a Compliance Program (the “Program”). The Program promotes and supports ethical and legal conduct through a system of accountability with compliance standards, policies and procedures.

Tabitha is committed to providing the quality care and services necessary to attain or maintain the highest practicable dignity, independence, and physical, mental and psychosocial wellbeing of clients. Tabitha’s commitment encompasses compliance with all applicable laws and detecting and preventing fraud and abuse.

The Program achieves this commitment through:

- Publishing written standards of conduct that promote Tabitha’s commitment to integrity and compliance;
- Educating and training all associates;
- Maintaining open lines of communication with associates;
- Providing reporting mechanisms and strictly enforcing a policy of non-retaliation;
- Pro-actively monitoring and auditing to identify and reduce problems;
- Promptly investigating problems reported or identified;
- Taking prompt and appropriate corrective action to address problems, including enforcing standards that prevent association with excluded individuals or excluded entities; and
- Empowering a Compliance Officer to oversee the Program;

The Compliance Officer leads the Program, and reports directly to Tabitha’s Board of Directors. The Compliance Officer leads and oversees the Privacy/Security/Compliance Team (the “Team”). The Team meets periodically to advise, guide and support the Compliance Officer in the administration of the Program, including compliance policy development and implementation, education, and other compliance issues.

The Compliance Team:

- Serves as a compliance resource for Tabitha and its associates;
- Manages the day-to-day operations of the Program;
- Develops compliance education programs;
- Performs assessments of regulatory risks and evaluates the policies and procedures in place to address those risks;
- Manages the system for reporting compliance issues and concerns;
- Investigates potential violations of laws, regulations, policies and procedures, and the Code; and
- Performs (and in some instances, delegates) compliance auditing and monitoring activities.

Quality Care

As a Tabitha TEAMember, you and your fellow TEAMembers are responsible for providing clients with exceptional and innovative Senior Care services so that they can attain or maintain the highest practical wellbeing, dignity and independence.

Providing Tabitha's high quality of care has many components, including:

- Providing services to all persons who require them, regardless of race, color, national origin, religion, sex (including pregnancy and related conditions, sexual orientation or gender identity), disability, age (40 and older), equal pay, genetic information (including family medical history or testing), retaliation for filing a charge, reasonably opposing discrimination, or participating in a discrimination lawsuit, investigation or proceeding;
- Providing appropriate care tailored to meet the client's clinical needs;
- Ensuring client safety;
- Protecting client privacy and maintaining accurate and appropriate records;
- Educating clients and, as appropriate, their families about the care Tabitha provides; and
- Delivering care through qualified personnel who are committed to Tabitha's core values of *Care, Connect, Customer Centric, Collaborate, Cultivate, Courage, Commit* and *Celebrate*, and the One Tabitha Continuum

Our shared commitment to quality care includes a responsibility to recognize and remedy practices or situations that may jeopardize the quality of care. As a condition of employment, all associates must immediately bring issues or concerns regarding quality of care to the attention of his or her supervisor, another supervisor in his or her chain of command or the Compliance Department.

Client Rights

Tabitha is committed to promoting dignity, independence, wellbeing and clients' rights in a compassionate environment. It is Tabitha's policy that all clients have, among other rights, a right to a dignified existence, self-determination, and communication with and access to people and services both inside and outside the facility. Tabitha will not tolerate any type of abuse or neglect. Associates are responsible for ensuring that clients are protected from physical, mental, sexual and verbal abuse and neglect. Potential sources of abuse or neglect include other associates, other clients, volunteers, agency staff, family members, visitors, legal guardians, friends or any other persons. Associates who abuse or neglect a client are subject to disciplinary action up to and including termination. Tabitha will also report abuse and neglect to the appropriate state agencies, which may result in civil or criminal actions.

If you become aware of suspected or known abuse, you must report it immediately to your supervisor or another supervisor in your chain of command to protect the client(s) involved. After you notify the appropriate supervisor, you may also notify the Compliance Department about their concerns. Tabitha is committed to a culture that encourages timely reporting of abuse and neglect, and strictly prohibits retaliation against any associate who reports abuse or neglect in good faith.

Safeguarding the Privacy of Clients

Providing quality, professional care requires Tabitha to gather personal information from and about clients. Federal law requires that we maintain the confidentiality of their medical, financial, and personal information, whether exchanged verbally, written, or in electronic form. Tabitha has developed policies and procedures to ensure the confidentiality and protection of client information (e.g., Authorization for Release of PHI and Disclosure of Protected Health Information (PHI)).

Tabitha takes its responsibilities to protect clients' personal information very seriously, and you should, too. Any Tabitha associate or agent who uses or discloses a client's personal information without authorization, in any form, will be subject to disciplinary action, up to and including termination, as well as civil and criminal penalties which may include fines or imprisonment.

If you become aware or suspect that client information is being used or disclosed without authorization, you must report it immediately to your supervisor, another supervisor in your chain of command, or the Compliance Department. Tabitha is committed to a culture that encourages timely reporting of privacy violations, and strictly prohibits retaliation against any associate who reports such violations.

Gifts

Clients and their families may offer gifts to associates as an expression of gratitude. Accepting gifts, gratuities, tips or loans from clients or clients' family members may give the

impression of favoritism or special care. Just as seriously, offering a gift to a client may give the impression that we are in some way inducing a client to stay longer at our facility or agree to medically unnecessary services.

To maintain the spirit of gratitude while avoiding these negative impressions, associates must follow Tabitha's Gifts, Gratuities and Loans Policy. As a general example, associates cannot solicit or accept gifts, tips, gratuities, or loans from potential or current clients or their families. However, incidental gifts that can be shared with other associates (like food) may be accepted from clients or their families at the discretion of facility management.

If you have questions regarding gifts, tips, gratuities, or loans, you should consult Tabitha's Gifts, Gratuities and Loans Policy or ask your supervisor, another supervisor in your chain of command, or the Compliance Department.

Legal and Ethical Requirements

Medicare and Medicaid Requirements

Tabitha participates in the Medicare and Medicaid programs. These programs and healthcare providers—like Tabitha—who provide services to the programs' beneficiaries are governed by complicated laws and regulations. In some respects, these laws and regulations impose substantially different and more extensive requirements on healthcare providers than laws and regulations that otherwise apply. As an example, Medicare and Medicaid use complicated payment guidelines that specify when the programs will reimburse care providers, and the amounts the programs will reimburse. These guidelines frequently differ from the rules applied by other third party payers.

Violation of Medicare and Medicaid laws and regulations may result in civil or criminal sanctions on the persons actually involved and on the organization responsible for those persons. Additionally, healthcare providers who violate Medicare and Medicaid laws could be excluded from participating in the Medicare and Medicaid programs. Tabitha considers compliance with all Medicare and Medicaid laws and regulations imperative when providing services to clients who benefit from these programs.

Billing for Tabitha Services

Tabitha and its associated professionals provide a wide range of services to clients. When billing statements are provided to clients and third party payers responsible for payment, those statements must accurately reflect the services provided, the precise charges for those services; and other client data required as part of billing and payment (for example, the medical need for a service).

The Federal False Claims Act applies to claims submitted to the government for payment, and prohibits knowingly submitting a false claim. A false claim could include the following practices:

- Billing a service or item that was not actually provided;
- Billing more than once for each time a product or service is provided;
- Providing and billing for items or services that are not medically necessary;
- Characterizing non-covered services as covered services;
- Billing separately for services that are included in the room rate;
- Providing and billing for inadequate or substandard care;
- Using an inaccurate code or client status to increase reimbursement;
- Failing to identify and refund overpayments; or
- Submitting bills without the necessary documentation.

Because of its commitment to integrity and compliance with all applicable laws, Tabitha considers proper billing practices imperative. An innocent misunderstanding, careless mistake or error related to billing may have serious consequences. Improperly prepared bills or those listing undocumented or unnecessary services may lead to allegations of improper billing practices, which could expose Tabitha and its associates to civil or criminal liability.

Tabitha takes its responsibility to bill properly and accurately very seriously, and expects the same of its associates. Associates must always follow instructions from government programs, regulatory agencies, and third party payers when preparing and submitting bills and related documentation. Even if you are not directly involved in the billing process, you are responsible for ensuring compliance by providing accurate, timely and complete documentation of the services you provide.

If you have questions about your responsibilities related to billing, or if you observe or suspect that billing errors have occurred or may be occurring, immediately report the situation to your supervisor, another supervisor in your chain of command, or the Compliance Department. Tabitha is committed to a culture of compliance and strictly prohibits retaliation against any associate who reports billing errors.

The Deficit Reduction Act of 2005

Tabitha strives to prevent, detect, and eliminate false claims, false statements, fraud, waste, and abuse in all government-funded programs from which Tabitha receives payments, such as the Medicare and Medicaid programs, consistent with Tabitha's responsibilities under the Deficit Reduction Act of 2005 (the "DRA"). Tabitha's policies and procedures regarding the DRA's provisions can be found within T.E.N. under Policy and Procedure Manager. If you have any questions regarding the DRA and its requirements, you should contact the Tabitha's Compliance Department.

Relationships with Referral Sources

As part of our commitment to integrity, we must maintain open, honest and legal relationships with all actual or potential referral sources, including physicians and hospitals. Two federal laws apply to relationships with referral sources, the Federal Anti-Kickback Statute (the "AKS") and the Physician Self-Referral Law (the "Stark Law"). The AKS prohibits healthcare providers from offering, paying, requesting or receiving a kickback, or anything of

value to or from anyone in exchange for the referral of a client or the purchase of goods or services reimbursed by a federal healthcare program. Violations of the AKS may result in fines and or imprisonment. The Stark Law applies to financial relationships with physicians and their immediate family members.

If you interact with physicians or are involved in marketing to or making payments to physicians (for example, for medical director services), you are required to know and comply with the requirements of the Stark Law and the AKS, as well as any applicable state laws, regulations, and Tabitha policies that address relationships with physicians.

The AKS and the Stark Law are far-reaching, and it is difficult to list all possible violations. However, one general principle is clear: Tabitha and its associates must always take care to avoid offering an improper inducement to those who may be in a position to refer or influence the referral of clients. For example, it would be improper to offer free goods or services for the purpose of influencing the referral of clients to a Tabitha facility.

Similarly, Tabitha and its associates must not request or receive any improper inducement from vendors who are attempting to influence decisions regarding the purchase of goods or services. For example, it would be improper to accept free goods or services from vendors, or purchase goods or services priced below market value from vendors, if it could be construed as an attempt to influence Tabitha to purchase, refer or recommend to clients particular providers of goods and services. This is particularly true when a federal healthcare program would pay for the goods or services provided to the client.

You should consult your supervisor, another supervisor in your chain of command, or the Compliance Department before entering into any relationship that may result in referral of clients or healthcare-related business. Tabitha insists that any referral agreement with physicians or other referral sources be in writing, and be expressly approved by Tabitha's Chief Financial Officer to ensure compliance with applicable laws, regulations and Tabitha policies.

Business Courtesies

Giving or accepting gifts, entertainment, or other business courtesies to or from vendors, contractors, potential business affiliates, and other persons outside Tabitha can be construed as an attempt to unduly influence relationships. Tabitha's Gifts, Gratuities and Loans Policy prohibits associates from soliciting gifts, entertainment or other business courtesies, and from offering or accepting gifts of cash or cash equivalents. However, associates may offer or accept gifts, entertainment, and other business courtesies in accordance with requirements of the Gifts, Gratuities and Loans policy.

Talent and Culture Resources evaluates on a case-by-case basis the proposed receipt of materials, funding or other resources from vendors and others outside of Tabitha for education of associates. You must obtain approval from Talent and Culture Resources before accepting any of these types of offers.

Government Personnel

Tabitha considers maintaining a proper, courteous, and professional relationship with government personnel and public officials imperative to its business and crucial to its commitment to integrity. A number of laws and regulations may be violated by giving anything of value to a government employee, even if there is no intention to influence an official act or decision.

Strict regulations apply to government employees with respect to payment for meals, travel or lodging expenses. Tabitha prohibits its associates from paying or offering to pay for any of these expenses for a government employee. Tabitha also prohibits its associates from paying or offering a government employee any type of gratuity.

Government employees are also well aware of these regulations and should automatically decline any gratuity which they feel could jeopardize their compliance.

Generally, government employees must pay their fair share whenever Tabitha and government personnel participate in a joint endeavor. For example, if business extends over the noon hour, government personnel are required to pay for their own lunch. State or local government regulators may be required to observe additional rules regarding business courtesies (for example, meals and refreshments). You must observe these additional rules when they apply.

In addition to the rules that apply to gifts, gratuities, and business courtesies, no TEAMember should entertain a public official or otherwise engage in lobbying efforts without authorization from Tabitha's Senior Leadership (see also section entitled "Political Participation").

Licensure and Professional Practice Acts

Tabitha requires and expects all associates and those acting on its behalf to maintain the active status of any required license, certification or other credential. Associates and other Tabitha affiliates must conform to any applicable state professional acts and professional codes of ethics. If you are a supervisor or manager, Tabitha expects you to be aware of these standards and to promote compliance.

As an associate, if any action is taken against you related to your professional license (e.g., a sanction, suspension or revocation), you must immediately notify your supervisor.

Convictions, Exclusions and Sanctions

As an associate, you must inform your supervisor or Talent and Culture Resources if you are convicted of a felony; are informed that you are under investigation by law enforcement, a professional board, or a regulatory agency; or are advised that you are no longer eligible to participate in any federal or state program or contract (for example, Medicare or Medicaid).

Pharmaceutical Products

Associates may be responsible for or have access to prescription drugs, controlled substances, drug samples, and other regulated pharmaceuticals (collectively, “Pharmaceutical Products”). Tabitha is legally responsible for the proper distribution and handling of Pharmaceutical Products. Laws and regulations covering Pharmaceutical Products maintain the integrity of our national drug distribution system and protect consumers by assuring that prescription drugs are stored securely, labeled properly and administered to the proper clients.

Tabitha’s policies require all associates to be both diligent and vigilant in carrying out their obligations to handle and dispense Pharmaceutical Products at Tabitha living communities in accordance with all applicable laws, regulations, and Tabitha policies. If you are responsible for prescribing, dispensing, or handling Pharmaceutical Products, you may ask your supervisor for a copy of Tabitha’s policies. In addition to complying with applicable laws and regulations and Tabitha’s policies, every associate authorized to prescribe, dispense, or handle Pharmaceutical Products is expected to maintain professional standards in safeguarding those products and in preventing unauthorized access to them.

Federal, state, and local laws and regulations prohibit diversion of any prescription drug or controlled substance, in any amount, for any reason, to an individual or entity who is not authorized to receive that drug or controlled substance. Federal, state, and local law also prohibit distribution of adulterated, misbranded, mislabeled, expired, or diverted Pharmaceutical Products. Violation of any of those laws subjects you, individually, and Tabitha to criminal penalties.

Tabitha will take prompt disciplinary action, up to and including termination, in response to violation of any law or Tabitha policy involving Pharmaceutical Products. All associates share the responsibility of ensuring compliance with applicable laws and regulations, and with Tabitha’s policies. If you become aware of any potential lapses in security, or any infringement of any law, regulation, or policy relating to Pharmaceutical Products, (for example, another associate diverting narcotics), you must report it immediately to your supervisor, another supervisor in your chain of command, or Tabitha’s Compliance Department.

Trade Practice and Antitrust Laws

From time to time, Tabitha’s associates may acquire, from business partners or competitors, sensitive information concerning the business of a partner or competitor (“Inside Information”). No associate may use Inside Information for his or her own benefit or to further a personal interest.

Like other businesses, Tabitha is subject to antitrust laws and other laws regulating trade practices. These laws are designed to preserve and promote fair and honest competition.

Generally, these laws prohibit arrangements that restrict competition or interfere with the function of the free market system. Antitrust and trade practice laws are vigorously enforced with penalties including substantial fines and imprisonment.

Associate must comply with the antitrust and trade practice laws. No associate, under any circumstances, should engage in any behavior that may be viewed as restricting competition. For example, you must not engage in discussions with competitors regarding conduct of business with suppliers or customers (including boycotts). Associates must avoid discussing the future business plans of Tabitha or those of its competitors. Finally, associates must not discuss current prices or reimbursement levels.

Associates who violate antitrust or trade practices laws, or who permit others to do so, are subject to disciplinary action up to and including termination. If you have questions or are uncertain about how antitrust laws may apply to a certain activity, contact your supervisor, another member of management in your chain of command, or the Compliance Department.

Immigration

Federal law requires Tabitha to hire only associates who are legally authorized to work in this country. Unless an associate is a U.S. citizen or has a “green card” or appropriate visa, Tabitha may be subject to civil or criminal penalties. Each prospective associate must present appropriate documentation of his or her citizenship or immigration status to the appropriate individual in the hiring process. If you have questions about immigration issues, contact Talent and Culture Resources.

Elder Justice Act

Tabitha is committed to compliance with the Elder Justice Act (“EJA”). The EJA requires an employee, owner, manager, agent, or contractor (“covered individual”) of a long term care facility that receives at least \$10,000 in federal funds annually, to report any reasonable suspicion of a crime committed against any individual who is a resident of, or is receiving care from, the facility. Each covered individual is required to report the suspected crime to one or more local law enforcement agencies and to the applicable state survey agency. The report must be made within two hours of forming a “reasonable suspicion” that a crime has occurred if there is a serious bodily injury, and within 24 hours of forming a reasonable suspicion that a crime has occurred if there is no serious bodily injury.

All associates working in any of Tabitha’s long-term care living communities are notified of the EJA’s requirements, Tabitha’s policies regarding compliance with the EJA, and associates’ rights and responsibilities under the EJA. Associates receive this notification as part of their new hire orientation and annually thereafter. If you have any questions about the EJA and its requirements, you should consult with your supervisor, the Clinical Services Department, or the Compliance Department.

Use of Tabitha's Resources

Tabitha's culture of integrity and compliance extends to use of its resources. Tabitha has established accounting practices and procedures to ensure that its resources are completely and accurately accounted for in each transaction. Tabitha's policies prohibit any associate or person acting on Tabitha's behalf from misusing Tabitha assets in any way, including making or authorizing payment for an illegal act. If you become aware of any improper use of, or accounting for, Tabitha's resources, you must report the matter to your supervisor, another supervisor in your chain of command, or the Compliance Department.

Managers and supervisors are responsible for establishing appropriate internal controls over all areas under their supervision to ensure that Tabitha's resources are safeguarded and that accounting records and reports are complete and accurate. Similarly, all associates must adhere to these established controls.

According to Tabitha's policy, TEAMembers must obtain permission from their supervisor before enrolling Tabitha or any facility resources, funds, or property into community events or fundraisers. Tabitha does not sponsor political fundraisers or political events. A useful test to apply in determining whether a payment or any other transaction is proper is whether the transaction, if disclosed publicly, could adversely affect Tabitha's reputation. If you have any doubts as to whether a payment is lawful or in accordance with Tabitha policy, you should consult your supervisor, another supervisor in your chain of command, or the Compliance Department.

Loyalty and Integrity

As part of Tabitha's culture of integrity, Tabitha expects its associates to serve clients with undivided loyalty. This means that the needs and interests of clients and of Tabitha take priority. You should always:

- Put the interests of Tabitha and clients ahead of any other individual business or commercial interest you may have;
- Avoid situations in which a conflict of interest could arise; and
- Disclose any potential conflict of interest you may have regarding your responsibilities to Tabitha and remove the conflict.

Tabitha expects each associate to recognize and avoid activities and relationships that involve or might appear to involve conflicts of interest, and to avoid behavior that may compromise Tabitha's or the associate's integrity. If you are unsure whether a situation involves a conflict of interest, ask your supervisor, another supervisor in your chain of command or the Compliance Department.

Consistent with the requirement to avoid conflicts of interest, Tabitha associates in a position to select business partners or vendors must choose based on the merits of the

potential partner or vendor, in the best interest of Tabitha, and without regard to non-business considerations.

Information Privacy and Security

Confidentiality of Tabitha Information

Tabitha considers its body of proprietary and commercial information a valuable asset. Because computer systems are an important part of Tabitha's business, this information may be accessible by associates. Before being granted access to Tabitha's computer systems, all associates receive information about computer use and the confidential nature of information to which they may have access, and sign an Internet Usage Authorization Form that acknowledges responsibilities related to computer access. If you have not received this information or signed an Internet Usage Authorization Form, please notify your supervisor immediately.

Some of the data on Tabitha's computer systems is highly confidential, and failure to protect that data may lead to a loss of confidentiality. Tabitha expects its associates to protect the confidentiality of all of its data. During and after an associate's employment, an associate may not use any of Tabitha's confidential information that the associate obtained during or as a result of his or her association with Tabitha for any purpose without Tabitha's written consent.

Confidential information includes Tabitha's methods, processes, techniques, computer software, equipment, service marks, copyrights, research data, clinical data, marketing and sales information, personnel data, client lists, financial data, plans, and all other know-how and trade secrets which are in Tabitha's possession and which have not been published or disclosed to the general public.

As an associate, you are responsible and accountable for the integrity and protection of Tabitha's confidential information, and must protect information that has been entrusted to you. For example, you must not inappropriately modify, destroy or disclose Tabitha's confidential information. You should carefully handle documents containing sensitive data, including information concerning clients. When you are done using these documents, you must properly secure them. If you observe individuals whom you do not recognize using Tabitha's computer, report it to your supervisor immediately.

To safeguard its confidential data, Tabitha prohibits storing confidential information on personal computers or other media (for example, a USB drive), or accessing confidential information from personal devices. If you need a computer, device, or storage media to access or store confidential information, Tabitha's Information Technology Department will provide it to you, or, in some cases, authorize use of a device.

Information Owned by Others

Tabitha's vendors, competitors, and business partners also have intellectual property to protect. If you receive another party's confidential information, you must proceed with caution to prevent any claims that you or Tabitha misappropriated or misused the confidential information.

Tabitha requires associates to take certain steps before receiving confidential or restricted information. Before you receive any confidential or restricted information (oral, written, or electronic), Tabitha and the other party must formally agree on terms of use. A written agreement to that effect, approved by the Chief Financial Officer, must be signed by the parties involved. Additionally, an appropriate Tabitha Officer must approve that agreement before any information is received. If you receive any other party's confidential or restricted information, you must not use, copy, distribute or disclose that information unless you do so in accordance with the terms of the agreement. If you have information in your possession that you believe may be confidential to a third party or may have restrictions placed on its use, you should consult with your supervisor.

Using Internet, Email and Computer Systems

Tabitha provides some of its associates computers and computer access accounts to assist with job performance. As a condition of employment, each associate must follow Tabitha's policies and guidelines related to use of Tabitha's computer systems, including email and the Internet.

The quality and content of electronic communications affects your own reputation as well as Tabitha's reputation among its associates, clients and its business partners, and in the community. If you use Tabitha's electronic computer systems to communicate, you are responsible for ensuring that those communications are accurate and appropriate for a business setting. Electronic communications, even those intended to be maintained in confidence, are frequently made public, and you should keep this in mind when using Tabitha's computer systems. In general, electronic communications should be drafted with the same attention to quality and effective communication as other written messages.

If you need to electronically communicate confidential information about a client to anybody, use discretion and limit the information you include to what is necessary and appropriate under the circumstances. Encryption is mandatory any time you transmit Protected Health Information ("PHI") to a person or entity outside Tabitha. The Information Technology Department has established procedures for encrypting e-mail, and can answer any questions you have. When in doubt, ask your supervisor or encrypt your message.

Software, including computer programs, databases and related documentation, is intellectual property that may be protected by copyright, patent, or trade secret laws. It may also be considered confidential information. Before you accept or install software or sign a license agreement, you must follow established Tabitha procedures. The Information Technology Department has more information about Tabitha's procedures. Whenever you use or handle

software, you must follow the terms and conditions of the license agreement, including those that prohibit copying or distributing the program. If you acquire software for your personally-owned equipment, you should not copy any part of that software in any work you do for Tabitha, place that software on any Tabitha-owned computer system, or generally bring that software onto Tabitha premises.

Tabitha reserves the right to monitor usage of its equipment, network, and systems, including using software to monitor material created, stored, sent, or received on its computer network. When using Tabitha's systems, no individual should have any expectation of privacy.

Social Media

Tabitha recognizes that the Internet provides unique opportunities to participate in interactive discussions and share information using a variety of social media, such as email discussion groups, blogs or chat rooms, Facebook, Twitter, LinkedIn, Flickr, Digg, SnapChat, and similar websites, services, and applications, ("Social Media"). Even though it appears private, information posted on Social Media is frequently public. Because Social Media is often public, Tabitha has established a policy for associates' use of Social Media. Tabitha's Social Media policy is intended to protect you, other associates, and Tabitha. It is not intended to restrict protected expression and the flow of useful and appropriate information. It is not intended nor should it be interpreted to restrict or interfere with an associate's constitutional or statutory rights.

An associate may not access social media from Tabitha's electronic equipment or systems unless that associate uses Social Media in the performance of his or her job duties and unless his or her supervisor has approved Social Media use. Associates must use good judgment and exercise personal responsibility in using Social Media. In particular, associates must not post content that may adversely impact Tabitha's business or its reputation in the community. If you are uncertain whether it is appropriate to post particular content to social media, consult your supervisor.

If associates identify themselves as Tabitha associates or discuss matters related to Tabitha or the healthcare industry on Social Media, they should include a clear disclaimer stating that the views and opinions are theirs alone and do not represent the official views of Tabitha. Associates should also bear in mind that disclosing confidential Tabitha information or posting client images, personal medical information, or other client information is strictly prohibited pursuant to Tabitha's policies. Violation of Tabitha's Social Media policy may result in discipline, up to and including, termination.

Records Maintenance, Retention and Destruction

Tabitha's commitment to providing quality care requires each associate to maintain accurate and complete records, including client records, work records, financial records, and all other documents related to Tabitha's business.

Tabitha is required by law to retain certain types of medical and business records, usually for a specified period of time. Failure to comply with those laws could subject Tabitha to serious penalties, fines, and other consequences. Just as seriously, it may impact client rights or the quality of care. Tabitha has established policies to ensure the accurate maintenance and retention of records. All Tabitha records should be retained and destroyed in accordance with the schedules outlined in the relevant policies. When a document is not required to be retained, and when it contains protected information, all associates must take care to appropriately destroy it. If you have questions about how to maintain a record or whether and how to retain or destroy a document, ask your supervisor, another supervisor in your chain of command, or the Compliance Department.

You must comply with the records retention and destruction schedule for the department in which you work. Sometimes, the schedule may be affected by a “legal hold” from Tabitha’s Legal Counsel. If you believe that documents should be saved beyond the applicable retention period, consult your supervisor or Tabitha’s Legal Counsel.

Citizenship and Community

Political Participation and Lobbying

Tabitha encourages associates to participate in the political process as they so desire, consistent with associate’s rights as Americans. This may include making personal political contributions and communicating personal beliefs to elected officials.

Federal law prohibits individuals from being reimbursed for personal political contributions. Tabitha will not alter personal compensation in any way to reflect political contributions.

As an organizational member of the community, Tabitha occasionally will speak out on issues of importance. Senior management develops Tabitha’s position on issues. Unless you are specifically requested or authorized by Tabitha, you must clearly label any personal communication with legislators as your own. If you are contacted by legislators or regulators regarding Tabitha’s position on public issues, you must refer them to your supervisor.

To assure full compliance with applicable laws, associates should never engage in lobbying without express authorization from the CEO/President. Tabitha may call on certain management personnel to contact members of city, county, state or federal legislative bodies and other officials to advocate for Tabitha’s positions on issues, and these individuals are expected to understand and fully comply with applicable laws.

Tabitha also may engage professional lobbyists to promote its interests. Tabitha has established internal controls to ensure that lobbying activities comply with applicable laws. The CEO/President must expressly authorize, in advance, any associate to engage any lobbyist, outside legal counsel or consultant to lobby for or otherwise promote Tabitha’s interests on any legislative, regulatory or other governmental issue.

Communication with the Media

Associates should refer any and all requests for information from any news media representative, including print, broadcast, and electronic journalists, to the Director of Marketing.

Community Involvement

Tabitha strives to be a responsible citizen of the communities it serves. Tabitha provides support to various educational, cultural, and civic endeavors in the form of giving time, funding scholarships, sponsoring activities and serving on community or university boards.

Tabitha encourages associates to become actively involved in their communities. Use your best judgment, including the guidelines in this Code, to ensure that your participation does not conflict with your responsibilities to Tabitha.

A Welcoming Workplace

Tabitha's greatest strength is the talent, skill and compassion of its associates. Each department has its own human resources policies and goals. However, Tabitha has established the following company goals for its relationships with TEAMembers. Tabitha is committed to:

- Providing equal opportunity for employment and advancement on the basis of ability and aptitude without regard to race, color, national origin, religion, sex (including pregnancy and related conditions, sexual orientation or gender identity), disability, age (40 and older), equal pay, genetic information (including family medical history or testing), retaliation for filing a charge, reasonably opposing discrimination, or participating in a discrimination lawsuit, investigation or proceeding;
- Protecting the health and safety of associates in their work environment; and
- Compensating associates with wages, salary, and benefits, fairly and according to each associate's performance.

These goals are reflected in an extensive set of Talent and Culture Resources policies. If you have questions about these policies, ask your supervisor or Talent and Culture Resources.

Diversity, Discrimination and Harassment

Tabitha values a diverse and inclusive community. Tabitha does not tolerate unlawful discrimination or harassment by or against its associates, clients, or others acting on its behalf. Prohibited discrimination and harassment includes unwelcome comments or conduct based on race, ethnicity, gender, religion, national origin, color, religion, age, disability, citizenship status, or any other classification protected by law; slurs or epithets; verbal or non-verbal threats whether written or electronic; or derogatory comments. Prohibited discrimination and harassment also includes verbal or physical conduct of a sexual nature

that creates an intimidating, hostile, or offensive working environment.

If you experience or observe discrimination or harassment, you must report your concerns to your supervisor, another supervisor in your chain of command, or the Talent and Culture Resources Department.

Drug and Alcohol Use

Tabitha is committed to providing a safe environment for its associates and clients, providing exceptional care to clients, and minimizing the risk of accidents and injuries.

To achieve this commitment, associates and others acting on behalf of Tabitha are required to be free from the influence of alcohol and illegal drugs while on facility property or while performing job duties. "Illegal drugs" includes otherwise legal drugs that have been illegally or improperly obtained. In addition, associates are prohibited, whether on or off-the-job, from possessing, manufacturing or distributing illegal substances. Off-the-job use of drugs or alcohol that results in impaired work performance is also prohibited. Any associate convicted of a drug or alcohol violation must notify his or her supervisor immediately.

Tabitha occasionally sponsors functions that involve alcoholic beverages. The Director of Marketing must approve in advance the possession, consumption, or use of alcoholic beverages at Tabitha. Except as so approved, associates are prohibited from possessing or distributing alcohol at work or on duty.

Workplace Violence

Tabitha has a zero tolerance policy regarding physical violence or threats of violence. Violence and threats of violence include abusive or aggressive behavior intended to threaten or intimidate another person. Tabitha prohibits firearms or weapons on its property, except for those carried by law enforcement officers.

You must immediately report any violence or threats of violence that you experience or observe to your supervisor, another supervisor in your chain of command or the Talent and Culture Resources Department. If you observe behavior that poses an immediate threat of physical harm to one or more individuals, call 911 immediately when it is safe for you to do so and then call your supervisor.

Environment, Health and Safety

Tabitha is responsible for the proper handling and disposal of hazardous and infectious materials and wastes generated during its operations.

Associates who deal with these materials must comply with the applicable laws and regulations, and follow Tabitha's safety procedures and protocols. Associates must ensure that Tabitha:

- Complies with all applicable laws governing the handling, storage and usage of hazardous materials;
- Complies with any required permits allowing safe discharge of materials into the air, sewage systems, water pollution control facilities, or onto land;
- Hires only reputable, licensed service providers to transport and dispose of hazardous or infectious wastes or materials and/or pollutants; and
- Accurately maintains all records in the manner required by environmental laws and regulations.

Tabitha's associates may not conceal or participate in concealing improper discharge or disposal of hazardous or infectious materials. If you have reason to believe that there may have been a violation of any aspect of Tabitha's environmental compliance procedures, you must promptly report your concern to the Compliance Team.

External Reporting

In addition to Tabitha's internal reporting mechanisms, associates and others who have concerns about the safety or quality of care provided may report these concerns to an appropriate federal or state agency. Tabitha and its associates are prohibited from retaliating, harassing, or making retribution against individuals who make such reports.



TABITHA

Business Code of Conduct and Ethics Acknowledgement

By signing this document, I acknowledge that I have received my copy of the Business Code of Conduct and Ethics. I also represent that I have read the Code and have had the opportunity to ask questions about the Code and my obligation to comply with its requirements. If I have more questions I will ask my supervisor, another supervisor in my chain of command, or call the Compliance Hotline.

I understand how the Business Code of Conduct and Ethics relates to my position with Tabitha. By signing below, I agree to abide by all Code requirements. I represent that I will keep my copy of the Business Code of Conduct and Ethics for future reference. I agree to report Business Code of Conduct and Ethics violations that I reasonably suspect or become aware of to my supervisor, another supervisor in my chain of command, or Tabitha's Compliance Department. I acknowledge my job responsibilities include making these reports fully and promptly. I also acknowledge that my failure to report known or reasonably suspected unlawful or improper conduct may be grounds for discipline, up to and including termination.

As of this date I have no knowledge of any transactions or events that appear to violate the Business Code of Conduct and Ethics.

*Acknowledgement completed electronically

Your *Answer* for Senior Care

TABITHA
EMPOWERS
PEOPLE TO
LIVE
JOYFULLY,
AGE
GRATEFULLY



TABITHA

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