

WJCNY Whistleblower Policy

Updated by the Board of Directors as of July 13, 2026

The Worker Justice Center of New York, Inc. ("WJCNY" or the "Organization") is committed to honest, ethical, and lawful conduct, and to compliance with applicable laws, rules and regulations. In furtherance of these commitments, all persons associated with the Organization are expected to practice honesty and integrity in fulfilling their responsibilities to the Organization and to act in accordance with all applicable laws, regulations and the policies of the Organization. This Whistleblower Policy (the "Policy") provides a means for individuals to report concerns covered by this Policy without the fear of retaliation and for such reports to be handled in a professional and thorough manner.

Who and What is Covered by This Policy

Under this Policy, the Organization's directors, officers, current employees, contractors, and volunteers are required to report in good faith any action or suspected action taken by or within the Organization that is illegal; fraudulent; in violation of any law, rule or regulation; in violation of any covered adopted policy of the Organization; or any activity, policy or practice of the Organization that the individual reasonably believes poses a specific danger to public health or safety ("Concerns"). Former employees are also encouraged to report any Concerns and shall be protected from retaliation by the Organization. Concerns may include, but are not limited to:

- violations of federal, state, or local laws or regulations;
- financial wrongdoing (including circumvention of internal controls or violation of the Organization's accounting policies; providing false information to, or withholding material information from, the Organization's auditors; supplying false or misleading information on the Organization's tax returns; or for any violations of the New York False Claims Act or federal False Claims Act);
- payment for services that are not rendered or goods that are not delivered; theft; embezzlement; bribery; kickbacks or use of Organization's property, resources, or authority for personal gain or other non-Organization related purposes; and/or
- destroying, altering, concealing, or falsifying a document in connection with litigation or a regulatory investigation.

Good Faith

Individuals who report Concerns must exercise sound judgment and reasonably believe in good faith that the information disclosed relates to conduct covered by this Policy. A good faith report is one which the whistleblower reasonably believes to be true, and reasonably believes to constitute illegal conduct, fraud, or a violation of an organization's covered policy. Any person who intentionally files a false report may be subject to discipline, up to and including termination

from employment or other relationship with the Organization (“Disciplinary Action”), according to Section 22 of the Collective Bargaining Agreement, as applicable.

When and How to Report Concerns

Individuals should report Concerns as soon as practicable to their supervisor, the Director of Labor Relations and Human Resources, or the Executive Director, as applicable with regard to rights pursuant to other policies in the WJCNY Employee Handbook; or to the Executive Director, regarding Concerns not covered by other policies in the WJCNY Employee Handbook or regarding Concerns related to the Director of Labor Relations and Human Resources. The Executive Director and the Director of Labor Relations and Human Resources are the administrators of the Policy. The Director of Labor Relations and Human Resources should inform the Executive Director promptly of the receipt of any Concerns; and supervisors should inform the Director of Labor Relations and Human Resources and the Executive Director promptly of the receipt of any Concerns. Any individual is free to report to the Chair or Vice Chair of the Board of Directors in lieu of the above, who will then act as administrator of the Policy.

If the Concern relates to the Executive Director or a member of the Board, individuals should report any Concerns to the Chair of the Board, or to the Vice Chair if the Concern relates to the Chair, at which point the Chair or the Vice Chair, as applicable, will act as administrator of the Policy. The Executive Director shall promptly inform the Chair of the Board or Vice Chair of the Board (or Vice Chair if the Concerns relate to the Chair of the Board) of any reports subject to this Policy, who shall inform the Board as they deem appropriate. Concerns reported under this Policy may be in writing (including by email) or verbally (including by phone), and the reporting may be anonymous. Please note that it may be more difficult to fully investigate anonymous reports. All employees will be provided with the contact information for the current Chair and Vice Chair of the Board of Directors.

Investigations

The Director of Labor Relations and Human Resources or the Executive Director will send an acknowledgement of receipt within five (5) business days to the reporting person for each reported Concern that is not submitted anonymously. The Director of Labor Relations and Human Resources or the Executive Director, as applicable, shall promptly assess each Concern on a preliminary basis to determine to what extent an investigation is warranted and shall report to the Executive Director, or to the Chair of the Board or Vice Chair, as applicable.

If an investigation is conducted, the Director of Labor Relations and Human Resources or Executive Director shall coordinate such investigation in a manner deemed appropriate by the Executive Director and take corrective action as the Executive Director deems warranted, subject to Section 22 of the Collective Bargaining Agreement, as applicable.

The Chair of the Board or Vice Chair, as applicable, will follow the same process as above in this section if a report to the Chair or Vice Chair of the Board of Directors is made directly, who shall then inform the Board as they deem appropriate.

Any individual who is the subject of a reported Concern may not be present at or participate in any deliberations, voting on or other resolution of the matter relating to the Concern. Nothing in this Policy shall prohibit the Organization from requesting that the individual who is the subject of the Concern present background information or answer questions prior to the commencement of deliberations, voting or resolution, subject to procedures outlined in the Collective Bargaining Agreement, if applicable. Those conducting the investigation may consult with any persons and/or professional advisers at their discretion.

No Retaliation

No director, officer, employee, contractor, agent, or volunteer who in good faith reports any action or suspected action taken by or within WJCNV that is illegal, fraudulent, or in violation of any covered adopted policy of the corporation or any legally required policies of the corporation shall suffer intimidation, harassment, discrimination, or other retaliation or, in the case of employees, adverse employment consequences. The Organization will not take any retaliatory action against any individual who is subject to this Policy and who reports a Concern in accordance with this Policy, provides information or participates in an investigation of or implementation of corrective action relating to any such Concern, or objects to or refuses to participate in any activity, policy or practice giving rise to such Concern. Individuals subject to this policy are protected from retaliation when they, among other actions, disclose, or threaten to disclose to a supervisor or to a public body an activity, policy or practice of the employer that the employee reasonably believes is in violation of law, rule or regulation or that the employee reasonably believes poses a substantial and specific danger to the public health or safety; provides information to, or testifies before, any public body conducting an investigation, hearing or inquiry into any such activity, policy or practice by such employer; or objects to, or refuses to participate in any such activity, policy or practice.

Retaliatory action includes adverse actions taken by an employer and/or its agent that include but are not limited to (i) intimidation, harassment, discrimination, or other retaliation; (ii) taking adverse employment action, such as discharging, demoting, suspending, threatening, failing to promote, penalizing, adversely impacting compensation, termination, implementing other changes in responsibilities (whether formal or informal), or threatening to; taking actions to otherwise affect the current or future employment of any individual who is subject to this Policy, or threatening to, or implementing any other negative consequences; (iii) any other manner of discrimination in the terms and conditions of employment, or other harm or penalization by an employer, or a prospective employer; and/or (iv) threatening to contact or contacting

immigration authorities about, or otherwise reporting or threatening to report the suspected citizenship or immigration status of, any individual who is subject to this Policy or their family or household members.

Acts of retaliation should be reported immediately to the Director of Labor Relations and Human Resources or to the Executive Director; to the Executive Director if the retaliation report involves the Director of Labor Relations and Human Resources; or to the Chair of the Board or Vice Chair, as applicable, if the allegation involves the Executive Director or any member of the Board. Any individual is free to report to the Chair or Vice Chair of the Board of Directors in any instance. Any person who retaliates against an individual who has reported a Concern in accordance with this Policy and in good faith may be subject to Disciplinary Action or other censure according to the Collective Bargaining Agreement, WJCNY Policies and Procedures, or the WJCNY organization by-laws, as applicable.

Employees, former employees, volunteers, directors, officers, and contractors can find more information about their rights and obligations as whistleblowers under N.Y. Labor Law § 740, the Not-for-Profit Corporation Law § 715-b(b)(2), the New York False Claims Act found in the State Finance Law, Art. 13, §§ 187-194, and the federal False Claims Act found at 31 U.S.C. §§ 3729-3733, including situations where a Concern must be reported to the Organization before reporting to a government agency or other public body in order to be afforded the protections under this Policy.

Notwithstanding anything in this Policy to the contrary, this Policy does not in any way modify the relationship between the Organization and its employees or create an employment contract. Furthermore, the right to be free of retaliation does not preclude the Organization from taking Disciplinary Action related to performance or other conduct. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated, including but not limited to participating or being complicit in the violation or suspected violation that is the subject of their report or subsequent investigations.

Confidentiality

The Organization takes seriously its responsibility to enforce this Policy, and therefore encourages any person reporting a Concern to identify themselves to facilitate the Organization's investigation. Notwithstanding the foregoing, in reporting a Concern, an individual may request that such report be treated in a confidential manner (including that WJCNY take reasonable steps to ensure that the identity of the reporting person remains anonymous). The identity of the individual reporting a Concern will be kept confidential to the extent the Organization deems possible, consistent with the need to conduct a thorough, fair, legal, and complete investigation and to comply with the disciplinary procedures in the Collective Bargaining Agreement. Reports will be kept in private files (either hard copy or digital) inaccessible to anyone not involved in

the procedures outlined in this policy, and redactions made as appropriate to the extent a thorough, fair, legal, and complete investigation can be completed and disciplinary procedures followed according to the requirements of the Collective Bargaining Agreement. That said, anonymous reports are accepted and investigated as outlined above.

Distribution

A copy of this Policy shall be distributed to all directors, officers, employees, trustees, key persons, and volunteers who provide substantial services to the corporation via 1) inclusion in WJCNY's Employee Handbook; 2) post on WJCNY's website; and 3) post in all of WJCNY's office locations in a conspicuous location accessible to employees, volunteers, contractors, and applicants for employment.

Records and Reporting to Board

Records relating to any reported Concern and to the investigation and resolution thereof shall be maintained by the Organization for a period of seven (7) years (or as otherwise required under the Organization's record retention and disposal policies in effect from time to time, if any). On at least an annual basis, the Executive Director shall ensure that the Executive Committee of the Board is provided with an oral or written report on the policy, its implementation, and identifying all Concerns, including type and resolution, reported during the preceding year and their resolution. Directors who are employees may not participate in any board or committee deliberations or voting relating to administration of the whistleblower policy.

Questions

Anyone who has questions regarding this Policy should contact the Director of Labor Relations and Human Resources or the Executive Director.