

YV
GUIDE

THE Y FILES

EMPLOYEE (Y) HANDBOOK



...The Truth is in Here.

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Second Edition - January 1999

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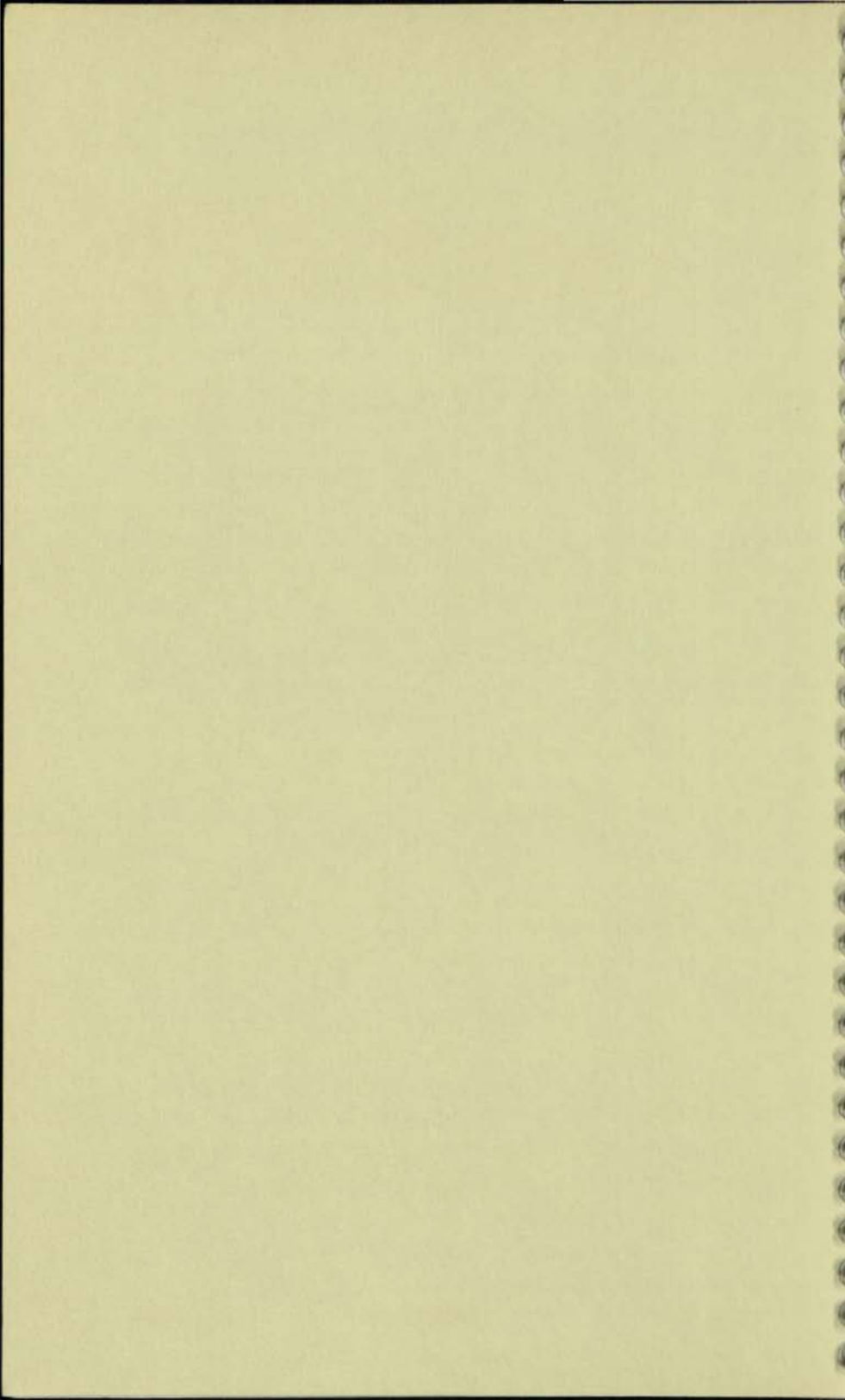
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introduction



About this Handbook...

Welcome to Yahoo! We are happy to have you aboard.

This Handbook was developed as a resource to help you answer some important questions regarding your employment at Yahoo! While the Handbook doesn't answer every question you may have, it does cover many topics and is intended to be a guideline for all employees and supervisors of Yahoo! It is the responsibility of each employee to read and understand this Handbook. If anything is not clear to you, or if you can't find the answer to your question here, your Manager or Human Resources will provide answers or find someone who can help you. Don't hesitate to call upon them.

The contents of this Handbook are presented as a matter of information only. Since Yahoo! is a growing and dynamic company, we reserve the right to amend, change, add or delete any of the provisions contained in the Handbook, other than the policy of Employment at Will, with or without advance notice. None of these policies or procedures can be amended, altered or modified in any way by oral statements, but can only be altered by a written statement approved by the CEO of Yahoo! Naturally, we will endeavor to keep you informed of any changes.

This Handbook takes precedence over all memoranda or oral descriptions of the terms and conditions of employment. To avoid confusion, please discard any and all memoranda you have.

Thank you for joining the Yahoo! team. We are certain you will find your employment to be both challenging and rewarding.

This Handbook was developed as a resource to help you understand your rights and responsibilities regarding your employment at Yahoo! We've provided a brief overview of the key terms and conditions of employment for all employees and representatives of Yahoo! It is the responsibility of each employee to read and understand the Handbook. If anything is not clear to you, please contact your Manager or Human Resources. Your Manager or Human Resources will provide assistance to help you understand the Handbook.

The contents of this Handbook are provided as a matter of information only. Yahoo! is a growing and dynamic company, we reserve the right to amend or change the provisions of the Handbook. The Handbook does not constitute an offer of employment. Employment at Yahoo! may be without notice. There is no guarantee of continued employment. Employment is not a contract. It is a relationship that can be terminated at any time by either party. We will endeavor to help you through any changes.

About the Company and Its History

(there will be a test)

The Beginning

Yahoo! began as hobby for Stanford Ph.D. students Jerry Yang and David Filo. As David says, "The Internet was a great place to waste time on." In an effort to make themselves a little more efficient, they began to locate, identify and edit material stored on the Internet. Eventually, their computers grew to completely take over their little trailer.

From these beginnings in April 1994, Yahoo! became an incorporated business in March 1995 and received funding from a venture capital firm, Sequoia Capital, the following month. At this point in the Company's explosive growth, David and Jerry took a leave of absence from Stanford to work on Yahoo! full time. During 1995, Yahoo! hired a new CEO, Tim Koogle, and 24 full-time employees. In April 1996, the Company's stock was first sold publicly on the NASDAQ. By the end of 1996, Yahoo! had over 140 employees. Today we have more than 750 Yahoos worldwide.

The Company

The Internet has become the digital equivalent of the world's largest library. In response to this ever growing Internet community, Yahoo! has provided an

intuitive, context-based guide to Web content that simplifies research for Internet users and makes their on-line explorations effortless by guiding them along a quick path to specific information. Yahoo! relies on feedback and input from the Internet community to continue its' efforts in providing the most efficient way to help people use the Internet. As a result, Yahoo! has played a significant role in the development and growth in usage of the Web.

The Company's primary goal is, in the words of our President, TK, to "Be the only place that anyone has to go to find and get connected to anything or any body". Millions of users from over 90 different countries sign on to the Internet every day through Yahoo!

The Name

David and Jerry came up with the name in reference to the book, *Gulliver's Travels*, where Yahoos are rude, uncivilized people. They later came up with an acronym:

Yet
Another
Hierarchical
Officious
Oracle

So, we're either navigators of a new ship, rude and uncivilized people, or officious oracles. However, we prefer to just call ourselves Yahoos!

Do You Yahoo!?

One of the things employees say they love about Yahoo! is the name. It's the only company where everyone smiles when you tell them where you work. Even if they have never heard of it before.

Working at Yahoo! means working on the cutting edge of the Internet revolution. Yahoos! have an awesome perspective on what technology is doing to enhance every day life for users. Yahoos! come from every corner of the earth, and our diverse backgrounds make this a fascinating place to work. As one employee said, "I like the collaborative nature of working here. Team work is something most companies spend lots of money trying to achieve." Spontaneous, informal hallway meetings are a way of life at Yahoo!. These are essential and make the days more productive.

Yahoo! has become the leading Internet media company because it has some of the most open-minded, progressive, leading-edge thinkers, who don't settle for the usual or the ordinary. When a group of employees was recently asked to identify what makes our culture unique, their list included:

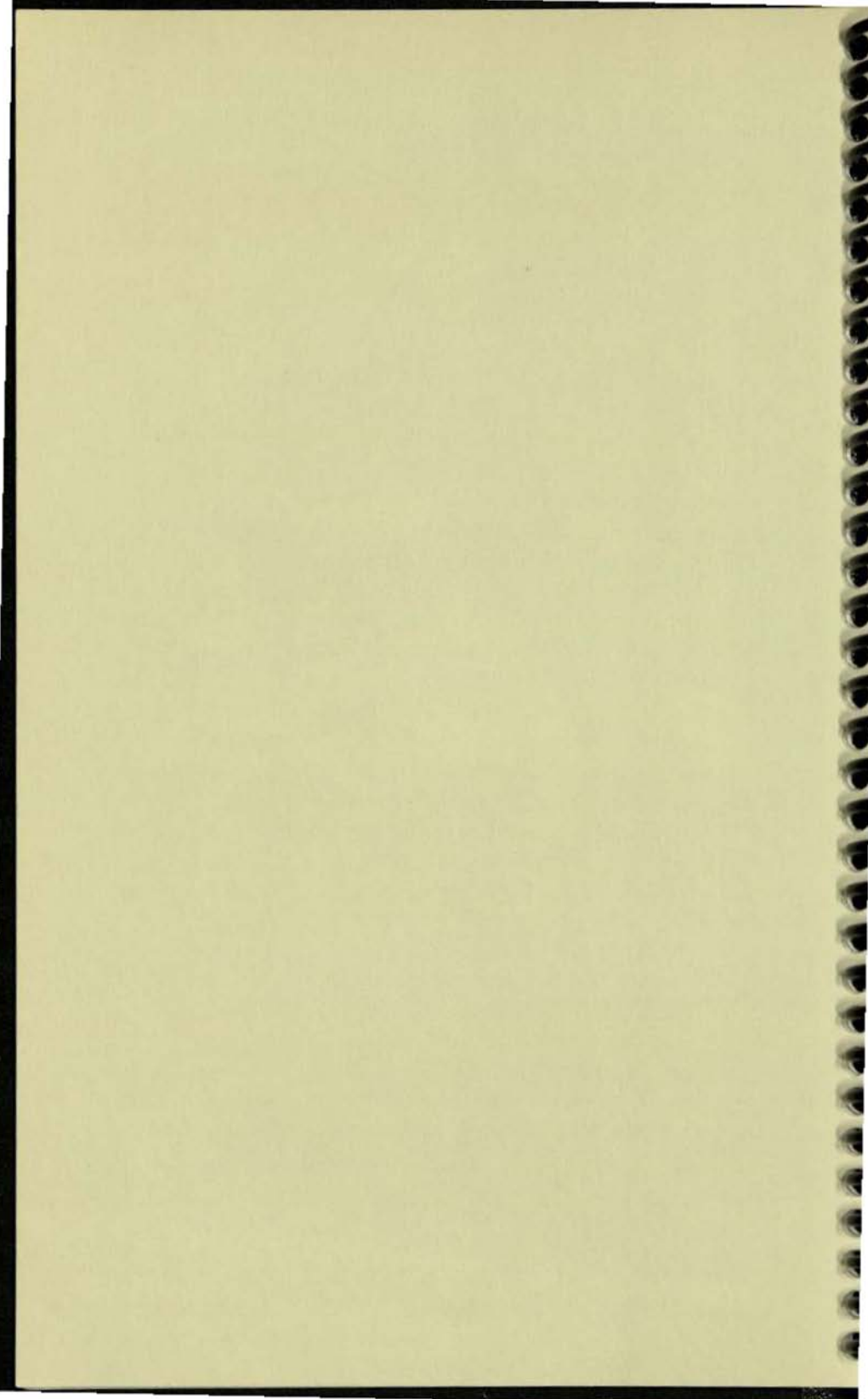
- "Entrepreneurial--you're a pioneer"
- "People do more than they're asked or expected to do"
- "Fast moving, high energy, find a way to say yes"
- "We're encouraged to take risks, try new things, take a chance without fear of being penalized if we falter"

The other...
...
Employment at Will
...
Employment with Yahoo! is voluntarily entered into
and you are free to resign at any time with or
without cause. Similarly, Yahoo! may terminate the
employment relationship at any time with or
without cause. This document does not constitute
an offer of employment and is not intended to
create a contract or any other legal relationship
between you and Yahoo! or any other employee
of Yahoo!.

By accepting or joining the Yahoo! team, you
have agreed to a company that takes pride in its
employees and provides a climate that is conducive
to your growth and development. We look
forward to your continued contribution to the
Yahoo! team and to your growth and development
as an employee.



**equal employment opportunity
and other legal stuff**



Equal Employment Opportunity

Employee discrimination? Definitely not the Yahoo! Way — in fact, really uncool!

OK, got your attention? Now for the real version:

Yahoo! strongly believes in creating opportunity based solely on merit, qualifications, skills, potential and competence. We want to have the most qualified individual in every job, regardless of their race, religion, color, national origin, ancestry, sex, sexual orientation, marital status, age, physical or mental disability, or medical condition (except where physical ability is a valid occupational qualification), or any other consideration made unlawful by Federal, State, or local laws.

Yahoo! supports the spirit as well as the letter of the laws on Equal Employment Opportunity (EEO). Think about how you would want to be treated. Yahoo! expects you to extend the same courtesy and respect as you would like to receive, so that we can all enjoy our work, free of harassment, intimidation, and discrimination.

The Company's commitment to EEO applies to every employee involved in the operations of Yahoo! and prohibits unlawful discrimination by anyone, including managers, co-workers and vendors. Yahoo! will proactively pursue maintaining a fair representation of minorities and women in our workforce. In addition to employment, all other terms and conditions of employment will be administered without

Sexual Harassment

Yahoo! prohibits sexual harassment in the workplace. Sexual harassment is defined as unwelcome sexual conduct that creates an offensive, hostile or intimidating work environment or unwelcome sexual conduct that is made a condition of working at Yahoo! This includes, but is not limited to, unwelcome sexual advances; requests for sexual favors; visual, verbal or physical conduct of a sexual nature when such conduct is made a term or condition of employment, or as the basis for employment decisions, whether specifically stated or implied; visual, verbal or physical conduct of a sexual nature that has the purpose or effect of interfering with work performance or creating an intimidating, hostile or offensive working environment.

Examples of such behavior include, but are not limited to, the following:

- Verbal harassment: sexual requests, comments, jokes, slurs; suggestive or obscene letters, notes or invitations; offering employment benefits in exchange for sexual favors; making or threatening reprisals after a negative response to (a) sexual advance(s); the use of sexually patronizing terms such as "honey," "babe," "sweetie" or "doll," especially after being told they are offensive (keep in mind that what some employees consider flattery, others will consider offensive).

- Physical harassment: physical advances, touching, brushing of the body, impeding or blocking movement.
- Visual harassment: leering, making sexual gestures, and displaying objects, posters, cartoons, or drawings of a sexual or suggestive nature. This includes the possession and/or display of any form of sexually explicit computer graphics in a form inconsistent with Company business (for example, the categorization of information, as part of a Cataloguer's job function).

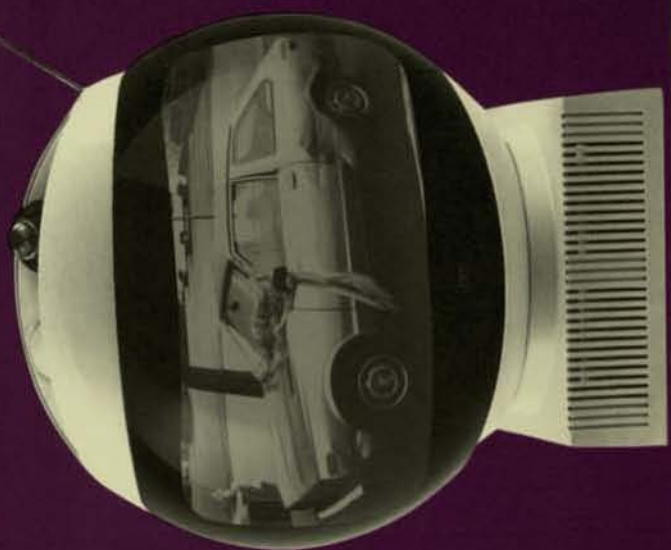
If you believe that you have been unlawfully harassed for any of the reasons described in this policy, we encourage you to be proactive, and discuss the issues with the person or persons. Sometimes, people are unaware that what they consider to be a joke may be offensive to others. Even in those circumstances where they may be aware of the effect, being direct and telling them to stop, is often enough to effect a change.

However, if you would rather not confront the person, or are unable or unsuccessful in doing so, take your complaint immediately to your Manager; the Human Resources Representative; or any other member of management with whom you would feel comfortable discussing the situation. If you prefer, you may submit a written complaint. Please include details of the incident or incidents, names of the individuals involved, and names of any witnesses.

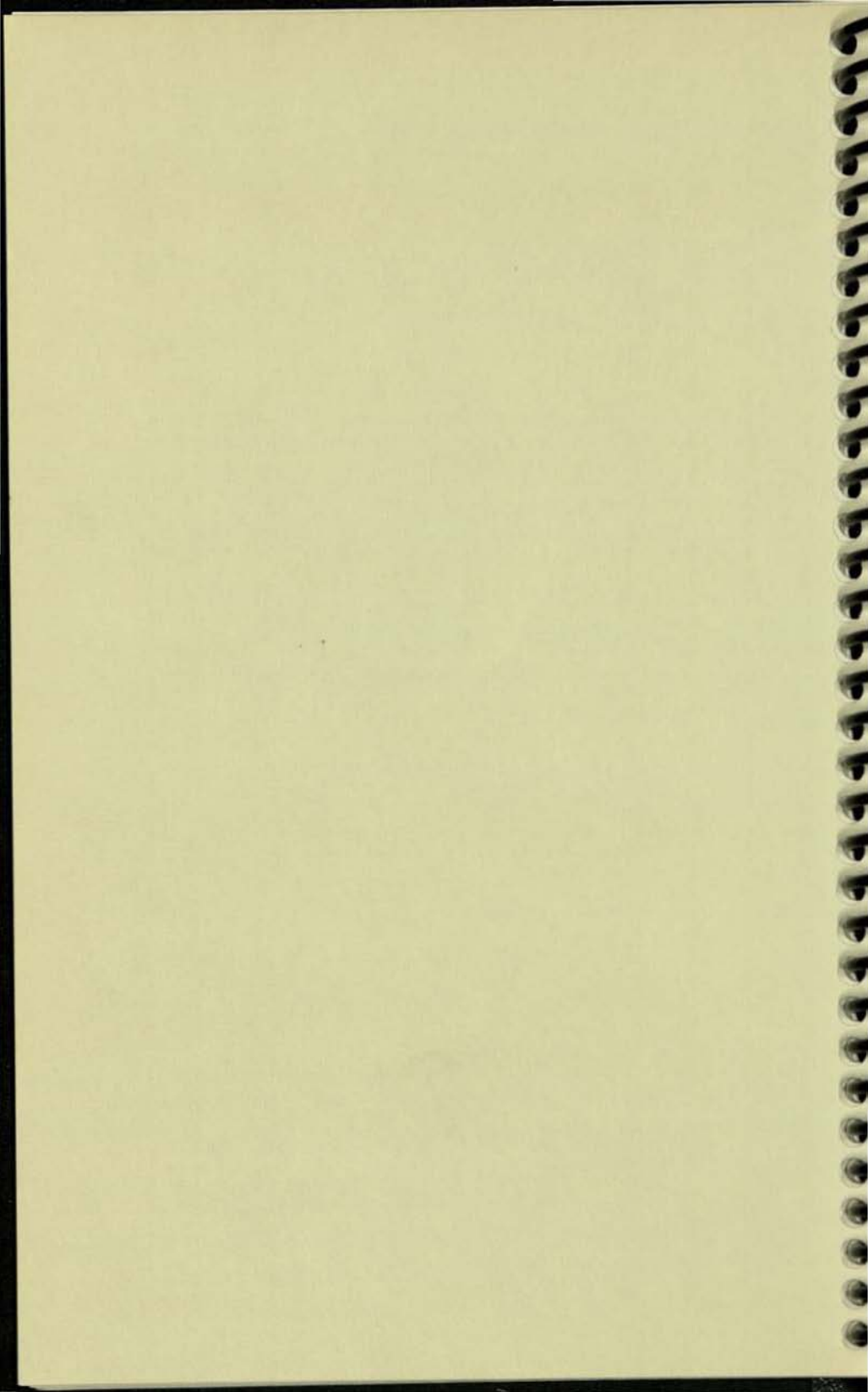
We also ask you to report any incidents of harassment at Yahoo! that you may be aware of, even though you are not the victim or target of such harassment. Managers will promptly refer all harassment complaints to the Human Resources Representative. All such complaints will be treated with confidentiality to the maximum extent possible.

If Yahoo! determines that unlawful discrimination has occurred, we will immediately take remedial action, commensurate with the severity of the offense, and also take any appropriate action needed to deter any future discrimination. Yahoo! will notify the employee who made the complaint of any action taken. The Company will take appropriate action to remedy any loss to our employee as a result of the discrimination.

Yahoo! will not retaliate, nor will it tolerate retaliation, against employees who complain in good faith about harassment in the workplace. Yahoo! will investigate any such report and will take whatever corrective action it deems necessary. This could include disciplining or terminating any individual who is believed to have violated these prohibitions against harassment and retaliation.



**employment policies
and other cool things**



Employment Application Process

All job applicants and/or new employees must complete an employment application. Yahoo! reserves the right to terminate any employee who is found to have falsified any information on the application.

As part of the application process, Yahoo! will normally check at least three references and conduct a background investigation. Background investigations for all final candidates will include a check for criminal history, and verifying prior employment and education or professional degrees. A written offer of employment will normally not be made prior to the successful completion of background checks.

Employment of Relatives

Yahoo! encourages you to refer and recommend candidates, including relatives, for job opportunities at the Company. They will be considered along with other applicants, in keeping with the Company's EEO policies and practices. However, to prevent a possible conflict of interest, you must indicate on the Employment Application if you have relatives currently working at Yahoo!

A close family relative should not be hired into a department where they directly supervise or are supervised by another family member. In addition, relatives will not be placed in positions where there is an actual or apparent conflict of interest.

If you establish a relationship with another employee that is tantamount to a spousal relationship, Yahoo! will work with both of you (perhaps by moving one of you to another department), to make sure the relationship does not present a conflict of interest or a problem of employee morale.

In the case where, in the Company's opinion, reassignment of one of you is neither practical nor likely to eliminate the potential for conflict or other adverse effects, the decision as to which person shall leave the Company is solely that of the individuals involved.

Definition

"Close family relatives" include current spouse, children, parents, in-laws, grandparents, grandchildren, brothers and sisters, aunts, uncles, cousins, nephews, nieces — heck, ANYONE whose relationship to you, in the eyes of the Company, could impair or be perceived to impair objective supervisory judgment and/or good working relationships. For the purpose of this policy, "spouse" means both those employees having a legal marital relationship and employees involved in relationships that are characterized by the permanence, duration and stability normally associated with marriage.

Job Postings

Most job openings, up to and including Director-level positions, will be announced via internal email and will be posted on the Yahoo! employment web page (<http://join.yahoo.com>). Positions will remain posted until filled or until recruiting activity is complete.

There are some exceptions (in the Yahoo! spirit, there always are):

- A promotional opportunity within your own department.
- If posted, it would reveal sensitive business information (for example, if Yahoo! enters into a new business venture).
- When business conditions require resource balancing (the movement of people and/or functions from one department to another).

Internal Transfers (Get Your Ticket Here)

Yahoo! is committed to supporting the growth and development of employees at all levels of the organization. However, ultimately you have the

primary responsibility for your own growth and development. Think about what you would like to do within Yahoo!; communicate your interests and build your skills; watch the job announcements; and apply for positions that you are interested in.

You may apply for an open position if you have been in your current position for 12 months and meet the minimum job requirements. However, you may not apply if you are on a performance improvement plan. Here are the steps of the application process:

- Complete a Job Opportunity Application (see Human Resources) and submit it, along with an updated resume, to your HR Representative. We highly encourage you to tell your current Manager about your interest in another opportunity at Yahoo!. Because he or she could be your greatest asset in helping you achieve your career goals, we encourage you to discuss possible career opportunities with her or him. The HR team is also a resource to help you with your career growth and development. Feel free to speak with any member of HR regarding potential opportunities for you within Yahoo!.
- The HR Representative will review the application and advise you of your status. If you don't meet the minimum qualifications, he or she will let you know, and may suggest various training and development options to help you achieve your goals.

- If you do meet the requirements, your application will be forwarded to the hiring Manager and/or recruiter for further consideration.
- After all the candidates are interviewed, a finalist will be selected based on the applicants' qualifications, skills, and fit with the position. (Yes, in typical Yahoo! open communication fashion, we will let you know at this point if you're not the one selected.)
- Your new Manager will negotiate a transfer date with your current Manager. Most transfers should take place within 30 days.
- The current Manager should give the employee a written performance review for the period from the previous Performance Review date to the date of transfer.

Employee Referral (the Birds of a Feather) Award Program

Our success depends on the people we employ. In the past, we have hired many of our best Yahoo!'s through referrals, and it is our belief that our employees know the best people in the industry. So, part of your duty as a Yahoo! is to refer other great

people (what an easy way to make sure that you get to work with other talented, fun folks)! In return, we will give you a referral bonus of \$1,000 if your referral accepts Yahoo!'s offer and you are still employed on your referral's first day with the company. Sometimes we will offer special incentives for hard-to-find positions. These incentives will be communicated via email, so be sure to read the job announcements sent out by HR!

To refer someone to Yahoo!, attach your referral's resume to an Employee Referral Award Form, and submit it to HR, prior to an employment offer. The rules are that a candidate cannot be a current employee; have a resume or application currently on file; be a rehire; from an agency; or be a temporary or part-time employee, unless the position becomes a regular, full-time opening.

The following employees are not eligible for the Employee Referral Award Program:

- Director-level employees and above
- Manager/supervisor with hiring authority for the position or who will directly supervise the candidate
- Any HR employee

All awards are taxable income and subject to state and federal withholding (wouldn't ya know).

In the event you and someone else both refer the same candidate, we'll go by the date stamps on the referral forms.

Rehires / Bridge of Service

We can't imagine why, but should you do something so foolish as to leave Yahoo! and, after realizing your mistake, beg us to re-hire you, and we graciously agree, you may receive credit toward vacation accrual from your previous years of service if the following occurs:

- You must have worked at Yahoo! for at least 12 months during the first period of employment.
- The break in service must be less than 24 months.
- The break in service must have been less than the amount of time you previously worked at Yahoo!

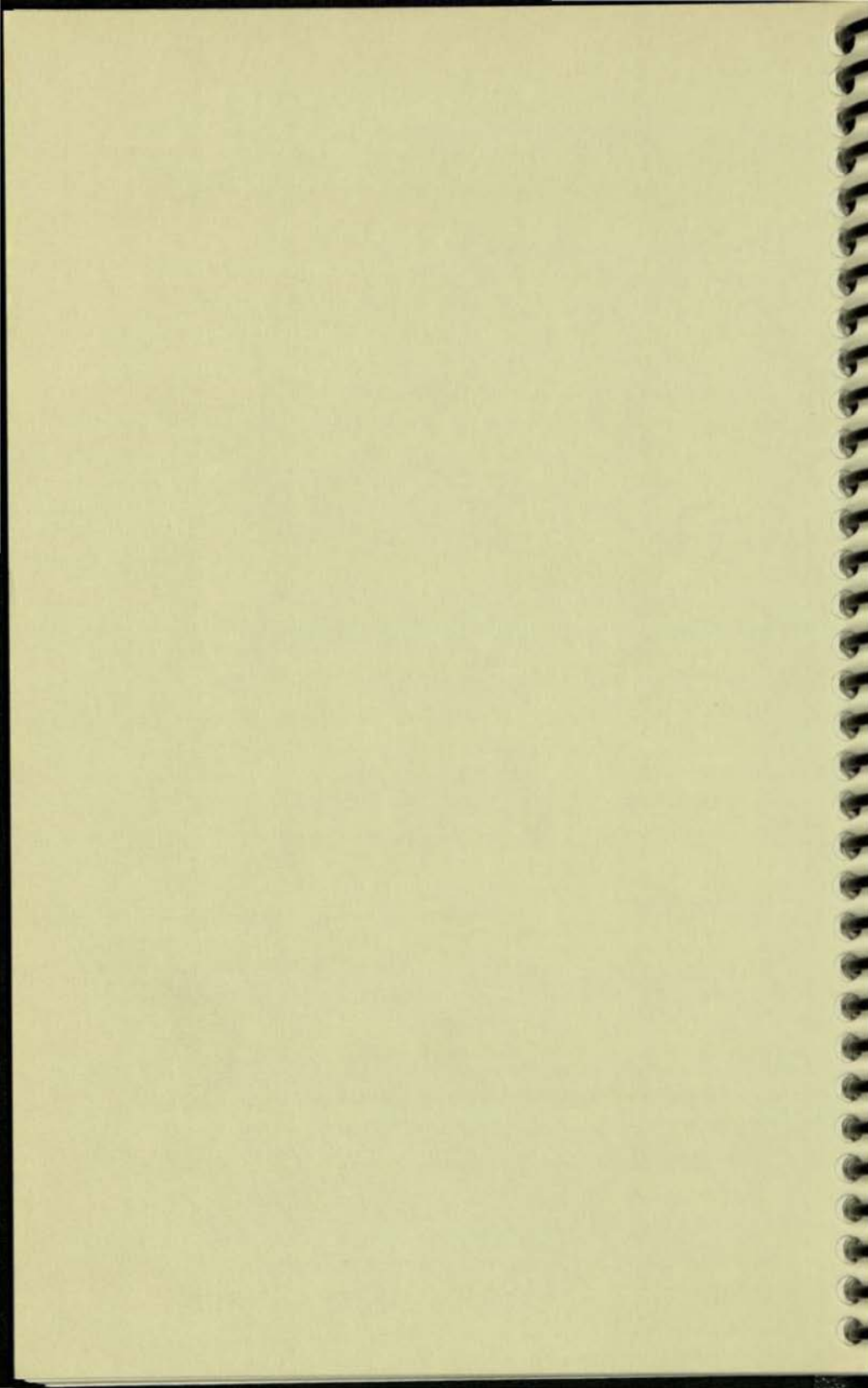
Got it? If all of the conditions above apply, then you will be credited with prior Yahoo! vacation accrual rate upon completion of 12 consecutive months of service during the second period of employment. For example, you work at Yahoo! for two years, leave for 16 months, and then—thank goodness—come back. One year after your return, you will be credited with all prior Yahoo! service (for the first period of time you worked at Yahoo!) and your vacation accrual rate will

be adjusted. At that point, you would receive 16 days of vacation, rather than 10 days, as would a newly hired, employee with one year of service.

There is no bridge of service for vesting related to the 401(k) or Stock Option Plans.

compensation & pay practices





Compensation Philosophy

Yahoo! strives to attract, retain and motivate highly competent and dedicated employees (like you). The compensation package can be one of the strongest tools the Company can use to achieve this goal. Therefore, the Yahoo! Compensation Program has been designed to be internally consistent and fair, competitive with the external market, maintain maximum flexibility, create an incentive for personal growth, and most importantly, to be responsive to your job performance and provide recognition based on your accomplishments.

Equal Opportunity in Compensation

Yahoo! will strive to ensure that all compensation is not influenced by race, religion, color, national origin, ancestry, sex, sexual orientation, marital status, age, physical or mental disability, or medical condition (except where physical fitness is a valid occupational qualification), or any other category protected by law. If you have a question or concern about your compensation, you are encouraged to see your Manager or the Human Resources Representative.

External Competitiveness

For Yahoo! to attract and retain outstanding people, the compensation package must be highly competitive with others in the industry. This is not to say that Yahoo! expects to pay the highest pay rates

to every employee in every job. The salary marketplace is as dynamic and reactive to competitive pressure as any other marketplace. Our goal is to compensate employees well in relation to the companies with which we compete for talent.

Salary Increases **(The good stuff)**

Yahoo! will award salary increases based on competence, how well you have accomplished the goals set with your Manager over the last year, and sustained performance. In addition, your salary increase will be contingent on other factors, such as industry-wide averages and the Company's salary increase budget.

The salary review process is set up to be fair, consistent, and clearly promote the link between pay and performance. The following factors will be taken into consideration in determining the amount of a salary increase:

1. Your performance level since your last review, i.e., accomplishments vs. objectives/goals, and how well you have performed the core responsibilities of your position;
2. Market competitive pay rates for your level of responsibilities; and

3. The current salary increase guidelines (these are based on industry-wide trends and the Company's operating budget).

A salary increase will not be granted if your performance did not meet expectations or if your salary has reached the maximum of the market salary range. All performance increases must be reviewed and approved by your Manager, the second level Manager, Director or Vice President and the Human Resources Representative.

Performance reviews are done annually during the company wide focal performance review process. This means managers prepare performance evaluations at a specific time each year, rather than on an employee's annual anniversary date. Please see your Manager or a Human Resources Representative for the current annual focal performance review schedule.

Employment Categories

Yahoo! has established the following employment categories:

Exempt

(As defined by the U.S. Government Fair Labor of Standards Act).

If your usual responsibilities are professional (sales, marketing, engineering, etc.) or managerial, you are

exempt from the Fair Labor Standards Act. Therefore, you will not be eligible for overtime pay. One of the primary criteria for determining exempt status is the extent to which the position requires independent judgment and use of discretion.

Non-Exempt

(As defined by the U.S. Government Fair Labor of Standards Act).

If your responsibilities are administrative in nature, and you are not required to use a great deal of independent judgment or to use discretion, your job is classified as a non-exempt employee and are covered by the provisions of the Fair Labor Standards Act. You are eligible for overtime pay, and are responsible for an accurate daily recording of all hours worked (see Overtime policy in this section).

Regular

Yahoo! does not have "permanent" or "guaranteed" employment. All employees, whether full-time or part-time, are hired for an indefinite period of time and are referred to as regular employees (also see Employment-at-Will, in the Introductory section).

Regular Full-Time Employees

If you are regularly scheduled to work 40 hours or more per week, you are classified as a regular full-time employee.

Regular Part-Time Employees

If you are scheduled to work at least 30 hours per week on a regular basis, you are classified as a regular, part-time employee and will receive some benefits. If you have any questions about your benefits, see the Human Resources Representative.

Yahoo! Temporary Employees

Employees who are hired directly by Yahoo! on a temporary work basis for periods of usually not more than six months. Temporary employees do not receive benefits, except those required by law.

Agency Temporary Employees

Employees who work for and are paid through a Temporary Agency, and are assigned to Yahoo! on a temporary basis. These employees do not receive Yahoo! benefits.

Contractors

Independent contractors paid by Yahoo! for specific assignments.

Attendance and Work Hours

In order to achieve our business goals and objectives, it is important that you are available to work with other members of your team. In circumstances beyond your control, you may have to be absent and/or late. However, we ask that you plan ahead and try to avoid these situations, because your attendance is critical to our success.

The work week begins at 12:01 a.m. on Monday and ends at midnight on Sunday of the same week. The Company's business hours are between 8:30 a.m. and 5:30 p.m., Monday through Friday. Yahoo! strives to provide a flexible work schedule including alternative work arrangements (i.e. telecommuting). You and your Manager need to agree on your working hours. You should have a usual reliable core time period when you are available either on-site or by telephone so others may interact and/or interface with you. The amount of time you spend working should equal eight hours per day, 40 hours per week for full-time regular employees. Please give your Manager as much notice as possible when you realize that you will be absent or arriving later than your usual arrival time. Failure to notify your Manager in a timely fashion may lead to disciplinary action.

Unless extenuating circumstances exist, if you are absent without notice for three full days, management has the discretion to consider you to have voluntarily resigned.

Full-time non-exempt employees receive two paid 15-minute rest breaks during the day; part-time non-exempt employees who work less than eight hours in a day receive one paid 15-minute break per four-hour work period. Lunch break is unpaid and can be from 30 minutes to one hour.

Overtime — Non-exempt

Hours worked in excess of scheduled work hours will be compensated for non-exempt employees as follows:

1. California hourly and non-exempt employees will be paid for their hours worked as follows:

First 40 hours of work week	Regular Rate
All hours over 40 in a work week	Time-and-a-half

If you work on a Company holiday, you will be paid eight hours of regular pay (the same as those who did not work) PLUS pay at the regular rate for the hours you actually worked.

Non-exempt employees working in other states need to check with the Human Resources Representative to find out what the laws are governing overtime pay in that state.

2. The work week starts at 12:01 a.m. Monday and ends midnight Sunday of the same week.

If you wish to view a copy of your records, please contact the
Company at 1-800-555-1234. A fee of \$10.00 will be charged for each
copy of records requested.

Your records are maintained in accordance with the provisions of
the Freedom of Information Act, 5 U.S.C. 552. The Company is committed
to providing you with the information you request, subject to the
provisions of the Act. The Act provides that certain information
is exempt from disclosure. The Company will make every effort to
provide you with the information you request, but it may be necessary
to withhold certain information if it falls within one of the
exemptions provided in the Act.

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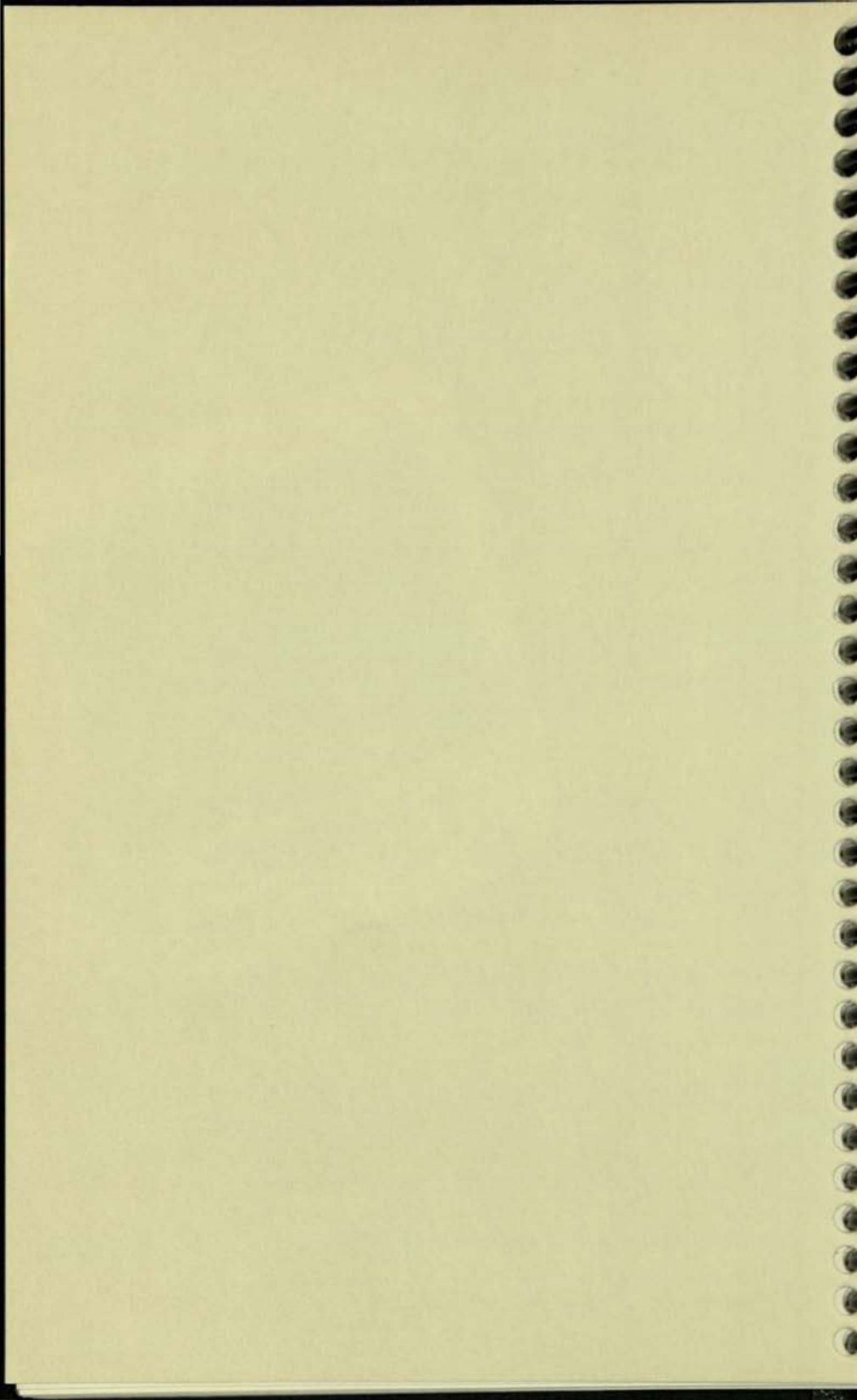
A maximum of two advance copies will be provided to you at no
charge. The previous advance copies must have been received before
the records are released. The Company will make every effort to
provide you with the information you request, but it may be necessary
to withhold certain information if it falls within one of the
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benefits: time off





Holidays

Yahoo! offers 12 paid holidays per year to all eligible employees. One of the holidays is a company designated floating holiday and one is a personal floating holiday, to be taken at the employee's discretion during the calendar year. This personal floating holiday technically can be carried over into the next calendar year; however, you will not be credited with an additional personal holiday at the start of the next calendar year. (A maximum of 1 personal holiday will be "on the books" at a given time. The holiday schedule will be announced prior to the new calendar year.

New Year's Day	January 1
President's Day	Third Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Thanksgiving Day	Fourth Thursday in November
Day after Thanksgiving	Fourth Friday in November
Christmas Eve Day	December 24
Christmas Day	December 25
New Year's Eve Day	December 31
Company floating day	To be announced each year
Personal floating day	Taken at employee discretion

If a holiday falls within your scheduled vacation period, you will not be charged for that day as a day of vacation.

You must work the last day preceding the holiday and the first work day following the holiday in order to be eligible for holiday pay. The only exceptions allowed will be for pre-approved absences.

If you leave Yahoo! either voluntarily or involuntarily, or begin an unpaid leave of absence on the last scheduled work day preceding a holiday, you will not receive holiday pay.

For the policy relating to holiday pay for non-exempt employees working overtime on a holiday, see Overtime in the Compensation and Pay Practices section of this Handbook.

Vacation

It is important that all hard working Yahoos take time for themselves. As difficult as it may seem to schedule a vacation, it is highly encouraged — if for no other reason than to avoid burn-out and provide a break in the work routine. Hopefully you will return to work revitalized and productive.

Just to show that we're really serious about this, Yahoo! offers a very generous vacation policy. Beginning on the first day you are hired, vacation days accrue according to the following schedule:

1st year	10 days (80 hours)
2nd year	15 days (120 hours)
3rd year	16 days (128 hours)
4th year	16 days plus one additional day for each year worked thereafter

Before you plan that vacation of a lifetime, turn in a Time Off Request form at least 2 weeks before your planned vacation. Requests are usually granted; however, your Manager will consider factors such as anticipated work flow during the proposed period of absence, other employees' requests, any unique business situations, etc.

Employees may not borrow against future vacation accrual.

If a Company scheduled holiday falls during your vacation, the day is not counted against your vacation "balance."

Vacation time does not accrue while on an extended Leave of Absence.

If you leave the Company (voluntarily or involuntarily), you will be paid for vacation days that you have accrued but did not use.

Vacation Accrual Cap

Yahoo! encourages you to take earned vacation during the year it accrues. To ensure there is some vacation taken, there is a vacation accrual cap of two times the yearly accrual. This becomes important in the third year of employment, when the cap is 32 days. So, if you have not taken a vacation by that time, you will stop accruing vacation about one-half of the way into the third year of your employment. To illustrate: you will have accrued 10 days from the first year, 15 days from the second year (total of 25 days),

and are only eligible for another 7 days before you reach the cap of 32 days. Once the maximum accrual is reached, you will not earn any more vacation time until your balance falls below the maximum. (So go sit on the beach. You've earned it....)

It is your responsibility to monitor the amount of vacation days you have accrued to prevent the loss of vacation benefits.

Sick Time

Employee Sick Time policy is intended to provide for paid time away from the workplace to allow employees to recuperate from illness. In the event that an employee is ill and cannot work on a given day, the individual should notify his/her Manager on or before the start of the normal work time on the day of the intended absence.

Sick time is intended to be handled on the honor system; there is no paperwork or written notice required. However, the expectation is that more than five occurrences within a twelve-month period will be considered an exception. In any instance, a Manager may request a note from a physician before approving any paid Sick Time.

The Sick Time policy is not intended to provide coverage for extended absence from work due to

illness. If you expect to be absent from work for more than seven consecutive days or if you have an expectation of periodic absence due to a specific disability, please inform your Manager and Human Resources. The benefits for extended absences from work are discussed in the section on Short- and Long-term Disability policies.

This is a benefit granted by the company based on individual needs, rather than an earned or accrued employee entitlement. Therefore, absence for any reason other than employee illness is not within the scope of this benefit. As noted above, sick time is not an accrued benefit and is not payable upon termination. Sick leave hours will not be included in calculating overtime pay.

Time Off for Bereavement

If you lose a member of your immediate family, you may take up to three days of paid bereavement time off to attend the funeral and make any necessary arrangements associated with the death. If the funeral is out-of-state, you may take five days of paid bereavement leave.

Yahoo! defines "immediate family" as your spouse, significant other, parent, child, brother, sister; your spouse's parent, child, brother or sister; grandparents, grandchildren, and members of your household.

Jury and Witness Duty

Yahoo! encourages you to fulfill your civic responsibilities by serving jury duty or as a witness in a civil or criminal court case.

If you are a regular, full-time employee, you will be compensated for the difference between your base pay for a regularly scheduled work day and pay received from the Government. You will receive a full paycheck during your jury or witness duty. When you return to work, present the court pay voucher to Payroll; the differential will be deducted from your next paycheck.

Please remember to notify your Manager as soon as you receive the jury summons; not the day you are to begin jury duty. You are expected to report for work whenever the court schedule permits.

Voting

If you lack sufficient time outside work hours to vote in local, state and national elections, you may take up to two hours off work for this purpose. Regular, full-time employees will receive paid time off. Part-time and temporary employees will be granted time off without

pay. If you need this time off, please notify your Manager two days before voting day. However, we urge you to take the time off at the beginning or end of your work day.

If you need the time off please notify your supervisor two days before your day. However, we have to have the time off in the beginning of the month.

Yahoo! is committed to providing a safe and responsible work environment for all employees in a civil and respectful manner.

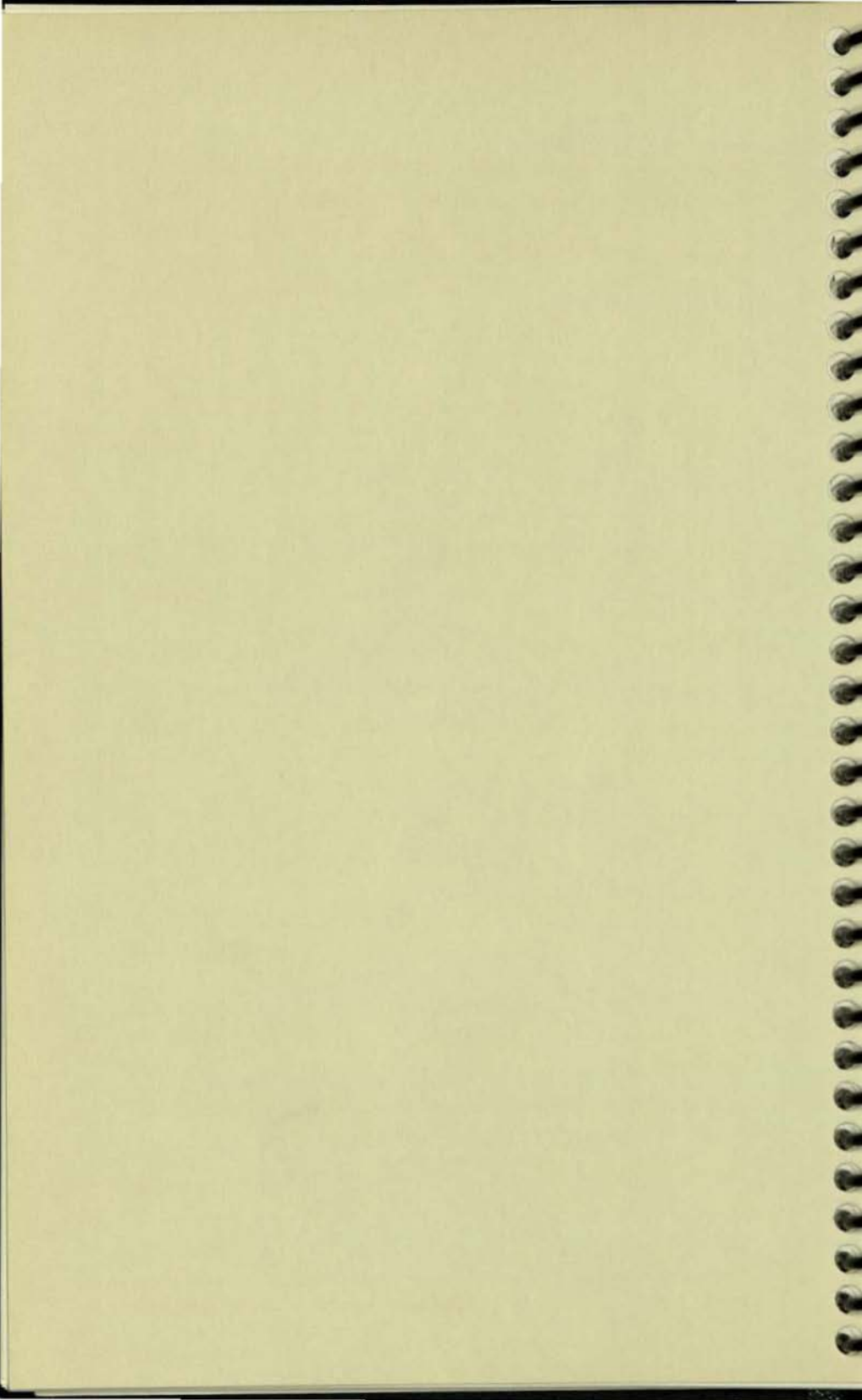
If you are a manager or supervisor, you will be compensated for the time you spend on your job. You will be paid for every hour you work, and you will receive a paycheck at the end of each pay period. If you return to work, you will be paid for the time you were out. Please see the Yahoo! Employee Handbook for more information.

Please do not be late to work. If you are late, you will be docked for the time you are late. If you are absent without notice, you will be docked for the time you are absent. If you are absent for more than three days, you will be considered to have resigned your position.

If you lack sufficient time to take a leave of absence, state and federal laws require that you take two hours off work for the purpose. However, if the employees will receive paid time off, then the two temporary employees will be a great time off without

benefits: leaves of absence





Disability Leave / Pregnancy Disability Leave

Beginning on your hire date, Yahoo! will grant medical disability or pregnancy disability leave if your doctor certifies you disabled for a medical condition or for health reasons due to pregnancy, childbirth or related medical conditions. You may be eligible to transfer to a less strenuous or hazardous position or job duties if such a transfer is medically advisable and can be reasonably accommodated.

Length of Leave

The maximum time under the Disability Leave or Pregnancy Disability Leave is four (4) months, based on medical necessity. If you are at the California work site and disabled due to **pregnancy**, you may combine a Pregnancy Disability Leave with Family and Medical Leave and California Family Rights Act leave for a maximum of 4 months PLUS 12 weeks leave in a 12-month period. Pregnancy Disability Leave runs concurrent with Family and Medical Leave.

Procedure

To request a leave or a transfer, speak to your HR Representative or contact the Yahoo! leave Management group at 1-888-500-0085.. If your need for the disability/pregnancy disability leave is

foreseeable, we ask that you let us know at least 30 days in advance, so your Manager can plan to cover your absence. If the need for the leave is not foreseeable, give your Manager notice as soon as practical.

You will be required to provide a medical certification, indicating the estimated duration of the disability and the nature of the leave. Yahoo! may require a second opinion by a health care provider of its choice at its expense.

Leave Extension

If you need an extension of your leave or transfer, Yahoo! needs to have your doctor provide medical certification of your continuing medical disability.

Compensation During Leave

Yahoo! offers up to 3 months of salary continuation to all eligible employees due to major illness, injury, surgery or other disabling conditions, including pregnancy. In states with a State Disability Plan (i.e. California and New York), the salary continuation benefit provided by Yahoo! supplements state disability payments. You must file a disability claim with the State to qualify your disability

Salary Continuation -- How it Works

For the first week of absence, you may use sick time to cover your loss of pay. The 12 weeks will be covered according to the following schedule:

- Week 1:** Benefits are not paid by either the State Disability plans or the Company Short-Term Disability Plan under this policy; you may use sick time to cover your loss of compensation.
- Weeks 2-6:** Benefit equals a maximum of 100% of your pre-disability earnings. Pre-disability earnings equals your regular base salary plus an average of your previous 12 months commissions; i.e., Yahoo! will either continue your pre-disability earnings or supplement State Disability Plan payments to make the total equal to 100% of your pre-disability earnings.
- Weeks 7-12:** Benefit equals a maximum of 66 2/3% of your pre-disability earnings; i.e., Yahoo! will pay 66 2/3% of your pre-disability earnings or supplement State Disability Plan payments to make the total equal to 66 2/3%% of your pre-disability earnings.

Week 13+:

Yahoo's salary continuation ends. You become eligible to file for Long-Term Disability insurance. If approved for LTD, payment usually begins on the 91st day of disability. LTD benefits equal a maximum of 66-2/3% of your pre-disability earnings. In some instances, you may be able to coordinate LTD with STD. See section on Long-Term Disability Insurance.

Yahoo! offers a maximum of 90 calendar days of salary continuation in any "rolling" 12-month period. However, the 90 days need not be consecutive in order for you to receive the salary continuation benefit.

Effect on Other Benefits

Your health insurance coverage will continue while you are on an approved disability or pregnancy disability leave. However, your vacation hours will only accrue during the first seven days (the elimination period) of disability in which you will be compensated under the Sick Policy.

For purposes of longevity, seniority or any other benefit plan, a disability or pregnancy disability leave will not constitute a break in service. However, any performance evaluation increase given at the focal review date may be prorated based upon the length of your leave.

Vesting on any employee stock options you may have will continue as normal for the first 90 days of any disability or pregnancy disability leave. For leaves of this nature lasting longer than 90 days, vesting will cease at the end of the 90-day period, to be resumed upon return from leave. In this situation your overall vesting schedule will extend to reflect the time spent on leave in excess of 90 days. For example, if you were on an approved disability leave for 150 days, upon return from leave, your overall vesting schedule on all stock options would extend by 60 days.

Return to Work

You will need to turn in a medical certification indicating your fitness to return to work or to your regular job from a disability-related transfer.

For a pregnancy-related disability leave, you will be given the same position held prior to the leave or transfer unless that job has ceased to exist. For all other disability leaves, Yahoo! will keep the job open so long as it can continue to operate efficiently.

In the event you return from a leave and your job has ceased to exist or been filled, the Company will seek to provide a comparable position, defined as one that has the same pay, benefits, promotional opportunities, working conditions, and involves the same or substantially similar duties and responsibilities, and that can be performed in the same or a similar geographical location as the position you held before the leave.

Accommodation

Yahoo! will meet all its obligations under the Americans with Disabilities Act (ADA). If you return from a disability leave or pregnancy disability leave and need an accommodation, the Company will make all reasonable accommodations unless undue hardship would result. For more information, see the Company's ADA policy in the section on Equal Employment Opportunity and Other Legal Stuff....

If you do not return to work at the end of your leave, or accept other employment during a your leave, Yahoo! will assume that you have voluntarily resigned.

Family and Medical Leave

The Family and Medical Leave (FML) is an unpaid leave offered to cover the following types of situations:

- Birth of your child (this means fathers, too; or moms may take time beyond the time allowed under the Pregnancy Disability Leave);
- Upon placement of a child with you for adoption or foster care;
- If you need a medical leave of absence because of your own health condition, and need more than

a few days to recover (this can cover everything from a two-week flu bout to a broken leg to heart surgery); or

- If you have a family member who has a serious health condition and you need to take time off from work to help care for her/him.

Eligibility

According to State and Federal laws, you are eligible if you have been employed with Yahoo! for at least 12 months and have worked at least 1,250 hours during the 12-month period immediately preceding the leave.

Length of Leave

You are entitled to take a total of 12 work weeks of leave during any "rolling" 12-month period, measured backward from the date the requested leave is to begin.

Parents whom both work for Yahoo! are entitled to a combined total of 12 weeks leave in a 12-month period for the birth, adoption or foster care placement of their child.

A leave due to the birth, adoption or placement of a child with you must begin within one year of the event leading to the request for the leave.

The cumulative maximum leave under this policy is 12 weeks, regardless of whether the leave is paid or unpaid.

If you are injured on the job, and receive a Worker's Compensation-related leave, and if the leave for a work-related injury also meets the criteria of a personal serious health condition for Family and Medical Leave purposes, the Worker's Compensation leave will run concurrent with your Family and Medical Leave.

Under certain circumstances, Family and Medical Leave may be taken intermittently or on a reduced work schedule. In this situation, Yahoo! may temporarily transfer you to another position with equivalent pay and benefits in order to better accommodate your leave. If you take intermittent leaves during work hours for planned medical treatment, and your health provider supports it, we ask that you schedule the treatments so as to cause the least disruption to your work duties and your department.

Procedure

Contact your Human Resources Representative to request a Family and Medical Leave, or contact the Yahoo! leave management group at 1-888-500-0085. If your need for Family and Medical Leave is foreseeable, please give your Manager at least 30 days advance notice. Otherwise, give notice of the need for leave as soon as practicable, preferably within one or two days of learning of the need for the leave. Every effort will be made to assist you in meeting your family obligations.

Yahoo! requires medical certification to support a request for a leave because of a your own or a family

member's health condition. In the case of your own health condition, Yahoo! may also require a second opinion by a health care provider of its choice at its expense. While you are out on leave or if you need an extension of your leave or transfer, Yahoo! may require you to submit continuing medical certification.

Before returning from a personal Medical Leave, turn in a medical certification of your fitness to return to work.

Compensation During Leave

Family and Medical Leave is unpaid. You may use any accrued vacation during the leave regardless of the reason for which the leave is granted.

You cannot use sick time to care for a family member under FML. However, if you need to take a FML for your own illness, you may use sick time for the otherwise unpaid portion of the leave. If the request for the FML is for your own illness, you also may be eligible to receive Salary Continuation under the Disability Leave provisions, detailed earlier in this section. Please talk to your Human Resources Representative to determine which type of leave you should take.

Effect on Other Benefits

Your health insurance coverage will continue while you are on an approved Family and Medical Leave for up to 12 weeks.

Vacation time will not accrue, nor will you be eligible for holiday pay, except during weeks you are using sick time.

For purposes of longevity, seniority or any other benefit plan, Family and Medical Leave will not constitute a break in service. However, any performance evaluation increase given at the focal review date may be prorated based upon the length of your leave.

Vesting on employee stock options you may have will cease during an unpaid Family Medical Leave. Upon your return to work, you will resume vesting; however, your overall vesting schedule will extend to reflect the time spent on FML. For example, if you were on FML for 12 weeks, upon return from FML, your overall vesting schedule on all stock options would extend by 12 weeks.

Return to Work

You will be returned to the same position held prior to the leave or to one that is equivalent in pay, benefits, and the terms and conditions of employment, unless your previous position has ceased to exist due to business necessity. If your position is eliminated due to business necessity while you are on FML, you will be granted the same rights to apply for another job within Yahoo! or to receive severance pay and benefits as if you had been actively employed at the time of the job elimination. If a position is not available, you will be terminated at the end of the leave.

If you do not return as scheduled or contact your Manager within three days after your scheduled return date, or if you accept other employment during your leave, Yahoo! will assume you have voluntarily resigned. If you are unable to return to work after taking the maximum number of weeks of Family and Medical Leave, Yahoo! may assume you have resigned, if consistent with the Company's obligations under Workers' Compensation law and the Americans with Disabilities Act.

Industrial Injury Leave of Absence (Workers' Compensation Insurance)

Yahoo! provides a comprehensive Workers' Compensation Insurance program at no cost to you. All employees are covered under Workers' Compensation insurance from date of hire. This program covers any injury or illness sustained in the course of employment that requires medical, surgical, or hospital treatment.

Return to Work

Once certified by your doctor that you are able to return to work, unless the position has been eliminated due to a business necessity, you will be reinstated to the same or similar position in which you were employed prior to the injury or illness. Where physical or mental limitations exist, the Company will make accommodations where possible, or assign you

work considered to be within the capacity/scope of your abilities, if possible.

Compensation During Leave

Each state designates a waiting period before Workers' Compensation benefits begin. You will receive full pay from Yahoo! during this waiting period. Thereafter, the customary benefit in most states is 66-2/3% of your base salary. Yahoo! will supplement your Workers' Compensation benefits to equal to 100% for the first 6 (six) weeks of your leave, and to equal to 66 2/3% of your base salary for weeks 7 through 12. For any other questions, see your Human Resources Representative.

Neither Yahoo! nor the insurance carrier will be liable for the payment of Workers' Compensation benefits for injuries that occur during your voluntary participation in any off-duty recreational, social, or athletic activity sponsored by Yahoo!

Effect on Other Benefits

Your health insurance coverage will continue while you are on an approved leave. However, your vacation hours will not accrue during your leave of absence.

For purposes of longevity, seniority or any other benefit plan, an industrial injury leave will not constitute a break in service. However, any performance evaluation increase given at the focal

review date may be prorated based upon the length of your leave.

Vesting on employee stock options you may have will continue as normal for the first 90 days of a work-related disability leave. For leaves of this nature lasting longer than 90 days, vesting will cease at the end of the 90-day period, to be resumed upon return from leave. In this situation your overall vesting schedule will extend to reflect the time spent on leave in excess of 90 days. For example, if you were on an approved disability leave for 150 days, upon return from leave, your overall vesting schedule on all stock options would extend by 60 days.

Duration of Leave

Your leave will continue until you are released for full or partial duty. Benefits may cease if :

- Yahoo! receives satisfactory medical evidence that you will be permanently unable to perform the essential functions of your position, with or without reasonable accommodation;
- You inform Yahoo! (e.g., by resigning or accepting other employment that is inconsistent with the intent to return to the job, moving out of state, etc.) that you do not intend to return to the Company's employ.

Personal Leave

At Yahoo's! discretion, the Company will grant a personal leave for compelling personal reasons and if no other leave is applicable. You are eligible for this leave if you have been a regular employee and employed with Yahoo! for at least one year. The leave may last up to 30 days.

Contact your Human Resources Representative to request a personal leave of absence. Please provide at least 30 days advance notice when possible. If the need for the leave is not foreseeable, give your Manager notice as soon as practicable. Failure to comply with this notice requirement may result in the leave not being granted.

Compensation During Leave

A personal leave is unpaid. You may use accrued vacation days at the beginning of the leave.

Effect on Other Benefits

Yahoo! will maintain your health insurance.

You will not accrue vacation hours nor be eligible for holiday pay while on a leave of absence except during any period covered by vacation time.

For purposes of longevity, seniority or any other benefit plan, Personal Leave will not constitute a

break in service. However, any performance evaluation increase given at the focal review date will be prorated based upon the length of your leave.

Vesting on any employee stock options you may have will cease during your Personal LOA, except during the period of time you may be using vacation or sick time during the LOA. Upon your return to work, you will resume vesting; however, your overall vesting schedule will extend to reflect the time spent on LOA. For example if you were on Personal Leave for 30 days, upon return from LOA, your overall vesting schedule on all stock options would extend by 30 days.

Return to Work

You will be returned to your prior position or equivalent if it is available. If no position is available, you will be terminated.

If you do not return as scheduled or contact your Manager within three days after your scheduled return date, or if you accept other employment during your leave, Yahoo! will assume you have voluntarily resigned.

Military Leave

Yahoo! will grant Military Leave if you are absent from work due to service in the uniformed services, including but not limited to the Army, Navy, Air Force, Marine Corps, Coast Guard, Air National Guard, National Guard, Corps of Public Service, any category of persons designated by the President in time of war or emergency, or any reserve branch of the United States armed services.

You will be reinstated with full seniority to your former position or to a comparable position if application for re-employment is made within 90 calendar days of the date of an honorable discharge or two years from the date of release from a service-connected hospitalization.

Yahoo! will pay the difference between your normal base compensation and your military or military reserve duty pay (excluding expense pay).

Military reserve training leaves are normally two weeks per year, plus reasonable travel time.

Benefits and benefit accruals while on Military Leave will be provided according to applicable Federal and State laws. Any questions about the effect of a Military Leave on your benefits should be directed to the Human Resources Representative.

All military leave of absence requests must be made to Human Resources as far in advance as possible.

Written verification of service from your unit or commander will be required.

School Visitation Leave

In addition to the Family and Medical Leave described in this section, Yahoo! offers all full-time regular employees a maximum of four (4) hours of paid school visits, per child (grades K-12), per school year to participate in school activities. You may take additional time, up to a maximum of eight (8) hours per month, forty (40) hours per school year. The additional time will be unpaid unless you elect to use accrued vacation time.

Parent's Presence Required at School

If your child has been suspended from school due to certain offenses that relate to disruption of school activities or the use of obscenities, vulgarity or profanity, you may be requested by the school to spend part of the day in the child's classroom. If you wish to take time off, please remember to give reasonable notice to your Manager. You may use any accrued vacation time for the leave; any time not covered by vacation will be unpaid.

Alcohol and Drug Rehabilitation Leave

Yahoo! will offer reasonable accommodation to any employee who wishes to voluntarily enter an alcohol or drug rehabilitation program, per California law. The time off from work is unpaid unless a physician medically certifies you as disabled; you are responsible for any fees for therapy or rehabilitation not covered by your insurance. You may use sick or vacation time, if available. Every effort will be made to protect your privacy, and you will not be terminated for pursuing your rights under this law.

If your current use of alcohol or drugs is affecting your performance, ability to perform your duties, or endangering the health or safety of yourself or others, the Company may terminate you.

Literacy Program Leave

In California, employees with illiteracy problems may request the Company's assistance in enrolling in an adult literacy education program. This assistance may include providing you with the location of local literacy education programs or arranging for a literacy education provider to visit the job site. Yahoo! is not required to pay for the cost of a literacy program or to

pay your salary while participating in the program. However, Yahoo! will make a reasonable effort to accommodate such requests and will provide unpaid leave, if no undue hardship will occur. Efforts will be made to protect your privacy, and you will not be terminated for pursuing your rights under this law.

Volunteer Firefighters Leave

You may take paid time off to perform emergency duty as a volunteer firefighter. We ask that if you are a volunteer firefighter, you alert your Manager of your status, so that she/he is aware of it before an emergency occurs that calls you away from work. California Labor Code Section 230.3 prohibits employer discrimination against an employee for taking time off to perform emergency duty as a volunteer firefighter.

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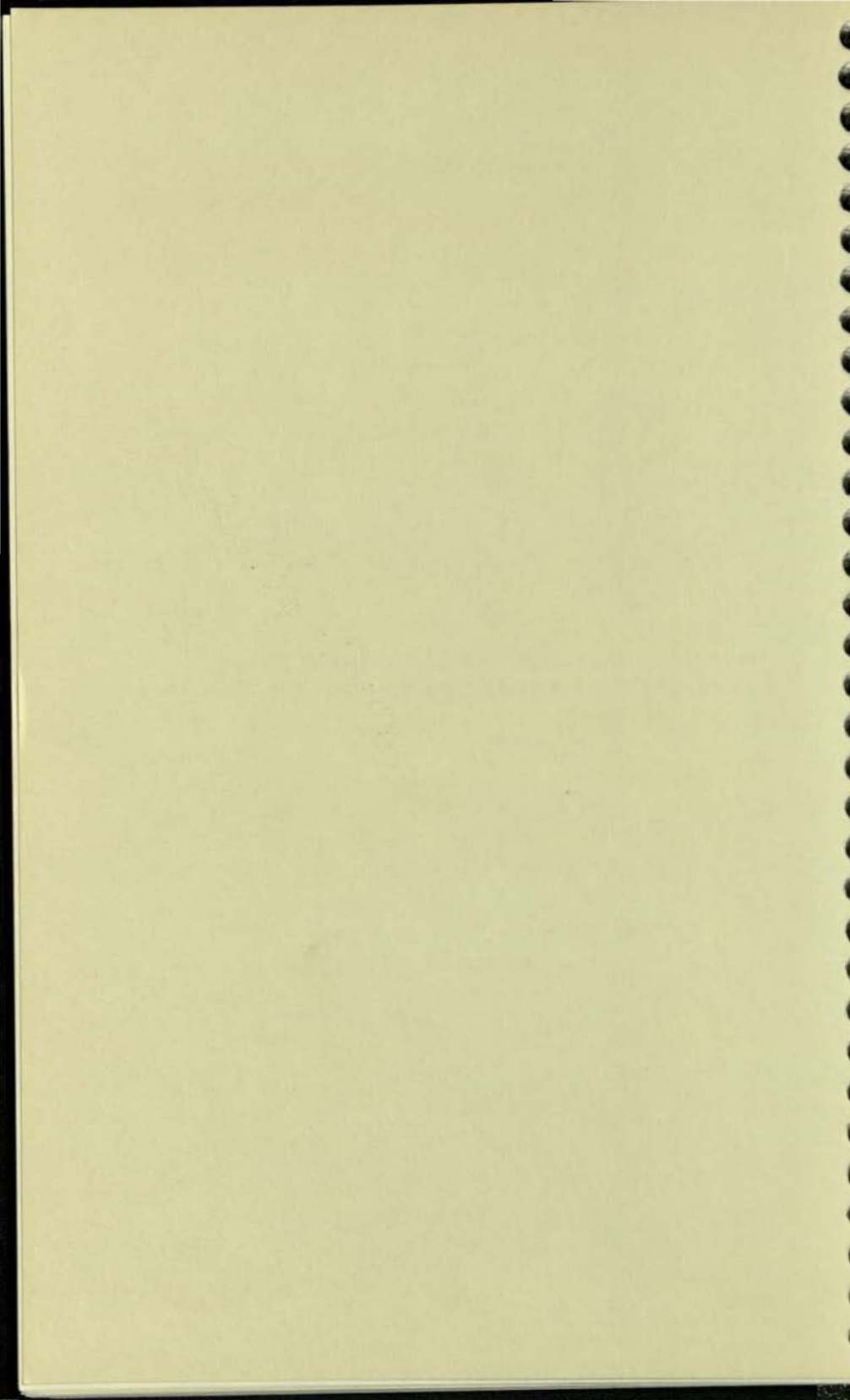
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In California, employees with advanced degrees may
request the Company's assistance in enrolling in an
adult literacy education program. The assistance
may include providing you with the location of local
literacy education programs or arranging for a nearby
education provider to visit the site. There is not
required to pay for the cost of a literacy program or to



benefits: insurance



Medical, Dental & Vision Insurance

Yahoo! provides one of the most generous health plans for all full-time, regular employees. All health benefits are covered at 100% for both you and your dependents. Please review your insurance information booklets for plan details. The Company, at its sole discretion, reserves the right to change at any time the insurance companies, plans, policies, or other items described below.

- Coverage is effective on your date of hire.
- Eligible dependents include your spouse and unmarried children up to 19 years of age (23 years if a full-time student in an accredited school). Children include stepchildren, adopted children, or foster children. Parents or other relatives are not eligible, even though they may depend on you for support. Yahoo! does provide health insurance coverage for Domestic Partners. See your Human Resources Representative for specific details.
- The Open Enrollment period is in June of each year, with any changes in provisions or carriers effective on July 1st.
- Coverage stops at the end of the month that employment terminates.

State Disability Insurance (Short-Term Disability)

Employees in the State of California, as well some other states, contribute to, and are covered under the State Disability Insurance (SDI) plan from the date of hire. If you are disabled or unable to work, you are responsible for filing a claim with the local Employment Development Department (EDD) Office. If your claim is approved, you will receive a percentage of your regular earnings for a maximum period as provided by law for any one year. SDI brochures are available from Human Resources and the local EDD office.

Yahoo! offers a Salary Continuation benefit to supplement the disability insurance offered by the State Disability Plan during short-term disability leaves. For states that do not have a State Disability Plan, Yahoo! provides the salary continuation. For more information, see Yahoo! Salary Continuation in the policy on Disability Leave/Pregnancy Disability Leave in the section, Benefits — Leaves of Absence.

Long-Term Disability Insurance

If you are unable to work because of a disability, you may be eligible for Long-Term Disability (LTD) benefits beginning on the 91st day of your disability leave.

Under the LTD plan, you may be eligible for a benefit of 66-2/3% of the first \$15,000 of your pre-disability earnings, reduced by any income you receive during your disability due to work in another occupation or other deductible sources, to a **maximum** of \$10,000 a month. Pre-disability earnings means the regular base pay and an average of the previous 12 months of commissions, but does not include overtime, bonuses or any other extra compensations, that you were receiving before the disability began.

The Company's LTD insurance carrier pays for the entire cost of the Long-Term Disability benefits. You do not have to contribute to this plan.

Eligibility

You become eligible for this benefit on the first day of the calendar month coinciding with or following your date of hire. Eligibility is based upon the treating physician's medical certification of disability.

How To File A Claim

As you approach the end of the short-term disability period (see the above policy in this section), check with your HR Representative to obtain the necessary forms to file for LTD benefits. You will need to complete the forms and provide medical certification of the disability. The insurance company may ask you to have a medical exam and from time to time provide medical information as continuing proof of the disability.

Accommodation

If your disability is such that you are able to return to work only under special circumstances, Yahoo! will attempt to return you to a modified work schedule or make other reasonable accommodations, unless undue hardship would result (as defined by law).

When Coverage Ends

Benefits will continue until recovery or, if the disability is permanent, until age 65.

Effect on Other Benefits

Your health insurance coverage will continue while you are on an approved leave. However, your vacation hours will not accrue during a Long Term Disability Leave.

For purposes of longevity, seniority or any other benefit plan, a disability or pregnancy disability leave will not constitute a break in service. However, any performance evaluation increase given at the focal review date will be prorated based upon the length of your leave.

Vesting on any employee stock options you may have will cease during your Long-Term Disability leave and will resume upon return from leave. In this situation, your overall vesting schedule will extend to reflect the time spent on leave.

If disability continues past 12 months, Yahoo! will evaluate the position and consider possible separation of employment. Your benefits will be continued until the last day of the month in which you cease to be officially employed by Yahoo! You may then elect to continue this coverage at your expense as allowed by COBRA. (NOTE: Termination only affects your insurance benefits. Once you are on Long-Term Disability, the supplemental income from the insurance carrier will be continued until recovery or, if the disability is permanent, until age 65.)

Life and Accidental Death and Dismemberment Insurance

Yahoo! provides all full-time, regular employees with life insurance that protects beneficiaries in the event of your death and also provides partial payment of benefits to you in the event of dismemberment. The Life Insurance has an Accelerated Benefit Clause if you have a qualifying medical condition (i.e., you are terminally ill and have a life expectancy of less than 12 months). The Company, at its sole discretion, reserves the right to change at any time the insurance companies, plans, policies, costs, or other items described below.

- Coverage is effective the first of the calendar month coinciding with or following your date of hire and ends at midnight on the date of termination.
- The amount of life and AD&D (Accidental Death and Dismemberment) insurance is two times the employee's base annual salary, up to a maximum of \$300,000.
- A beneficiary is designated at the time of enrollment. You may change the beneficiary at any time by filing a Change of Beneficiary form with Human Resources.

Please see your *Life and AD&D Insurance* booklet for more information.

Workers' Compensation Insurance

Yahoo! provides a comprehensive Workers' Compensation Insurance program at no cost to you. All employees are covered under Workers' Compensation insurance from date of hire. This program covers any injury or illness sustained in the course of employment that requires medical, surgical, or hospital treatment.

For more information, see the Industrial Injury Leave of Absence policy in the section on Benefits — Leaves of Absence.

Consolidated Omnibus Budget Reconciliation Act (COBRA)

Pursuant to COBRA, you may continue group health insurance coverage at your own expense after you resign or are no longer eligible for Company-provided health benefits.

If employment terminates for any reason other than gross misconduct, or if your hours are reduced so that the health care coverage terminates, you may continue group health insurance coverage for up to 18 months. In addition, should another qualifying

event occur, such as you die, become divorced or legally separated, your eligible dependents may continue the health care plan for up to 36 months.

The 18-month coverage period may be extended up to 29 months for a Qualified Beneficiary who is totally disabled under the terms of the Social Security Act at the time of the initial qualifying event (i.e., the employee's termination).

The continued coverage is the full amount of the premium charged to Yahoo! plus a 2% administrative fee.

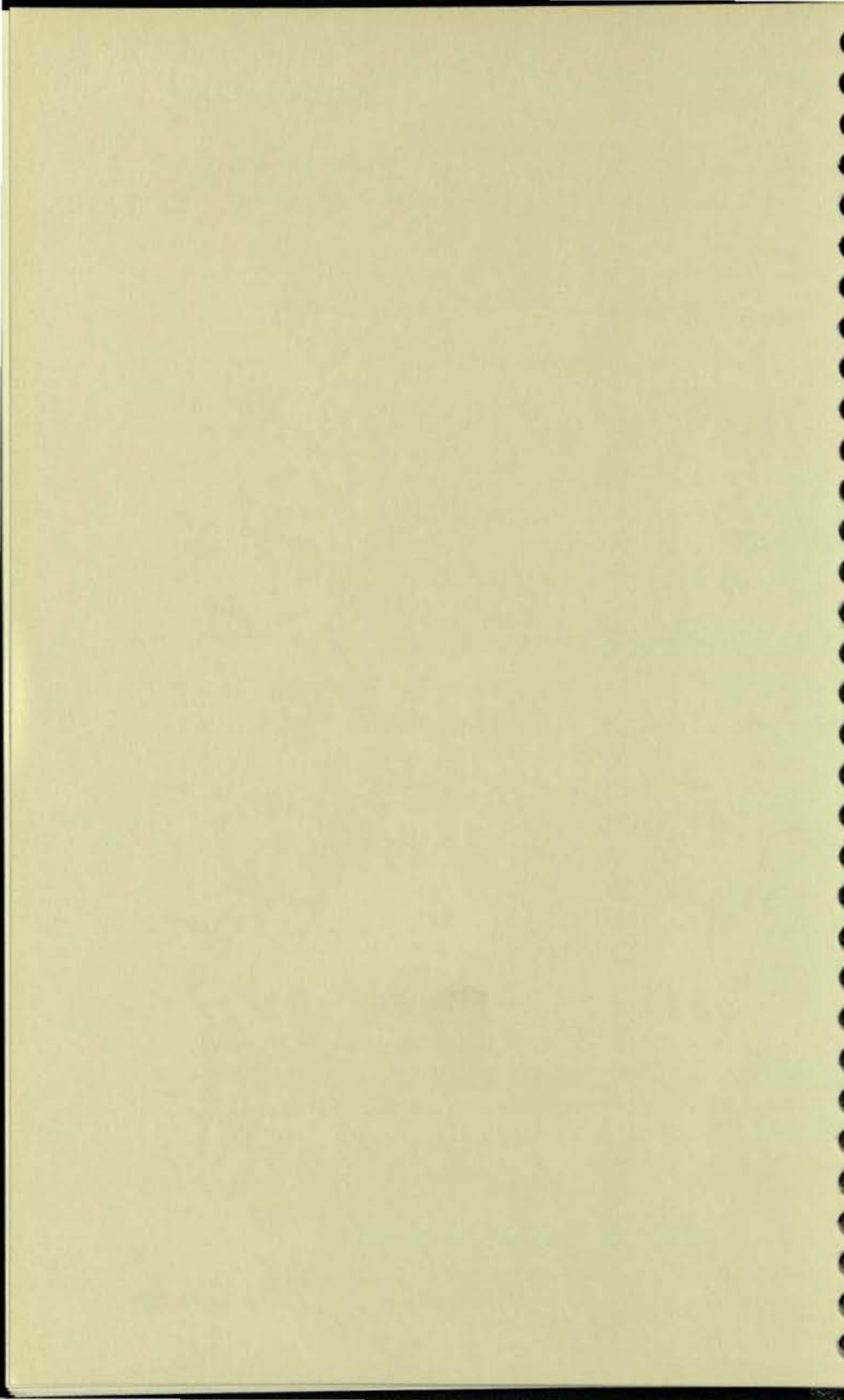
Additional information about COBRA will be given to you in the event you leave Yahoo!. For more information, contact the Human Resources Representative.

benefits: additional



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401(k) Plan

A 401(k) plan is an IRS-approved, qualified plan which allows you to begin saving for retirement while you are working. You may elect to have part of your gross earnings deducted from your paycheck pre-tax. You do not pay taxes on the contributions or earnings until you withdraw the funds, ideally at retirement when you are in a lower tax bracket, so you pay less taxes. The moneys are deposited into your account with your name and social security number. You have the ability to invest the money in investment options where the money earns tax-free interest.

Advantages of a 401k Plan

1. Automatic savings via payroll deductions
2. No current tax on contributions or earnings
3. Company matching contribution
4. Higher rates of return than traditional savings account interest rates
5. Many plan investment options
6. Changes between funds and account balance(s) information available on a daily basis via a toll-free line.

Eligibility

You are eligible to participate in the plan if you work at least 500 hours per year and are at least 18 years of age. You may enroll on the first of the month following your date of hire.

Employee Contributions

You may voluntarily contribute from 1% - 17% of your pay each plan year. Pay is defined as the annual amount reported for federal income tax purposes (including overtime, bonus, commissions, etc.).

Your taxable income is reduced by the amount deferred. The maximum dollar amount which you may contribute is limited by IRS regulations (for 1999, it is \$10,000). Please contact Payroll for the current limit.

You may adjust the amount of your payroll deductions up or down on the first of every month. If you wish to rollover funds from other plans, contact Human Resources. You may stop contributing at any time. You will receive quarterly statements detailing all account activities.

Yahoo! Matching Contributions

Yahoo! will match 25% of your deferred pay.

Vesting

Vesting refers to the amount of the equity you retain in the plan when you leave Yahoo! (i.e., how much of the moolah you can take with you). You are always 100% vested in your own contributions. However, the matching Company funds vest according to how long you have been with Yahoo! as noted below:

<u>Employment Years</u>	<u>% Vested</u>
Less than 1 year	0
1 year	33.3%
2 years	66.6%
3 years	100.0%

Borrowing from Your Account

You may borrow up to 50% of your vested account balance (subject to a \$1,000 minimum and \$50,000 maximum) for any purpose so long as you are employed with Yahoo! See your Human Resources Representative for loan terms and assistance if you want to access plan contributions.

Cash Distributions

While you are employed, you generally can not take a cash distribution from your 401(k) account. See the Human Resources Representative for the few exceptions. All cash distributions before age 59-1/2 are subject to a 10% federal tax penalty and a potential state penalty, as well as the taxes at the current percentage you are paying, as prescribed by law.

For specific details, please see the 401(k) plan materials or the Human Resources Representative.

Educational Reimbursement

Yahoo! strongly encourages employee growth and development. Education provides stimulus and a challenge; it also keeps you — and thereby the Company — current and competitive on the latest knowledge, trends and training available.

Yahoo! offers reimbursement for college expenses (including registration fees, lab fees and books) incurred in pursuit of a degree that is directly applicable to your current job assignment or to a future career opportunity available within the Company. These courses must be taken from an accredited institution of higher learning. The maximum total reimbursement allowed each employee is \$5,000 per year. You must submit a Yahoo! Educational Reimbursement form, including your plan of coursework (if applicable), to your Manager prior to course registration. To be eligible for reimbursement, you also must obtain approval from Human Resources prior to registration, and receive a grade of B or better.

The class load should not interfere with your work or conflict with the time you have agreed to give to the Company. In support of your career and departmental training needs, your Manager may allow you to work a flexible schedule, if it fits with the department and Company's overall goals.

In some cases, taxes may be withheld from tuition assistance payments, according to applicable laws. (Congress can't seem to make up its mind what it wants on any particular day, so see HR for the rule of the week. However, one criterion that has been staying consistent is the requirement that the courses be undergraduate level and directly related to your job. If they are not directly related to your job, or you are being reimbursed for graduate level courses, the reimbursement will be subject to taxation.)

Seminars and workshops, if deemed job related by your Manager, are paid from departmental training budgets and are not included in this program.

Employee Assistance Program (EAP)

The Company's Employee Assistance Program (EAP) provides third-party professional counseling covering a broad range of problems that may affect your ability to function productively in a work or personal setting. The goal of the EAP is to help identify and cope with problems as early as possible. Problems such as work related stress, depression, financial pressure, legal problems, marital or relationship strife, alcoholism, substance abuse, health problems and other life stresses are recognized as progressive health problems and, if addressed early on, the most severe effects may be limited. The program is available for any employee or family member who feels he or she needs to use this professional and

confidential resource before the problem becomes critical.

Many people believe that counseling is only for *other* people — those who have severe psychological problems. But normal life problems affect everyone. There are times when counseling can help you develop a plan of action, and take positive steps toward the outcome you want. Seeking counseling for personal problems is no different than seeking help from a specialist for a legal or medical problem.

All information is privileged in accordance with the psychotherapist-patient privilege and other applicable laws. Employees who use the counseling services are assured that their problem and its source, treatment and resolution will always be afforded the maximum confidentiality permitted by law.

You will receive five free visits per benefit plan year (July 1 - June 30). Any appointments after that will be coordinated with your other benefits.

You may contact an EAP counselor directly without speaking to anyone at Yahoo! by calling (408) 223-4050, (415) 940-7100, or (800) 344-4222. Further information about the program is available from the Human Resources Representative.

DCC LifeCare Counseling, Education & Referral Services

The Company provides LifeCare® counseling, education and referral services through DCC Inc. This comprehensive benefit enables you to find the providers, information and resources you may need to manage personal and professional responsibilities.

DCC refers you to the providers and programs that meet your service and location requirements. These services are free of charge to employees.

DCC Services

- Prenatal (nutrition, parent education, birthing alternatives)
- Adoption (adoption agencies, organizations, laws & regs.)
- Child Care (care centers, in home care, nursery schools)
- Emergency Care (home health, nanny agencies, drop in)
- Special Needs (support & advocacy, testing/assessment)
- Summer Care (sports, fine arts, academic, day camps)
- Academic
 - Schools
(kindergarten, public, private, tutoring, before- and after – school programs, school districts)
 - Colleges and Universities
(2 and 4 year programs, graduate, continuing education, present/future costs, financial aid and planning)
- Adult Care (nursing homes, home health, adult day care)

How To Access Services

- There are three ways to access LifeCare Services:

Telephone: 1-800-873-4636
1-800-873-1322 (TDD)

DCC counselors are available 24 hours per day to assist you with your LifeCare needs. When you call, you will be asked to identify yourself and your company.

E-mail: Counselor@dcclifecare.com

Ask your LifeCare questions via e-mail and a DCC counselor will respond to your question within 24 hours.

LifeCare Net:

Access LifeCare Net, the powerful online version of DCC's LifeCare services.

1. Enter the following URL:
<http://www.life-care.net>
2. A pop-up window will appear. Enter the Username and Password as indicated below:

Username: **yahoo**

Password: **794lh**

(note: the username and password are case sensitive.) Click "OK"

3. Follow the login instructions as indicated.

Charitable Contribution & Matching Gift Program

One of the Company's guiding principles is "communal spirit." This refers to the concept of being a corporate citizen, and giving back to the communities that support us. To encourage charity contributions, Yahoo! will match donations given to nonprofit organizations and educational institutions, up to \$1,000 per employee per calendar year.

Employee Eligibility

All regular full-time and part-time employees are eligible.

Recipient's Eligibility

To be eligible for a matching gift, the recipient organization must be private or public non-profit, tax-exempt agencies having a U.S. tax-exempt [510 (c) 3] status or qualified under Section 170 (c) of the IRS code. Educational institutions which are eligible include any fully accredited public or private two-year or four-year colleges (including junior or community colleges) or universities and graduate or professional schools, located in the U.S.

Other requirements

Yahoo! will make the match based on a donation, not a pledge, of either cash, marketable securities or

other assets having a quoted market value, provided the contribution is in support of general operating or capital funds. Contributions to scholarships will be matched only if the scholarships are general in scope and the programs are administered by the recipient's institutions. Gifts to united fund-raising organizations will not be matched.

A Matching Gift form must be completed by you and executed by a financial officer of the institution, and returned to HR no later than thirty (30) days after December 31 of the calendar year in which the gift was made.

Yahoo! reserves the right to suspend, amend, revoke or terminate this plan at any time.

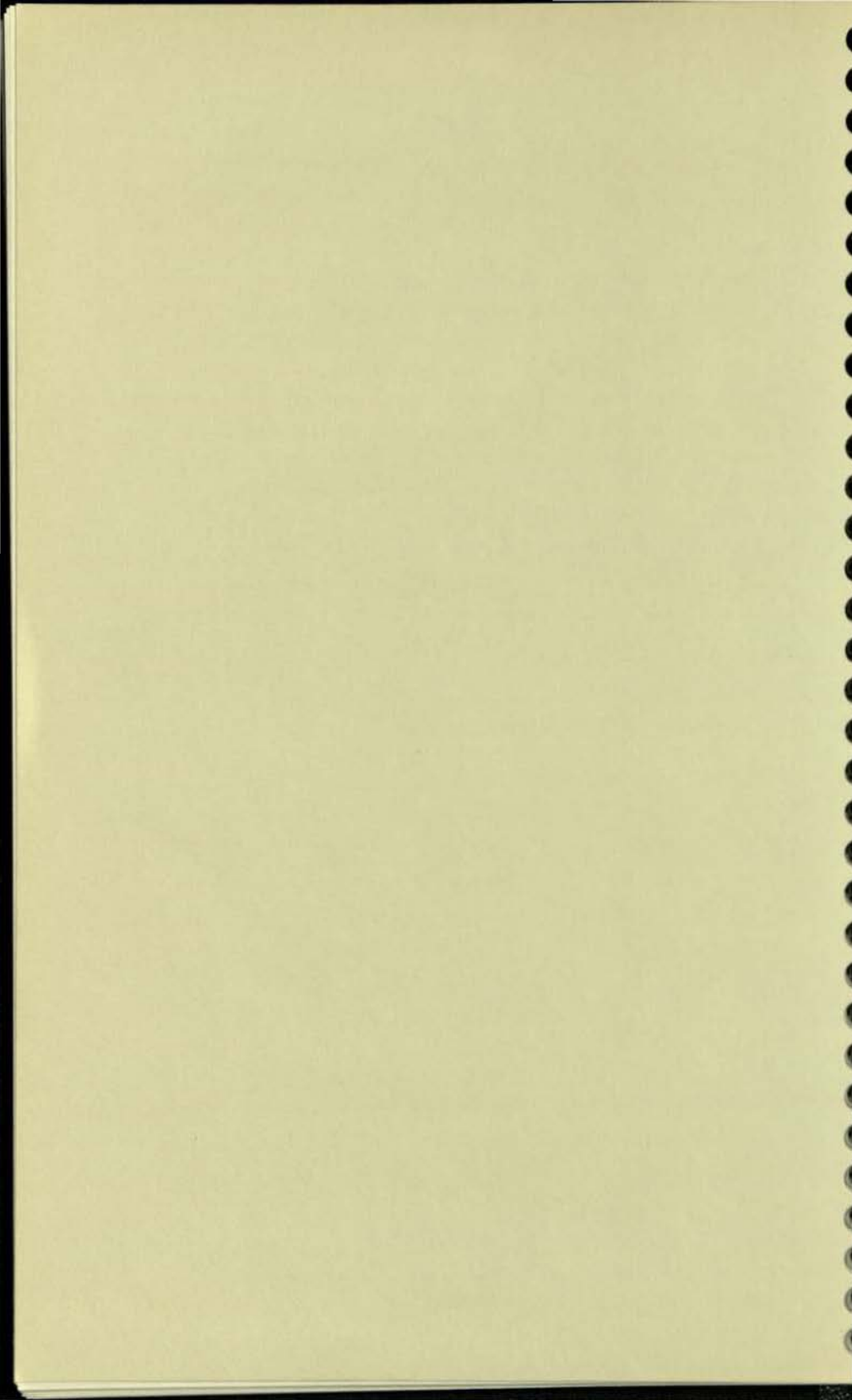
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workplace guidelines



Employee Conduct

The Company's greatest assets are the knowledge, ingenuity and productivity of our employees. Yahoo! is an environment surrounded by mutual trust and respect for one another. In fact, our success depends on employees who are committed to the highest standards of business ethics and personal performance. Honesty and personal responsibility are the foundation of our operating principles.

Actions that might raise questions about Yahoo! business ethics are unacceptable and may lead to disciplinary action, up to and including dismissal. We want to be proud of every action taken by our employees. Keeping with these underlying principals, employees should strive to conduct themselves in a productive and ethical manner at all times.

Confidential or Proprietary Information

Company property includes not only tangible property, like desks and computers, but also intangible property, such as confidential information. The protection of confidential business information and trade secrets is vital to the interests and the success of Yahoo! Such confidential information includes, but is not limited to, the following examples:

- Personnel files
- Compensation data
- Customer lists or files
- Customer preferences
- Financial information
- Marketing strategies
- New materials research
- Pending projects and proposals
- Proprietary production processes
- Research and development strategies
- Technological data
- Technological prototypes

You will be required to sign a non-disclosure agreement as a condition of employment. Improper use or disclosure of trade secrets or confidential business information will result in disciplinary action, up to and including termination of employment and legal action, even if you do not actually benefit from the disclosed information.

This confidential agreement continues beyond the time that you leave Yahoo! You should not release any sensitive information to any person, firm, or institution without the express written approval of Yahoo! The Company retains its right to pursue legal action for any unauthorized disclosure of confidential information.

Disposal of Confidential Materials

All confidential/proprietary paper must be shredded in a timely manner. Yahoo! provides shredders and

confidential disposal bins for this purpose. Under no circumstances are any confidential materials to be placed in normal trash containers. Violating this policy may result in disciplinary action, up to and including termination of employment.

Confidential Mail

Mail and other forms of correspondence that have been labeled "Confidential" are not to be opened by anyone other than the addressee or an individual designated by the addressee.

Third-Party Software

Just as we want others to respect our proprietary rights, we need to respect theirs. You may only use third-party software according to the licensing agreement. You may not duplicate third-party software without express permission from your Manager or someone in management.

Privacy in the Workplace

Yahoo! strives to maintain a balance between business needs and employees' privacy. However, it is not practical or reasonable for you to have the same expectation of privacy as is afforded, for example, in your own home. Management's role in protecting information, property and Company assets,

as well as in maintaining a safe work environment, requires that, in some situations, Yahoo! management may need to inspect company equipment.

All Yahoo! facilities, buildings, offices, furnishings, equipment, and supplies are the property of Yahoo! and are to be used to conduct Yahoo! business. Under limited circumstances, Yahoo! property, as well as property under the Company's control belonging to third parties, may be searched. This means that, to the extent permitted by law, management may review or monitor electronic mail messages and traffic, review records of telephone usage, and inspect the contents of file cabinets, desks, offices, etc. (even if locked).

Privacy Policy -- Yahoo! User Information

Yahoo! offers our users an ever-growing roster of features and services. Many of these features require that we collect, process and store personal information about our users.

Employees of Yahoo! may come into contact with personal information about Yahoo! users in the normal course of their jobs. In particular employees in the Customer Care, Engineering, Production and

Surfing departments, are often required to handle user information.

You must remember that, by volunteering their personal information to us, our users trust us to use and maintain their information in accordance with our posted Privacy Policy. You, as a Yahoo! employee, have an obligation to respect our users' privacy and handle user data in accordance with our Privacy Policy. The Yahoo! Privacy Policy is periodically updated. You can find the most recent version on our site at <http://www.yahoo.com/info/privacy>. Please become familiar with it.

With respect to personal information, our policy gives our users:

- NOTICE of what we collect, how it will be used and with whom their personal information will be shared,
- some CHOICES about how we use their information,
- the opportunity to OPT-OUT of certain uses of their data like direct mailings,
- the ability to UPDATE and CORRECT their registration information,
- assurances that we take internal measures to protect the SECURITY of their personal information.

Our international properties may have additional privacy policy provisions. In addition, personal data about Yahoo! users under the age of 13 are subject to special handling requirements. Please consult with a member of the Yahoo! Legal department if you

have a situation involving non-US users or users under the age of 13.

Yahoo! user information is CONFIDENTIAL and should NOT be shared with parties outside of Yahoo! unless one of the following conditions is met, and then only with the express permission of a member of the Yahoo! Legal department:

- (1) we notify and have consent from the user,
- (2) the Yahoo! Legal department believes in good faith that the law requires it,
- (3) it is necessary to protect the rights or property of Yahoo! or others, or
- (4) such other circumstances as the Yahoo! Legal department determines is appropriate.

Again, employees MUST consult with a member of the Yahoo! Legal department before disclosing any personally identifiable information about a Yahoo! user to a third party. Failure to adhere to this policy is grounds for disciplinary action, up to and including termination.

Always reference the Privacy Policy if you have any questions about how to handle user information. And please use common sense. Think about how you would want your personal information handled. If you have any questions that are not addressed here or in the policy, please contact your supervising manager, the Yahoo! Legal department or the Data Privacy & Protection Manager.

Electronic Mail ("e-mail")

Yahoo! provides an e-mail system to assist in carrying out Company business. The e-mail system permits employees to communicate business related information with each other internally, and with outside individuals and companies.

Any authorized representative of Yahoo! has the capability and reserves the right to access, review, copy, and delete any message sent, received or stored on the e-mail system and to disclose them to any party (inside or outside Yahoo!) he or she deems appropriate. Accordingly, do not use the e-mail system to send, receive, or store any messages that you wish to keep private. Transmitting messages for the purposes of conducting commercial business not related to Yahoo! work is not permitted.

Be aware that your e-mail messages may be read by someone other than the addressee and may even have to be disclosed to outside parties or in court in connection with litigation. Accordingly, please keep this in mind as you are writing any message sent via e-mail.

Yahoo! Confidential Information

Employees must exercise a great degree of caution in transmitting confidential or proprietary information on the e-mail system because of the ease of redistribution. Use the following precautions when sending Yahoo! Confidential Information via e-mail:

- Confidential information should never be transmitted or forwarded to outside individuals, companies, or employees not authorized to receive the information.
- Any confidential information sent should always be labeled as "Yahoo! Confidential Information."
- Always use care in addressing e-mail messages to make sure the messages are not inadvertently sent to an unintended recipient. In particular, exercise care when using distribution lists (mail lists) to make sure that all addressees are appropriate recipients of the information.

For more information, see Confidential or Proprietary Information, in this section;

Viewing and Protecting E-Mail

In order to further guard against dissemination of Yahoo! Confidential Information, do not access your e-mail for the first time in the presence of others. E-mail windows should not be left open on the screen when you leave the computer unattended. Your e-mail passwords (as well as other computer passwords) should be changed every six to eight weeks.

Copyrighted Information

Use of the e-mail system to copy and/or transmit any documents, software, or other information protected by the copyright laws is prohibited.

E-Mail Distribution Lists

Care should be taken when using public 'mail lists' to distribute messages to a wide audience. Consider whether all list members have a need to receive the message being sent, especially 'out of the office' messages. Customized private mail lists or individual selection of addresses should be considered in many cases.

Other Prohibited Uses

Yahoo! strives to maintain a workplace free of harassment and is sensitive to the diversity of its employees. Therefore, the use of the e-mail system or computers to produce or send any messages which are perceived as harassment, discriminatory, defamatory, obscene, offensive, or in poor taste by another employee, or messages that disclose personal information without authorization, is forbidden.

Storing and Deleting E-Mail Messages

Yahoo! strongly discourages the storage of large numbers of e-mail messages for several reasons:

- To limit the number, distribution and availability of confidential e-mail messages.
- To avoid filling up disk space on personal hard disks.

- To facilitate the ease in searching the backup tapes, or individual hard disks for important documents. The fewer documents to search through, the more efficient the search.

Promptly delete any e-mail messages that are no longer needed.

Review your stored e-mail messages, message log, and archives frequently to identify and delete those that are no longer needed.

AIDS and Other Life-Threatening Illnesses

Yahoo! recognizes that Human Immunodeficiency Virus (HIV) disease and its related conditions, including Acquired Immune Deficiency Syndrome (AIDS) or HIV seropositive test results, pose potentially important issues for its employees. Yahoo! is committed to maintaining a safe and healthy work environment for all employees. Consistent with this commitment, Yahoo! will treat HIV disease the same as other illnesses in terms of our employee policies, benefits, and making reasonable accommodations. The overwhelming preponderance of available medical and scientific opinion, including statements from the U.S. Public Health Service and Centers for Disease Control, states that HIV is not casually transmitted in ordinary social or occupational settings.

Therefore, subject to changes in available medical information, if you contract AIDS or any other HIV-related condition, you may continue to work, and Yahoo! will provide you with reasonable accommodation, as long as you are medically able to perform the essential duties of your position. Harassment or other forms of discrimination against an HIV-infected employee will not be tolerated.

The Human Resources Manager will provide the names and phone numbers of community support groups and organizations that you may call for information about HIV disease. An employee may anonymously obtain free, third-party counseling through the Employee Assistance Program (described in the Benefits — Additional Company Benefits section).

Other Life-Threatening Illnesses

This policy applies to all medical conditions, including life-threatening ones such as, but not limited to, cancer and heart disease. A "disabled employee" is one who has or is considered to have a physical or mental impairment which substantially limits one or more major life activities, as defined under Federal and State law. "Reasonable accommodation" is any accommodation that would not impose an undue hardship on Yahoo! in conducting its business. It may vary from case to case, and will be evaluated on an individual basis.

Confidentiality and Sensitivity

If you contract a life-threatening illness, or if you discover a fellow worker has contracted a life-threatening illness, all reasonable efforts should be exercised to ensure that this information remains private and confidential. All employees should treat co-workers with life-threatening illness with compassion and understanding.

Medical Examination

Yahoo! reserves the right to have the employee examined by a physician chosen by the Company. All information, including the examination results, will be kept confidential.

If you are unable to work due to a terminal illness, you may be eligible for a disability leave of absence and Salary Continuation (see the sections on Benefits — Leaves of Absence and Insurance).

Drugs and Alcohol in the Workplace

Yahoo! is committed to maintaining a drug-free working environment. Yahoo! employees may never consume or be under the influence of alcohol or any illegal drugs while working, either on or off-site. The manufacture, distribution, dispensing, possession, or any use of illegal drugs or controlled substances while at work is strictly forbidden. The use of illegal drugs

or any other mentally or physically impairing substances while operating a vehicle on Company business is also forbidden.

The only exception to this policy is a moderate amount of alcohol consumed at a Company sponsored event. You will not be allowed to drive yourself away from the event if co-workers or your Manager believes you to be a danger to yourself or others.

If you have a chemical dependency (alcohol or drug), Yahoo! encourages and will assist you, to seek treatment and/or rehabilitation. We offer a voluntary, confidential Employee Assistance Program (EAP) that includes drug and alcohol counseling services (see the Benefits — Additional Company Benefits section). Alcohol and substance abuse treatment is covered under the Company's medical insurance plans (see the Benefits — Insurance section). For more information about alcohol and drug abuse counseling, rehabilitation services, and EAP, talk to your Manager or Human Resources. All inquiries about medical coverage or counseling programs will be kept strictly confidential.

If you violate this policy, you will be subject to disciplinary action, up to and including termination of employment. As an alternative, Yahoo! may require you to participate in a drug or alcohol rehabilitation program as a condition of continued employment.

Any convictions under a criminal drug statute for violations occurring on or off the Company's premises while conducting Company business must be

of Yahoo! Managers may provide a personal reference, but should do so with caution.

Media Inquiries

All media inquiries regarding the Company, or its customers or suppliers should be referred to the Public Relations department.

Second Job

Employees are expected to devote their best efforts to the interests of Yahoo! and the conduct of its affairs. Yahoo! recognizes the right of employees to engage in activities outside of their employment here which are of a private nature and unrelated to Company business. However, a policy of full disclosure will be followed to assess and prevent potential conflicts of interest from arising. While it is not possible to describe every circumstance and condition which might develop, the following guidelines are set forth:

1. You have an obligation to focus your attention during normal business hours on matters relating to the Company's business, and may not engage in any outside work that may interfere with or conflict with your employment here, without full disclosure to your functional Vice President of Yahoo!

2. Per the Yahoo! confidentiality agreement signed upon your joining the Company, you are not allowed to engage in outside work that will interfere with your primary job at Yahoo! or that is in some way hostile or adverse to the Company. Employees of Yahoo! or members of their families may not operate competing businesses which could create a conflict of interest without first obtaining permission from the functional Vice President.
3. No outside work may be done during regular office hours and no Company facilities, equipment, labor or supplies are to be used to conduct this outside activity.
4. If you do any outside work, you are under obligation to advise your client that the work is in no way by, for, or in the name of Yahoo!

Any questions regarding a possible conflict of interest or outside work should be discussed with your Manager or the Human Resources Manager.

Failure to disclose or discuss information related to any of the above points may lead to corrective action, up to and including termination.

Business-Related Travel & Expense Reimbursement

It is Yahoo!'s policy to reimburse employees for reasonable and necessary expenses incurred while conducting company business. If you have any questions regarding whether an expense is reimbursable, please feel free to contact the Accounts Payable department.

Reporting Expenses

To receive reimbursement, employees must itemize and explain all expenses on an Expense Report Form. Original receipts must be attached to the expense report for all expenses greater than \$25.00. Both the employee and the employee's manager must sign expense Report Forms before being submitted to Accounts Payable for payment. Employees should submit expense reports within five days of incurring an expense or returning from a business trip. Expense reports submitted by 5pm PST on Thursday will be paid on the following Tuesday. Expense Reports submitted more than six months after expenses were incurred will not be paid.

Hotels

Yahoo! travelers should use moderately priced business class hotels. Luxury accommodations, e.g., Ritz Carlton, Four Seasons, the Fairmont Hotel, etc. will not be reimbursed. Employees should always

request the corporate rate. Attach the original itemized hotel bill to the Expense Report. A credit card receipt alone is not sufficient. If the hotel bill includes expenses other than lodging, e.g., meals, telephone charges or parking, be sure to record each expense in the appropriate column on the Expense Report.

Airfare

Yahoo! travelers are expected to travel in coach class. In certain circumstances, business class may be allowed for international flights when pre-approved by a senior executive officer (CEO, COO, CFO, or CTO). First class travel is not authorized and will not be reimbursed. All airline tickets should be booked as far in advance as possible in order to take advantage of airline discounts. Travelers should consider one-stop or connecting flights as a means of lowering travel costs. The passenger coupon of the airline ticket must be submitted with the Expense Report. When using "ticketless" travel, employees should ask for an airline receipt at the gate.

Travel Agency

If you wish to use a full service travel agency, you may consider using Executive Travel Service. They book travel according to Yahoo! policy, search for best fares, offer after-hours emergency service, and deliver tickets to our buildings in Santa Clara. They may be reached as follows: ETS Domestic Reservations (408) 727-7877, or domestic@etstravel.com. ETS International Reservations (408) 727-7979, or intl@etstravel.com

ETS National Toll Free Number (800) 826-6413. You may continue to book your travel via other means, e.g. Yahoo! Travel or Travelocity, if you feel it meets your needs.

Car Rental

Yahoo! has arranged for a corporate discount with Hertz. Our corporate ID # is 447767. Cars should be rented only when other means of transportation are more expensive or impractical. The use of a rented car must be justified as a business need and not as a matter of personal convenience. All rentals should be for mid-sized or smaller cars. Employees should decline additional insurance coverage (CDW, LDW, PIA, or LIS) for rentals in the U.S. or Canada. In areas other than the U.S. and Canada, additional insurance coverage should be accepted. The original car rental contract must be retained and attached to the Expense Report.

Taxis and Other Transportation

The cost of taxis in connection with business will be reimbursed. Whenever possible, employees are encouraged to use public transportation, vans or shuttles. The Expense Report, or attached documents, must show the point of origin and destination. Receipts are required for expenses greater than \$25.00.

Mileage

Employees will be reimbursed for business use of personal cars at the rate of \$0.32 per mile.

Employees must report the number of miles traveled, the destination and the business purpose of the trip. When reporting multiple trips, an additional sheet should be attached to the expense report.

Personal Meals

Yahoo! will reimburse for the reasonable cost of meals for employees when traveling out of town on company business. Original receipts should be attached to the Expense Report. Generally, meals for individual employees should not exceed the following guidelines: breakfast \$10, lunch \$15, dinner \$25. In cities where it is impossible to purchase a meal at these costs, use good judgement.

Business Meals

The company will also reimburse the cost of meals with customers, prospects or associates provided business discussions take place during the meal. In addition to original receipts, employees must provide the names and company affiliations of those attending and must give a general description of the business topics discussed.

Telephone / Cell Phone

Yahoo! will reimburse employees for reasonable business-related telephone and cell phone air time. Original telephone bills, showing the itemized detail of calls made, must be attached to the Expense Report. Yahoo! does not reimburse the purchase price of a cell phone. Monthly base charges will be reimbursed

only with the advance approval in writing of a senior executive officer. The cost of prepaid phone cards will not be reimbursed.

Laundry

Reasonable laundry, dry cleaning and pressing services will be reimbursed for out-of-town trips exceeding five days. Receipts must be attached to the Expense Report.

Non-Reimbursable Expenses

The following expenses are not reimbursable: bar charges (unless part of necessary business entertainment), toiletries, haircuts, clothing, movies, travel insurance (except as noted under Car Rental), airline club memberships, and fines for traffic violations.

Currency

Foreign currency expenses must be converted to U.S. dollars and exchange rates must be documented. Acceptable documentation includes receipts from banks or exchange centers, credit card statements showing both foreign currency amounts and U.S. dollar amounts, rates from the Yahoo! Finance site, or published rates from the Wall Street Journal for the date of the expense. Conversion computations should be done on each receipt. Expense reports must show only U.S. dollars.

Subscriptions

Employees should obtain their manager's authorization prior to ordering and expensing subscriptions such as trade journals and other business related materials. Please share copies with other employees.

Corporate Credit Card

If you anticipate heavy business travel or must purchase items for Yahoo! on a regular basis, with your manager's approval, you can apply for a corporate credit card. Contact the Accounts Payable department for the application form.

only with the advance approval of the appropriate executive officer. The cost of any such subscription shall be borne by the employee. Employees should obtain their own subscriptions and renewals. Subscriptions should be made outside and other than through the business relations. Please refer to the appropriate manual for further information. All subscriptions will be subject to the approval of the appropriate executive officer. The expense report.

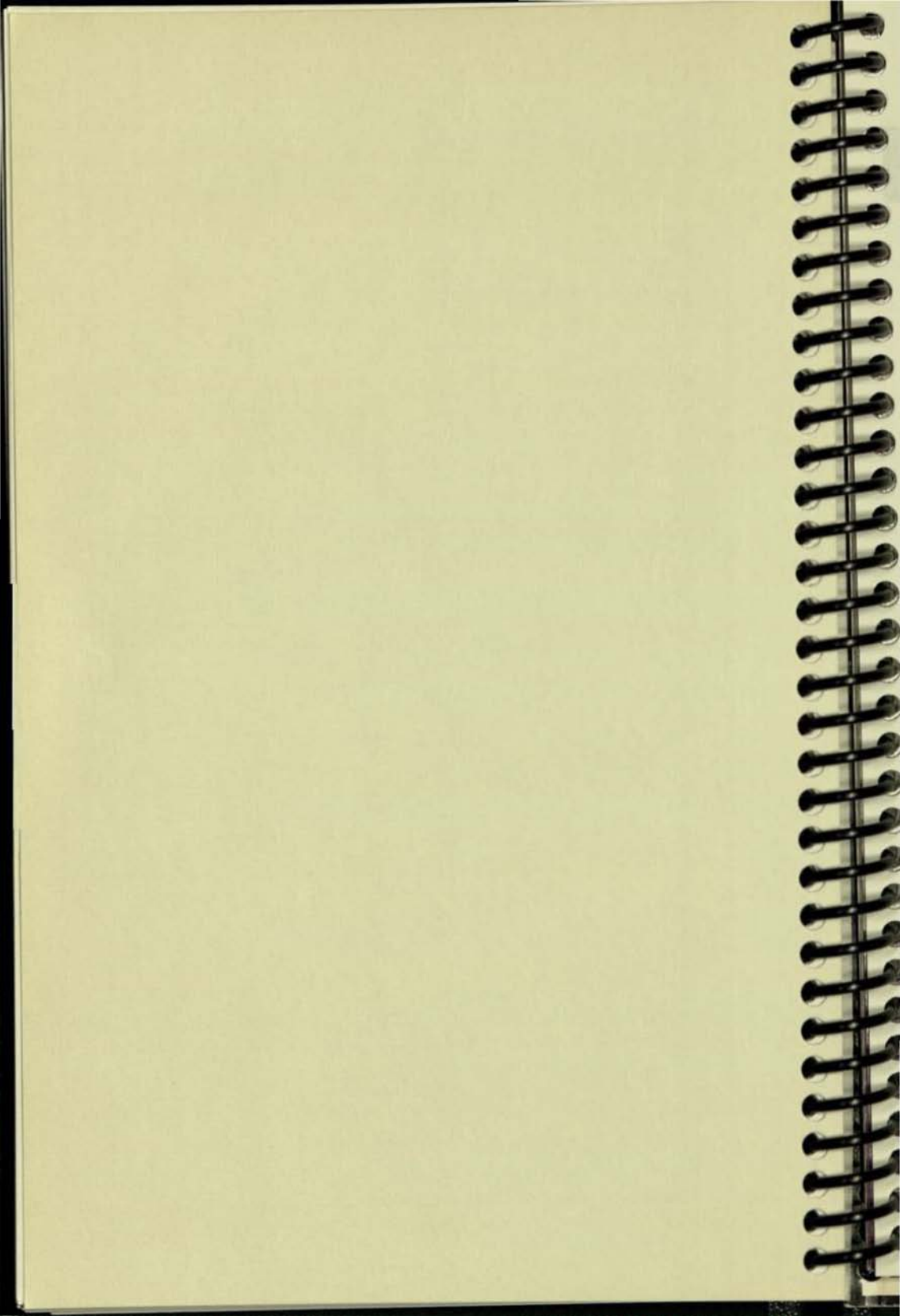
If you wish to have a business travel or other purchase bill for your account, you can apply for a corporate card. Contact the Accounts Payable department for the application form. Corporate cards are issued to employees who are authorized to incur expenses on behalf of the company. The cardholder is responsible for the payment of the card. The cardholder must be a U.S. citizen and must be at least 21 years of age. The cardholder must have a valid driver's license. The cardholder must have a minimum annual salary of \$20,000. The cardholder must have a minimum length of service of 1 year. The cardholder must have a minimum length of service of 1 year. The cardholder must have a minimum length of service of 1 year.

Caraway

Foreign currency expenses shall be converted to U.S. dollars and exchange rates shall be determined. Acceptable documentation includes receipts from banks or exchange offices, or other documents showing both foreign currency and U.S. dollar amounts. Receipts shall be dated on or prior to the date of the expense. Corporate cards should be used for all expenses. Expenses should be paid only in U.S. dollars.

employee relations





Open Door

An important element of the Company's culture is to maintain a friendly, cooperative atmosphere between employees and all levels of management. Yahoo! provides opportunities for you to express yourself without jeopardizing your position. If you have a problem with your Manager that, despite your mutual efforts, cannot be resolved, you may discuss this with the next higher level of management or with the Human Resources Manager. You can request that the Human Resources Manager or a co-worker accompany you in an advisory capacity in any meeting.

Yahoo! prides itself on being the type of Company where you can approach any member of management directly. However, it is suggested that you follow the process of first attempting to resolve the problem through your Manager. If you are not satisfied, or if the issue concerns your Manager, we encourage you to speak to the Human Resources Manager. If you are still not satisfied with the response or solution, you may take the problem one step further, to any level of management, including the CEO.

Conflict Resolution and Arbitration

Yahoo! regards its employees as its most important asset and endeavors to maintain and preserve a positive working environment. However, despite our best efforts, we recognize that from time to time you may have concerns, conflicts, or complaints regarding Yahoo! procedures, personnel decisions, or other employee relations issues. The Company's policy is to give careful consideration to and facilitate prompt resolution of your complaint or problem. Listed below are the steps Yahoo! will follow to effect conflict resolution.

Consistent with the Company's Employment-at-Will policy (see the Introductory section of this Handbook), a conflict does not include disputes over alleged wrongful discharge or breach of employment contract.

Conflict Resolution Procedure

We encourage you to first discuss the issue with your immediate Manager or, if the nature of the issue is such that you would be more comfortable going to another party, see the Human Resources Manager. In that case, the HR Manager will determine the most appropriate person to investigate the issue.

You are encouraged to discuss the facts of the situation fully and frankly so that the Manager or investigating party will have a complete understanding of your concern or complaint. Most issues can be worked out at this level just by getting them out in the

"open." You may ask your HR Manager, or another employee, to be present at a complaint discussion with any level of management. You are encouraged to discuss your concerns promptly, within ten (10) working days after the cause of the complaint arose.

The steps of the Yahoo! Conflict Resolution are as follows:

- The issue will be investigated by your Manager, the HR Manager, or a party designated by management.
- Upon completion of the investigation, a response will be given to you. If you are not satisfied with the response, you can request that the response be reviewed by the Human Resources Manager or another designated investigator.
- The HR Manager or her/his designated investigator will review the file and communicate the results of their review to you.
- You may appeal your complaint through succeeding levels of management, up to the CEO, if desired.
- If still not satisfied with the response, you can request (in writing) that the investigation file be reviewed by an outside Employee Relations Consultant.

- The outside Employee Relations Consultant will review the file and communicate the results of the review to you.
- If you are still not satisfied, your final recourse will be to submit to final and binding arbitration.

Your use of the conflict resolution procedure will in no way prevent the Company from terminating the employment relationship, placing you on administrative leave (whether paid or unpaid), or suspending you, even though you have requested further review of the issue(s) and/or have not yet received a response in relation to an issue(s).

Impartial Arbitration

You must request in writing that the issue(s) be resolved by an arbitrator. You and Yahoo! will mutually agree on an arbitrator to hear and decide the case. If you and Yahoo! are unable to agree on an arbitrator, both parties will jointly request the American Arbitration Association to appoint an arbitrator from its membership. This request will summarize the issues and must be signed by you and a representative of the Company.

Arbitrator's Jurisdiction

The arbitrator will have the jurisdiction and authority to interpret the written policies of Yahoo! as they apply to your case. The arbitrator may not consider or decide matters which are exclusively the

responsibility of the Company, such as the management and general conduct of Company business. The arbitrator cannot rescind, amend, alter or supplement existing rules, procedures or policies.

Arbitrator's Decision

The arbitrator will decide whether the application of the Company's rules, procedures or policies was inappropriate or discriminatory and, if found to be, decide appropriate action in conformity with the rules, procedures, policies and applicable laws. The arbitrator's decision will be final and binding upon you and Yahoo!

You may elect to be represented by outside counsel at the hearing(s).

Leaving the Company

If you voluntarily resign, we ask that you give us a written notice two weeks in advance, whenever possible. This professional courtesy allows Yahoo! to make arrangements to continue work without burdening co-workers and possibly to arrange for the training of new personnel. If you furnish a two-week notice, Yahoo! may elect to pay you two weeks salary and terminate your employment immediately. If Yahoo! elects to do this, it does not alter the fact of your resignation.

Employment References

Due to the possibility of serious legal issues arising from a careless or unfavorable job reference, Managers should not provide employment references for current or former employees on behalf of Yahoo! All requests for information about former employees should be referred to HR. Managers may provide a personal reference, but should do so with caution.

Benefits Eligibility

Generally, when an employee is separated, benefit credits are lost (beyond those paid for at the time of termination), with the exception of:

- 1. Vested Rights under the 401(k) Plan.** Whatever amount you have in the 401(k) Plan that is vested, you may keep. You may leave the money in the Company's 401(k) Plan for a period of time; roll it over to another tax-deferred account; or take a cash distribution. (See your 401(k) plan documents for further details.)
- 2. Health and Life Insurance Benefits.** Extended coverage and conversion privileges of the health and life insurance benefit plan are provided in accordance with State and Federal laws. Plan provisions and conditions are outlined in the insurance benefits booklet, available from the Human Resources Manager. (Also see the policy on COBRA, which covers extensions beyond leaving the Company, in the Benefits — Insurance section.)

- 3. Bridge of Service.** If you are rehired by Yahoo! and if your prior service is less than one year or less than your break in service, there will be no bridge of service. If you are rehired within 24 months, you will be credited with all prior Yahoo! service and the vacation accrual rate which you had when you left. You will receive these credits after 12 consecutive months of service after your return.

There is no bridge of service for vesting related to the 401(k) or Stock Option Plans.

Exit Interview

Your Exit Interview is an opportunity for you to review your time with the Company, air any unresolved issues, and give any constructive feedback that may help improve Yahoo! In addition, the Company has an interest in determining and documenting the reasons employees leave Yahoo!

Either your Manager or the Human Resources Manager will set up an Exit Interview to meet with you on your last working day. This information is confidential and is not filed in your personnel file. (All exit interviews are kept in a separate, confidential file. The interviews may be summarized periodically in order for the Company to keep an eye on any patterns that may develop.) Also at this time, all business cards, Company identification card,

Company supplies or property, keys, handbooks, manuals, etc., must be turned in. Any unreimbursed expenses must be reported at this time.

You will be asked to sign an Exit Interview form which states that you have received your final paycheck, have returned all Yahoo! property, and agree to maintain confidentiality and non-disclosure of proprietary information unless you receive permission in writing from Yahoo!

If you resign without a two-week notice, the final paycheck will be available within 72 hours. If you are terminated or you resign with 2 weeks notice, the final paycheck will be available at the time of the Exit Interview, or at the end of the final work day. This final paycheck will include any amount due for accrued and unused vacation.



performance management



Performance Appraisals

Managers and employees are strongly encouraged to discuss job performance and goals on an informal, regular basis. Ongoing discussions about job duties, performance, career opportunities and the work environment should increase your satisfaction with Yahoo! and the Company's satisfaction with you.

This process will help you: Identify areas where you do well and those areas which require improvement; establish performance goals, and, if needed, plans to correct performance shortcomings; detail training and development needs; and make relevant changes to your job responsibilities.

Performance planning is a two-way exchange. It's an opportunity for you to ask questions, discuss problem areas, make suggestions, help plan your work, and discuss the resources you need to get the job done and to improve your skills.

Annual Review

Performance reviews are done annually during the company wide focal performance review process. This means managers prepare performance evaluations at a specific time each year, rather than on an employee's annual anniversary date. Please see your Manager or a Human Resources Representative for the current annual focal performance review schedule.

The Performance Appraisal is an on-going process, and not just an annual event. Your Manager is responsible for giving you timely, accurate feedback noting things you are doing well, and areas for improvement. It is the Company's intent that your performance and development be discussed with you in person on a regular basis, not just once a year.

Written performance appraisal and performance appraisal discussions are intended to promote clear, two-way communication between you and your Manager. All performance appraisals and discussions should focus on a review and assessment of initially set goals and accomplishments, the manner in which these results are achieved, development needs, and action plans. The written performance appraisal becomes part of your permanent personnel file maintained by the Human Resources office.

Employee's Responsibilities in the Performance Appraisal Process

- You have the responsibility of working with your Manager in developing the performance appraisal. This includes doing a self-appraisal which lists accomplishments and results and actively participating in the discussion.
- You may discuss and disagree with any content in the appraisal that has been given by your Manager. You will have the opportunity to add your own comments to the copy that is placed in your personnel file. If you disagree with the

content and an agreement cannot be reached between you and your Manager, you are encouraged to request assistance from a higher level of management (please refer to the Conflict Resolution policy in this section).

- Your personnel file will reflect both your and your Manager's appraisal of your performance.

Performance Problems

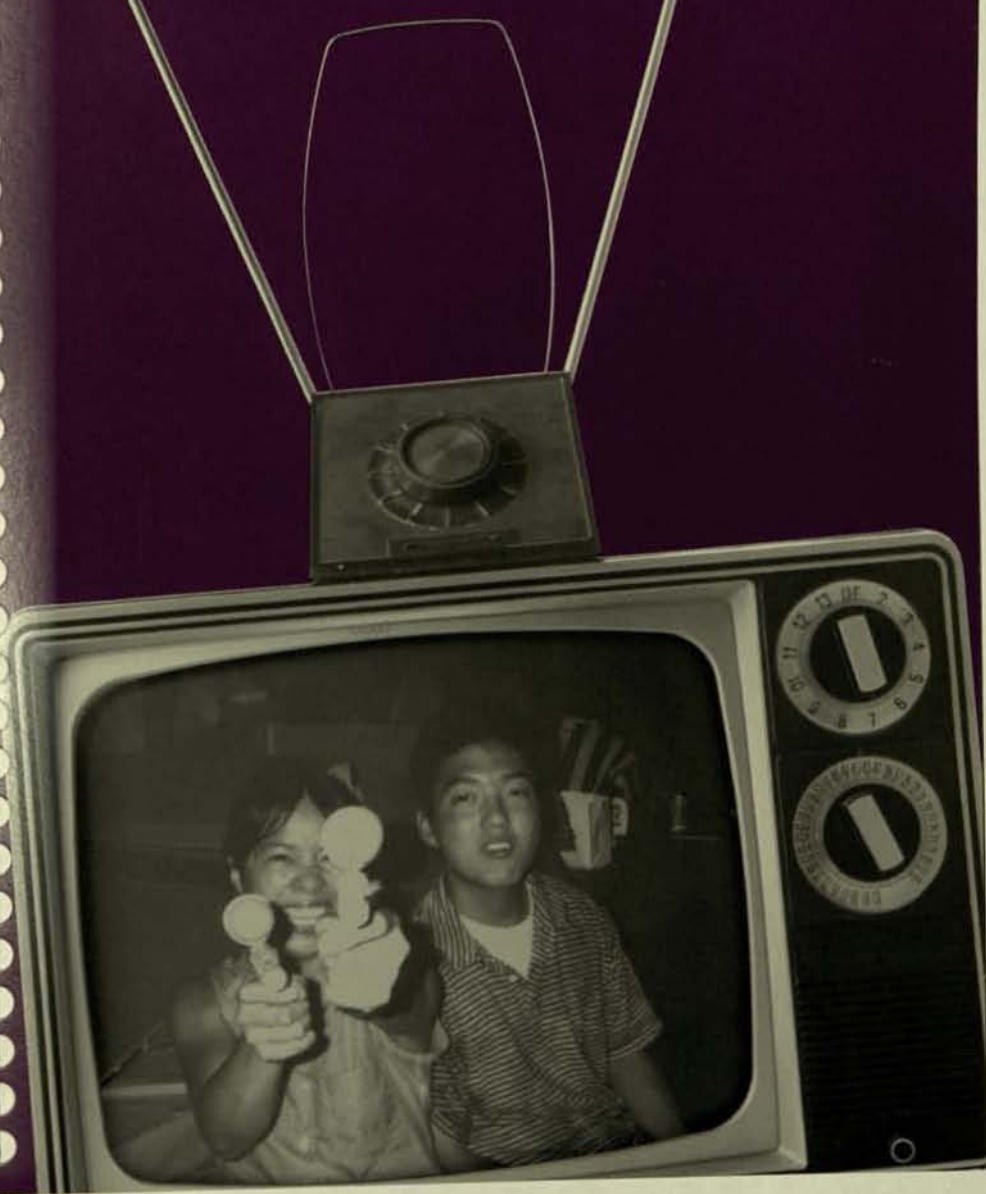
If your job performance and/or job-related behavior falls below acceptable standards, Yahoo! will try to help you identify problems and improve substandard performance and behavior. However, if it happens that you are performing at an unacceptable level; your performance problems, although less severe, are chronic; you violate a policy; conduct yourself in a manner inconsistent with Yahoo's! standards of business ethics or you commit an act that is illegal or grossly inappropriate, Yahoo! may exercise its discretion to use one or more forms of corrective action (also refer to the Employee Conduct policy under Workplace Guidelines). Examples include verbal counseling, performance improvement plans, corrective suspension, demotion or termination. Yahoo! also reserves the right to follow any particular order of steps, or to terminate an employment relationship at any time, as set forth in the "Employment-at-Will" policy (see the Introductory section of this Handbook).

If your Manager attempts to discuss performance problems with you, view this as an opportunity and a challenge, not a problem or insurmountable barrier.

This is the time to discuss the situation in an open and frank manner that encourages a two-way dialogue with the goal of resolving the problem.

All termination decisions will be made in a manner consistent with the fair treatment guidelines as set forth by Federal and State laws.

safety & security





Injury and Illness Prevention (IIP) and Safety Programs

Yahoo! has and will continue to do everything possible to maintain a safe and secure work environment for all of our employees. Accordingly, Yahoo! has instituted an illness and injury prevention program designed to protect the health and safety of all personnel. Every employee will receive a copy of the Company's General Safety Rules as well as health and safety training as part of the Illness and Injury Prevention Program. A complete copy of the Illness and Injury Prevention Program is kept by the Human Resources Manager and is available for your review.

Safety Training

You will be trained to recognize the safety and health hazards to which you may be exposed. This training will include emergency preparedness and building evacuation procedures. In order to comply with insurance regulations, Yahoo! will include an evaluation of your safety record in your annual performance review, including training attendance (records are kept in the Human Resources Department).

Emergency Procedures

In the case of a fire:

- Pull the nearest manual fire alarm (this should electronically notify all public services agencies).
- Also call 9-911 to make sure that the notification was made.
- Notify the receptionist as to the location of the fire so that he/she may assist with directing people away from the fire.
- Leave the building by the nearest exit and go directly to the Emergency Staging Area.
- Report your presence to your Manager, who is responsible for a count of all department employees on site that day.

In the case of medical attention needed:

- You or the nearest bystander should telephone paramedics promptly by calling 9-911.
- The next person contacted should be an employee certified in CPR and First Aid, the injured employee's Manager, and/or the Human Resources Manager/Safety Compliance Officer.
- The list of employees who are certified in CPR and First Aid is posted in the break room.

The following physicians and medical center for the **Santa Clara** facility have been alerted to assist our

employees in the event of a work-related or on-site emergency:

Emergency Clinic

Healthworks Medical (408) 773-9000
Clinic
1197 East Arques
Sunnyvale, California

Hospital

El Camino Hospital (415) 940-7055
2500 Grant Road
Mt. View, California

Reporting Accidents/Injuries

When a work-related accident or illness occurs, your Manager or the nearest co-worker is responsible for seeing that you are immediately taken to a medical clinic that has been approved by Yahoo! The location of the medical clinic approved to handle Workers' Compensation-related injuries is on file in Human Resources and is posted on Company bulletin boards. If on-going treatment is required, you are responsible for scheduling follow-up visits.

Your Manager is responsible for ensuring that the proper Workers' Compensation accident procedures are followed. The steps are:

1. As soon as practical after the accident, your Manager should supply you with an Employee's

Claim For Workers' Compensation Benefits form (see the Human Resources Manager). Return it to the Manager. This form must be provided to you **within 24 hours** of the accident.

2. An Employer's Report of Occupational Injury or Illness form (see the Human Resources Manager) must be completed by your Manager **within 24 hours** of the work-related injury/illness.
3. Both completed forms need to be forwarded to Human Resources to be sent on to the Workers' Compensation Insurance carrier within **5 working days from the date of injury**. Human Resources will submit all documentation to the insurance carrier so the claim is initiated.

For Workers' Compensation claims that arise outside of California, you should be taken to the nearest medical clinic equipped to handle industrial claims. Your Manager should contact Human Resources immediately as well as the closest Company designated insurance carrier office. All paperwork should be completed quickly and returned directly to the insurance carrier.

Even if you don't appear to be injured, notify your Manager or the Human Resources Manager as soon as possible of the accident. Such reports are necessary to comply with applicable law and to initiate insurance and Workers' Compensation benefits (see the Benefits — Leaves of Absence section). The report will save time and protect your rights if an injury develops in the future as a result of the work-related accident.

Reporting Concerns

Reports and concerns about workplace issues may be made anonymously to the HR Manager, if you wish. All reports can be made without fear of reprisal. Any retaliation for reporting hazards or for making suggestions related to safety could be grounds for termination.

Accident Investigation

The purpose of the accident investigation is to establish the facts, find the cause of an accident and prevent further occurrences, not to assign blame. The investigation will focus on causes and hazards, in order to determine how such an accident can be prevented in the future. All investigation facts, findings and recommendations will be fully documented and kept with the HR Manager. If the investigation is the result of a report or question, the employee who made the report or asked the question will be notified of the results.

Security

Yahoo! is concerned about the safety and security of its employees, contractors, vendors, customers and other guests. All employees share a responsibility to ensure that security is maintained. The following guidelines will help to maintain Yahoo! as a secure work environment for everyone.

Yahoo! Access Badges

Yahoo! Employees at the Santa Clara, CA, facility are issued an Access Card, which is required to access the buildings and work areas 24 hours a day.

"Normal business hours," for the purpose of building access, are 8:00a.m. to 6:00 p.m., Monday through Friday.

Building /Door Alarms

Building alarm systems are operational during non-business hours. Please DO NOT PROP OPEN the doors between 6:00 p.m. to 7:00 a.m., Monday through Friday or anytime during the weekends or holidays, as this will activate our alarm system and security will respond.

Security

Yahoo! has an on-site security officer on duty for assistance 24 hours a day. On-site security hours are Monday through Friday, 5:30p.m. to 6:30a.m. and 24 hours a day during weekends and holidays. Call ext.

5400 for security officer assistance, i.e., alarm doors open, suspicious situations, escort to vehicle, and any other security related issue.

Visitors

All visitors must check in with the receptionist and be escorted as appropriate while at Yahoo! Visitors can use the phone and work in unoccupied cubicles for authorized business purposes. After hours, employees must greet visitors! to permit access to the building.

If you see someone you do not recognize and seems to be unescorted, talk with him or her and find out if you can assist them. If you are uncomfortable in approaching them, do not hesitate to contact Facilities or the Lobby Receptionist.

Personal Belongings

Yahoo! Is not responsible or liable for personal property that is lost, stolen, or damaged while on Yahoo! Premises.

Reporting Incidents

Report any loss property, whether of personal or Company property, to Human Resources or Facilities as soon as possible. Any loss of company property should be documented in memo form and submitted to your Manager.

Any incident of a suspicious nature should be immediately reported to Facilities.

Workplace Threats and Violence

Making threats, engaging in threatening behavior, or acts of violence against other employees, visitors, guests, or other individuals by anyone on Yahoo! property are violations of Company policy.

Any person who makes substantial threats, exhibits threatening behavior, or engages in violent acts on Yahoo! property will be removed from the premises and asked to remain off Yahoo! premises pending the outcome of an investigation. Should the investigation substantiate that violations of this policy have occurred, Yahoo! will initiate an appropriate response. This response may include, but is not limited to, suspension or termination of employment, and/or seeking the arrest, prosecution, and/or a temporary restraining order on the person or persons involved.

Reporting Incidents

All Yahoo! personnel, contractors, temporary personnel, third parties, etc. should notify management and/or Human Resources of any threats which they have witnessed, received, or have been told that another person witnessed or received. Even without an actual threat, you should also alert management to any behavior you have witnessed

that you regard as threatening or violent when that behavior is job related or might be carried out on a Company controlled site or is connected to Company employment. You are responsible for making this report regardless of whether you were directly involved or not.

In the event of an emergency, the police should be notified immediately (dial 9-911).

that your report is being reviewed. Your report should be reviewed by the person who is responsible for making the report. If you are not the person responsible for making the report, you should forward the report to the person who is responsible for making the report.

In the event of an emergency, you should call the police immediately. If you are not sure who to call, you should call the police. If you are not sure who to call, you should call the police. If you are not sure who to call, you should call the police.

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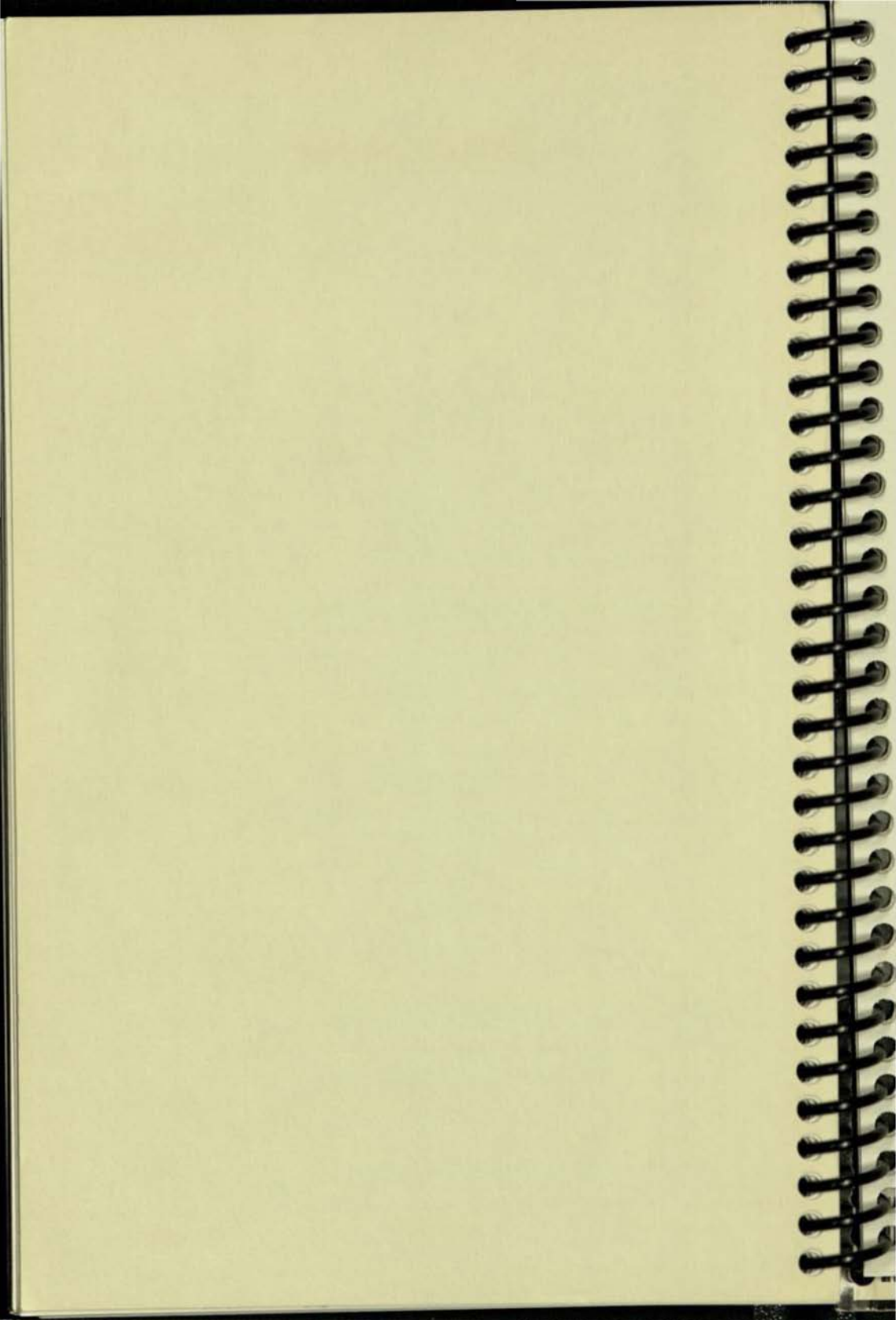
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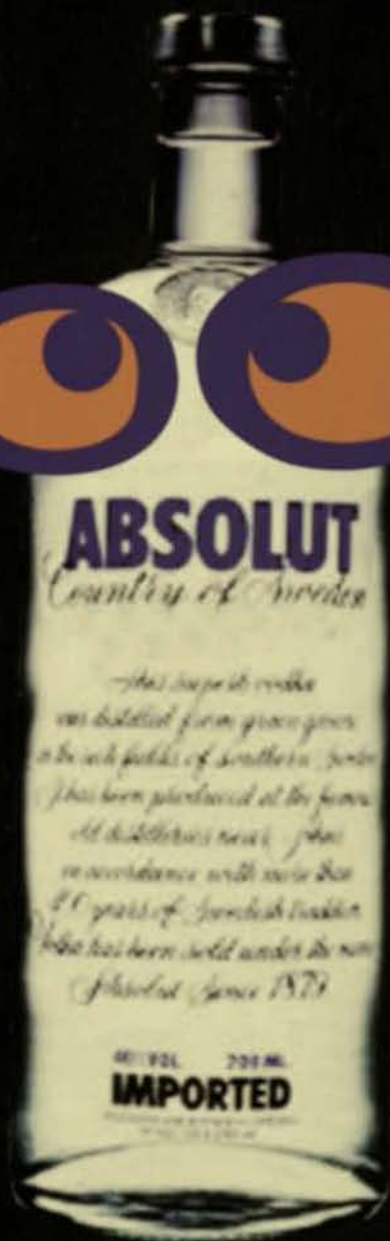
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