

Service Specific Terms and Conditions:

Employment Tax Consulting Services

The following additional terms apply to any engagement for the provision of Employment Tax Consulting Services.

Scope of Services

Vialto will assist Client with Employment Tax Consulting in connection with Client's employment tax matters. Vialto will provide the services necessary to respond to the matters presented to Vialto by Client relating to such employment tax queries or matters Vialto brings to the attention of Client for which Client agrees Vialto should provide assistance ("Global Employment Tax Consulting Services").

Vialto expects to provide advice, answers to questions and/or guidance on relevant territory employer taxes, regulatory and compliance matters in the jurisdictions in which Client operates, as they relate to domestic and global employment tax compliance as part of the Agreement. By way of example and without limitation, the employment tax consulting services may include advice in relation to all relevant employer taxes (such as income tax, social security), payroll tax compliance and reporting, equity, workforce severance issues, employee benefits, individual employee issues, and employment tax risk management.

Vialto may also provide support in relation to the preparation of employer tax return filings, including but not limited to, PAYE Settlement Agreements and Fringe Benefit Tax reporting.

Limitations

Vialto's advice is not binding upon any taxing authority or the courts and there is no assurance that any relevant taxing authority will not successfully assert a contrary position. Client may rely only on final written deliverables and not on oral advice, draft deliverables or other information provided by Vialto. Upon Client's request, Vialto will confirm oral advice in a final written deliverable on which Client may rely.

Vialto Responsibilities

Vialto will provide employment tax consulting services as may be requested by authorized Client personnel. Vialto may also prepare those employer tax returns which are indicated in the applicable Agreement.

*Vialto is **NOT** responsible for ensuring the submission of employer tax returns prepared by Vialto to the applicable tax authorities, unless such employer tax returns are being filed electronically and Vialto has received the relevant consent from Client.*

Vialto will perform the Tax Services in accordance with applicable professional standards.

Client Responsibilities

Client will provide the following assistance:

- 1. Designate a point of contact in relation to employment tax consulting.*
- 2. Personnel participating in this engagement will have sufficient and appropriate knowledge, skills and experience to perform their identified project roles.*
- 3. Provide timely feedback on Deliverables and other inputs for issue resolution and socialization with stakeholders.*
- 4. Provide any other data or support requested by Vialto as required.*

