

Service Specific Terms and Conditions:

Global Compensation and Payroll Services

The following additional terms apply to any engagement for the provision of Global Compensation and Payroll Services. This Schedule may be modified to include territory-specific requirements. Unless otherwise explicitly specified, no payment services will be provided by Vialto.

Payroll Calculations

- *Vialto will advise on reporting and paying income and social security taxes for Client's employee while he or she works in a foreign country (i.e. in their host country) but continues to be paid at home (i.e. in their home country) for each pre-agreed frequency during the tax year using the information received from Client.*
- *Vialto will perform shadow payroll services on the assumption that all employees included under this shadow payroll scheme are employed under home country contracts and therefore working in the host country on a temporary basis with an intention to return to their home country upon assignment completion.*
- *Client will provide Vialto with the personal and compensation data Vialto requires for each new employee for whom shadow payroll should be operated, unless agreed upon otherwise in writing, at least 30 days in advance of the tax authorities deadlines for including the assignees on the shadow payroll scheme.*
- *Vialto will advise Client of the required amounts of tax and (where applicable) other contributions (e.g. social insurance) for each pre-agreed frequency and for each employee to be included in the shadow payroll scheme.*

Local Payroll

- *Vialto will calculate the remuneration for each person on the payroll register of the Client in accordance with applicable rules and regulations of the relevant tax authority based on the data provided by the Client. Data to be submitted by Client must include both permanent data and variable data (such as gross salary changes, allowances, overtime and any deductions) for each person on the payroll register.*
- *Vialto will agree to a processing schedule with the Client that will include dates for the delivery of fixed and variable data for processing, information cut-off dates, payment and crediting dates, taking into account any public holidays that would influence the schedule.*
- *Vialto will provide to the Client each pay period with a payslip for each person on the payroll register together with a copy of the payroll summary schedules, including details of gross and net pay.*
- *Vialto will notify the Client each pay period of the amount payable by the Client to requisite tax authorities, agencies, or relevant payees, adjusted, where appropriate, for statutory leave of absence, student loan repayments, attachments to earning pursuant to court orders and the child support agency for each person on the payroll.*
- *If applicable, Vialto will submit required documents to the relevant agency responsible for the collection of taxes based on local regulations.*
- *Vialto will provide the Client with the payroll forms employers are legally required to provide to employees by the date set forth in the applicable regulation.*

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.

Additional Client's Responsibilities

- *Client will provide a competent member of the staff from whom Vialto may accept instructions. This individual will have the requisite skills and competence to evaluate Vialto's services performed under this Exhibit, and we will refer all substantive decisions relating to these services to him/her, or someone authorized to make decisions on their behalf.*
- *Client retains responsibility to review information provided by Vialto and identify any errors or omissions and promptly notify Vialto of any such errors or omissions. This process is necessary because employers generally cannot, in law, contract out of their personal responsibility for the accuracy and completeness of their payroll documents. It is, therefore, very important that the Client understands and agrees the content of the documents before they are submitted, as the Client is better placed than Vialto to identify any errors or omissions of relevant matters and to judge the accuracy and adequacy of the various descriptions and analyses.*
- *Client will provide accurate and complete information to Vialto in a timely manner. Vialto will be entitled to rely on, and will not verify any information provided by, or on behalf of Client which relates to the Services. Penalties may be incurred if submissions are filed late and interest may be payable on taxes or contributions paid late either during or at year-end. Accordingly, it is essential that Vialto has all of the necessary information to prepare the payment recommendations and required submissions in sufficient time to complete and issue them to the Client to make payments and approve the submission without incurring interest or penalties.*
- *Vialto shall have no responsibility for delays or liabilities, including interest, surcharges and penalties and additional tax liabilities, caused or materially contributed to by:*
 - *the supply to Vialto of inaccurate or incomplete information;*
 - *the failure to supply Vialto with the information Vialto needs within the agreed timeframes; or*
 - *failure by Client to follow our instructions.*

Excluded Services

If Vialto is required, or requested by you, to perform any of the following non-incident work, a further fee may be charged in accordance with the time spent and the charge-out rate of the staff involved:

- *chasing, auditing, reconciling, correcting and interpreting client-provided data;*
- *providing analysis of calculations on a per assignee basis;*
- *undertaking correspondence with tax/revenue authorities in respect of late/missing payments;*
- *provision of non-standard reports and/or calculations;*
- *providing payment services;*
- *additional post- year electronic reporting as requested.*