

## **Service Specific Terms and Conditions:**

### **Global Payroll Management and Coordination**

*The following additional terms and conditions apply to the provision of services consisting of Global Payroll Management/operations and Coordination (as used in this Schedule, the "Services"). This Schedule may be modified to include territory-specific requirements. For the avoidance of doubt, unless otherwise explicitly specified, no payment services will be provided by Vialto or any Vialto Subcontractor.*

#### **Payroll**

- *Vialto will calculate the remuneration for each person on the payroll register of Client in each country identified to receive Services under the Statement of Work. Such Services will be designed by Vialto to assist Client in complying with applicable rules and regulations of the relevant tax authority. Client will be responsible for how it uses the Services to comply with its legal and regulatory obligations and the Services shall not constitute legal advice.*
- *Payroll data must be submitted by Client in accordance with the terms of this Schedule and any deadlines set forth in the project plan, and shall 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 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 in each jurisdiction.*
- *Vialto will, each pay period, provide to Client with a payslip for each person for whom payroll has been calculated, together with a copy of the payroll summary schedules, including details of gross and net pay.*
- *Vialto will notify Client each pay period of the amount payable by Client to requisite tax authorities, agencies, or relevant payees, adjusted, where appropriate, for any statutory or other legally required reductions for each person on the payroll.*
- *Vialto will prepare documentation for submission to the relevant agencies in the countries identified in the Statement of Work and provide such documentation to Client for filing and payment.*
- *Where applicable and required under the Statement of Work, Vialto will submit required documents to the relevant agency responsible for the collection of taxes.*
- *Vialto will provide Client with the payroll forms employers are legally required to provide to employees by the date set forth in the applicable regulation.*
- *Vialto will provide access to a secure data transfer platform, with administrative rights for Authorized Persons (as defined below).*

*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 acknowledges that agreement to the Services may include the use of a third party payroll platform. Client further acknowledges that Vialto's ability to perform Services under the contract is subject to Client's successful clearance under Vialto's Anti Money Laundering, Know Your Client and any other related client acceptance procedures.*

#### **Additional Client's Responsibilities**

- *Client will provide a competent member of its staff from whom Vialto may accept instructions. This individual will have the requisite skills and competence to evaluate Vialto's services performed under this Schedule, and*

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*we will refer all substantive decisions relating to these services to him/her, or someone authorized to make decisions on their behalf.*

- *Client will provide Vialto with the personal and compensation data Vialto requires for each new employee within the scope of the Services to be provided, unless agreed upon otherwise in writing, at least thirty (30) days in advance of the applicable tax authority deadline(s) for including the assignees in the applicable payroll scheme.*
- *Client is responsible for updating any company policies or terms and conditions related to Client's payroll, compensation or benefits scheme and providing such updates to Vialto no later than sixty (60) days prior to the date on which said policies go into effect.*
- *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 Client understands and agrees the content of the documents before they are submitted.*
- *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 that 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 and Client shall be responsible for such penalties to the extent related to Client's failure to abide by the terms of this Schedule, the Agreement or the project plan. 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 Client to make payments and approve the submission without incurring interest or penalties.*
- *Client will advise amendments to the payroll required for the administration of each month's salaries (including joiners, leavers, salary increases and overtime payments, etc.) by notifying Vialto in writing no later than five (5) business days prior to the agreed payment date, or in line with the timetable and payroll processing calendar agreed in writing between the parties. Vialto shall not be responsible for any delays or errors in payment resulting from Client's failure to provide requested amendments within this timeframe.*
- *Client will provide at least one (1) calendar month's notice of any change to the normal processing date. Any delay to the notification period may result in additional fees being charged, or in missed deadlines.*
- *Client will provide data in agreed format and templates agreed at the implementation phase. Any change in format or template could result in delays in processing.*
- *Client will provide all data for payroll entries (e.g., gross pay, allowances etc.) and acknowledge that any underlying assumptions shall be originated and approved by you.*
- *Client will nominate in writing at least two (2) representatives for the purposes of issuing instructions to us regarding the Services (each, an "Authorized Person"). You will inform us in writing of any changes to the list of Authorized Persons. If any other of your directors or staff members requests our assistance in relation to the Services, we will notify one of the Authorized Persons and request confirmation to act. If a Client representative is not available for any reason, Client acknowledges and agrees that this may result in delays and other potential consequences for which Vialto shall not be liable.*
- *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;*
  - *changes to agreed formats or templates;*
  - *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:*

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- *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.*