

Tax Services Terms of Service

Customer acknowledges that it has entered and is subject to the terms and conditions of the PrimePay Product Terms (the "Product Terms"), available to view at www.primepay.com/agreements, and that except as otherwise provided herein such Product Terms shall also apply to this Tax Services Terms of Service. This Tax Services Terms of Service, the Product Terms, and Quote shall collectively be referred to as the Agreement. In the event of any conflict between this Tax Services Terms of Service and the Product Terms, this Tax Services Terms of Service shall control, but only with respect to the products and services covered hereby.

Capitalized terms used herein but not otherwise defined shall have the same meaning as ascribed in the Product Terms.

1. NATURE OF TAX SERVICES. Customer is an employer, and Customer agrees that it is Customer's sole legal responsibility to pay any applicable employment taxes. PrimePay's tax service merely facilitates the payment of such taxes, and Customer agrees that the underlying tax liability is Customer's liability and not PrimePay's liability. PrimePay agrees that, upon the start date communicated to Customer following PrimePay's acceptance of this Agreement, and for as long as this Agreement is in effect and Customer is utilizing PrimePay for the processing of its payroll, PrimePay will (1) collect from Customer, hold in a separate PrimePay Bank Account for benefit of customers (the "Escrow Account"), and deposit with an appropriate authorized depository on or before the applicable statutory deadlines, the required Federal, State and Local payroll tax withholding and employer obligations, and (2) prepare and file all required Federal, State, and Local payroll tax returns, forms and reports. Customer acknowledges and agrees that PrimePay shall retain any interest earned on the Escrow Account, and Customer waives any and all claims to such interest.

2. LIMITATIONS.

2.1 In addition to the limitations contained in the Product Terms, PrimePay shall not be liable for tax deficiencies, interest charges and/or penalty assessments associated with any payroll tax payment or the failure to timely file or make any required payroll tax payment unless such deficiencies, interest charges and/or penalty assessments result from the negligence of PrimePay. PrimePay shall not be liable for failure to make or timely make payroll tax deposits or filings if Customer has not provided PrimePay with adequate and necessary payroll (i.e. account numbers, rates, etc.) and employee information or if Customer fails to provide PrimePay, or to maintain in its designated payroll and/or tax account, sufficient funds to cover such payroll and/or payroll tax obligations. Customer understands and agrees that PrimePay's obligation to make tax deposits or payments on Customer's behalf is contingent on PrimePay's actual collection of the tax funds from Customer. If PrimePay's electronic debit of Customer's tax deposit fails and is not corrected with an immediate wire, Customer's taxes will not be paid and Customer will be responsible for that payment and any associated penalties or interest.

2.2. PrimePay shall not be liable for any tax deficiencies, interest charges and/or penalty assessments relating to any payroll period ending prior to the start date of tax services under this Agreement or for any such charges, deficiencies or assessments relating to any pay periods following the termination of tax services. PrimePay is entitled to rely on the Customer's tax balances reported to PrimePay by any previous provider or by Customer.

3. CUSTOMER RESPONSIBILITIES.

3.1. IMPORTANT TAX INFORMATION. Customer acknowledges that it is ultimately responsible for the timely filing of employment tax returns and the timely payment of employment taxes for its employees. The Internal Revenue Service recommends that you enroll in the U.S. Treasury Department's Electronic Federal Tax Payment System (EFTPS) to monitor your account and ensure that timely tax payments are being made for you. You may enroll in the EFTPS online at www.eftps.gov, or call (800) 555-4477 for an enrollment form. State tax authorities generally offer similar means to verify tax payments. Contact the appropriate state offices directly for details.

3.2. Tax Filing Post-Termination. If Customer terminates this Tax Services Terms of Service for any reason before the last payday of a calendar quarter, Customer will be responsible for all quarter- end tax filings and year-end tax filings. If Customer goes out of business, all year-end filings, and final notices to taxing authorities are the responsibilities of Customer.

3.3. Excessive Tax Liability. If Customer generates a payroll related federal tax liability in excess of \$100,000 for any given pay date, Customer must initiate a wire transfer (a minimum of 24 hours in advance of the federal tax deposit due date) to the designated PrimePay account.

4. EARNED INTEREST. Customer agrees that PrimePay shall be exclusively entitled to any and all interest earned on the funds deposited and maintained in the Escrow Account(s) .

5. TERMINATION. Upon termination of this Tax Services Terms of Service, PrimePay shall have no further responsibilities or obligations hereunder (except for quarterly or annual tax reports, returns and/or payments if the termination date was at the end of a quarterly or annual reporting period).

6. AUTHORIZATION TO RECEIVE INFORMATION. Customer hereby instructs all Federal, State and Local tax authorities to deliver all payroll related tax forms, documents and other correspondence pertaining to the Customer to PrimePay. Customer shall execute and file all Federal, State, and Local forms, consents and agreements necessary to effectively grant to PrimePay full authorization to deposit and pay payroll tax items, to prepare, sign, and file payroll tax returns and reports and to represent, receive and submit records on behalf of Customer before Federal, State, or Local tax offices or agencies with respect to payroll taxes. Customer further agrees to promptly complete and send the original "Authorization to Honor Either Electronic Funds Transfer or Depository Transfer Checks" form (included below) to its bank authorizing PrimePay to debit the account for taxes and/or payroll as described.

7. STATE MONEY TRANSMISSION NOTICES.

7.1 Texas Customer Notice . PrimePay is licensed in Texas for money transmission or currency exchange activity with the Texas Department of Banking. Should You have a complaint involving a money transmission or currency exchange activity, first notify PrimePay's Customer Success services at (877) 446 9729 (877-44-MYPAY) for prompt assistance. Second, if the complaint remains unresolved after discussing with PrimePay, the Texas Department of Banking has established contact information for directing a complaint: Texas Department of Banking, 2601 N. Lamar Blvd., Austin, TX 78705-4294, or toll free 1-(877) 276-5554, or fax 1-(512) 475-1313, or email consumer.complaints@dob.texas.gov, or website www.dob.texas.gov.

7.2 Illinois Customer Notice. If you suspect a violation of the Illinois Transmitters of Money Act, you may report that violation to the Illinois Department of Financial Institutions by calling 1-888-473-4858.

7.3 New Mexico Customer Notice . Should You have a complaint involving a money transmission, first notify PrimePay's Customer Success services at (877) 446 9729 (877-44-MYPAY) for prompt assistance. Second, if the complaint remains unresolved after discussing with PrimePay, the New Mexico Financial Institutions Division has established contact information for directing a complaint: via telephone (505)

476-4885 or their website, <https://www.rld.nm.gov/financial-institutions/file-a-complaint/>.

7.4 Alaska Customer Notice. If your issue is unresolved by PrimePay (877-446-9729), please submit formal complaints with the State of Alaska, Division of Banking & Securities. Please download the form here: <https://www.commerce.alaska.gov/web/portals/3/pub/DBSGeneralComplaintFormupdated.pdf>.

Submit formal complaint form with supporting documents:

Division of Banking & Securities PO Box 110807 Juneau, AK 99811-0807

If you are an Alaska resident with questions regarding formal complaints, please email us at dbs.licensing@alaska.gov or call (907) 465-2521.