

Commission employment contract PayrollPlus

Individual employment contract CO 319

1) **Subject of the contract**

The employee is employed by PayrollPlus in accordance with CO 319.

2) **Coming into force**

The contract comes into force when the employee starts work.

3) **Termination**

a) **Probationary period:**

The first three months will be considered a probationary period during which a notice period of two days applies. A new probationary period also comes into effect in the event of a three-month interruption of work through PayrollPlus.

In the event of an effective reduction of the probationary period as a result of illness, accident or fulfilment of a statutory duty not voluntarily assumed, the probationary period shall be extended accordingly.

b) **After the probationary period:**

The contract is concluded for the duration of each project and ends automatically upon completion of the project or after one month in which the employee does not report any working hours. A new project, if started within three months after the end of the last project, automatically extends the contract by the corresponding duration. In addition, a notice period of one month applies, whereby this can be given at any time and the termination date is not limited to the end of a month.

4) **Working hours**

The employee is free to determine the working hours (annual working hours).

He/she must record the exact working hours and report them to PayrollPlus. By submitting the report, the employee confirms the correctness and completeness of the hours worked.

If the employee is subject to a CBA, the maximum working time of 8 hours per day or 40 hours per week may not be exceeded. If he/she is not subject to a CBA, the statutory maximum working time of 9 hours per day or 45 hours per week may not be exceeded.

Working is not permitted on Sundays, public holidays or at night. Overtime is strictly prohibited.

5) **Place of work**

The office premises of PayrollPlus shall be deemed to be the place of work. Employees are free to work from any location (home office, customer premises, co-working space, etc.).

6) **Fulfilment of duties**

The employee undertakes to perform the work (assignment) under his own instructions or according to the instructions of the client.

7) **Liability**

Within the limits of Art. 321e para. 2 CO, the employee shall be personally liable to PayrollPlus AG and the client for all damage caused intentionally or by gross negligence. The same applies to the consequences of non-compliance with this contract and/or the applicable CBA. PayrollPlus cannot be held liable for damage to the client nor to third parties, as we do not issue any instructions in the same way as we do for personnel leasing. The client must include the employees invoiced through PayrollPlus in his business liability insurance under external personnel.

8) **Compensation**

PayrollPlus receives 3% of the total turnover generated by the employee. The remaining 97% excl. VAT, result in the total salary costs incl. employer and employee social costs. If the hourly rate per pay slip is between CHF 50.00 and CHF 99.00 per hour, PayrollPlus receives 5%. The remaining 95%, excluding VAT, constitutes the total payroll costs, including both employer's and employee's social security contributions.

9) **Social contributions**

The premiums for the legally required social insurances (OASI/DI/compensation of income/UI/ pension fund) as well as any additional insurances are deducted from the salary payments. Remuneration is based on net hourly salaries. As an overview, the employee receives a salary statement showing what the gross salary would be.

a) **Pension fund contributions**

The employee can choose between two contribution models: Pension Basic and Pension Supplementary. He/she must inform PayrollPlus of their choice when registering. Factsheets on both options are available to employees on the PayrollPlus website under Downloads.

b) **Withholding tax**

Withholding tax is deducted in accordance with the requirements of the respective cantons. If an employee is subject to withholding tax and he/she does not agree with the tax deduction, he/she may request a ruling from the tax authority on the existence and extent of the tax liability by the end of March of the calendar year following the due date of the benefit. If PayrollPlus has not made the tax deduction or has made it insufficiently, they shall be obliged by the tax authority to make subsequent payment. Subsequent claims by the tax authorities will be invoiced to the employee by PayrollPlus.

c) Child and Family allowances

Child and family allowances are paid in accordance with cantonal regulations and the Federal Law on Family Allowances. Only one allowance is paid for the same child.

The legally sufficient proof (family booklet/Form E411) for the right to receive child or family allowances must be submitted at the beginning of the employment relationship.

Proof submitted late will be taken into account in the next salary period at the earliest. Payment shall be made after receipt of the decree of the compensation office.

10) Expenses

According to the expense regulations of PayrollPlus and Art. 327a CO.

11) Illness and accident

The insurance coverage begins with the entry into force of the contract. The average salary paid out is decisive for the assessment of the amount of the benefit in the event of an illness or accident. The statutory vesting periods only apply after the end of the probationary period.

a) Illness

The employee is obliged to report to PayrollPlus on the first day of illness.

If the employee is prevented from working within the first three months through no fault of his/her own, the employee shall not be entitled to any salary before the first day of the fourth month of the employment relationship within the framework of an unlimited employment contract; the employee must therefore bear the loss of salary during the waiting period of three months. This has no influence on the benefits of the collective daily sickness allowance insurance, which applies in the event of prolonged illness from the 31st day onwards.

The employee is insured for collective daily sickness allowance. The daily allowance benefits of the collective daily allowance insurer fully cover the employer's obligation to continue to pay the salary in accordance with Art. 324a and 324b of the CO. The benefits amount to 80% of the average salary, provided that the work incapacity is at least 25%.

The benefit lasts for 730 days, including the waiting period.

In order to be entitled to insurance benefits, a medical certificate must be submitted within two days. The general insurance conditions of the collective daily sickness allowance insurer form an integral part of the contract. In addition, the «Special conditions regarding pre-existing conditions» of the insurer also apply.

The maximum insured earnings are CHF 250,000.00 per year. The waiting period is three days. The collective daily sickness allowance insurance only comes into effect from the 31st day. PayrollPlus AG assumes the costs for the first 30 days. During these 30 days the employee is insured for 80% of the average salary, however, if a discount on the basic margin of 3% has been granted, only for a maximum of twice the amount of the margin which the employee has contributed to us. Upon termination of this agreement, the obligation to pay allowances shall end. After leaving the collective daily sickness

allowance insurance, the employee has the option of transferring to an individual insurance within 90 days in accordance with Art. 71 Para. 2 KVG and Art. 109 KVV.

b) Accident

The employee is insured with an accident insurance company against occupational accidents - and, if he works at least 8 hours/week - against non-occupational accidents. The benefits paid by the insurance company replace the salary payment obligations pursuant to Art. 324a and 324b CO. The benefits amount to 80% of the average salary. In order to be entitled to insurance benefits, a medical certificate must be submitted within two days. The general insurance provisions of the accident insurance company form an integral part of the contract. The maximum insured salary is CHF 12,350.00 per month or CHF 148,200.00 per year. The waiting period is three days.

12) Holidays and bank holidays

The holiday entitlement is 25 working days (10.6%) up to the age of 20. For all other employees, the holiday entitlement is 20 working days (8.33%)

The payment of holiday pay may be made directly with the salary for a maximum of three months, one-off employment or very irregular assignments, but must be shown separately on the salary statement. The payment of holiday pay for all other employment relationships may only be made when the holiday is taken or when the employment relationship is definitively terminated, provided that withdrawal is not possible within the notice period or is not permitted by law. The current holiday credit shall be shown on the pay slips.

After the period of 13 weeks, employees shall be entitled to compensation for loss of pay for all official holidays equivalent to a Sunday which fall on a working day. The employer is free to reimburse the holiday compensation with a lump-sum salary supplement of 3.59% on the OASI salary.

13) Short-absences

Private absences for doctor's appointments, change of residence, weddings, etc. will not be paid, but the necessary time will be made available. Similarly, absences for funerals are not paid.

14) Inability to perform work through no fault of one's own

If the employee is prevented from performing his/her work within the first three months through no fault of his/her own, such as illness, accident, fulfilment of legal obligations or the exercise of a public office, the employee shall not be entitled to any salary before the first day of the fourth month of the employment relationship within the framework of an open-ended employment contract; the employee shall therefore bear the loss of salary during the waiting period of three months. Excluded in the case of deviating regulations of a generally binding CBA.

15) Obligation to report

If the hours worked or the actual order volume deviates from the agreement, only the hours worked or the order volume reported to us will be remunerated, unless the employee can prove that acceptance of his/her work performance was refused by the client. PayrollPlus AG must be informed of such incidents in writing immediately or within 24 hours.

16) Amendments of the contract

Amendments to this contract require the written and legally signed consent of both parties.

17) Note on residency/work permits

The cantonal migration office is responsible for issuing any residency/work permit.

18) Code of Conduct

The PayrollPlus Code of Conduct forms an integral part of this contract. By accepting this contract, the employee confirms that he/she has read it and will comply with it at all times. The Code of Conduct can be viewed at any time in the PayrollPlus download area at <https://payrollplus.ch/en/downloads/>.

19) Prohibition of employment/secondary employment abroad

PayrollPlus employees are strictly prohibited from employment/part-time employment abroad, as PayrollPlus settles all wages (social contributions) with the Swiss government. We have no possibility to settle the social contributions for our employees, who have an employment/part-time employment abroad. Therefore, the employee is obliged to first terminate the contract with PayrollPlus in the event of employment/secondary employment abroad.

20) Applicable law and place of jurisdiction

Swiss law is exclusively applicable to the entire commission employment contract.

The exclusive place of jurisdiction is Wollerau SZ (subject to mandatory statutory provisions).

With the confirmation given in the internet the employee declares that he/she has read and understood this commission employment contract. In particular, he/she confirms that, on the basis of his/her salary, he/she is able to earn a remuneration that is appropriate to his/her education, age and years of service and is in line with the industry standard, and that he/she is thus able to cover his/her living expenses satisfactorily.