

Commission employment contract PayrollPlus

Individual employment contract CO art. 319

between

PayrollPlus AG

Churer Strasse 160a 8808 Pfäffikon

(hereafter referred as PayrollPlus)

as employer

and

(hereafter referred as employee)

1) Subject of the contract

The employee is employed by PayrollPlus in accordance with CO art. 319. He generates turnover in his field of activity on behalf of PayrollPlus.

2) Coming into force

The contract comes into force when the employee starts work. As soon as the first invoice amount has been received by PayrollPlus and the employee has reported the performance, this amount serves as the basis for calculation.

3) Termination

a) Probationary period

The first three months will be considered a probationary period during which two days' notice of termination will apply. A new probationary period will also come into effect in the event of a three-month interruption of work via PayrollPlus.

In the event of an effective reduction in the probationary period as a result of illness, accident or the 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. 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 hours of 8 hours per day or 40 hours per week may not be exceeded. If the employee is not subject to a collective agreement, the statutory maximum working hours of 9 hours per day or 45 hours per week may not be exceeded. Work is not permitted on Sundays, public holidays or at night. Overtime is strictly prohibited.

5) Place of work

The place of work shall be the offices of PayrollPlus. Employees are free to work from any location within Switzerland (home office, client premises, co-working spaces, etc.). Working from locations outside of Switzerland is prohibited.

6) Instructions from PayrollPlus

The employee shall comply with the following directives:

- Compliance with working hours, breaks and rest periods in accordance with the labour law and any applicable CBA.
- The employee is obliged to record working hours in detail and to transmit the data to PayrollPlus.
- Obligation to comply with the PayrollPlus AG expenses regulations and the prescribed reporting system
- Duty to report accidents and illness
- Compliance with the PayrollPlus Code of Conduct
- Obligation to report employment/secondary employment abroad
- Obligation to comply with the compensation customary in the industry and adequate with training, service and age.

7) Liability

Liability insurance has been concluded with Helvetia Insurance for all possible financial and general claims on the part of the client or third parties. This forms an integral part of this commission employment contract. If claims are rejected because the employee does not have the necessary training or experience for his/her work, PayrollPlus also rejects liability. The employee is liable himself.

8) Compensation

PayrollPlus receives 3% of the total turnover generated by the employee. The remaining 97% excl. VAT, result in the total wage costs incl. employer and employee social costs.

9) Social contributions

The contributions to the statutory social insurances (OASI/IV /EO/UI/Pension) and any additional insurances are deducted from the salary payments. Compensation is based on net hourly wages. 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. The employee must inform PayrollPlus of this 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 does not agree with the tax deduction, he/she can 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, it shall be obliged by the tax authority to make subsequent payment. Subsequent demands by the tax authority will be invoiced to the employee by PayrollPlus.

c) Family allowance

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 (Familienbüchlein/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 decision of the compensation office.

10) Expenses

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

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 benefit of the collective daily allowance insurance, which applies in the case of a longer illness from the 31st day onwards. This does not apply in the case of deviating regulations of a generally binding CBA.

The employee is insured for collective daily allowance. The daily allowance benefits of the group insurer fully covers the employer's obligation to continue to pay the salary in accordance with Art. 324a and 324b of the Swiss Code of Obligations. 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 doctor's certificate must be submitted within 2 days. The general insurance conditions of the daily sickness benefit 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 per year. The waiting period is 3 days. The group insurance will only be activated on the 31st day. The first 30 days PayrollPlus covers the cost. During this 30 day period the employee is insured at 80% of his/her average salary, except if any reduction has been granted towards the standard margin of 3% only up to twice the margin that has been earned through the employee.

Upon termination of the present agreement, the obligation to pay benefits shall end. After leaving the group insurance, the employee has the option of transferring to 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 per week - against non-occupational accidents. The benefits paid by the insurance company replace the salary payment obligations according to art 324a and 324b CO. The benefits amount to 80% of the average salary. In order to be entitled to insurance benefits, a doctor's certificate must be submitted within 2 days. The general insurance conditions of the accident insurance company form an integral part of the contract. The maximum insured salary is CHF 12,350 per month or CHF 148,200 per year. The waiting period is 3 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%).

Holiday pay may be paid 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, insofar as the taking of holiday pay is not possible within the notice period or is not permitted by law. The current holiday credit must be shown on the pay slips.

After the expiry of 13 weeks, employees are entitled to compensation for loss of earnings for all official holidays equivalent to a Sunday which fall on a working day. The employer is free to compensate the holiday compensation with a lump-sum wage 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 statutory duties or the exercise of a public office, the employee shall not be entitled to a 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 the acceptance of his 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 residence/work permits

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

18) Code of Conduct

The Code of Conduct of PayrollPlus forms an integral part of this contract; by accepting this contract, the employee confirms to have read it and to comply with it at all times. The Code of Conduct can be viewed at any time in the PayrollPlus download area at www.payrollplus.ch/freelancer/downloads

19) Obligation to report employment/secondary employment abroad

The employee is obliged to inform PayrollPlus immediately of any secondary employment/main activities abroad.

PayrollPlus Protect cannot be used if employment exists 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).

By signing, the employee declares that he has read and understood this commission 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 that he/she is able to cover his/her living expenses satisfactorily.

PayrollPlus AG	Employee	
PAYROV PLUS ESWitzerlands digital saturity and afform		
Place and date	Place and date	