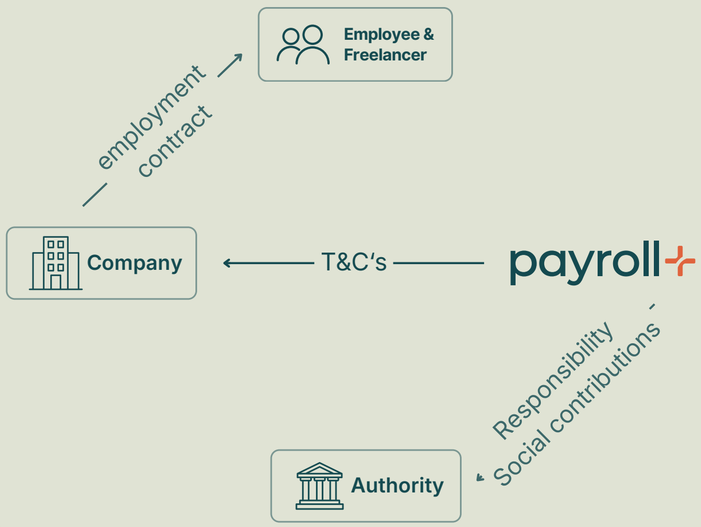
The classic staff leasing & 3 innovative payroll+ models

THE TRANSFORMATION OF THE WORKING ENVIRONMENT CALLS FOR NEW EMPLOYMENT MODELS

SME Salary Package

You conclude your own individual employment contracts with the freelancers /consultants / contractors.



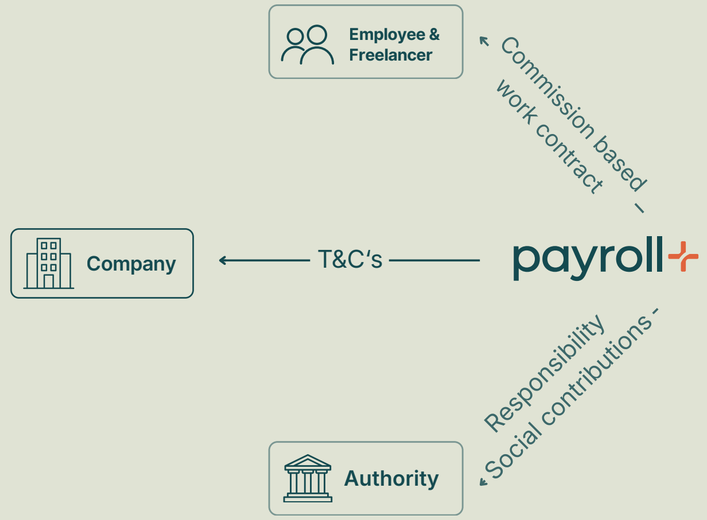
Staff Leasing

Working time, place of work, duration of the assignment, notice periods etc. must be defined in writing.



Freelancer Online Tool

Freelancer/consultant/contractor receive employment contract in accordance with CO 319.



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	SME Salary Package	Staff Leasing Employees & freelancers	Freelancer Online Tool
	Company/private household concludes their own employment contract	*Working time, duration of the assignment etc. must be defined in writing.*	*Invoice assignment as dependent freelancer*
Employment Contract	between company/private household & employee according to OR319.	between employee & payroll+ according to AVG	individual employment contract between payroll+ & employee according to CO 319
Duration & Workload	are guaranteed in the individual contract	are guaranteed in the staff leasing contract	are not guaranteed
Salary/Compensation	is agreed in the individual contract	are guaranteed in the staff leasing contract	as per assignment
Right of instruction	lies with company/private household	lies with company	lies with company
Trail period	3 months	3 months	3 months
Notice periods	according to individual contract but at minimum according to CO/normal employment contract/CBA	• 2 days from 1st - 3rd month • 7 days from 4th - 6th month • 1 month as of the 7th month longer periods possible	• between payroll+ & employee, 2 days during probationary period, then 1 month
Salary payment	usually on the same day after receipt of payment from the company/private household, on the 25th for monthly salaries	usually on the same day after receipt of the verifi ed hourly report, automatically on the 25th for monthly salaries.	usually on the same day after receipt of payment from the customer
Order confirmation / agreement	between the company/private household & payroll+. Payroll+ will take care of the payment of salaries, insurances, OASI/UI deductions on behalf of the company	must be signed by the employing company in accordance with AVG Art. 22	terms&conditions of payroll+ apply
Credit check	none	Assignment company in Switzerland: Employing company must be solvent Assignment company abroad: Deposit payment for salary costs of the employee	none, employee may use payroll+ Onlinetool for invoicing
VAT	no for salary costs, yes for payroll+ fee	yes, for total invoice amount	yes, for total invoice amount

Responsibilities Overview – Staff Leasing, Freelancers, and SMEs

WHAT OBLIGATIONS EXIST TOWARDS INSTITUTIONS / PARTIES
AND WHO IS RESPONSIBLE?

	SME salary package	Staff leasing	Freelancers
Trustee	**No salary recapitulation / Responsibility with payroll+** payroll+ creditor invoice - B2B	**No salary recapitulation / Responsibility with payroll+** payroll+ creditor invoice - B2B	• Keine Lohnrekapitulation • Verantwortung bei payroll+ • Kreditorenrechnung von payroll+ - B2B
OASI	**Responsibility with payroll+ /** **Salary payment by payroll+** OASI audit at PayrollPlus	**Responsibility with payroll+ /** **Salary payment by payroll+** OASI audit at PayrollPlus	**Responsibility with payroll+ /** **Salary payment by payroll+** OASI audit at PayrollPlus
CBA	**Responsibility with SMEs** Employment contract between SMEs and employees	**Responsibility with payroll+** CBA monitoring at payroll+	**Responsibility with payroll+** CBA monitoring at payroll+