

## Schedule C

### Service Specific Terms and Conditions

#### Business Traveller Services: Post Travel Regular Data Reviews (TravelWatch)

##### A. Scope of Services

This Schedule covers ongoing business traveller compliance services, for individuals who are undertaking significant business travel on behalf of Client (“**Employee Travellers**”). Our services will generally include business traveller tax and tax technology consulting services utilizing our technology platform (“**Platform**”) to provide an end to end business traveller solution. The services include:

1. Configuration of the Platform, including data inputs and testing;
2. Configuration to support international allocation process;
3. Training and governance support;
4. Ongoing post travel business traveller compliance services.

Vialto will perform the Services on the basis of the information Client has provided based on the applicable federal, foreign, state, or local tax laws, regulations, and associated interpretations relative to the appropriate jurisdiction as of the date the Services are provided.

The scope of services and specifications for the Platform will be as follows:

##### **Platform and process configuration:**

- Define requirements and document agreed upon processes;
- Traveller Demographic Data upload;
- Setup up of organizational structure lists;
- Add up to 10 custom client fields for reporting and/or business process rules;
- Point of Taxability tracking, reporting and alert levels Setup based on Client approved thresholds;
- Identify required fields and format for the expense vendor data reports;
- Configuration and mapping of the data for the download to the Platform, including:
  - demographic file;
  - travel data, and
  - expense and income data.
- Setup a template for the payroll withholding file;
- Assistance creating user roles;

##### **Additional service configuration for international allocation process:**

- Setup wage codes;
- Capture additional traveller demographic fields for downstream reporting fields and file processing business rules;
- Exchange rate process setup;
- Configure monthly Allocation file processing

Outputs for this phase:

- Template for Payroll Withholding file, Configuration Documents that will highlight where/how Vialto is getting feeds, any custom fields/work, anything considered “out of the box”, any other specifications
- Data Inputs and outputs for business travel compliance processing:
  - Traveler Demographics;
  - Travel Data;
  - Payroll Tax Distribution file State-to-State;
  - International Payroll Allocation File;
  - Compensation request (international process), and
  - Compensation Data Collection for sourcing (International process).

### **Testing**

- Review and Sign-off of file process and report structure;
- Additional time will be built into the project plan to cover defects and additional regression testing.

### **Training**

- Administration and reporting training for key stakeholders (recorded).

Outputs for this phase: Training Documentation

### **Policy & Governance Development Planning:**

- Prepare policy documents and letter template;
- Define program governance model to support program and key activities for internal control requirements, and accountability, and
- Communication plan and documents.

Outputs for this phase: Policy Documents, Letter Templates, Communication Plan and Documents.

### **Ongoing services**

The following services will be provided by Vialto on an ongoing basis:

- Import travel and demographic data on a monthly basis;
- Vialto will run the analysis of the file to identify any individuals exceeding filing and withholding thresholds.
- Ongoing tax consulting connected with new scenarios (i.e. new country pairings, complex cases);
- For individual’s travelling state to state and exceeding state withholding thresholds:
  - Vialto will generate an allocation file with % to allocate per state
- For individuals exceeding International thresholds:
  - Vialto will request annual wages from Client for the individual(s) exceeding the threshold;
  - Upon receipt of the annual wages, Vialto will perform the allocation calculation(s) to determine the amount of income reportable in the appropriate jurisdiction(s);
  - Vialto will convey the amount of income to be reported to a designated central Client contact.

Outputs for this phase: Reporting, Allocation files, Ad hoc consulting support, as requested.

### **Timing**

Vialto will begin working with Client in collaboration once approval has been received. We anticipate initial configuration and set up will take 4-8 weeks from the date approval is received to prepare and provide the agreed deliverables. If required, we will hold regular calls with Client throughout the project to keep Client informed of progress and will highlight if we believe there are any issues that will cause this timeline to extend.

### **Assumptions, exclusions and limitations**

- ∉ There are no Client specific information security requirements yet to be shared with Vialto;
- Setup of Single Sign On federated access between Client and Vialto environments, where needed, will be configured to enable secure access without the need for username/password entry.
- That Client will undertake all liaison necessary with its appointed travel or expense provider with regards to the data shared with Vialto for the services;
- Vialto will place full reliance on the information shared via the travel or expense provider, HRIS, Client and/or traveller, and will not verify the accuracy of the data;
- That Client and/or your preferred travel or expense provider and/or HRIS will provide Vialto with complete data in Vialto's native or requested format;
- That if Client requests Vialto to make any risk based amendments to the thresholds, that Vialto shall not be liable for guidance provided against the amended requirements;
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- That billing will be centralized i.e. Vialto will raise one invoice from the legal entity that is party to the Agreement to the Client entity that is a party to the Agreement.

### **Complex or out of scope matters**

Matters considered to be complex/non-standard, and which are, as a result, out of the scope of this Schedule, may include, but are not limited to the following:

- Complex or non-standard data source (those that do not meet Vialto's data requirements);
- Any significant changes to the standard reporting and/or provision of any reporting beyond those specified in the scope outlined;
- Chasing, auditing, reconciling, correcting, manipulating and interpreting Client provided data;
- Chasing travellers or Client for missing information, beyond any chasers explicitly specified in the scope outlined;
- General advice regarding immigration, tax, social security and/or PWD matters; and
- Specific projects requested of Vialto.

If Client requests assistance with matters involving any of the above, or which we have notified Client as being complex, Vialto will quote relevant separate fees in advance of the services in accordance with the hourly rates as set by the Agreement.

### **Client's Responsibilities**

With respect to the Services described in this Schedule, Client agrees to do the following:

- Provide timely responses to any queries raised by us including any requests for additional information or documentation;
- Provide access to Client subject matter experts, for example the Client business travel team, cyber and risk teams, user acceptance testing teams, to support the smooth running of the services;
- Work with your third party providers to ensure availability and accuracy of the travel, expense and/or HRIS data;
- Share data through Vialto's secure file sharing capabilities, and
- Provide all information requested as agreed with Vialto to allow for invoicing. Client and Vialto will undertake a joint activity to determine agreed invoicing processes as part of the implementation process.