PAYROLL PROCESSING AGREEMENT

Acceptance by client constitutes a mutual understanding and agreement with all terms & engagement of Hellman & Associates, LLC (the "Firm" or "EA")
Work will not begin without signed Agreement on file

CLIENT NAME(S): ____

This Payroll Processing Agreement ("Agreement") is entered into by and between Hellman & Associates, LLC d/b/a Tax Prep Tech (EA) and the above-named Client. This Agreement is a limited-purpose addendum to our master "Engagement Agreement" in effect. A copy is available upon request. All terms, disclaimers, limitations of liability, responsibilities, dispute resolution provisions, and other legal protections contained in the "Engagement Agreement" shall apply to this Agreement in full force and effect, and are hereby incorporated by reference. In the event of any conflict between this Agreement and the "Engagement Agreement," the terms of the "Engagement Agreement" shall govern.

WHEREAS the Client wishes to retain EA for payroll processing services,

AND WHEREAS the Client agrees to engage and compensate EA as an independent contractor for these services, and EA agrees to provide such services,

THEREFORE, in consideration of the terms and conditions detailed in this Agreement, the receipt, understanding, and approval of which is duly acknowledged through electronic signature from the Client, all parties to this contract agree to the following:

§1. SERVICES PROVIDED
EA shall provide the following services to the Client:

- Processing of off-cycle payroll
- Assistance in determining reasonable compensation for Client's business
- Initial payroll setup and Gusto account configuration assistance
- Initial Employee onboarding support within the Gusto platform
- Guidance on payroll schedule automation

§2. SERVICE RATES
The Client hereby agrees to compensate EA at the following rate: a fee of [__________] will be billed for each instance of off-cycle payroll. The need for off-cycle payroll can be eliminated by setting up an automated payroll schedule. Client is free to automate their payroll to meet their reasonable compensation requirements. Off-cycle payrolls are used when Client processes payroll on an irregular basis. For off-cycle payroll, Client will be provided a Cash Requirement Summary and payroll will be processed upon approval. Client is responsible for funding the bank account used for payroll and any associated overdraft fees.

Service rates are reviewed annually and may be adjusted to reflect changes in service scope, regulatory complexity, or market conditions. EA will provide written notice of any fee adjustments at least thirty (30) days prior to the effective date.

§3. LEGAL RESPONSIBILITIES AND EMPLOYMENT LAW
The Client acknowledges and agrees that the responsibility for compliance with all employer obligations falls within the realm of employment law, which is a specialized field requiring legal expertise. The Client understands that EA is not a law firm and does not provide legal advice. As such, any information or guidance provided by EA regarding payroll processing or related matters should not be construed as legal advice.

The Client is solely responsible for ensuring compliance with all applicable state and federal employment laws, regulations, and requirements, including but not limited to wage and hour laws, workplace safety regulations, and anti-discrimination laws. The Client is advised to consult with an employment attorney or legal professional to ensure full compliance with all relevant legal obligations as an employer.

The Client further acknowledges that failure to comply with employment laws can result in serious legal consequences, including fines, penalties, and potential legal action by employees or regulatory authorities. EA shall not be held responsible or liable for the Client's failure to comply with any employment laws or employer obligations.

§4. PARTNERSHIP WITH GUSTO
EA partners with Gusto to administer payroll. Gusto will be responsible for filing all federal and state employment tax filing requirements. The Client can sign up for an account using EA's referral link [https://gusto.com/r/zachary7086] and receive a benefit when they run their first payroll. Client authorizes EA to create an account in Client's business' name with the appropriate state office. EA does not undertake responsibility to create or file any forms, reports, or other documents in connection with any of Client's obligations with respect to payroll matters.

§5. TRUST FUND RECOVERY PENALTY & RESPONSIBLE PARTY ACKNOWLEDGMENT
The Client acknowledges that under federal law, specifically Internal Revenue Code §6672, certain individuals may be held personally liable for unpaid trust fund taxes (commonly referred to as the "Trust Fund Recovery Penalty"). Such liability may extend to any "responsible person" who has the authority to collect, account for, and remit employment taxes, or who has the authority to sign or issue payroll checks on behalf of the business.

The Client understands and agrees that Hellman & Associates, LLC is not a responsible party for purposes of payroll tax compliance. The Firm does not assume, and shall not be deemed to assume, responsibility for: the collection, accounting for, or payment of any payroll taxes; the signing, authorization, or issuance of payroll checks; the designation of signatories on the Client's bank accounts; or any liability arising under IRC §6672 or similar federal, state, or local statutes.

The Client further agrees and acknowledges that: (1) the Client, as the employer, retains sole legal responsibility for ensuring payroll is properly funded, authorized, and compliant with all tax withholding, remittance, and filing requirements; (2) the Client is solely responsible for designating an authorized officer or employee to review, approve, and sign payroll checks (whether physically or electronically); and (3) the Client indemnifies and holds Hellman & Associates, LLC harmless against any claims, penalties, interest, or liabilities assessed due to the Client's failure to meet payroll funding, filing, or payment obligations.

§6. INDEPENDENT CONTRACTOR
The Client agrees to engage EA as an independent contractor. EA shall not be considered an employee, broker, or agent of the Client. EA shall be solely responsible for withholding any applicable taxes from payments made by the Client for services rendered under the terms of this Payroll Processing Agreement.

§7. CONFIDENTIALITY
EA agrees to hold all Client data and information as proprietary, sensitive, and confidential in nature. EA will not disclose this information to any third party without the Client's explicit written permission, unless mandated by law. In the course of providing payroll services, EA may access or handle tax return information on behalf of the Client. In compliance

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with Internal Revenue Code §7216, EA will not use or disclose any tax return information for purposes other than preparing, assisting in the preparation of, or providing services related to the Client's tax return, unless the Client provides express written consent using the appropriate form (see separate TIGTA Consent Form).

§8. CONTRACT TERMINATION
The contract remains in effect as long as EA is an active administrator of Client's Gusto payroll account. Upon termination, the full balance of the Client's account becomes payable. Either party may terminate this Agreement by providing written notice at least thirty (30) calendar days in advance via certified mail or electronic communication (email). Upon termination, any services rendered but not yet billed will be invoiced in accordance with the payment terms of this Agreement and will become immediately due.

§9. PAYMENT
A late fee of 1.5% per month (18% per annum) will be assessed on any outstanding balance not paid within thirty (30) days of the invoice date. No additional services will be provided by EA until the account has been brought current.

§10. LIMITATION OF LIABILITY
Client agrees to indemnify and hold EA harmless from all claims, including third-party claims, liabilities, costs, and expenses (including reasonable attorney's fees) arising out of actions taken or not taken in good faith by EA pursuant to this engagement.

EA shall not be liable for any delays in performance or failure to perform due to circumstances beyond EA's reasonable control. Such events include, but are not limited to: internet or equipment failures, power outages, strikes, labor shortages or disputes, epidemics, natural disasters, civil unrest, governmental actions, court orders, third-party failures, or other acts of God.

§11. DISPUTE RESOLUTION
Any dispute arising under this Agreement or relating to the services provided by EA—including, but not limited to, disputes regarding fees, the scope of the engagement, or allegations of professional malpractice—shall first be submitted to non-binding mediation or alternative dispute resolution (ADR) before either party initiates formal litigation. In any such dispute, the Client's recovery, if any, shall be limited to the total amount of fees actually paid by the Client to EA for the services in question. Under no circumstances shall EA be liable for incidental, consequential, or punitive damages.

Should litigation be necessary, it must be filed and conducted in a court of competent jurisdiction located in Los Angeles County, California, and shall be governed by the laws of the State of California, without regard to its conflict of law principles. If any provision of this agreement is held to be invalid or unenforceable under applicable law, the remaining provisions shall remain in full force and effect.

ACCEPTANCE
By signing below, you acknowledge that you have read, understand, and agree to the terms and conditions of this agreement.

PRINT NAME______________________ SIGNATURE________________________ DATE____________

Hellman & Associates, LLC
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