

## SCHEDULE 4

### PAYROLL AND HR ADMINISTRATION SERVICES

This Schedule forms an integral part of the Terms & Conditions of Nordic Tax & Accounting OÜ and applies to all payroll, payroll accounting, employment-related reporting, HR administration and related services provided by NTA.

In the event of a conflict between this Schedule and the General Terms, this Schedule shall prevail for Payroll and HR Administration Services.

#### 1. Scope of Services

1.1. Payroll and HR Administration Services may include, subject to written agreement, the following services:

- assistance with monthly payroll calculations;
- calculation of salary, holiday pay, sick leave, bonuses, benefits and other remuneration items based on data provided by the Client;
- preparation of employment-related tax and social security declarations;
- assistance with declarations to the Estonian Tax and Customs Board and other competent authorities, where expressly agreed;
- preparation of payroll reports and payslip-related information;
- HR administration support;
- assistance with employment contract templates, amendments and termination documentation, where expressly agreed;
- assistance with employee onboarding and offboarding administration;
- assistance with expense, benefit and per diem-related payroll treatment;
- communication with the Client regarding payroll data, deadlines and approvals;
- related consulting and administrative support.

1.2. NTA provides Payroll and HR Administration Services only within the expressly agreed scope. Any service not expressly agreed shall be deemed excluded.

1.3. Unless expressly agreed in writing, NTA does not act as the employer, management representative, HR manager, labour law representative, court representative or decision-maker of the Client.

1.4. Payroll and HR Administration Services do not include statutory audit, legal representation before courts, employee dispute representation, immigration services, occupational health services, trade union negotiations or regulated legal services requiring admission to the Bar, unless expressly agreed and lawfully permitted.

#### 2. Client Responsibility for Employment Matters

2.1. The Client remains solely responsible for all employment, labour law, HR, management and business decisions, including hiring, termination, salary levels, working time arrangements, bonuses, benefits, disciplinary measures, workplace rules and employee communication.

2.2. The Client is responsible for ensuring that employment contracts, working time arrangements, remuneration systems, holiday arrangements, expense policies, per diem policies and benefit structures are lawful, accurate, approved and properly implemented.

2.3. NTA may assist with administrative documentation and calculations, but the Client remains responsible for the legal and factual basis of employment relationships and payroll data.

2.4. NTA is not liable for employment disputes, employee claims, penalties, interest, tax consequences or authority actions resulting from Client decisions, incomplete information, unlawful employment practices or late approvals.

#### 3. Client Data and Information Obligations

3.1. The Client shall provide NTA with complete, accurate and timely payroll and HR information, including where applicable:

- employee names, personal identification codes, tax residency and contact details;
- employment start and end dates;
- employment contracts and amendments;
- working time records, timesheets, overtime data and absence information;
- salary, bonus, commission and benefit information;
- holiday, sick leave, parental leave and other leave information;
- expense reimbursements, per diems, fringe benefits and taxable benefits;
- pension, unemployment insurance, tax-free allowance and other tax-related information;
- bank account information for salary payments, where relevant;
- employee declarations, approvals and supporting documents;
- any other information required for payroll calculation, reporting or compliance.

3.2. The Client shall immediately notify NTA of any changes affecting payroll, including salary changes, employment termination, working time changes, tax status changes,

residence changes, benefits, leave, sickness, bonuses, corrections and retroactive adjustments.

3.3. NTA may rely on the information provided by the Client without independent verification unless expressly agreed otherwise in writing.

3.4. NTA is not obliged to verify the authenticity, legality or completeness of employment contracts, timesheets, employee declarations, leave records, benefit records or supporting documents unless expressly agreed in writing.

#### **4. Payroll Deadlines and Cut-Off Dates**

4.1. NTA may set monthly payroll cut-off dates for the submission of payroll data and approvals.

4.2. The Client shall provide all payroll data, changes, approvals and supporting documents before the applicable cut-off date.

4.3. If the Client provides information after the cut-off date, NTA may process it in the next payroll cycle or charge additional fees for urgent or corrective work.

4.4. NTA is not liable for delayed salary calculations, late declarations, penalties, interest, employee claims or other consequences caused by late, incomplete, incorrect or unclear Client data.

4.5. Deadlines for payroll reports, declarations and filings are conditional upon the Client providing complete data, approvals, access rights and payment of NTA's fees in due time.

#### **5. Payroll Calculations and Approvals**

5.1. Payroll calculations are prepared on the basis of the information and documents provided by the Client.

5.2. The Client shall review and approve payroll calculations, reports, payslip data and declarations without undue delay.

5.3. By approving payroll calculations or failing to object within a reasonable time, the Client confirms that the underlying data is complete, accurate and authorised.

5.4. NTA may refuse to finalise payroll or submit declarations where information is incomplete, inconsistent, unlawful, suspicious, insufficiently documented or not approved by the Client.

5.5. Corrections, recalculations, retroactive changes and repeated payroll runs caused by incomplete, late or incorrect Client data may be charged separately.

#### **6. Salary Payments and Tax Payments**

6.1. Unless expressly agreed otherwise, NTA does not make salary payments, tax payments, social security payments, benefit payments or other payments on behalf of the Client.

6.2. The Client remains solely responsible for ensuring that salaries, taxes, social contributions, unemployment insurance contributions, pension contributions, benefits, reimbursements and any other payments are paid in the correct amount and on time.

6.3. Where NTA provides payment files, payment instructions or payment data, the Client remains responsible for checking, approving and executing such payments.

6.4. NTA is not liable for missed, incorrect or delayed payments caused by the Client, banks, payment systems, insufficient funds, incorrect bank details, missing approvals or third-party failures.

#### **7. Employment Contracts and HR Documents**

7.1. NTA may assist with administrative preparation of employment contracts, amendments, termination documents, policies or HR documents where expressly agreed.

7.2. Unless expressly agreed otherwise, such assistance does not constitute legal advice, labour law representation or confirmation that the documents are fully suitable for all circumstances of the Client.

7.3. The Client is responsible for ensuring that employment contracts and HR documents reflect the actual employment relationship, working conditions, salary arrangements, working time, duties, place of work, confidentiality obligations and other agreed terms.

7.4. The Client shall obtain independent legal advice where the matter involves dismissals, disputes, disciplinary action, collective employment issues, employee claims, immigration, workplace accidents, discrimination, whistleblowing, occupational health or other complex labour law matters.

#### **8. Working Time, Overtime and Absences**

8.1. The Client is responsible for maintaining accurate working time records, overtime records, rest time records, holiday records, sick leave records and other absence records.

8.2. NTA may calculate payroll based on working time and absence information provided by the Client but does not independently verify actual working time, overtime, rest periods or employee attendance.

8.3. The Client remains responsible for compliance with working time, overtime, minimum wage, holiday, leave, rest period and occupational requirements.

8.4. NTA is not liable for employee claims or authority sanctions arising from incorrect working time arrangements, unpaid overtime, unlawful scheduling, missing records or inaccurate absence information.

#### **9. Benefits, Expenses, Per Diems and Reimbursements**

9.1. The Client shall provide complete and accurate information on all benefits, expenses, reimbursements, per diems, travel costs, company cars, accommodation, gifts, entertainment, health expenses and other employee-related payments or benefits.

9.2. The Client is responsible for the commercial and legal basis of all expenses, reimbursements and benefits.

9.3. NTA may advise on the payroll and tax treatment of benefits, expenses and per diems based on the information provided by the Client.

9.4. NTA is not liable for incorrect payroll or tax treatment where the Client has not disclosed all relevant facts, documents, travel details, business purpose, employee status, reimbursement policies or benefit arrangements.

#### **10. Tax, Social Security and Authority Declarations**

10.1. NTA may assist with preparing and submitting employment-related tax and social security declarations where expressly agreed and where the Client has provided all necessary data, approvals and access rights.

10.2. The Client remains responsible for the accuracy of all underlying payroll data and for the payment of all taxes, contributions, interest and penalties.

10.3. NTA may refuse to submit declarations if data is incomplete, contradictory, suspicious, not approved or not supported by proper documentation.

10.4. NTA is not liable for penalties, interest, corrections or authority claims caused by Client data errors, late information, undisclosed benefits, undisclosed employees, incorrect employment classifications or missing documentation.

#### **11. Employee Classification and Cross-Border Employment**

11.1. The Client is responsible for correctly identifying employees, contractors, management board members, freelancers, non-resident employees, remote workers and other persons receiving remuneration.

11.2. NTA may advise on payroll-related classification issues where expressly agreed, but such advice is based on the facts disclosed by the Client.

11.3. The Client shall disclose all cross-border facts, including residence, work location, travel patterns, remote work, permanent establishment risks, foreign payroll obligations, social security coverage and applicable tax treaties.

11.4. NTA is not liable for foreign payroll, tax, social security, immigration, employment law or permanent establishment consequences unless such matters were expressly included in the agreed scope.

11.5. NTA may require involvement of local advisors in foreign jurisdictions where cross-border payroll or employment issues arise.

#### **12. Personal Data and Confidentiality in Payroll Matters**

12.1. Payroll and HR Administration Services may involve the processing of sensitive and confidential personal data, including employee identity data, salary data, tax data, leave data, health-related absence data and family-related information where relevant.

12.2. The Client shall ensure that it has a lawful basis for providing employee personal data to NTA and that all required employee notices, consents or information obligations are fulfilled where required by law.

12.3. NTA shall process payroll-related personal data only for the provision of Services, compliance with legal obligations, AML/KYC obligations, record-keeping,

administration and other lawful purposes set out in the applicable data protection documentation.

12.4. The Client shall not send unnecessary sensitive personal data to NTA unless required for the Services.

#### **13. Software, Portals and Access Rights**

13.1. NTA may use its own payroll, accounting, document management, HR administration and client portal systems for the provision of Services.

13.2. The Client shall provide and maintain all access rights, authorisations, user permissions and credentials required for NTA to perform the Services.

13.3. NTA may suspend payroll or HR Services if access rights are missing, revoked, technically unavailable or insufficient.

13.4. NTA is not liable for errors, delays or losses caused by third-party software failures, authority portal downtime, missing access rights, incorrect user permissions, data import errors or Client misuse of systems.

#### **14. Corrections, Retroactive Adjustments and Recalculations**

14.1. Corrections, retroactive adjustments, amended declarations, recalculations, repeated payroll runs and historical payroll reviews are not included unless expressly agreed.

14.2. NTA may charge additional fees for corrections or recalculations caused by late, incomplete, incorrect or changed Client information.

14.3. The Client remains responsible for employee communication and payment adjustments resulting from corrections or recalculations.

14.4. NTA is not liable for consequences arising from corrections that are necessary due to information originally provided late, inaccurately or incompletely by the Client.

#### **15. No Guarantee and No Authority Outcome Guarantee**

15.1. NTA does not guarantee that any payroll treatment, tax treatment, social security treatment, employment classification, benefit treatment, declaration or report will be accepted by any authority, employee, auditor, court or third party.

15.2. NTA does not guarantee that authority practice, tax rates, social security rules, employment law interpretation or reporting obligations will remain unchanged.

15.3. NTA is not obliged to update previous advice, payroll treatment, calculations or HR documents due to changes in law, authority practice, facts or circumstances unless expressly agreed in writing.

#### **16. Excluded Services**

16.1. Unless expressly agreed in writing, Payroll and HR Administration Services do not include:

- court representation or labour dispute representation;
- legal representation before authorities;

- collective bargaining or trade union negotiations;
- immigration, work permit or residence permit services;
- occupational health and safety services;
- workplace risk assessments;
- employee performance management;
- recruitment or hiring decisions;
- disciplinary decisions;
- termination decisions;
- payment execution;
- audit, assurance or forensic payroll review;
- foreign payroll compliance outside the expressly agreed scope.

### **17. Suspension and Termination of Payroll Services**

17.1. NTA may suspend or terminate Payroll and HR Administration Services immediately if:

- the Client fails to pay fees;
- the Client fails to provide payroll data or approvals in due time;
- the Client provides false, incomplete, misleading or suspicious information;
- the Client fails to provide AML/KYC or compliance information;
- the Client requests unlawful, backdated, fictitious or misleading payroll treatment;
- the Client refuses to correct unlawful or high-risk practices;
- continuation of Services may expose NTA to legal, tax, regulatory, AML, employment, financial or reputational risk.

17.2. Upon suspension or termination, NTA may cease payroll calculations, declarations, reports, HR administration, portal access and related support.

17.3. The Client remains responsible for appointing replacement payroll providers and ensuring uninterrupted payroll, tax, employment and reporting compliance.

17.4. NTA is not liable for any consequences of suspension or termination caused by the Client's breach, non-payment, non-cooperation, missing approvals, missing data or risk profile.

### **18. Indemnity for Payroll and HR Administration Services**

18.1. The Client shall indemnify and hold harmless NTA, its management board members, employees, contractors,

representatives and affiliated persons against all claims, losses, liabilities, penalties, damages, costs and expenses arising out of or in connection with:

- incorrect, incomplete, late or misleading payroll or HR information;
- unlawful employment practices of the Client;
- unpaid salaries, taxes, contributions, benefits or reimbursements;
- employee claims, management claims or third-party claims;
- working time, overtime, leave or benefit disputes;
- incorrect employment classification;
- cross-border employment, payroll, tax or social security risks not expressly included in the agreed scope;
- payroll treatments, reports or declarations approved by the Client;
- instructions, approvals, documents or omissions of the Client.

18.2. This indemnity applies in addition to, and not instead of, the limitation of liability and indemnity provisions in the General Terms.

### **19. Survival**

19.1. The provisions of this Schedule concerning Client responsibility, data protection, confidentiality, limitation of liability, indemnity, fees, excluded services, no guarantee, no duty to update and document retention shall survive termination of the Engagement.