

AMLINK LIMITED

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the standard terms and conditions.

PAYROLL SERVICES AND WORKPLACE PENSIONS ADMINISTRATION

Initial compliance work-existing employers joining RTI

1. We will:

- Submit the first Full Payment Submission (FPS) and the Employer Payment Summary (EPS) as necessary online to HMRC after the data to be included therein has been approved by you. Note the first FPS must reach HMRC normally on or before the payday for the first payroll run after you are required to make submissions under RTI.

2. **Recurring compliance work**

We will prepare your UK payroll for each payroll period to meet UK employment tax requirements, specifically:

- Calculating the pay as you earn (PAYE) deductions.
- Calculating the employees' National Insurance Contributions (NIC) deductions.
- Calculating the employer's NIC liabilities.
- Calculating statutory payments, for example, Statutory Sick Pay and/or Statutory Maternity Pay.
- Calculating other statutory and non-statutory deductions.
- Calculating any employee pension contribution refunds, based on the information you supply to us regarding opt-out notices that you have obtained from the pension scheme.
- Calculating any employee pension contribution refunds, based on the information you supply to us regarding opt-out notices that we receive directly from the scheme via delegated access as your agency.
- Submitting information online to HMRC under RTI for PAYE
- A workplace pension contributions report (a '**contributions report**') showing:
 - (a) Any employee and employer pension contributions payable for each employee to the respective workplace pension scheme(s) of which they are members and the due date(s) for payment where applicable, splitting out any retained by you during the opt-out period.
 - (b) Any employee pension contribution refunds payable to any employee.
 - (c) Any employer pension contribution refunds due to you for any employee who has ceased membership of the scheme(s) and whether any such refund is due from the scheme or whether you had retained the relevant contributions during the opt-out period.

3. We will prepare and send to you the following documents for each payroll period at or before the time of payment:

- Payroll summary report showing the reconciliation from gross to net for each employee and all relevant payroll totals.
- The data included within each Full Payment Submission (FPS) for taxable pay and payrolled benefits for each employee

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- A payslip for each employee unless not required
 - An Employee Leaving Statement (P45) for each leaver.
 - A report showing your PAYE liability, NIC liability and due date for payment.
4. We will submit FPSs online to HMRC after the data to be included therein has been approved by you. (FPSs must reach HMRC normally on or before payday.)
 5. At the end of the payroll year we will:
 - Prepare the final FPS (or EPS) including employer annual declarations and submit this to HMRC after the data to be included therein has been approved by you. (The final FPS (or EPS) for the year must reach HMRC by 5 April following the end of the tax year. Corrections must be made by 19 April)
 - Prepare and send to you by the statutory due date Form P60 for each employee on the payroll at the year end.
 6. We will deal with any online secure messages sent to us by HMRC in respect of your payroll; and
 7. We will submit National Insurance Number (NINO) verification requests as appropriate to verify or obtain a NINO for a new employee.

Workplace and pensions administration services

8. We will provide the payroll-associated workplace pensions administration services set out in the Appendix to this schedule.

Ad hoc and advisory work

9. We will also provide such other taxation ad hoc and advisory services as may be agreed from time to time. These may be the subject of a separate engagement letter, at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work include:
 - dealing with any enquiry opened into the payroll returns by HMRC
 - preparing any amended returns for periods before you report in real time which may be required and corresponding with HMRC as necessary
 - preparing and submitting correcting EPSs for earlier years
 - preparing and submitting an Earlier Year Update (EYU) to correct, after 19 April, any of the year to date totals submitted in your end of year FPS for a previous tax year, in respect of years after you started to send information in real time
 - Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists

Changes in the law

10. We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law or your circumstances.
11. We will accept no liability for losses arising from changes in the law or the interpretation thereof that are first published after the date on which the advice is given.

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Your responsibilities

12. You are legally responsible for:

- (a) Ensuring that your payroll returns are correct and complete.
- (b) Making any submissions by the due date; and
- (c) Making payment of tax and NIC on time.

Failure to do this may lead to automatic penalties, surcharges and/or interest.

Signatories to returns cannot delegate this legal responsibility to others. You agree to check that returns that we have prepared for you are complete before you approve and sign them.

13. To enable us to carry out our work you agree:

- (a) That all returns are to be made based on full disclosure.
- (b) To provide full information necessary for dealing with your payroll affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents.
- (c) To agree with us the names of the persons authorised by you to notify us of changes in employees and in rates of pay. We will process the changes only if notified by that/those individuals.
- (d) To advise us in writing of changes of payroll pay dates.
- (e) To notify us at least 4 working days prior to the payroll date of all transactions or events which may need to be reflected in the payroll for the period, including details of:
 - all new employees (including full names, address, date of birth, national insurance number, passport number) and details of their remuneration packages
 - all leavers (including deaths of employees) and details of termination arrangements
 - all changes to remuneration packages
 - all pension scheme changes
 - any changes to the employees' bank accounts
 - irregular and/or ad hoc payments and the dates to be paid.
- (f) To approve:
 - EAS, if required by HMRC, at least 5 working days before the due date as agreed with HMRC
 - in-year FPS by at least 4 working days prior to payroll pay dates so that they can be submitted on or before payday, or as agreed with us
 - in-year EPS by at least 5 working days prior to 19th of the month following the tax month
 - final FPS (or EPS when applicable) for the year at least 5 working days prior to 19 April following the end of the tax year
 - EYU within 5 working days; and
- (g) You will keep us informed of changes in circumstances that could affect the payroll. If you are unsure whether the change is material or not please let us know so that we can assess its significance.
- (h) To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.

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14. If the information required to complete the payroll services and workplace pension administration as set out above is received less than 4 days before the payroll date, we will still endeavour to process the payroll to meet the agreed payroll date but we will not be liable for any costs or other losses arising if the payroll is late in these circumstances. We may charge an additional fee for work carried out in a shorter time period.
15. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 of our standard terms and conditions of business. These are important provisions that you should read and consider carefully.
16. To enable us to carry out our work you agree:
- (a) To notify us within 4 working days [or such other period as agreed with us in writing] of your receiving any [valid] workplace pension scheme joining or opt-in notices, including the date you received the notice and the full names, addresses, gender, date of birth, national insurance number (NINO), unique email address and if different from any standard rules agreed at set-up under (F.2 of the Appendix):
- their pensionable pay
 - the relevant employer and employee contribution rates
 - the relevant pension schemes
 - how tax relief is operated, i.e., relief at source or net pay; and
 - whether their pension contributions will be made via salary sacrifice.
- (b) To notify us within 4 working days [or such other period as agreed with us] of your receiving or becoming aware of any opt-out notices or any other requests to cease membership of a scheme, so that we can cease to calculate their pension contributions.
- (c) In accordance with the requirements of the Data Protection Act, you will be responsible for ensuring that each employee has given any required consents for their data to be processed for the purpose of auto enrolment and shared with the relevant pension scheme and TPR.

Commencement of contract

17. The contract to provide you with payroll services will commence on the earlier of:
- (a) The date of an engagement letter issued by us.
- (b) Seven days following the submission of our first invoice for the payroll services provided at which time our invoice would become binding as per the terms and conditions stated on our invoice.
- (c) The date of a letter or e-mail requesting us to provide payroll services providing we accept that request.
- (d) The date of board, committee, annual general or extraordinary[special] meeting resolving that Amlink Limited provide payroll services.

Term of contract

18. Unless otherwise agreed in writing the contract will be for the term of one year starting at 00:00 on the date specified in [17] and ending at 23:59 on the day before the anniversary of the date specified in [17] or the date otherwise agreed in writing.

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Contract renewal

19. Unless notice of termination has been received by recorded post or by e-mail which has been acknowledged as received by us 30 days before the end of the contract term as specified in [18] the contract will be automatically renewed on the end date specified in [18] for the term specified in [18].

Contract termination

20. You may cancel the contract at any time by giving 30 days' notice by recorded post or by e-mail which has been acknowledged as received by us.

- (a) All fees which would have been payable should the contract have run to the completion date specified in [18] will be payable to Amlink Limited.
- (b) If notice of termination is received less than 30 days before the end of the contract term as specified in [18] then the contract will already have been extended and all fees which would have been payable should the contract have run to the completion date specified in [19] will be payable to Amlink Limited.

21. We may terminate the contract to provide payroll services if:

- (a) Payment of our invoices for the provision of the services is not made as per our standard credit terms which are 30 days unless otherwise agreed and you have not brought your account into good standing within 14 days of being made aware that you have breached our standard credit terms.
- (b) We have reason to believe you are not complying with your legal and regulatory obligations in relation to taxation. In this regard we pay attention to:
 - the reputation of the client and the conduct of its/their activities.
 - understanding who is behind the client in terms of control, influence and the legitimacy of any financial interests or funding
 - the integrity and reliability of management/individuals including their responses following situations in which actions may have fallen below the appropriate standards
 - relevant ethical, professional and regulatory requirements; and
- (c) You knowingly provide, false, incomplete or misleading information to avoid paying the correct tax or national insurance.

22. We may suspend the contract if:

- (a) Payment of our invoices for the provision of the services is not made as per our standard credit terms which are 30 days unless otherwise agreed.
- (b) You have not authorised the submission of the full payment submission to HM Revenue and Customs or the issue of payslips or payments to your employees.

23. If the contract is terminated by us under the terms specified in [21] you will still be liable for the payments specified in [20].

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Fees

24. Our current fee rates are displayed on our web site at amlink.uk.
- (a) We may offer discretionary discounts to charities or educational establishments. These discounts are at our discretion and may be withdrawn if the size of the contract changes significantly or we terminate the contract subject to [21] or suspend the contract subject to [22].
 - (b) Our fee rates increase every 1 April at the same percentage as the increase in the National Living Wage as specified by HM Government.

Ownership of software, data and documents

25. The payroll software is licensed to, and that licence is owned by, Amlink Limited. The payroll software cannot be transferred to the client under any circumstances.
26. If we have provided you with an excel time sheet template, that template is copyright Amlink Limited and all electronic copies should be deleted on termination of the contract. You should keep printed or PDF copies of all information submitted to us.
27. All electronic data belongs to Amlink Limited.
- (a) On termination of the contract we will not be obliged to transfer electronic data to you or to a third party, we will however supply information as stipulated in (b).
 - (b) On termination of the contract, print outs of all the necessary information to continue processing of the payroll will be supplied to you in one or more PDFs.
28. All electronic payroll documents sent by us to you belong to you. You should keep a printed copy of these documents and/or ensure they are securely saved. There may, at our discretion, be a charge for reissuing documents that have been previously e-mailed or posted to you.

Additional services

E-Mail Payslips

29. Where we have agreed to e-mail payslips to employees on your behalf our responsibility for e-mailing the payslips to the employees will end when the e-mail leaves our e-mail client. If an employee notifies you that they have not received their payslip:
- (a) They should check their junk or spam e-mail folders. If the e-mail is found there, the employee should white list our e-mail address.
 - (b) You should notify us of the problem confirming the e-mail address to be used to enable us to check that the correct e-mail address is being used.
 - (c) You should provide a printed copy of the payslip to the employee which will be included in the payroll PDF sent to you for authorisation.

Payments from client funds held in our clients account.

30. Where we have agreed to make payments to employees or HM Revenue and Customs on your behalf you acknowledge that we can only make payments from the cleared balance of funds attributable to you which have been deposited into the clients' account we operate.
- (a) You agree to make a regular payment into our clients' account to cover future expected payments to employees and HM Revenue and Customs.

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- (b) From time to time we will recalculate the expected future payments to employees based on the normal number of hours worked and the rates of pay being used and government legislation. Where we recommend a change in the value of the regular payment being made you will ensure that the regular payment is amended within 5 working days.
- (c) You agree to maintain a balance in our clients' account, attributable to you of at least two weeks expected future payments.
- (d) Where an additional "top-up" is required and notified to you, you agree to make this within 5 working days.
- (e) Where there are insufficient funds to fulfil all the payments due to be made, payments will be made in the following order:
 - Payments to employees
 - Payments to HM Revenue and Customs
- (f) Where there is a surplus of funds you agree that payments of our invoices may be made from the balance held in our client's account on your behalf. This will be transferred from your balance in the clients' account attributable to you on the normal due date as specified on our invoice(s).
- (g) On termination of the contract pursuant to [20] or [21] you agree that we may withhold sufficient funds to cover our current outstanding invoices and our future expected invoices pursuant to [20]. After all current and expect invoices have been settled we will transfer the balance of the funds held on your behalf within 30 clear days.

General data protection regulations

31. Terms specific to the General Data Protection Regulations are detailed in Appendix B and form part of this schedule of services.

32. Additional instructions

- (a) We may issue authentication codes to be used to authenticate time sheets submitted to us.
- (b) Where an authentication code is required the payroll cannot be processed unless this code is correct.

Amendments to these terms and conditions

33. We may amend these terms and conditions from time to time. A link to the current terms and conditions will be e-mailed to you within 14 days of performing duties covered by this document. You should ensure that you review these terms and conditions if there has been a change of date as specified in [34].

34. The current revision of these terms and conditions was published on 24 May 2019.

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APPENDIX A

Workplace pensions administration services

A. Nature of services

- A.1 You have instructed us to provide you with payroll services and associated workplace pension administration. Any advice or assistance we provide to you on pension scheme selection will be provided to you in your capacity as an employer rather than to you personally as an individual and, as such, will not constitute regulated investment business advice.
- A.2 We are only able to assist you with providing an auto-enrolment service in relation to individuals handled by us in our capacity as your payroll agent. Your auto-enrolment obligations to workers who are engaged to provide services to you in a personal capacity are outside the scope of this agreement.

B. Initial set-up for workplace pension arrangements and payrolling of employer-provided benefits-in-kind

- B.1 Workplace pensions: This services schedule assumes that you [do] [do not] already have a staff workplace pension scheme and that you [are] [are not] using contractual enrolment for your staff.

C. Staging date

- C.1 We will assist you in determining your 'staging date' for auto-enrolment, based on the information you provide to us.
- C.2 If you are considering bringing forward your staging date, you will inform us of your intention in advance so that we can discuss with you any implications for the services that we provide to you and agree how any proposed change in your staging date can be accommodated.

D. Preliminary assessment of staff

- D.1 We will carry out a preliminary assessment of your employees (meaning the individuals for whom we operate payroll under this agreement) to determine what duties you will have, and to help you plan how to comply with your duties, which will be carried out nine months before your staging date, or within one month of us entering into this schedule of services if that is later. We will categorise your employees as entitled workers, non-eligible jobholders or eligible jobholders. Our assessment will be based on the information we hold as your payroll agent plus any additional information provided by you including whether any employees carry out some of their duties outside the UK. You will review our assessment of your employees and accept responsibility for the completeness and accuracy of the assessment. If the preliminary assessment of your staff indicates that you will have no employees to auto-enrol on your staging date, the assessment will be repeated **three** and **one** month(s) before your staging date and we will discuss with you the need for any pension scheme set-up in case the position changes.

E. Exemption from auto-enrolment

- E.1 We will assist you in determining whether you are exempt from employer auto-enrolment duties and, if necessary, we will register you as exempt with TPR if you provide us with your 10-digit letter code from correspondence you receive from TPR. You agree that, if your circumstances change so that automatic enrolment duties apply to you (for example, if you take on a member of staff other than a director) you will inform us as your payroll agent as soon as is practicable and at least before the beginning of the first payroll period in which they will be paid so that we can agree with you what auto-enrolment services you would like us to perform, and we can also inform TPR of your change of status.

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F. Pension scheme selection and set-up [GN8]

F.1 Unless you are exempt from auto-enrolment duties (see clause [E.1 above]), within one month of us entering into this schedule of services or six months before your staging date if that is later, we will inform you of the workplace pension scheme provider(s) that are compatible with our payroll software and discuss with you the workplace pension scheme provider(s) you are considering using so that we can discuss any practical implications with you.

F.2 You will inform us in writing of:

- (a) your selected workplace pension scheme provider(s),
- (b) how contribution payments will be made to the pension scheme provider(s), and whether the pension provider will permit your employees to reduce their contributions to below the statutory minimum level,
- (c) whether initial contributions during the opt-out period will be retained by you or will be paid over to the pension scheme(s); and
- (d) the method of tax relief that you will use (i.e., relief at source or net pay arrangement)

We will agree with you in writing:

- (e) whether you will set up salary sacrifice arrangements for some categories of your employees,
- (f) whether any categories of your employees who are paid weekly will change to being paid monthly,
- (g) whether to use calendar-based or tax-period-based pay reference periods for your employees,
- (h) any postponement periods at staging for your employees,
- (i) any ongoing general default rules regarding postponement periods that you wish to set up,
- (j) whether you wish to exclude any elements of salary and wages from qualifying earnings,
- (k) the definition of pensionable pay on which contributions will be calculated for your employees,
- (l) if this is not the same as qualifying earnings, whether you wish us to advise you on whether to certify and/or assist you in certifying that your employer contributions meet at least the statutory minimum for those employees; if you do, we will discuss the further work required of us,
- (m) your employer and employee contributions rates including, before 6 April 2018 and 2019, whether these are to be phased in,
- (n) what additional services we shall provide (e.g., providing statutory communications for your staff, either to you or directly to them) and what information we will require from you in order to do so (e.g., staff contact information),
- (o) whether we as your agent shall set up the scheme for you, including any direct debits, and have ongoing delegated access so that we can send and receive relevant information directly to and from the scheme,

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- (p) if you set up the scheme, whether you will nominate us as your agent with delegated access so that we can send and receive relevant information directly to and from the scheme, such as joining information regarding new or newly-eligible employees, and opt-out and refund information,
- (q) whether we need you to provide us with any additional data not already held within our systems for us to generate reports in a format accepted by the scheme provider(s),
- (r) if you are to obtain any additional services from the scheme provider(s) that would require input or data from us as your payroll agent, the format and timescale in which we shall provide such data and whether this is to be provided to you or directly to the scheme provider(s); and
- (s) the extent to which we shall be responsible for maintaining and preserving any of the records required to demonstrate your compliance with your auto-enrolment duties, and the extent to which you or your pension scheme provider(s) will be responsible for maintaining and preserving any such records.

F.3 Within six weeks of our entering into this schedule of services, or five months before your staging date if that is later:

- (a) if you have agreed at clause [F.2(q)] above to do so, you will provide us with any additional data not already held within our systems to enable us to generate reports in a format accepted by the scheme provider(s),
- (b) if we have agreed at clauses [F.2 (o), (p) or (r)] above to do so, we will provide the information required to set up the scheme directly to the scheme provider(s), or to you for onward transmission to the scheme provider(s); and
- (c) in accordance with what we have agreed at clauses [F.2(b) and (o)] above, you or we will set up appropriate payment arrangements and, if the scheme provider(s) [has][have] a test facility for data transfer and we have not used the scheme provider(s) before, we will conduct a test one month before your staging date].

G. Employee assessment and monitoring for auto-enrolment

- G.1 We will assess the ages and earnings of your employees to categorise them as entitled workers, non-eligible jobholders or eligible jobholders; and otherwise determine the auto-enrolment duties you owe them, based on the information we hold as your payroll agent, plus any additional information provided by you.
- G.2 For any employees that we assess as being a jobholder following an opt-in or joining notice, we will inform you of their enrolment date.
- G.3 You will provide us with complete and accurate information regarding your employees, including ordinary working location, pension tax protection status and any changes in employee working, including starting a notice period, so that we can determine whether their employment status has changed in relation to auto-enrolment.
- G.4 You will review our assessments of your employees and accept responsibility for the completeness and accuracy of the assessments.

H. Enrolling employees, initiating contributions and providing information to the pension scheme(s)

- H.1 We will inform you when the staff assessments that we carry out under clause [G.1] above indicate that you are required to enrol employees into a pension scheme(s); and we will notify

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our payroll department when to start processing any required employee and employer pension contributions.

H.2 In accordance with what we have agreed at clauses [F.2(o), (p) or (r)] above:

- (a) we will provide the information relating to such employees that is required to be provided to the scheme in order for them to join the scheme, either directly to the scheme provider(s) within six weeks of their enrolment date, or to you within four weeks of their enrolment date, for your onward transmission to the scheme provider(s), and
- (b) if any new payment arrangements are required (i.e., if not covered by the payment arrangements set up initially under clause [F.3(c)] above), you or we will set them up in accordance with what we have agreed at clauses [F.2(b) and F.2(o)] above.

I. Writing to your employees

- I.1 You are required to write to your employees providing them with required statutory information, including providing them with postponement information if you are using a postponement period.
- I.2 We will inform you of the results of the assessments that we carry out under clause [G.1] above within one week of performing the assessment, so that you can make the necessary arrangements to provide your employees with the required statutory communications. We will provide this information in a format agreed by us at clause [F.2(r)] above.]

J. Other arrangements necessary for enrolling your staff and for determining opt-out periods

- J.1 You are required to make arrangements to achieve active membership for your employees, effective from their enrolment date.
- J.2 If your chosen scheme is a personal pension scheme, in order to achieve active membership for your employees, there must be certain types of agreement in place between you, the employee and the personal pension scheme provider.
- J.3 On request we will assist you in finding out from the pension scheme the date on which active membership is achieved for each employee.

K. Processing opt-out requests and refunds, requests to cease membership or for reduced employee contributions

- K.1 We will assist you with processing opt-out requests from jobholders, including:
 - (a) (to the extent that you have given us delegated access as agreed under clauses [F.2(o) or F.2(p)]) we will obtain opt-out notices from the scheme, and you also agree to notify us of any opt-out requests that you obtain from the scheme,
 - (b) checking whether the notice was given during the opt-out period and that it is valid,
 - (c) making arrangements to unravel active membership, as if the employee had never been a member of a scheme, including requesting a refund of any employee and employer contributions that have been paid over to the scheme (see clause [F.3(c)] above), and notifying our payroll department to cease deducting contributions to process any refunds through the payroll,
 - (d) advising you of any refunds of employee and employer contributions in any contributions report,
 - (e) retaining a copy of the opt-out notice in accordance with clause [O.1] below; and

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- (f) in respect of any invalid notice, notifying the relevant employee that the notice is invalid and explaining why.
- K.2 We will assist you with processing other employee requests to cease membership of a scheme, including any opt-out notices given after the end of the opt-out period, by:
- (a) notifying the pension scheme,
 - (b) assisting you with whatever action is required under the scheme rules for ceasing the employee's active membership,
 - (c) notifying our payroll department to cease deducting that employee's contributions; and
 - (d) helping you determine whether any refunds are payable.
- K.3 We will assist you with processing any employee requests to pay reduced employee contributions that are below the statutory minimum level (if permitted - see clause [F.2(b)] above), by:
- (a) notifying the pension scheme,
 - (b) assisting you with whatever action is required under the scheme rules for reduced contributions to be payable; and
 - (c) notifying our payroll department to adjust the relevant contributions.
- [L] [Ongoing certification (see also clauses [F.2(l)] above)]**
- [L.1] [If we have agreed to assist you in certifying your scheme for any groups of your employees under clauses [F.2(l)] above, when the certification is due for renewal, we will repeat this assistance within one month of the expiry of the renewal date for the certificate.]
- M. Declaration of compliance**
- M.1 On request we will assist you in preparing and submitting your declaration of compliance to TPR, based on the information you supply to us and the information we hold as your payroll agent.
- N. Triennial re-enrolment**
- N.1 You are required to select a re-enrolment date, which must be within a six-month period starting three months before the third anniversary of your original staging date. [GN39]
- N.2 On request we will assist you by maintaining information and records that will highlight when the triennial enrolment processes must occur, informing you within 30 months of your staging date or of your most recent triennial re-enrolment date what your options are for selecting your next triennial re-enrolment date and assisting you in deciding which date to select.
- N.3 On request we will assist you in preparing and submitting your declaration of compliance, based on the information you supply to us.
- O. Maintaining records – see also clause F.2(s) above**
- O.1 You are required to keep certain records of your automatic enrolment activities and, to the extent we have agreed in writing to maintain records under clause [F.2(s)] above, you hereby authorise us to retain the following records on your behalf:
- (a) the names, NINOs, date of birth, addresses and (where relevant) the automatic enrolment date for each of your staff, if postponement notices were sent to staff, the date of any such postponement notices and to whom they were sent,
 - (b) gross qualifying earnings for each employee for each pay period,

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- (c) details of contributions and when they were paid to the scheme,
- (d) staff opt-in notices and joining notices and the enrolment date for relevant staff,
- (e) pension scheme reference or registry numbers,
- (f) name and address of pension scheme,
- (g) if we have assisted you in certifying the scheme (see clauses F.2(l) and L.1 above), the certificate and any data and/or evidence relating to it; and
- (h) opt-out notices.

O.2 We shall be authorised to retain the records listed in (a)-(f) above for six years; the records in (g) above for a period of six years after the end of the certification period; and in (h) above for four years.

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APPENDIX B – DATA PROCESSOR AGREEMENT

1. Introduction

- (a) This agreement re processing of personal data (the "**Data Processor Agreement**") regulates Amlink Limited's (the "**Data Processor**") processing of personal data on behalf of the client (the "**Data Controller**") and is attached as an addendum to the schedule of services in which the parties have agreed the terms for the Data Processor's delivery of services to the Data Controller.

2. Legislation

- (a) The Data Processor Agreement shall ensure that the Data Processor complies with the applicable data protection and privacy legislation (the "Applicable Law"), including in particular The **General Data Protection Regulation (GDPR)** (Regulation (EU) 2016/679)

3. Processing of personal data

- (a) **Purpose:** The purpose of the processing under the Schedule of Services is the provision of the Services by the Data Processor as specified in the Schedule of Services.
- (b) In connection with the Data Processor's delivery of the Main Services to the Data Controller, the Data Processor will process certain categories and types of the Data Controller's personal data on behalf of the Data Controller.
- (c) "Personal data" includes "*any information relating to an identified or identifiable natural person*" as defined in GDPR, article 4 (1) (1) (the "Personal Data"). The categories and types of Personal Data processed by the Data Processor on behalf of the Data Controller are listed in sub-appendix A. The Data Processor only performs processing activities that are necessary and relevant to perform the Main Services. The parties shall update sub-appendix A whenever changes occur that necessitates an update.
- (d) The Data Processor shall have and maintain a register of processing activities in accordance with GDPR, article 32 (2).

4. Instruction

- (a) The Data Processor may only act and process the Personal Data in accordance with the documented instruction from the Data Controller (the "Instruction"), unless required by law to act without such instruction. The Instruction at the time of entering into this Data Processor Agreement (DPA) is that the Data Processor may only process the Personal Data with the purpose of delivering the Main Services as described in the Main Service Level Agreement. Subject to the terms of this DPA and with mutual agreement of the parties, the Data Controller may issue additional written instructions consistent with the terms of this Agreement. The Data Controller is responsible for ensuring that all individuals who provide written instructions are authorised to do so.
- (b) The Data Controller guarantees to process Personal Data in accordance with the requirements of Data Protection Laws and Regulations. The Data Controller's instructions for the processing of Personal Data shall comply with Applicable Law. The Data Controller will have sole responsibility for the accuracy, quality, and legality of Personal Data and the means by which it was obtained.
- (c) The Data Processor will inform the Data Controller of any instruction that it deems to be in violation of Applicable Law and will not execute the instructions until they have been confirmed or modified.

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5. The Data Processor's obligations

- (a) Confidentiality
 - (i) The Data Processor shall treat all the Personal Data as strictly confidential information. The Personal Data may not be copied, transferred or otherwise processed in conflict with the Instruction, unless the Data Controller in writing has agreed.
 - (ii) The Data Processor's employees shall be subject to an obligation of confidentiality that ensures that the employees shall treat all the Personal Data under this DPA with strict confidentiality.
 - (iii) Personal Data will only be made available to personnel that require access to such Personal Data for the delivery of the Main Services and this Data Processor Agreement.
- (b) The Data Processor shall also ensure that employees processing the Personal Data only process the Personal Data in accordance with the Instruction.
- (c) Security
 - (i) The Data Processor shall implement the appropriate technical and organizational measures as set out in this Agreement and in the Applicable Law, including in accordance with GDPR, article 32. The security measures are subject to technical progress and development. The Data Processor may update or modify the security measures from time-to-time provided that such updates and modifications do not result in the degradation of the overall security.
- (d) The Data Processor shall provide documentation for the Data Processor's security measures if requested by the Data Controller in writing.
- (e) Data protection impact assessments and prior consultation
 - (i) If the Data Processor's assistance is necessary and relevant, the Data Processor shall assist the Data Controller in preparing data protection impact assessments in accordance with GDPR, article 35, along with any prior consultation in accordance with GDPR, article 36.
- (f) Rights of the data subjects
 - (i) If the Data Controller receives a request from a data subject for the exercise of the data subject's rights under the Applicable Law and the correct and legitimate reply to such a request necessitates the Data Processor's assistance, the Data Processor shall assist the Data Controller by providing the necessary information and documentation. The Data Processor shall be given reasonable time to assist the Data Controller with such requests in accordance with the Applicable Law.
 - (ii) If the Data Processor receives a request from a data subject for the exercise of the data subject's rights under the Applicable Law and such request is related to the Personal Data of the Data Controller, the Data Processor must immediately forward the request to the Data Controller and must refrain from responding to the person directly.
- (g) Personal Data Breaches
 - (i) The Data Processor shall give immediate notice to the Data Controller if a breach occurs, that can lead to the accidental or unlawful destruction, loss, alteration, unauthorized disclosure of or access to, personal data transmitted, stored or otherwise processed re the Personal Data processed on behalf of the Data Controller (a "Personal Data Breach").
 - (ii) The Data Processor shall make reasonable efforts to identify the cause of such a breach and take those steps as they deem necessary to establish the cause, and to prevent such a breach from reoccurring.
- (h) Documentation of compliance and Audit Rights
 - (i) Upon request by a Data Controller, the Data Processor shall make available to the Data Controller all relevant information necessary to demonstrate compliance with this DPA, and shall allow for and reasonably cooperate with audits, including inspections by the Data Controller or an auditor mandated by the Data Controller. The Data Controller shall give notice of any audit or document inspection to be conducted and shall make

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reasonable endeavours to avoid causing damage or disruption to the Data Processors premises, equipment and business in the course of such an audit or inspection. Any audit or document inspection shall be carried out with reasonable prior written notice of no less than 30 days and shall not be conducted more than once a year.

- (ii) The Data Controller may be requested to sign a non-disclosure agreement reasonably acceptable to the Data Processor before being furnished with the above.
- (i) Data Transfers
 - (i) Ordinarily, The Data Processor will not transfer your data to countries outside the European Economic Area. In some cases, personal data will be saved on storage solutions that have servers outside the European Economic Area (EEA), [for example, Dropbox or Google]. Only those storage solutions that provide secure services with adequate relevant safeguards will be employed.

6. Sub-Processors

- (a) The Data Processor is given general authorisation to engage third-parties to process the Personal Data (“Sub-Processors”) without obtaining any further written, specific authorization from the Data Controller, provided that the Data Processor notifies the Data Controller in writing about the identity of a potential Sub-Processor (and its processors, if any) before any agreements are made with the relevant Sub-Processors and before the relevant Sub-Processor processes any of the Personal Data. If the Data Controller wishes to object to the relevant Sub- Processor, the Data Controller shall give notice hereof in writing within ten (10) business days from receiving the notification from the Data Processor. Absence of any objections from the Data Controller shall be deemed a consent to the relevant Sub-Processor.
- (b) In the event the Data Controller objects to a new Sub-Processor and the Data Processor cannot accommodate the Data Controller’s objection, the Data Controller may terminate the Services by providing written notice to the Data Processor.
- (c) The Data Processor shall complete a written sub-processor agreement with any Sub-Processors. Such an agreement shall at minimum provide the same data protection obligations as the ones applicable to the Data Processor, including the obligations under this Data Processor Agreement. The Data Processor shall on an ongoing basis monitor and control its Sub- Processors’ compliance with the Applicable Law. Documentation of such monitoring and control shall be provided to the Data Controller if so requested in writing.
- (d) The Data Processor is accountable to the Data Controller for any Sub-Processor in the same way as for its own actions and omissions.
- (e) The Data Processor is at the time of entering into this Data Processor Agreement using the Sub- Processors listed in sub-appendix B1. If the Data Processor initiates sub-processing with a new Sub-Processor, such new Sub-Processor shall be added to the list in sub-appendix B1.

7. Remuneration and costs (Optional)

- (a) The Data Controller shall remunerate the Data Processor based on time spent to perform the obligations under section 5(e), 5(f), 5(g) and 5(h) of this Data Processor Agreement based on the Data Processor’s hourly rates.
- (b) The Data Processor is also entitled to remuneration for any time and material used to adapt and change the processing activities in order to comply with any changes to the Data Controller’s Instruction, including implementation costs and additional costs required to deliver the Main Services due to the change in the Instruction. The Data Processor is exempted from liability for non-performance with the Main Agreement if the performance of the obligations under the Main Agreement would conflict with any changed Instruction or if contractual delivery in accordance with the changed Instruction is impossible. This could for instance be the case;

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- (i) if the changes to the Instruction cannot technically, practically or legally be implemented.
- (ii) where the Data Controller explicitly requires that the changes to the Instruction shall be applicable before the changes can be implemented; and
- (iii) in the period until the Main Agreement is changed to reflect the new Instruction and commercial terms thereof.

8. Limitation of Liability

- (a) The total aggregate liability to the Client, of whatever nature, whether in contract, tort or otherwise, of the Data Processor for any losses whatsoever and howsoever caused arising from or in any way connected with this engagement shall be subject to the "Limitation of Liability" clause set out in the Main Service Level Agreement.
- (b) Nothing in this DPA will relieve the processor of its own direct responsibilities and liabilities under the GDPR.

9. Duration

- (a) The Data Processor Agreement shall remain in force until the Main Service Level Agreement is terminated.

10. Data Protection Officer

- (a) The Data Processor will appoint a Data Protection Officer where such appointment is required by Data Protection Laws and Regulations.

11. Termination

- (a) Following expiration or termination of the Agreement, the Data Processor will delete or return to the Data Controller all Personal Data in its possession as provided in the Agreement except to the extent the Data Processor is required by Applicable law to retain some or all of the Personal Data (in which case the Data Processor will archive the data and implement reasonable measures to prevent the Personal Data from any further processing). The terms of this DPA will continue to apply to such Personal Data.

12. Contact

- (a) The contact information for the Data Processor and the Data Controller is provided in the Main Service Level Agreement.

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DOCUMENT HISTORY

A history of the amendments made to this document will be maintained covering a period of no less than 18 months.

- A) 02 January 2019 – Original document

- B) 24 May 2019 – General Data Protection Regulations (GDPR)
 - (1) Insertion of paragraphs relating to General data protection regulations [31] to [32].
 - (2) Addition of Appendix B.
 - (3) Document renumbering as required.
 - (4) Document formatting – justification of paragraphs.
 - (5) Spell checking and amendments for grammar and conciseness.