

Organisational Regulations (General Terms and Conditions)
Adopted by the Board of Directors on 27 March 2018

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IMPORTANT REMARK

This document is a translation of an official Belgian document. As English is not an official language in Belgium, it has no legal value whatsoever. Therefore, it is only meant as an extra explanation of a Dutch, French or German original.

Definitions

Article 1

'Payroll Office' refers to the PARTENA Payroll Office for Employers, established as a non-profit association and registered under no. 300 in the Belgian Official Gazette of 3 March 1949 (hereinafter the 'Payroll Office'). The objective of the Payroll Office of Employers is to discharge the legal and regulatory formalities to which it is bound in its capacity as employer, in the name and on behalf of its affiliates, as well as to provide them with the necessary information and assistance thereof.

'Customer' refers to the natural or legal person who, without being an active member, benefits from the products and services of the Payroll Office.

'Party or Parties' mean/s the Customer and/or the Payroll Office, in individual or joint form.

The term 'Affiliation Agreement' refers to the agreement whereby an employer becomes a Customer of the Payroll Office.

'Special Terms and Conditions' refers to any additional contractual provision that comprises the object of a written annex signed by the Parties and which forms an integral part of the Affiliation Agreement.

Object of these Organisational Regulations

Article 2

The purpose of these Organisational Regulations is to define the General Terms and Conditions that govern the contractual obligations between the Parties.

The application of the Customer's General Terms and Conditions is expressly excluded.

Affiliation - Mandate

Article 3

An employer that becomes a Customer at the Payroll Office accepts the Affiliation Agreement and its annexes without any reservation, to include these Organisational Regulations.

Article 4

§ 1 - The Payroll Office is designated the Customer's mandatary at the time of affiliation to discharge the legal and regulatory obligations on behalf of the latter vis-a-vis the social and tax institutions referred to in this Article.

The Payroll Office shall obtain explicit power of attorney from the Customer to this end.

The affiliation coincides with the first calendar day of the quarter following the date on which the Affiliation Agreement is signed, unless another date has been agreed by the parties in the Affiliation Agreement.

The mandate shall be exercised within the confines of the Law of 27 June 1969 and the Royal Decree of 28 November 1969 relating to the accredited Payroll Offices and relates to the provision of the following services:

1. with regard to the National Social Security Office (NSSO):
 - the identification and (re-)registration of the Customer.
 - transmission to the Crossroads Bank of Social Security of the Dimona Declarations submitted by the Customer by electronic message or any other authorised medium.
 - preparation and modification of the multi-functional declarations (DmfA).
 - the calculation, collection and payment of social security contributions and advances arising from the employment of employees and persons treated as such.
 - the calculation, collection and payment of contributions equivalent to social security contributions and contributions to the Unemployment Insurance Fund collected by the NSSO.
 - any other formality or electronic transaction agreed upon by the Parties.
2. with regard to the Belgian National Pensions Office and the National Institute for Health and Disability Insurance (NIHDI): the calculation, declaration, collection and payment of specific contributions payable by the Customer (for certain employees, its pensioners, etc.).
3. in regard of other social security institutions: any formality and/or operation agreed upon by the Parties in the Affiliation Agreement.
4. with regard to the Federal Public Service Finance: the calculation of the payroll tax due on the remuneration of staff employed by the Customer and upon its request, on the remuneration of other persons (managers, etc.), the declaration, collection and payment of the payroll tax to the Federal Public Service Finance and the preparation of the tax documents restrictively listed in Article 57 of the Belgian Income Tax Code, 1992. This mandate falls under the provisions of Articles 270 to 275 of the Belgian Income Tax Code, 1992.

This list is exhaustive and restrictive. The declaration to other institutions (e.g., support measures for employees with disabilities, etc.) is made at the express request of the Customer, which remains liable for compliance with the statutory deadlines. This service shall be additionally invoiced.

§ 2 - By signing the powers of attorney referred to in § 1, the Customer undertakes to entrust any change concerning the processing of its employees' wages exclusively to the Payroll Office during the period of affiliation, in order to guarantee the consistency and correctness of the social documents and declarations at the social and tax institutions. The Customer shall not report any changes with regard to payroll processing directly to the institutions concerned.

§ 3 - The Payroll Office is also authorised as the Customer's mandatary with regard to the aforementioned institutions and the Customer's employees to recover any undue payments by amicable or legal means that are the result of incorrect performance of the duty ascribed to it as Payroll Office. In this connection, and provided that a subrogation agreement is concluded, the Customer irrevocably grants the Payroll Office full authority to initiate any legal proceedings where appropriate, and to serve summons and/or initiate settlement proceedings it deems necessary.

§ 4 - In accordance with Article 18 of these Organisational Regulations, an additional agreement may be concluded at any time between the Customer and the Payroll Office whereby the Customer wishes to delegate a limited number of other tasks to the Payroll Office relating to the employment of its staff. This additional agreement shall form an integral part of the Affiliation Agreement.

§ 5 - Without prejudice to § 4 of this Article, it is the express wish of the Customer and the Payroll Office to limit the intervention of the latter to what has explicitly been provided for in the Affiliation Agreement.

§ 6 - The Payroll Office may, during the period as from the Affiliation Agreement's date of signature and its entry into force, provide the Customer with work and assistance reserved for its Customers. This assistance and support are provided in accordance with the financial terms and conditions applicable to the Customers.

Article 5

The Parties agree that the Payroll Office shall be mandated as mandatory for social security declarations (DIMONA, DMFA, Social Risk Declaration Unemployment Sector and Social Risk Declaration Social Security Benefits Sector) in accordance with the agreements laid down in the Affiliation Agreement.

Article 6

For declarations of social risks in the unemployment and social security benefits sectors, the Payroll Office determines which declaration it issues and in what form (hard copy or electronic).

Article 7

In accordance with the cooperation agreement concluded on 31 January 2011 within the Union of accredited Payroll Offices, the Payroll Office undertakes, following expiry of the Affiliation Agreement, to continue to effectively execute the necessary technical transactions for the quarters and for the social security obligations falling under its mandate (applications referred to in Articles 5 and 6). This applies unless the Customer agrees with another mandatory that the latter shall effectually execute the technical transactions for the quarters and for the social security obligations covered by the mandate of the Payroll Office. Following payment by the Customer, the Payroll Office shall execute the technical transactions of the processing fees and any remaining outstanding processing fees relating to the period for which it has been granted mandate.

Article 8

Should the Customer not have been previously affiliated to an accredited Payroll Office, the Parties agree, in accordance with Article 31quater § 5 of the Law of 29 June 1981 on the general principles of social security for employees, that the previous mandatory retains the mandate to effectually execute technical transactions for the quarters and for the obligations of social security covered by its mandate.

Article 9

The Parties agree that the Payroll Office shall be granted mandate for the tax obligations in the context of payroll calculation.

Article 10

The principles set out in Article 7 also apply, mutatis mutandis, to the obligations pertaining to social documents.

Article 11

The principles set out in Article 7 also apply, mutatis mutandis, to technical transactions within the framework of the tax obligations pertaining to the payroll calculation.

Processing of personal data

Article 12

The Payroll Office and the Customer undertake to act in accordance with the obligations of the applicable Belgian and European legislation when processing personal data.

As from 25 May 2018, the Payroll Office and the Customer undertake to comply with 'European Regulation no. 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC'. The obligations of the Payroll Office and the Customer shall then be set out in an annex to the Affiliation Agreement.

Confidentiality

Article 13

The Parties agree to provide each other with confidential information within the framework of the Affiliation Agreement.

Confidential information is understood to mean, among other things:

- the data relating to the other Party, its activities, organisation, operation, know-how, customers, personnel, programmes, products and any relationship with third parties.
- and in general, all data or material that can reasonably be assumed to be confidential or that is necessary for the signing, the operation and the execution of the Affiliation Agreement.
- irrespective of the data carrier, the method of communication or the medium by which data is transferred.

The Parties undertake not to disseminate this data nor to permit its dissemination, not to use it or to allow its use.

This does not apply to data:

- which was known to the public at the time of the data's provision or which becomes known to the public during the period of confidentiality without breach of this Article.
- which legitimately becomes available, without any confidentiality obligation, through a third party which has legitimately obtained the information him, her or itself.
- which is developed independently without any relation to the confidential information.
- which may be disseminated with the express, written and prior consent of the Party concerned.
- that must be supplied as a result of a judiciary ruling or on the basis of a government ordinance (after exhausting all legitimate means of counteracting this ordinance).

These exceptions are subject to restrictive interpretation.

Each Party shall notify the other Party of the possession, use, knowledge or attempt to access any confidential information by any person or organisation not authorized to use or take cognizance of it.

In such circumstances, it shall provide the necessary assistance to the other Party should the latter in all fairness have requested it. The financial implications of this assistance shall be borne by each Party.

This duty of confidentiality shall continue to apply as long as the data in question retains its confidential nature and therefore additionally, where applicable, following expiry of the Affiliation Agreement.

Assignments of the Payroll Office

Article 14

§ 1 - On the basis of the Customer's declaration of payroll data and employee work performance, the Payroll Office calculates gross and net salaries, social security contributions, and tax and other authorised deductions, in accordance with legal and regulatory provisions and in accordance with the Customer's instructions.

§ 2 - After each payroll calculation, the Payroll Office shall supply the Customer with:

- employee payslips.
- a summary payroll sheet listing the social security contributions and other contributions due and payable by the Customer.
- transactions to be booked based on the applicable Belgian accounting standards or on a specific accounting plan at the Customer's request.
- one or more invoices for the processing fees, of which also include the withholding tax on earned income referred to in Article 4 of these Organisational Regulations and the social security contributions and/or advances.

§ 3 - The Customer shall verify the results after each payroll calculation in order to ensure that these correspond to its payroll assignment. Should the Customer find that these results do not correspond with its payroll assignment and/or the data it has communicated to the Payroll Office, it shall have a period of 30 calendar days from the date of having taken receipt of the pay slips to report a duly substantiated written complaint to the Payroll Office. Once this period has elapsed, the Customer, vis-a-vis the Payroll Office, shall no longer be able to dispute the payroll calculation performed.

§ 4 - The Payroll Office exercises the utmost regard for the proper execution of its assignment. It shall not be required to verify content, or the completeness and correctness of the data provided by the Customer.

Article 15

The Payroll Office makes the following information available to its Customer via its website 'www.partena-professional.be':

- payroll and index information.
- general socio-legal information and information on payroll taxation.
- sectoral information (working time, end-of-year bonus, etc.) on the sectors monitored by the Payroll Office.
- limited list of form templates (employment contracts, application for time credit, etc.).

The Payroll Office endeavours to provide up-to-date, reliable and clear information which it develops with the utmost care; however, in so doing, its only obligation is that of a best efforts obligation. It cannot be held liable should the data prove to be incomplete or contain interpretations that are contradicted by case law at a later point in time. The Payroll Office is also not liable for the (improper) use that the Customer makes of this data.

Informing the Customer individually about amendments to law and the information listed above does not fall under the Payroll Office's assignment.

The Payroll Office provides verbal first-line advice to the Customer on questions of social law with regard to payroll calculation.

Individual legal advice or individual legal support and legal optimisation are not covered by the Payroll Office's assignment. For individual legal advice, training, customised form templates and consulting, the Customer can contact the Legal Partners of Partena Professional (see website www.partena-professional.be). This service shall be separately and additionally invoiced.

The Customer regularly consults the information made available by the Payroll Office for, among other things, the indexation of its wages and the application of pay scale increases.

Article 16

To facilitate the implementation of its mandate, the Payroll Office shall provide the required documents, in particular time and employee identification sheets by which the Customer communicates the required information and any changes thereto. These data may be collected and transmitted electronically in accordance with the provisions, instructions and carriers offered by the Payroll Office as well as in accordance with the provisions of Articles 28 to 34 of these Organisational Regulations.

Article 17

In accordance with Articles 18 and 22 of the Royal Decree of 8 August 1980 on the retention of social documents, the Payroll Office, on behalf of the Customer, assumes responsibility for the service required of the place where the employer's individual accounts are kept. An exception to this are foreign companies which do not have a permanent establishment on Belgian territory and which benefit from the exceptional arrangement provided for in the Law of 5 March 2002 on the posting of foreign workers to Belgium.

Article 18

At the request of the Customer, the Payroll Office may, in accordance with Article 4, § 4 of these Organisational Regulations, supply the products and services listed in the Affiliation Agreement and/or its annexes or on any other carrier. Additional processing fees may be invoiced for these services and products.

Article 19

The Payroll Office is bound by Belgian law in the execution of its assignments.

Article 20

For the execution of its assignments, the Payroll Office applies the social and tax legislation in good faith, on the basis of the data provided by the Customer and within the limits of the instructions provided by it.

Article 21

At the request of the Customer, the Payroll Office may manage the accounts relating to the attachment, transfer or consignment of wages pursuant to the 'title' which the Customer is obliged to submit in good time. The ranking of the creditors is determined solely on the basis of the data provided by the Customer in good time. This service shall be additionally invoiced.

Obligations of the Customer

Article 22

The Customer undertakes to notify the Payroll Office of all staff employed and to stipulate the regulation applicable to them (manual workers/non-manual workers/self-employed persons/civil servants/other, etc.) as well as the joint committee under which they fall. Where applicable, it shall state whether it concerns holders of a mandate in the company or managers who are or are not remunerated and who have or do not have a position as salaried employee in the company.

Article 23

The Customer is responsible for the timely execution of an immediate declaration of employment (Dimona declaration) in accordance with the legal provisions.

The Customer may make this Dimona Declaration via the Payroll Office, either by electronic mail or by means of a duly drawn up and transmitted document made available by the Payroll Office in good time, or via its call centre. In doing so, the Customer shall strictly comply with the instructions of the Payroll Office. The Payroll Office shall not be liable in any way whatsoever for any failure to comply with its instructions or to comply with them in a timely manner.

Should the Customer be unable to make a Dimona Declaration via the Payroll Office, it shall complete the declaration via the Social Security Portal (www.socialsecurity.be)

Article 24

§ 1 - The Customer is legally required to take out an insurance policy against occupational accidents on the recruitment of its first employee and to determine the classes of risk applicable to its staff. In addition, it is also legally obliged to inform the Payroll Office of insurance company's name, policy number and any change in this respect.

2 - The Customer employing a foreign national is obliged to complete all the legal formalities required for such employment. Within this scope it must, among other things:

- comply with the legal provisions concerning the work permit.
- verify in advance whether this national has a residence permit or a residence authorisation that is valid in Belgium.
- keep a copy or the details of the residence permit or residence authorisation valid in Belgium available for the competent inspectorates, for at least the duration of the employment.
- report the start and end of the period of employment, in accordance with the legal provisions with regard to the Dimona or Limosa declarations.

The Payroll Office is neither responsible nor liable for the discharge of the aforementioned legal formalities.

§ 3 - The Customer employing an employee or equivalent person shall draw up and update employment regulations in accordance with the legal provisions. At the request of the Customer, the Payroll Office or Legal Partners of Partena Professional may assist it in the discharge of its obligations in this area. This service shall be additionally invoiced.

§ 4 - A Customer who employs a salaried or equivalent person shall comply with its obligations relating to health and well-being at work, in particular as regards prevention and protection at work.

Article 25

1 - The Customer must immediately transmit, regardless of the status of the employee, the following documents and/or information to the Payroll Office:

- upon employment of an employee/company manager:

- a carefully completed 'employee identification sheet', signed by the Customer and the employee, or any other form of identification, irrespective of medium, offered by the Payroll Office;
- all documents required by law entitling the holder to a reduction in social security contributions and a reduction in net wages (activation);
- report to the Payroll Office whether an exemption from the payment of withholding tax on earned income applies to the remunerations;
- all the documents required by the regulations and necessary for the correct calculation of wages (holiday certificates, etc.).

- during the performance of the agreement:

- any change in the employee's residence, marital status or family situation and the means by which benefits are issued (e.g., change to working arrangements, etc.);
- any element affecting the amount or the social and tax treatment of the employee's pay;
- a time sheet (including wage statement and the time worked and absences), drawn up on the basis of the form provided by the Payroll Office and delivered on the basis of the terms and on the data carrier agreed between the parties, no later than on the third working day prior to the date of payment of the employees' net wages, except where another period has been agreed between the Parties. Data transmitted to and received by the Payroll Office in this way shall have evidential value vis-à-vis the Customer even should the data be communicated by a mandatary of the Customer.

- at the end of the employee's contract:

- the date and reason for termination of the employment relationship, as well as the elements by which the settlement on termination of employment and the accompanying documents can be drawn up.

2 - The Customer is responsible for the establishment of its joint committee. However, any advice from the Payroll Office to the Customer regarding the joint committee to which the Customer could fall under is purely indicative. The Payroll Office cannot be held liable for the consequences of the government's decision to declare another joint committee competent for the Customer. The Customer is also liable for compliance with the provisions relating to the employment of personnel, remuneration and the collective labour agreements that apply to it as an employer. More specifically, but not exhaustively, the Customer is liable for:

- the determination and monitoring of the gross salaries of its personnel (such as wage indexations, pay scale increases and the link to job classifications).
- monitoring of the weekly working hours.
- monitoring of meal voucher, eco-voucher and end-of-year bonus issue.
- the payment of transport costs for commuting to and from work,
- the payment of premiums and extra allowances.

The Payroll Office shall inform the Customer of the sectoral provisions, including wages and index information, via the website www.partena-professional.be provided that the Payroll Office monitors the sector and is in possession of this information. The Customer can find the sectors monitored by the Payroll Office on the website www.partena-professional.be.

§3 - The Customer is held liable for the correctness, relevance, accuracy and completeness of the data required for the execution of the Affiliation Agreement. It shall undertake to closely monitor the data updates to payroll administration transmitted to the Payroll Office. Moreover, it must correct or delete incorrect, incomplete or irrelevant data in accordance with the instructions of the Payroll Office.

§4 - In order to promote electronic communication between the Customer and the Payroll Office, the Customer is obliged to communicate the e-mail addresses of its employees (in charge of payroll administration and personnel management) to the Payroll Office. The Customer must ensure that these e-mail addresses are always correct and are therefore regularly updated in the event of changes.

Article 26

§ 1 - The Customer or its authorised mandatary must carefully complete, date and sign (manually, electronically or by means of identification as referred to in Article 31 of these Organisational Regulations) any document or data to be transmitted to the Payroll Office, irrespective of the medium used. Moreover, this is considered to originate with the Customer or its authorised mandatary. The Customer shall not invoke the signatory's lack of competence or absence of authorisation for the purpose of evading obligations to the Payroll Office or third parties.

§ 2 - Any documents or data required for the preparation and/or improvement of the social documents prescribed by law and/or declarations and/or of the administrative instructions must be immediately provided to the Payroll Office by the Customer, irrespective of the agreed data carrier and form. In the event of incorrect or late submission of the Dimona Declaration or failure to submit the Dimona Declaration, the Payroll Office shall automatically implement the necessary corrections against invoicing, provided that it has the relevant data at its disposal. The Payroll Office declines any liability resulting from negligence, failure, error or delay on the part of the Customer. In such cases, the additional workload shall be invoiced to the Customer by the Payroll Office.

Article 27

Without prejudice to Article 4, § 2 of these Organisational Regulations, the Customer shall immediately and in writing confirm any new information or modification of existing information which may affect the proper performance of the Payroll Office's mandate, both as regards the Customer itself and its staff. The Customer undertakes to inform the Payroll Office immediately and in writing of any change concerning its official name, the nature of its activities, its joint committees, the address of its registered office and/or of its business units, legal form or any other data required for the performance of the assignment entrusted to the Payroll Office. The Customer completes the necessary formalities before the Chamber of Commerce.

[ICT Applications](#)

Article 28

Within the framework of its assignments as stipulated in these Organisational Regulations, the Payroll Office shall make ICT Applications (hereinafter 'Applications') available to the Customer for

the purpose of exchanging data between parties, while safeguarding the confidentiality, integrity and security of the data exchanged.

Article 29

The Payroll Office shall make the Applications available to the Customer for the duration of its Affiliation Agreement.

The Customer shall decide whether to use such Applications.

The Payroll Office undertakes to take reasonable measures to ensure smooth transactions occurring at the same speed for the Customer who does not use the Applications; however, is unable to guarantee that certain transactions can be carried out as efficiently and quickly as those enacted with the Applications.

Article 30

The Payroll Office guarantees the operation of the Applications under the conditions laid down in the Affiliation Agreement and in the user manuals for Customers having opted to work with the Applications and/or the website of the Payroll Office. The Payroll Office undertakes to take reasonable measures to ensure the uninterrupted and technically or operationally flawless operation of the Applications. However, the Payroll Office cannot guarantee that such access and access to the services offered shall be guaranteed at all times and that no fault or technical problem may occur.

Access to the Applications and the accompanying services provided may be interrupted in their entirety or in part at any time (in particular for the purpose of maintenance or technical updates). Should such interruptions be planned and foreseeable, the Customer shall be informed in advance. To the extent possible, the Payroll Office undertakes to have the Applications back up and running as quickly as possible and to ensure that such interruptions remain short-lived, having a minimal impact on the Customer's day-to-day operations.

The Payroll Office undertakes to update the Applications in accordance with the technological standards generally recognised at an international level, where necessary, in order that a high level of confidentiality and security be maintained.

The Customer is responsible for making available and maintaining the IT resources owned and/or used by it (or its authorised representatives) to log in to the Applications. The Customer is responsible for updating its IT equipment, their reliability or their security in any form whatsoever.

Article 31

The Payroll Office undertakes to limit access rights to the Applications made available to the Customer exclusively to and under the supervision of persons whom the Customer has expressly designated for this purpose. The Customer must communicate the positions and/or names of the persons who have access to the Applications in a timely manner and no later than on the first day of an Application's commissioning into service. The positions and/or names of the persons who are no longer permitted to access the Applications (e.g., upon said person's departure) must also be communicated immediately.

Without excluding the application of other means of authentication which may be described in detail in any subsequent communications between the Payroll Office and the Customer, the Customer shall have access to the Applications using a means of identification provided by the Payroll Office. The

means of identification shall be communicated to the Customer or to the user authorised by the latter, via a communication method safeguarding the personal nature of the transfer.

The use of this identifier is equivalent to the Customer's signature.

The means of identification shall be strictly personal and non-transferable. Any authorised person must use it properly and judiciously, including when used by any other person authorised by the Customer.

The Customer is liable for any use of the identifier facilitating use of the Applications.

Article 32

The Customer shall act with due care, and should it require that its personnel manage its IT equipment, then it shall ensure that authorised persons use the Applications with this same prudence and caution.

The Customer must:

1. appoint a person responsible for communications with the Payroll Office.
2. immediately report any anomaly with regard to the Application's use, such as, for example, the loss of means of identification.
3. indicate the persons who have access and right of use to the Applications or who have lost those rights.
4. provide and update information which, to the best of its knowledge, is complete and correct and which does not mislead the Payroll Office in the execution of its assignment.

Furthermore, the Customer and authorised persons may not send any data, message or document by any means whatsoever, nor may it upload data, documents or programmes through the Applications:

- a. which could infringe upon the rights (including intellectual property rights) of the Payroll Office or any third party;
- b. the content of which is unlawful, offensive, discriminatory, violent, obscene or degrading or which harms the private life of any other person;
- c. that may interfere with the Applications' proper functioning, such as intentionally uploaded malicious software, computer viruses and malware.

Article 33

The Customer is responsible for monitoring the content of the information it provides to the Payroll Office. It shall correct any error, act of negligence or lack of clarity as soon as it becomes aware of it and, where necessary, notify the Payroll Office should assistance from the latter be required to rectify the error or act of negligence.

Article 34

The Customer acknowledges and accepts that the Applications and its accompanying services, as well as the software that has been developed to supply the Applications and accompanying services, are protected by intellectual property rights (copyrights, trademark rights, licensing rights, etc.) owned by the Payroll Office or having been legally acquired and implemented by the latter.

The Payroll Office shall grant the Customer a non-transferable and non-exclusive right to use the Applications in the course of its transactions with the Payroll Office. The Customer is prohibited from copying, modifying, translating, leasing, or providing the Applications to the public or any third party,

in whole or in part, to include accompanying software and documentation, nor may it set up any operations derivative thereof.

[Account opening fees - Guarantee - Account closing fees - Processing fees - Prices of products and services - Interest](#)

Article 35

The Payroll Office's management team determines account opening and closing costs and the guarantee, as well as the processing fees and the prices of products and services chargeable to the Customer.

Article 36

The Payroll Office reserves the right to request an advance on the processing fees and on the price of the products and services from the Customer prior to the execution of certain services, in particular specific regularisation or development works.

Article 37

§ 1 - The costs of opening an account

Each Customer must immediately pay a one-off contribution at the time of affiliation to cover the opening costs of the affiliation account. Should this fail to take place, the Affiliation Agreement shall be deemed not to exist and no performance shall be provided by the Payroll Office until this fee is effectively paid. The costs of opening an account shall not be refunded to the Customer under any circumstances.

§ 2 - The guarantee

Each Customer must immediately pay a security deposit upon affiliation. This guarantee is equal to the processing fees payable by the Customer for three months based on the number of employees stated on the date of affiliation. Should this fail to take place, the Affiliation Agreement shall be deemed not to exist and no performance shall be provided by the Payroll Office until that guarantee is effectively paid.

In the event of an increase in the number of employees, the Payroll Office may demand an additional guarantee.

The Payroll Office may also ask for a special guarantee, depending on the number of employees employed or due to special circumstances such as the complexity of the account, the Customer's financial situation or its competent joint committee.

The guarantee shall be frozen on the Customer's account with the Payroll Office and may not be used to settle a debit balance of any kind whatsoever.

The guarantee shall be refunded to the Customer at the end of the Affiliation Agreement and after all amounts due to the Payroll Office have been settled.

This guarantee shall be acquired by the Payroll Office in all the cases referred to in Article 50 § 2 and § 3, without prejudice to the collection of outstanding amounts due.

§ 3 - The costs of closing an account

Each Customer must pay a one-off contribution upon termination of the Affiliation Agreement to cover the costs of closing its account. The amount of this fee shall be doubled in the event of exclusion.

§ 4 - The processing fees

'Processing fees' refer to any amount invoiced by the Payroll Office for the calculation of wages (or salaries), the preparation of social documents and social and tax declarations. The processing fees payable by the Customer are described in detail in an annex to the Affiliation Agreement or in the quotation to the Customer.

The processing fees are set by the Payroll Office's management team. The Customer shall be charged an increase to the processing fees should it not wish the amounts due to the competent public authorities to be paid through the Payroll Office.

Conversely, reduced processing fees are charged for a period of two quarters or more should the Customer, on a provisional basis, no longer employ any personnel and intend to retain its administrative account.

§ 5 - The prices of products and services

'Prices of products and services' refers to any amount invoiced by the Payroll Office for the provision of a product or service and not covered by the processing fees set out in § 4 above.

§ 6 - Interest

The Customer shall bear no interest on the amounts having been paid to the Payroll Office in accordance with this Article.

Adjustment of rates

Article 38

§ 1 - Indexing

The processing fees, account opening and closing fees, as well as the prices of the products and services referred to in Article 37 are linked to the official consumer price index published by the FPS Economy, SMEs, Self-employed and Energy.

The processing fees shall be adjusted on the first day of each quarter by means of a coefficient. The coefficient is obtained by dividing the official consumer price index figure for the second month of the previous quarter by the official consumer price index figure for the second month of the penultimate quarter.

The opening and closing costs of an account as well as the prices of products and services are adjusted on the first day of each calendar year by a coefficient obtained by dividing the official figure of the consumer price index for November of the previous year by the official figure for November of the penultimate year. The coefficient obtained in this way shall be applied to the amount of the aforementioned costs and prices in force in the previous year and the result of the calculation shall be rounded up to the nearest unit.

§ 2 – Increases not related to indexation

Without prejudice to the indexations in § 1 of this Article, the opening and closing costs of an account, the processing fees, the prices of the products and services may be adjusted at any time by the Payroll Office in the following cases:

- to implement new legal, regulatory and administrative instructions which may or may not involve IT updates or developments, significant costs or new formalities for the Payroll Office.
- to implement changes that ensure an improvement in the quality and/or level of use of the products and services having been made available to the Customer.
- in order to cover its operating costs.

Increases not related to indexation, in the cases listed above, cannot be invoked by the Customer to terminate the affiliation without respecting a notice period or the payment of a compensation according to the rules set out in Article 50 §2.

Payment methods

Article 39

Without prejudice to the provisions concerning the guarantee and the account opening costs payable at the time of its affiliation in accordance with Article 37 § 1 and § 2, the Customer shall be obliged to pay the processing fees, the prices of the products and services and the account closing costs within a period of 30 calendar days as from the invoice date.

Article 40

Any amount paid out by the Customer or by a third party to the benefit of the Customer shall be credited in priority to the costs of opening and closing an account, to the processing fees and to the prices of the products and services invoiced to the Customer by the Payroll Office.

Article 41

§ 1 - Any payment of contributions and/or advances to the social and tax authorities must be made by the Customer on the basis of an invoice and/or payment document drawn up by the Payroll Office.

In the absence of a direct debit, the Customer shall transfer to the Payroll Office the amount stated on the invoice drawn up by the Payroll Office with explicit reference to the structured communication. The Payroll Office shall not be held liable for registering a payment which does not meet the conditions stated above. The Payroll Office may charge additional costs to the Customer for the increase in work arising from payments that do not satisfy the above conditions.

The Customer shall pay any invoice from the Payroll Office before the due date stated on the invoice. Should this not be the case, the Payroll Office disclaims all liability in accordance with Article 44(3) of these Organisational Regulations.

§ 2 - Should, for any reason whatsoever, the Customer not receive the invoice and/or the payment document referred to in the preceding paragraph within a period of five (5) working days, after having been sent the instructions for the payroll process in question, it must immediately notify the Payroll Office and pay an advance payment in good time. The amount is equal to the amount stated on the payslip for the period concerned or, failing that, on the amount shown on the payslip for the previous month.

Should, notwithstanding § 1 of this Article, the Customer make a payment directly to the social and/or tax authorities, the modalities of such payment (amount, payment date, recipient and booking) must be communicated immediately to the Payroll Office.

Late payments

Article 42

Late payments of the Article 37 amounts shall be increased by a fixed compensation of 10% of the amount due as well as by a late payment interest equal to the statutory rate as determined by the Law of 2 August 2002 on combating late payments in commercial transactions (Belgian Official Gazette 7 August 2002) including recovery costs. The increase and the interest on arrears shall be equal to a balance of processing fees for the purposes of these Organisational Regulations.

Liability

Article 43

§ 1 - The Payroll Office shall undertake an obligation to use its best efforts in terms of the mandate it has accepted.

§ 2 - The Payroll Office does not assume any responsibility for the correctness of the information provided by the Customer, nor is it required to verify the correctness of this information.

Consequently, the Customer alone is liable for the correctness and completeness of the information it provides to the Payroll Office. The Customer is liable for legislative violations and breaches of collective labour agreements arising from the provision of incorrect, incomplete or late data, for any reason.

The Payroll Office shall only be liable for the mandate it has accepted and only to the extent that its mandate is of an exclusive nature.

3 - A Customer considering itself to be entitled to compensation under the professional liability of the Payroll Office must notify its claim to compensation by registered letter to the Payroll Office within 30 days of the presumed incorrect execution by the Payroll Office (as evidenced by the postmark date), failing which the Customer shall be deemed as having waived its right to compensation. The obligations incumbent on the Customer set out in Article 14 § 3 shall remain in full force and effect in this case.

§ 4 - Only direct damage, excluding the principal claim and all indirect damage (in particular all costs incurred arbitrarily without the authorisation of the Payroll Office, loss of benefits, damage to reputation, non-pecuniary damage, financial loss on interest, investment or anticipated profits, the consequences of a strike, the increase in overheads, etc.) are taken into account in the assessment of the loss.

The term 'principal claim' means all amounts which, regardless of whether an error has been made or not, are owed by the employer on the basis of legal, regulatory or conventional provisions with regard to its personnel or the authorities.

Article 44

The total liability of the Payroll Office shall be limited to 12 times the amount of the processing fees referred to in Article 37 § 4 of these Organisational Regulations and which are due during the month in which the error was established and shall in any case be capped at a maximum of EUR 25,000.

Should the error have been detected after the termination of the Affiliation Agreement, the amount of the processing fees paid during the last 12 months of affiliation to the Payroll Office shall be used.

The Payroll Office is not liable for the payment of fines, interest and surcharges owed by the Customer because it failed to comply with the statutory payment deadlines for the contributions and/or various advances. Moreover, the Payroll Office is not liable for the Customer not having complied with its obligations due to legal, governmental provisions or conventional obligations or obligations arising from the Affiliation Agreement and its annexes.

Article 45

Apart from the obligations incumbent on the Customer described in Articles 22 et seq., any advice given by the Payroll Office regarding the establishment of a joint committee, the application of collective agreements, the calculation of the employees' wages or the application of the measures intended for the promotion of employment to which the Customer could claim, is informative and under no circumstances may the liability of the Payroll Office be invoked. The Payroll Office may at no time be held liable for the consequences of the government's decision to declare another joint committee competent for the Customer.

Article 46

The Payroll Office can only be held liable for the implementation of the various measures to promote employment (reductions in social security contributions, exemptions from payment of withholding tax on earned income, etc.) in the event that the Customer has complied with all legal formalities and has provided the Payroll Office with the relevant data, legal forms, information and instructions within the required time limits.

Any calculation made by the Payroll Office concerning a measure to promote employment is temporary and its benefit thereof is only definitively acquired following approval by the competent institution or administration.

Article 47

The Payroll Office cannot be held liable for the effects of an exceptional or unforeseen event, an 'administrative coercive measure' or force majeure having made the completion of its mandate and assignments impossible.

'Force majeure' is held to include any interruption of the supply of electricity, a computer virus, cybercrime, a strike, riots, etc., without this list being exhaustive.

Article 48

The provisions of Articles 43 to 47 inclusive shall be without prejudice to the liability provisions and/or restrictions that appear elsewhere in the Affiliation Agreement and its annexes.

Duration and termination of the Affiliation Agreement

Article 49

Without prejudice to Article 7, the respective rights and obligations of the Payroll Office and the Customer shall take effect as from the date of affiliation and shall terminate after the completion of the last act authorised by the mandate(s) referred to in Article 4 § 1.

In derogation of the provisions of Article 50, § 1 of these Organisational Regulations, in the event of bankruptcy the rights and obligations of the Parties shall terminate on the day on which the declaration of bankruptcy verdict is pronounced.

Article 50

§ 1 - The capacity of Customer shall be lost no later than the last calendar day of a calendar quarter, except for the events provided for in Article 49(2):

- in the event of termination.
- in the event of irregular termination, i.e. the Customer's failure to comply with the termination rules.
- on the Customer's exclusion.
- by common agreement.
- for reasons of force majeure.
- as a result of the death of the Customer as a natural person.
- as a result of the cessation of the activity or the employment of the Customer's personnel.
- as a result of the apparent insolvency of the Customer.
- as a result of the dissolution of the Customer's legal entity.

In the event of termination, in the event of irregular termination of the Affiliation Agreement and in the event of exclusion, the terms and conditions described in this Article must in any event be complied with.

Duration of the Affiliation Agreement

2 - The Affiliation Agreement is concluded for a period of at least 36 months, plus the remaining part of the year in which it starts should the Affiliation Agreement not have started on 1 January.

During this period, the Affiliation Agreement may not be terminated by the Customer unless the end date of the 6-month notice period coincides with the end of the minimum period of 36 months plus the remaining part of the year in which the Affiliation Agreement commences should it not commence on 1 January.

Should the notice period have been served before 1 July (the postmark serving as proof), it shall expire on 31 December of the year in which the notice was given. However, should the period of notice have been served after 1 July of the current year, it shall expire on 31 December of following year.

Parties may agree in mutual consultation on a longer term (of 36 months, plus the remaining part of the year in which the Affiliation Agreement commences should it not commence on 1 January), which shall then be included in the Special Terms and Conditions.

Agreements that were already concluded for a period of one year when these Organisational Regulations entered into force cannot be terminated during the first calendar year of the Affiliation Agreement.

Tacit renewal of Affiliation Agreement

The Affiliation Agreement, irrespective of its duration, is tacitly renewed for 12 months at a time, except in the event of termination or irregular termination by one of the Parties.

Termination after expiry of the original period of affiliation

Termination must be notified by the Customer to the Payroll Office by registered letter, which must be sent no later than before 1 July, with a notice period of at least 6 months, the end date of which must coincide with 31 December of the current year.

Should the period of notice be served before 1 July, it shall expire on 31 December of the year in which it was served. However, should the period of notice have been served after 1 July of the current year, it shall expire on 31 December of the following year.

Irregular termination before the start of the Affiliation Agreement

Should the Customer terminate its affiliation before the start of its execution, it shall owe a compensatory payment equal to 18 times the monthly amount of the processing fees mentioned in the Affiliation Agreement, multiplied by the number of employees employed at the time of the irregular termination.

Except for the closure costs for an account referred to in Article 37 § 3 of these Organisational Regulations, the irregular termination shall automatically and without formal notice result in the loss of the guarantee referred to in Article 37 § 2 in favour of the Payroll Office.

Irregular termination during the originally agreed term of affiliation

In the event of irregular termination during the agreed affiliation term of 36 months (plus the remaining part of the year in which the Affiliation Agreement starts should it not start on 1 January) by the Customer without observing the rules on termination as referred to in Article 50 § 2, the Customer shall owe the Payroll Office compensation equal to 18 times the processing fees calculated on the basis of the monthly average of the processing fees invoiced during the past 12 months having been transacted by the Payroll Office. Should the duration of the affiliation be less than 12 months, the compensatory payment shall be calculated on the basis of the monthly average of the processing fees invoiced during the affiliation period.

For Affiliation Agreements concluded before the entry into force of these Organisational Regulations, of which the original duration is 12 months and of which the original duration has not yet expired at the time of the irregular termination by the Customer, in application of the previous version of the Organisational Regulations (approved by the Board of Directors on 18 June 2013), a compensatory fee shall be payable by the Customer to an amount six times (6x) the processing fees, calculated on the basis of the monthly average of the processing fees invoiced during the past 12 months having been transacted by the Payroll Office. Should the duration of the affiliation be less than 12 months, the compensatory payment shall be calculated on the basis of the monthly average of the processing fees invoiced during the affiliation period.

Except for the closure costs for an account referred to in Article 37 § 3 of these Organisational Regulations, the irregular termination shall automatically and without formal notice result in the loss of the guarantee referred to in Article 37 § 2 in favour of the Payroll Office.

Irregular termination after tacit extension of the agreed affiliation period

In the event of irregular termination, the Customer shall owe the Payroll Office compensation equal to 12 times the processing fees calculated on the basis of the monthly average of the processing fees invoiced during the last 12 months transacted by the Payroll Office.

Should the duration of the affiliation be less than 12 months, the compensatory payment shall be calculated on the basis of the monthly average of the processing fees invoiced during the affiliation period.

Except for the closure costs for an account referred to in Article 37 § 3 of these Organisational Regulations, the irregular termination shall automatically and without formal notice result in the loss of the guarantee referred to in Article 37 § 2 in favour of the Payroll Office.

Exclusion by the Payroll Office

§ 3 - Specifically, the Payroll Office may exclude a Customer for serious misconduct, failure to comply with legislation or collective agreements, failure to comply with the Organisational Regulations and their adaptations, failure to transmit data and supporting documents, failure to pay the amounts due pursuant to Article 37 of these Organisational Regulations.

The exclusion of a Customer shall take effect by operation of law at the end of the quarter most recently closed, insofar as it is preceded by the sending of a registered letter in which the Payroll Office shall state the objections raised against the Customer.

As from the Payroll Office's entry into force of the date of exclusion, the respective obligations of the Parties shall cease to apply.

Except for the closure costs for an account referred to in Article 37 § 3 of these Organisational Regulations, the exclusion shall automatically and without formal notice result in the loss of the guarantee referred to in Article 37 § 2 in favour of the Payroll Office.

Exclusion during the originally agreed term of affiliation

Regardless of the reason for the exclusion, the Payroll Office shall be entitled to claim a compensation payment equal to 18 times the monthly average of the processing fees invoiced over the last 12 months transacted by the Payroll Office.

Should the duration of the affiliation amount to less than 12 months, then the compensatory payment shall be calculated on the basis of the monthly average of the processing fees invoiced during the affiliation period.

For agreements having already been concluded for a period of one year upon the entry into force of these Organisational Regulations, the Payroll Office shall be entitled to claim compensation equal to six times the monthly average of the processing fees invoiced over the previous 12 months transacted by the Payroll Office.

Should the duration of the affiliation amount to less than 12 months, then the compensatory payment shall be calculated on the basis of the monthly average of the processing fees invoiced during the affiliation period.

Exclusion after the originally agreed term of affiliation

Should the exclusion of the Customer take place after the original term of affiliation, the compensation shall be equal to the amount of outstanding processing fees for the remaining 12-month term of affiliation and shall be calculated on the basis of the processing fees invoiced over the course of the last 12 months transacted by the Payroll Office.

§ 4 - In the event of termination by the Payroll Office, the Payroll Office shall notify the Customer of the termination by registered letter, to be sent no later than 1 July, giving 6 months' notice, the expiry date of which must coincide with 31 December of the current year.

§ 5 - In the event of termination by mutual consent for reasons of force majeure, as a result of the death of the Customer or the cessation of the activity, the capacity of the Customer shall automatically be lost no later than the end of the quarter in which one of the aforementioned circumstances occurs. The Customer or its duly authorised mandatary undertakes to inform the Payroll Office as soon as possible should any of the above events occur.

§ 6 - In the event of termination of the employment of personnel, which results in the removal of its registration from the social and tax institutions, the Customer must inform the Payroll Office within seven calendar days counting from the last day of employment of the last employee, and this regardless of Article 37, § 3 of these Organisational Regulations.

§ 7 - At the end of the quarter in which the Customer fails to comply with the obligations incumbent on it under these Organisational Regulations, all obligations assumed by the Payroll Office as part of its mandate may be suspended.

The suspension of any performance by the Payroll Office shall be notified to the Customer by means of a reasoned registered letter.

Final provisions

Article 51

The Payroll Office may unilaterally amend these Organisational Regulations with the prior approval of its Board of Directors, having informed the Customer thereof via hard copy or electronic medium.

As soon as it has been informed, the Customer has a period of 30 calendar days to terminate the Affiliation Agreement should it refuse to amend the Organisational Regulations. Such termination shall, on pain of nullity, be effected by registered letter (the postmark date being taken as proof) which shall have effect on 31 December of the current year. In that case, the last, uncontested version of these Organisational Regulations shall remain in force until the closing date.

These Organisational Regulations may be consulted by the Customer via an IT application provided by the Payroll Office. In addition, the Customer may request a copy of the Organisational Regulations by sending an e-mail to the e-mail address askme@partena.be.

Article 52

In the event of a dispute with regard to the application of these Organisational Regulations, the Parties shall be compelled to enter deliberations with a view to settling their dispute, and this on the initiative of either party.

Should they fail to reach an accommodation, they may bring any legal action they consider to be appropriate.

These Customer Regulations are governed by Belgian law. Any dispute concerning the validity, interpretation or implementation of these Organisational Regulations shall be submitted to the courts of the judicial district of Brussels.

Should a provision (or a part thereof) of these Organisational Regulations be invalid or unenforceable, this shall not affect the validity and enforceability of the other provisions of these Organisational Regulations.

Article 53

These Organisational Regulations nullify and replace all previous regulations. They shall enter into force on 27 March 2018, the day upon which they were approved by the Payroll Office's Board of Directors.