This Transcriber Independent Contractor Agreement dated _____ day of _____, 201_ between Transcription for Everyone ("TFE") and ______ ("Transcriber") defines the parameters and terms between the parties (the "Agreement").

Referral Service Arrangement.

TFE is a referral service with a client base that provides transcription work. TFE contracts transcribers <u>on a subcontractor/freelance</u> basis. TFE refers transcription work to transcribers to be completed according the clients' guidelines and deadlines. TFE also employs editors to review Transcribes work to ensure accuracy and correctness.

Transcriber's Availability.

In order to receive work from TFE, Transcriber is required to be available to transcribe <u>and complete</u> a minimum of 30 audio minutes per day, 4 days a week or 2 hours of audio per week or a minimum of 15 working hours per week. TFE also has projects that require a commitment to complete 30 audio minutes per day, 5 days a week. TFE may choose to work with Transcriber if Transcriber cannot make such a commitment, as long as Transcriber makes this aware to TFE upon signing of this contract.

In order to receive TFE work, Transcriber agrees to complete TFE's project team calendar(s) by indicating how many audio minutes (30 minimum) per day Transcriber will complete per week.

Transcriber will indicate zeros for all days Transcriber is not available.

Transcriber is responsible to give TFE management advance notice of any changes in Transcriber's schedule.

This availability is TFE's recommended amount and a transcriber may choose to be available for less. The Transcriber is allowed to take off any days they wish, including holidays, sick leave, et cetera, as long as reasonable notice is given (one week).

Deadlines and Impeccable Transcripts.

Professionalism is required in Transcriber's work performance. Transcriber is responsible to exercise consistency and diligence in accepting work, declining work and submitting completed work on a timely basis.

Upon receipt of an assignment, Transcriber will download and listen to the audio in order to determine the quality of the audio. Transcriber will return poor quality audio files to the project manager **within 12 hours of receipt of assignment** unless otherwise instructed. Time does not include Jewish holidays in which work cannot be done.

Upon acceptance of an assignment, Transcriber will produce a transcript that adheres to clients' and TFE's guidelines. In the event a client transcription criteria contradicts with a TFE transcription criteria, Transcriber will follow client's transcription criteria. Transcriber's assignment is complete when the editor indicates the assignment is complete.

In the event Transcriber submits a file two hours after a project deadline without cause Transcriber will be compensated at 50% of the full project rate of compensation.

In the event Transcriber submits a file six hours after a project deadline Transcriber will be subjected to a double deduction of the full project rate of compensation. Proactive communication can and will alleviate any penalties if the TFE editor or manager agrees to the time extension.

Non-compliance with the protocols in this section and with TFE's Deadline Policy and Accepting and Returning Assignment Policy found in the TFE Info File Dropbox folder will result in the removal of Transcriber from TFE teams and Transcriber will no longer receive TFE assignments.

Proactive Communication.

The benefits of working from home are many. Transcriber understands that with the freedom and flexibility of working from home comes the responsibility of proactively communicating with TFE management regarding status of all assigned projects, being reachable based on Transcriber's indicated availability reflected on TFE project calendars and any changes in Transcriber's scheduled availability.

Compensation.

(i) <u>Compensation rates:</u>

Compensation rates vary from client to client and from project to project and will be disclosed to Transcriber before Transcriber chooses to accept or decline any TFE work.

(ii) Rating:

Transcripts are rated by an editor, except when Transcriber is self-editing.

In the event Transcriber's transcript does not comply with meeting deadlines and client guidelines and standards, said transcript will receive a plus or minus score; resulting in the transcriber receiving +/- \$0.10 per plus or minus received. Transcripts may receive as many minuses as the transcriber portion of the transcript is worth and as many pluses as the editor portion is worth. All final transcript ratings will be judged by TFE's management as per a compare doc of the final-client transcript.

(iii) Compensation Process

With the understanding that TFE is a referral service, Transcriber will receive payment for completed projects <u>when TFE receives payment from clients</u>. Upon receipt of payment from clients TFE will pay Transcribers within 30-45 days.

Upon receipt of said money, TFE will process said payments by sending to Transcriber a "Money In" e-mail notification regarding payment for said project.

In order for Transcriber to receive compensation, if Transcriber is:

- a) Israeli citizen or Non-Israeli Citizen living in Israel Transcriber must provide Israeli bank account or Paypal e-mail information.
- b) Non-Israeli Citizen living abroad Transcriber must provide PayPal e-mail information.

Payment summaries are available at the beginning of the month. Transcriber must reply within three days to indicate if any or all of the following information has changed:

- 1) tax status
- 2) Israeli bank info or PayPal e-mail
- 3) any differences noted in the total.

TFE will process Transcriber's payment by the following 15th of the month.

<u>Bank Transfer in Israeli Shekels</u> - Payment for projects that are compensated in dollars will be converted to the New Israeli Shekel based on the rate TFE receives from PayPal when transferring the funds to TFE's Israeli account, usually at the beginning of the month.

<u>Bank Transfer in Israeli shekels if under 200 nis</u> - If the Transcriber is an Israeli citizen or a non-Israeli citizen living in Israel and earns less than 200 nis (New Israeli Shekels) in any given month, said money will automatically be deferred to next month's payment unless requested otherwise. Any deferred monies become the Transcriber's responsibility to notify TFE they are due.

In the event a TFE client is late in paying, Transcriber recognizes that TFE is not liable to Transcriber for the monies outstanding until the TFE client pays the monies. TFE will take every reasonable action available to TFE in order to collect all monies due to Transcriber. In the event only a percentage of money is recovered, that percentage will be likewise deducted from the Transcriber's pay.

(iv) Tax Status

It is Transcriber's responsibility to obtain advice from an accountant in order to be compliant with all Israeli and country of origin laws regarding working as a freelancer.

TFE does not give tax advice. Transcriber agrees that TFE is not liable for any damages or loss incurred by Transcriber in the event Transcriber asks TFE's accountant for tax advice.

In order to be compensated, Transcriber must provide the following documentation. If Transcriber's tax status is:

- (i) <u>Israeli citizen:</u> **Teum Mas for Schar Sofrim** or Osek Patur and valid Ishur L'tzorech Nikui Mas to be obtained from the Israeli Tax Authority.
- (ii) <u>Non-Israeli living in Israel</u> Teum Mas if Transcriber has a work visa OR Certification from the Israeli Tax Authority with an identification number assigned by said tax authority indicating that the Transcriber is a foreign resident of Israel (toshav chutz) and tax exempt.

Transcribers operating under a teum mas status may be subject to a 20 NIS payment fee, subject to TFE's discretion.

If the above documentation is not submitted TFE is required by Israeli law to deduct withholding taxes. Said taxes can be up to 48% or more according to Israeli law. TFE cannot pay those in Israel anything without valid status.

If the Transcriber does not live in Israel, TFE is not required to withhold any taxes and does not require any tax documentation from Transcriber. Transcriber will issue a invoice/receipt for services and TFE will make the transfer. Such invoice must indicate services were performed out of Israel.

Confidentiality.

TFE has a legal and ethical responsibility to protect the confidentiality of client information.

For purposes of this Agreement, "Confidential Information" shall include any confidential, proprietary or trade secret information of TFE or any of its clients, including but not limited to business plans, customer lists, financial statements, and pricing information.

As a TFE subcontractor, Transcriber will have access to privileged information. Transcriber is responsible to safeguard Confidential Information at all times. Unless directed by TFE Management, Transcriber will not at any time disclose Confidential Information to any person whatsoever, or permit any person whatsoever to view or make copies of any materials prepared by Transcriber, coming into Transcriber's possession or under Transcriber's control through any business Transcriber conducts with TFE.

All security protocols will be strictly followed when transmitting documents, audio files, and information between Transcriber and TFE. Only those individuals authorized by TFE to transcribe, proofread or review materials are entitled to view or have access to such materials.

Any unauthorized disclosure or discussion of Confidential Information between Transcriber and anyone other than TFE management is considered a serious violation of TFE policy and will result in immediate termination of this Agreement with TFE and may result in legal action against Transcriber.

Non-Solicitation.

Transcriber shall not, directly or indirectly, either on its behalf or on the behalf of any other party or person or entity, solicit or induce or encourage any business relationship with any of TFE's clients/customers.

It is understood that in the event Transcriber does solicit a business relationship with TFE clients, Transcriber will pay TFE a referral fee of 70% of all monies Transcriber earns from TFE clients.

In the event TFE incurs damages as a result of Transcriber's business relationship with a TFE client, Transcriber agrees hereby to compensate TFE 70% of any and all income Transcriber receives from TFE client plus damages incurred by TFE as a result of said business relationship.

TFE has a right to garnish up to 70% of all earnings owing to Transcriber if it is found out that Transcriber solicits any form of a business relationship with TFE clients.

Upon termination of this Agreement, Transcriber is prohibited from soliciting a business relationship with any of TFE's clients for a period of 3 years from the date of termination of this Agreement.

Modification of this Agreement.

TFE reserves the right to modify terms of this Agreement in order to allow TFE to continue functioning in its capacity as defined above. Any modifications made by TFE will not interfere with Transcriber's abilities and rights under this Agreement.

By signing below, you understand and agree to the terms and conditions of your subcontractor status with TFE.

Subcontractor Signature

Transcription for Everyone (טי.אף.אי. תמלול) By: Avi Noam Taub, CEO Date:

Date: _____