

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

("Transcriber") defines the

Referral Service Arrangement.

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

Transcriber's Availability.

In order to receive work from TFE, Transcriber is recommended to be available to transcribe and complete a minimum of 30 audio minutes per day, four days a week, or 2 hours of audio per week. During the first two weeks of Transcriber's working with TFE there is no minimum requirement and at two weeks a minimum of 15 minutes per day three days a week is required. After two months Transcriber is expected to complete at least 20 minutes three 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 Calendar by indicating how many audio minutes (recommended 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, but can take off any days they like whenever they like.

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 and content being non-offensive to them. 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 or the Sabbath 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 (which they almost always do).

Noncompliance 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) Compensation rates:

Compensation rates vary from client to client and from project to project and will be made available 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

Please note one's citizenship or place of residence is no bearing to TFE. There are two categories of freelancers; those who work in Israel and those who are out of Israel. Those working in Israel are subject to produce certain tax documentation as described below. Those working outside of Israel have to produce invoices as described below. Your citizenship is irrelevant to being paid.

With the understanding that TFE is a referral service, Transcriber will receive payment for completed projects when TFE receives payment from clients. Somewhere around the 25th of the month TFE will send to Transcriber a listing of all work which TFE's clients have paid for and payment will be made on the last day of that month. i.e. on or around October 25th TFE will send out a work summary to Transcriber with a listing of all work paid for by its clients. Transcriber will then have the opportunity to review the amounts and advise if any jobs are missing. On October 31st TFE will transfer the amount owing to the Transcriber. TFE's clients pay at different pay cycles (some immediate, some 14 days, some net 30, some net 60) and this expected pay cycle and pay rates are made available to Transcriber in the TFE Info Folder in Dropbox.

Transcribers can choose not to work for specific clients of TFE's if they do not agree with the pay rate and/or payment time terms.

If TFE does not receive payment (or if said payment is delayed) from its client(s), Transcriber will not receive payment (or will receive delayed payment accordingly), Transcriber's payment will also be delayed. It is extremely rare that TFE ever doesn't receive payment from its clients and TFE exercises all due diligence (debt collectors, attorneys, etc.) to collect payments. Proportionate costs associated with collecting payments affect Transcriber's pay. i.e. if TFE determines the only way to collect a payment is through a lawyer who takes a 30% fee of what is collected, so Transcriber will also receive 30% less of what is owing.

Payments are made in one of two ways:

- a) Direct deposit to an Israeli bank account in NIS equivalent as per the PayPal rate on the day summaries are sent out.
- b) PayPal transfer in USD.

TFE is not responsible for any fees incurred on the part of Transcriber for receiving payment.

Once payment summaries are sent out, Transcriber must reply <u>within two-three days</u> to indicate if any or all of the following information has changed:

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- 1) Tax status (i.e. working in/out of Israel)
- 2) Israeli bank info or PayPal e-mail
- 3) Any differences noted in the total or missing jobs.

Payments totaling less than 200 NIS (New Israeli Shekels) in any given month will automatically be deferred to next month's payment unless Transcriber specifically requests otherwise. Any deferred monies become the Transcriber's responsibility to notify TFE that they are due at the subsequent payment time.

(iv) Tax Status

It is Transcriber's responsibility to obtain advice from their own accountant in order to be compliant with all of their residing country's respective 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/follows TFE's advice or TFE's accountant for tax advice.

In order to be compensated, Transcriber must provide the following documentation.

Working from Outside of Israel: If the Transcriber does not work from Israel, TFE is not required to withhold any taxes and does not require any tax documentation from Transcriber. Transcriber will issue an invoice for services including invoice number, date, Transcriber's and TFE's information, amount owing, PayPal e-mail and a line indicating the work was performed outside of Israel. The invoice must be signed.

<u>Working in Israel:</u> Transcriber will produce either a current Teum Mas for Schar Sofrim or Invoice-Receipt if working as a registered Osek Patur/Moreshe. Payment will only be processed to Transcribers registered as Osek Patur/Moreshe once the original receipt is received in the mail.

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

Working in Israel - if the above documentation is not submitted, TFE can still process payment to Transcriber, subject to a 48% withholding tax. A valid Israel ID or work visa number must be produced to even obtain this 48% reduced pay.

All paperwork/tax status documents/invoice/receipts must be in before the end of the calendar year (i.e. by December 31st) or <u>Transcriber forfeits that year's earnings to TFE.</u> Please ensure you are up to date on your paperwork to avoid unpleasantness.

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, TFE's transcribers/editors/subcontractors' information and pricing/payment rate 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.

Use of any Confidential Information for any personal business or gains is strictly prohibited without the expressed written permission from 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.

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Any unauthorized disclosure or discussion or use of Confidential Information between Transcriber and anyone other than TFE management is considered a serious violation of TFE policy and may result in immediate termination, withholding of any monies owing to Transcriber by TFE and may result in legal action against Transcriber. Transcriber will pay any and all legal costs, fees and/or attorneys fees associated with said legal action.

Transcriber is prohibited from using any Confidential Information unless express written permission has been obtained from TFE.

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: _____