

INDEPENDENT CONTRACTOR AGREEMENT

THIS INDEPENDENT CONTRACTOR AGREEMENT (hereinafter "Agreement"), is effective the first day of July 2024, by and between the CALIFORNIA TAX EDUCATION COUNCIL, a California nonprofit corporation (hereinafter "CTEC"), and RG JONES LLC, dba G.G. JONES, (hereinafter referred to as "CONTRACTOR").

RECITALS

WHEREAS, CTEC desires to retain the services of CONTRACTOR as an independent contractor for the purpose of providing public relations (PR), and marketing services to CTEC; and

WHEREAS, CONTRACTOR desires to provide such services to CTEC on the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants set forth herein and for other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the parties hereto agree as follows:

1. Retention of Contractor. Subject to the terms and conditions set forth herein, CTEC hereby retains CONTRACTOR to provide PR and marketing services to CTEC and CONTRACTOR agrees to render such services to CTEC.
2. Responsibilities of Contractor. CONTRACTOR shall provide the services outlined in **Attachment A** to this Agreement, attached hereto and incorporated herein by this reference.
3. Responsibilities of CTEC. CTEC shall provide to CONTRACTOR any and all information and documentation in CTEC's possession that will assist CONTRACTOR in fulfilling its obligations under this Agreement.
4. Fees. In consideration for the services rendered by CONTRACTOR to CTEC, CTEC shall pay CONTRACTOR a fee of \$10,000.00 per month for PR, marketing, and advertising services.

As compensation for the performance of the CONTRACTOR'S obligations under this Agreement and as reimbursement for its expenses related thereto, the CONTRACTOR shall be entitled to receive a three percent Administration Fee for all invoices paid on behalf of CTEC. The CONTRACTOR shall pay all expenses incurred by it in connection with its activities hereunder.

CONTRACTOR shall invoice CTEC on a monthly basis for work performed during the previous month. Invoices shall include as much detail and supporting documentation as is reasonably prescribed by CTEC.

CTEC shall pay invoices submitted by CONTRACTOR within 10 days of receipt.

5. Term. The term of this Agreement shall be for a 24 month period commencing July 1, 2024, and terminating June 30, 2026, unless terminated earlier as provided herein.

6. Termination. This agreement may be terminated by either party for good cause (including but not limited to a material breach of any provision of this Agreement) upon written notice to the other party. Provided however, that if the good cause for termination is one that can be cured, the party receiving notice of termination shall have 10 days from receipt of the notice in which to cure. If the breach is cured within the 10 day period, the Agreement shall continue as if there had been no breach. If the party fails to cure, then the Agreement shall terminate at the end of the 10 day period.

If the good cause for termination is one that *cannot* be cured, the Agreement shall terminate immediately upon receipt of the notice of termination by the other party.

This Agreement may also be terminated by either party at any time, for any reason or no reason, upon thirty (30) days prior written notice to the other party. Upon such notice, this Agreement shall terminate on the 30th day subsequent to receipt of the written notice. CONTRACTOR shall continue to perform its obligations under this Agreement during the 30-day notice period if requested by CTEC.

Within thirty (30) days of receipt of a final invoice, CTEC shall pay to CONTRACTOR all amounts due and owing to CONTRACTOR for compensation earned up to the date of termination provided that CONTRACTOR is not in breach of any term or condition of this Agreement at the time of termination. If CONTRACTOR is in breach of any term or condition of this Agreement at the time of termination, CTEC, in its sole discretion, shall determine the amount of compensation, if any, due and payable to CONTRACTOR as of the date of termination.

7. Proprietary Information. CONTRACTOR acknowledges and agrees that any and all information marked "confidential" or represented as confidential, which is provided to or obtained by CONTRACTOR from CTEC's officers, directors, or employees or from documentation or by any other means, and the data, information and reports resulting from CONTRACTOR's activities pursuant to this Agreement, is confidential, proprietary and trade secret information of CTEC. CONTRACTOR agrees to maintain in confidence all such data, information and reports as confidential, proprietary and trade secret information and hereby agrees not to use or disclose said data, information and reports to any third party without the prior written consent of CTEC. This provision regarding proprietary information shall survive the expiration or termination of this Agreement. All confidential and proprietary information provided to CONTRACTOR shall be returned to CTEC within fifteen (15) days of CTEC's request or of the expiration or termination of this Agreement.

8. Property of CTEC. This Agreement represents a “work for hire”. All intellectual and personal property, including but not limited to plans, proposals, photographs, data, reports, equipment, layouts, ad copy, and promotional or other materials or writings, in whatever form, finished or unfinished, developed, prepared or purchased for CTEC pursuant to this Agreement, will be exclusively the property of CTEC, and CONTRACTOR agrees to deal with it as such. All such property shall be delivered to CTEC within fifteen (15) days of CTEC's written request or upon termination of this Agreement.

Further, any and all information, documentation, materials or writings, in whatever form, which are provided to CONTRACTOR by CTEC for the purposes of carrying out the services identified herein shall be returned to CTEC within fifteen (15) days of CTEC's written request or upon termination of this Agreement. If any of the information or documentation provided to CONTRACTOR has been transferred onto CONTRACTOR's computer hard drive, such information shall be permanently deleted from the system upon CTEC's written request or the termination of this Agreement.

9. Use of CTEC Name and Logos. CTEC hereby grants to CONTRACTOR a non-exclusive revocable license to use the name and logos of CTEC while carrying out the services under this Agreement. The name and logos may be used by CONTRACTOR as necessary to carry out the services under this Agreement. All goodwill developed by the use of the name and logos is for the benefit of CTEC. Nothing contained herein provides CONTRACTOR with any ownership interest in the name or logos but provides CONTRACTOR with only the use thereof. CONTRACTOR hereby waives any and all possible right, ownership or use of the name and logos other than as specifically provided in this Agreement. CONTRACTOR also agrees not to file with the United States Patent and Trademark Office or the United States Copyright Office or any other state or country, an application for the registration of the logos, or any type of trademark, service mark, trade name or the like, or copyright which in any way incorporates the CTEC name or logos. The right to use the name and logos shall terminate at the same date as termination of this Agreement. CONTRACTOR agrees to cease and desist from use of the name and logos as of that date.

10. Indemnification. CONTRACTOR agrees to indemnify and hold CTEC, its officers, directors, agents, and employees harmless and render CTEC, its officers, directors, agents and employees an immediate defense, including retention of legal counsel of CTEC's choice, against any and all liabilities, losses, costs, damages, attorney's fees, and any other expenses which CTEC, its officers, directors, agents, and employees may sustain or incur as a result of CONTRACTOR's breach of this Agreement or its acts or omissions during the course of providing services pursuant to this Agreement. Such indemnification includes, but is not limited to, indemnity for sums paid or liabilities incurred in settlement of, expenses paid or incurred in connection with, claims, suits, or judgments against CTEC, its officers, directors, agents, and employees, and expenses paid or incurred in enforcing the terms of this Agreement, or in procuring or attempting to procure, release from liability resulting from

CONTRACTOR 's breach of this Agreement or its acts or omissions during the course of providing services pursuant to this Agreement.

11. No Partnership/Liability. The parties hereto acknowledge and agree that the relationship between CTEC and CONTRACTOR is one of an independent contractor relationship and no other. Nothing contained in this Agreement shall create or be construed as creating an agency, partnership, joint venture, employment relationship or any other relationship except as set forth between the parties. The parties specifically acknowledge and agree that CTEC is not a partner with CONTRACTOR, whether general or limited and no activities of CONTRACTOR or CTEC or statements made by CONTRACTOR or CTEC shall be interpreted by any of the parties hereto as establishing any type of business relationship other than as an independent contractor relationship. CONTRACTOR shall not have the right or power to create any liability on behalf of CTEC as a result of execution of this Agreement.

12. Contractor's Employees, Agents and Subcontractors.

a. CONTRACTOR shall furnish at CONTRACTOR's own discretion, selection and expense, the employees, agents or subcontractors, which are necessary in order to provide services pursuant to this Agreement.

b. CONTRACTOR shall be solely responsible for the direction and control of the employees, agents and subcontractors of CONTRACTOR, if any, performing services for CONTRACTOR, including their selection, hiring, firing, supervision, assignment, and direction, the setting of wages, benefits, hours and working conditions, and the adjustment of their grievances. CONTRACTOR and CONTRACTOR's employees, agents or subcontractors shall receive no benefits from CTEC. CONTRACTOR shall determine the method, means and manner of the performance of the work of its employees, agents and subcontractors based on the obligations required by this Agreement.

c. CONTRACTOR shall be solely responsible for the negligent or intentional acts or omissions of its employees, agents and subcontractors who are retained incident to providing services pursuant to this Agreement. In the event CTEC or any of its officers, directors, members, employees, or agents are damaged by the negligent or intentional acts or omissions of CONTRACTOR's employees, agents or subcontractors, CTEC, in its sole discretion, may withhold from CONTRACTOR's fees an amount equal to the damages incurred by CTEC or its officers, directors, members, employees, or agents. This remedy is not the sole remedy available to CTEC and does not waive CTEC's right to pursue any other available remedy in order to fully recover damages incurred by CTEC, or its officers, directors, members, employees, or agents.

d. CONTRACTOR assumes full and sole responsibility for the payment of all fees, wages, benefits and expenses of its employees, agents, and subcontractors, if any, and for all state and federal income tax withholding, unemployment insurance, workers compensation insurance,

and social security or other taxes as to all persons employed by CONTRACTOR in the performance of services under this Agreement, and CONTRACTOR shall be responsible for meeting and fulfilling the requirements of all regulations now or hereafter prescribed by legally constituted authority with respect thereto. CTEC shall not be responsible for the wages, benefits or expenses due CONTRACTOR's employees, agents or subcontractors nor for income tax withholding, social security, unemployment, workers compensation, or other payroll taxes of CONTRACTOR's employees, agents or subcontractors.

e. The parties acknowledge, intend and agree that neither CONTRACTOR, nor any of CONTRACTOR's employees, agents or subcontractors, shall be considered a "leased employee" of CTEC within the meaning of Section 414(n) of the Internal Revenue Code of 1986, as amended, nor shall any such individual be eligible or entitled to participate in any benefit plan sponsored by CTEC.

13. Insurance. CONTRACTOR shall obtain and maintain at its own expense a broad form Commercial General Liability (CGL) insurance policy providing coverage of at least One Million Dollars (\$1,000,000.00) per occurrence for any act or omission committed by CONTRACTOR or its officers, directors, employees, subcontractors, or agents during the performance of services under this Agreement which causes harm, liability, or damages to CTEC or CTEC's officers, directors, members, employees, agents, or invitees.

In addition to the CGL policy described above, CONTRACTOR shall obtain and maintain at its own expense the following additional insurance coverage:

(a) Workers' compensation insurance for employees of CONTRACTOR as required by law.

(b) Automobile liability coverage in an amount not less than \$1,000,000.00 per accident for bodily injury and property damage for any employee or agent working on services for CTEC and proof of similar insurance from any subcontractor of CONTRACTOR who is working on the services described herein.

CONTRACTOR is responsible for the purchase and maintenance of the insurance coverage required above. CONTRACTOR shall maintain said coverage for the duration of this Agreement.

14. Audit. CONTRACTOR agrees that it will make its records available for audit by CTEC during the term of this Agreement and for up to three years after the date of final payment under this Agreement. CTEC agrees that such an audit will be limited to those matters connected with the performance of this Agreement.

15. Notice. All notices and other communications hereunder shall be deemed to have been given 1) when delivered personally; or 2) at the time confirmed for delivery if by

facsimile; or 3) if mailed, when deposited in the United States mail or with an express mail carrier, postage prepaid and addressed as follows:

CTEC
5955 Granite Lake Drive, Suite 160
Granite Bay, CA 95746
Attn: Celeste Heritage
Email: cheritage@advostat.com

G.g. Jones
11940 Narcissus Road
Jackson, CA 95642
Attn: Gigi Jones
Email: gigi@gg-jones.com

The parties hereto may change their address as set forth in this paragraph by providing the other party with written notice thereof.

16. Prevention of Claims. CTEC and the CONTRACTOR agree they have a common interest in preventing any misunderstandings or differences that may arise from becoming claims against one another. With the intent of avoiding this, CTEC and the CONTRACTOR agree to make good faith efforts to identify in advance and discuss the potential causes of disputes. CTEC and the CONTRACTOR agree to make good faith efforts to jointly review the progress of the work on a consistent (weekly, monthly etc.) basis.

CTEC and the CONTRACTOR agree that if, and only if, a dispute remains unsettled, the dispute shall be submitted to binding neutral arbitration.

17. Sole and Only Agreement. This Agreement supersedes any and all other agreements, either oral or in writing, between the parties hereto with respect to the services described in this Agreement. Each party to this Agreement acknowledges that no representations, inducements, promises or agreements, orally or in writing, have been made by any party or anyone acting on behalf of any party which are not embodied in this Agreement and no other agreement, statement or promise shall be valid or binding.

18. Severability. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall nevertheless continue in full force and effect without being impaired or invalidated in any way.

19. Assignment. Neither party may assign or transfer this Agreement without the express written consent of the other party.

20. Successors and Assigns. The covenants and agreements contained in this Agreement shall be binding upon and inure to the benefit of the heirs, successors and permitted assigns of the parties hereto.

21. Amendment. No change, amendment or modification of this Agreement shall be valid unless in writing and signed by the parties hereto.

22. Governing Law. This Agreement shall be construed and governed pursuant to the laws of the State of California.

23. Survival. The provisions of this Agreement which are necessary to enforce or interpret it in the event of a dispute, both as to the letter and spirit of the Agreement, shall survive the expiration or termination of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement effective on the day and in the year first set forth above.

CALIFORNIA TAX EDUCATION COUNCIL

Date: _____

California Tax Education Council

Date: _____

GIGI JONES, dba G.g. Jones

Attachment A

The following services shall be performed by CONTRACTOR during the 24 month term of this Agreement:

- Writing and monitoring CTEC blogs.
- Producing CTEC *News & Views* newsletters. This task includes: Writing articles and finalizing each issue.
- Writing CTEC informational reports and publications when needed.

- Monitoring and updating CTEC website information relating to its public awareness efforts.
- Writing CTEC-related news articles when necessary.
- Writing press releases.
- Submitting press releases to media outlets.
- Setting up media interviews with board members and other CTEC representatives.
- Answering questions from the media regarding CTEC and CRTP requirements.
- Creating and monitoring social media accounts on behalf of CTEC.
- Working with CTEC partners and contacts on CTEC attendance at events and meetings, as well as other public awareness projects.
- Attending BOE, FTB, IRS and Covered California events and meetings when deemed necessary.
- Attending CTEC committee and board meetings when deemed necessary.
- Monitoring CTEC media coverage.
- Working with graphic designers and printers to create advertisements for CTEC.
- Planning and managing CTEC advertising media placements.
- Managing and monitoring CTEC Internet and social media campaign efforts.
- Creating graphics and message concepts for social media campaigns.
- Writing and managing the production of YouTube videos.
- Producing podcast topics, scripts, talking points and coordinating guest speakers.
- Working with podcast producers regarding content, advertising and production.
- Monitoring podcast analytics.
- Monitoring website and social media analytics.
- Updating GA4 and coordinating with CTEC website to track advertising results.
- Assisting with CTEC website updates when deemed necessary.