

INDEPENDENT CONTRACTOR AGREEMENT

(Paralegal)

THIS INDEPENDENT CONTRACTOR AGREEMENT (hereinafter "Agreement"), is effective the first day of July, 2022, by and between the **CALIFORNIA TAX EDUCATION COUNCIL**, a California nonprofit public benefit corporation with its principal place of business in Sacramento, California (hereinafter "CTEC"), and **SUPRIYA PANDA**, a California business entity with its principal place of business in Sacramento, California, (hereinafter "CONTRACTOR").

RECITALS

WHEREAS, CTEC desires to retain CONTRACTOR for the purpose of providing CTEC with Paralegal services, and CONTRACTOR desires to provide such services to CTEC pursuant to 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 CTEC with Paralegal services, and CONTRACTOR hereby accepts the independent contractor position with CTEC.
2. Responsibilities of CONTRACTOR. CONTRACTOR shall, when requested by CTEC, review information provided by the California Department of Justice and other Federal information agencies (including confidential information) regarding applicants for CTEC registration and forward that information to CTEC's Background Reviewers and Hearing Officers. CONTRACTOR will provide whatever other Paralegal services are necessary to accomplish the newly enacted legislative mandate of background checks and fingerprinting of CTEC applicants. CONTRACTOR shall work cooperatively with other CTEC contractors and staff in performing these responsibilities.
3. Responsibilities of CTEC. Subject to any limitations contained in the law or CTEC's bylaws, CTEC shall promptly 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, CTEC shall pay CONTRACTOR at an hourly rate of \$50.00 per hour. CONTRACTOR shall invoice CTEC on a monthly basis (no later than the 5th day of each month) for all services provided during the previous month. Invoices shall include as much detail as is reasonably prescribed by CTEC. CTEC shall pay invoices within 30 days of receipt.
5. Expenses. In general, CONTRACTOR's ordinary business expenses incurred in providing services to CTEC shall be covered by the fees paid pursuant to paragraph 4 above. If seeking reimbursement for extraordinary expenses or travel, CONTRACTOR shall obtain advance approval and shall itemize expenses on the invoice described above. CONTRACTOR shall provide receipts when requested by CTEC.
6. Term. The term of this Agreement shall be for the period commencing July 1, 2021, and terminating June 30, 2022, or when terminated earlier pursuant to the termination provision below.
7. Termination. This agreement may be terminated by either party for good cause upon written notice to the other party. Good cause may include but is not limited to a material breach of any provision of this Agreement or circumstances beyond the control of either party which make the agreement impossible to perform or delay. 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 upon 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 begin winding up work under this Agreement upon receipt of notice of termination from CTEC unless CTEC specifically requests that certain work continue to be performed during the 30 day notice period. CONTRACTOR shall continue to perform such work during the 30 day notice period if CTEC so requests.

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.

8. Property of CTEC. The parties agree that all data, information, records, files, databases, materials, or work product provided by CTEC to CONTRACTOR, or created by or purchased by CONTRACTOR for CTEC, during the term of this Agreement shall be the sole and exclusive property of CTEC. All such intellectual and personal property, in whatever form, finished or unfinished, developed, prepared for or purchased for CTEC by CONTRACTOR pursuant to this Agreement, will be exclusively the property of CTEC, and CONTRACTOR agrees to deal with it as such.

Within 15 days after the effective date of termination of this Agreement or at any time at the request of CTEC, CONTRACTOR shall return to CTEC any and all data, information, records, files, databases, materials, or work product in whatever form, which CONTRACTOR has in its possession which belong to CTEC (purchased for or prepared for CTEC) or which in any way relate to the services rendered pursuant to this Agreement. CONTRACTOR shall cooperate fully and promptly and in good faith to transfer all such intellectual property, personal property, and work product to CTEC or the designee of CTEC's choosing.

9. Confidential/proprietary Information. CONTRACTOR acknowledges and agrees that any and all non-public, proprietary information marked "confidential", or represented as confidential, or which CONTRACTOR should reasonably know is confidential, which is provided to or obtained by CONTRACTOR from CTEC's officers, directors, or employees, contractors, attorneys, or from documentation or by any other means, and the data, information, records, files, databases, materials, or work product resulting from CONTRACTOR's activities pursuant to this Agreement, is confidential, proprietary information of CTEC. CONTRACTOR agrees to maintain in confidence all such data, information and reports as confidential, proprietary information and hereby agrees not to use or disclose said data, information, records, files, databases, materials, or work product to any third party without the prior written consent of CTEC.

This provision regarding confidential and 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 upon the expiration or termination of this Agreement. In the event CONTRACTOR receives a lawful notice requiring production of any such proprietary information, CONTRACTOR shall promptly give notice to CTEC and reasonably cooperate with CTEC, at CTEC's expense and request, to assist CTEC in taking steps to prevent or minimize the requested production.

10. Indemnification. CONTRACTOR agrees to indemnify and hold CTEC, its officers, directors, agents, contractors, and employees harmless and render CTEC, its officers, directors, agents, contractors, and employees an immediate defense, including retention of legal counsel of CTEC's choice, against any and all liabilities, losses, costs, damages, attorneys' fees, and any other expenses which CTEC, its officers, directors, agents, contractors, and employees may sustain or incur as a result of CONTRACTOR's breach of this Agreement or CONTRACTOR's acts or omissions during the course of providing services pursuant to this Agreement.

11. Independent Contractor Status. The parties hereto acknowledge and agree that the relationship between CTEC and CONTRACTOR is 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 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 (if any) 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.

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 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 maintain insurance acceptable to CTEC in full force and effect throughout the term of this Agreement as follows:

a. Minimum Limits of Insurance. CONTRACTOR shall maintain limits of insurance no less than:

(1) General Liability: \$1,000,000 combined single limit per occurrence.

(2) Appropriate automobile insurance to cover acts or omissions of any owner, officer, director, or employee of CONTRACTOR while working on CTEC business.

14. Statement of Nondiscrimination. CONTRACTOR agrees that, during the performance of this Agreement, it shall not discriminate against any employee or applicant for employment because of race, color, religion, religious creed (including religious dress and religious grooming), national origin, ancestry, citizenship, age, physical or mental disability, legally-protected medical condition or information (including genetic information), family care or medical leave status, sex, gender, gender identity, gender expression, transgender status, sex stereotype, pregnancy, perceived pregnancy, childbirth, breastfeeding, or related medical conditions, military caregiver status, military status, veteran status, marital status, domestic partner status, sexual orientation, status as a victim of domestic violence, sexual assault or stalking, enrollment in a public assistance program, or any other basis protected by federal, state, or local laws. CONTRACTOR agrees that it will fully comply with any and all applicable federal, state, and local equal employment opportunity statutes, ordinances, and regulations, including, but not limited to those relating to civil rights, disabilities, discrimination and equal pay. Nothing in this section shall require CONTRACTOR to comply with or become liable under any law, ordinance, regulation, or rule that does not otherwise apply to CONTRACTOR.

15. Audit. CONTRACTOR agrees that it will make its records related to the performance of services under this Agreement 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 audit will be limited to those matters connected with the performance of this Agreement.

16. Standards of Performance. CONTRACTOR agrees that the services shall be performed in a manner that is timely, courteous, responsive, thorough and professional. CONTRACTOR represents that it has the skills, personnel, equipment, and available resources necessary to perform the services under this Agreement in a competent, professional manner. CONTRACTOR will perform in a way that reflects the CTEC's good name, goodwill, and reputation. CONTRACTOR agrees to and shall at all times practice and use the highest degree of ethics, honesty, and morals in all business dealings with CTEC and third parties.

17. Notice. All notices and other communications hereunder shall be deemed to have been given when delivered personally, or at the time confirmed for delivery if by email, or when deposited in the United States mail or with an express mail carrier, postage prepaid if mailed, and addressed as follows:

CTEC
PO BOX 2890
Sacramento, CA 95812
Attn: Celeste Heritage
cheritage@advostrat.com

CONTRACTOR

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

18. Attorneys' Fees and Venue. If an action at law or in equity is necessary to enforce or interpret the terms of this Agreement, the prevailing party shall be entitled to recover reasonable attorneys' fees and costs in addition to any other reasonable relief to which it may be entitled from the non-prevailing party. With respect to any suit, action or proceeding arising out of or related to this Agreement, or the documentation related hereto, the parties hereby submit to the jurisdiction and venue of the appropriate court in the County of Placer, State of California for any proceeding arising hereunder.

19. 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 that are not embodied in this Agreement and no other agreement, statement or promise shall be valid or binding.

20. 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.

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

22. 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.

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

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

25. 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.

26. Force Majeure. CTEC and CONTRACTOR shall be excused for any delays in their respective performance of this Agreement unavoidably caused by the acts of any governmental authority (including but not limited to "shelter in place" orders or similar declarations), epidemic/pandemic, public enemy, war, God, the elements, strikes or walkouts, or any other causes reasonably beyond that Party's control. Each Party shall use reasonable diligence to avoid any such delay, shall give the other notice thereof and shall resume performance under this Agreement as promptly as possible.

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