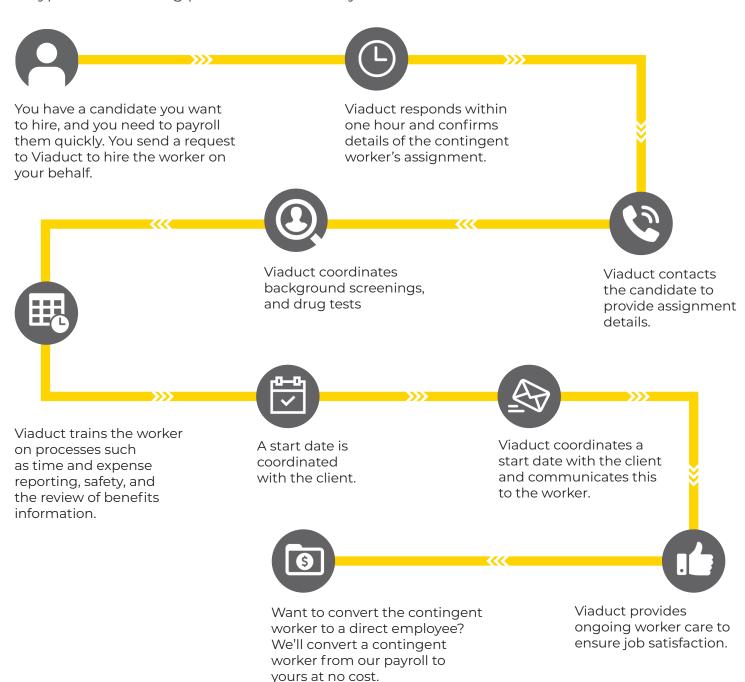


# **Employer of Record**

With employer of record services (also referred to as payrolling), Viaduct acts as a contingent worker's official employer while that worker performs services for you. As the employer of record for your contingent hires, we assume all employee classification responsibilities, absorb all relationship management and clerical duties, and protect you from sensitive co-employment risks.

## **Employer of Record Workflow**

A typical onboarding process takes 3-5 days.







## Why Choose Employer of Record?

In addition to alleviating administrative tasks and insulating you from co-employment risks, our Employer of Record services save you money and time, and give you control.



#### **Cost Savings**

Viaduct's employer of record services do not incur recruiting or advertising costs. We pass these savings to our customers by offering the services of payrolled workers at reduced markup rates.



### **Insulation from Co-Employment Risks**

Because all payrolled personnel are Viaduct employees, our customers are better insulated from potential co-employment risk. Our employer of record services solidify employment relationships and eliminate confusion regarding the contract worker's actual employer. All employment matters are directed to Viaduct—our customers' management is not involved.



#### Control

Viaduct ensures that all our payrolled personnel understand that we will terminate employment at any time at the request of our customers. Our payrolled workers adhere to the policies our customers prescribe, including work practices, hours, and overtime.



### **Assumption of Statutory Payroll Liabilities**

Viaduct requires its payrolled workers to complete and sign both a W-4 Form and Form I-9 prior to commencing employment. We assume full obligation for withholding all applicable federal and state payroll taxes. Viaduct also pays all federal and state unemployment insurance and provides workers' compensation coverage to keep your payroll tax rates low.



## **Agility**

Because all associated administrative responsibilities are Viaduct's, our customers enjoy a reduction in the paperwork involved when hiring contract workers. Additionally, Viaduct can access its accounting and payroll databases to generate customized reports that comply with customer specifications.



#### Trial Period

Employer of record allows you to test out the contract worker and determine if they are a good fit for your organization. At anytime we'll convert them from our payroll to yours at no cost.



