SUBCONTRACTOR PAYROLL TAX INDEMNITY AGREEMENT

This Subcontractor Payroll Tax Indemnity Agreement (the "Agreement") is entered into this _____ day of _____, 20_____, by and between:

Contractor: _____, with a principal place of business at _____ (hereinafter referred to as the "Contractor"),

and

Subcontractor: _____, with a principal place of business at _____ (hereinafter referred to as the "Subcontractor").

RECITALS

WHEREAS, Contractor and Subcontractor have entered into an agreement or agreements under which Subcontractor performs services as an independent contractor; and

WHEREAS, the parties desire to define their respective obligations regarding payroll taxes, withholding, and other statutory liabilities associated with the personnel provided or utilized by Subcontractor to perform the services.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. INDEPENDENT CONTRACTOR RELATIONSHIP

The parties agree that the relationship of Subcontractor to Contractor is that of an independent contractor. Nothing in this Agreement shall be construed to create a partnership, joint venture, agency, or employer-employee relationship between Contractor and Subcontractor, or between Contractor and any employee, agent, representative, or subcontractor of Subcontractor.

2. TAX OBLIGATIONS AND COMPLIANCE

Subcontractor shall be solely responsible for, and shall timely pay, all taxes and contributions required by law in connection with the performance of services under any agreement with Contractor. This responsibility includes, but is not limited to, the timely payment and filing of:

a. Federal, state, and local income tax withholdings;

b. Federal Insurance Contributions Act (FICA) taxes (Social Security and Medicare);

c. Federal Unemployment Tax Act (FUTA) taxes;

d. State Unemployment Tax Act (SUTA) and state disability insurance contributions;

e. Workers' compensation insurance premiums; and

f. Any other payroll-related taxes, levies, or assessments required by any government authority.

3. INDEMNIFICATION

Subcontractor hereby agrees to defend, indemnify, and hold harmless Contractor, its affiliates, officers, directors, employees, and agents from and against any and all claims, liabilities, losses, damages, fines, penalties, interest, costs, and expenses (including reasonable attorneys' fees and legal costs) arising out of or resulting from:

a. Any failure by Subcontractor to withhold, report, or pay any applicable federal, state, or local taxes, FICA, FUTA, SUTA, or workers' compensation payments for its employees, agents, or subcontractors;

b. Any determination by a governmental agency, court of competent jurisdiction, or arbitrator that Subcontractor, or any individual employed or engaged by Subcontractor, is an employee of Contractor; and

c. Any audit, investigation, or proceeding initiated by any taxing authority related to the employment status or tax treatment of the personnel engaged by Subcontractor.

4. PROOF OF COMPLIANCE

Upon written request by Contractor, Subcontractor shall promptly provide proof of compliance with its obligations under this Agreement, including but not limited to, copies of filed tax returns, tax payment receipts, and certificates of insurance for workers' compensation and general liability coverage.

5. TERM AND SURVIVAL

The obligations of Subcontractor under this Agreement shall survive the termination, expiration, or cancellation of any underlying services agreement between the parties, and shall continue in full force and effect until the expiration of the applicable statute of limitations for any tax liability or assessment.

6. GOVERNING LAW AND SEVERABILITY

This Agreement shall be governed by, and construed in accordance with, the laws of the State of _____, without giving effect to any principles of conflicts of law. If any provision of this Agreement is held to be invalid or unenforceable, the remaining provisions shall continue in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Subcontractor Payroll Tax Indemnity Agreement as of the date first written above.

CONTRACTOR:	**SUBCONTRACTOR:**
_____	_____
By (Signature): _____	By (Signature): _____
Name: _____	Name: _____
Title: _____	Title: _____
Date: _____	Date: _____