PowerDetails Addendum

V101026

If Customer is purchasing the PowerDetails Platform pursuant to an Order Form, the following terms are hereby incorporated into the Services Agreement ("PowerDetails Addendum"). This PowerDetails Addendum forms part of the Services Agreement, and in the case of any conflict or inconsistency between the terms and provisions of this PowerDetails Addendum and any other provision of the Services Agreement, the terms of this PowerDetails Addendum shall control. For purposes of this Addendum, "Platform" means the PowerDetails software and related services used to facilitate off duty police work assignments, related scheduling and administrative functions, risk mitigation services, and payment processing functionality. Customer's use of the Platform is subject to the exclusive platform processing requirements set forth in Section 9(c).

1. Purpose and Scope

(a) This Addendum applies only to Order Forms and services that relate to the PowerDetails product or any substantially similar functionality that facilitates off duty police work assignments, third party hiring of officers, scheduling, administrative support, risk mitigation offerings, and the processing of payments to officers or to Customer for off duty services (the "Services").

(b) The Services operate as a tri-party platform involving: (i) Customer, which is the law enforcement agency or employer of law enforcement officers subscribing for the Platform in accordance with the Services Agreement; (ii) law enforcement personnel who are employees or contractors of Customer and who perform off duty assignments arranged through the Platform ("Officers"); and (iii) third parties that request the engagement of Officers for off duty assignments through the Platform ("Third Parties").

(c) The specific service configuration, payment routing, administrative support, risk mitigation offerings, bundled products, and other optional service modules purchased by Customer shall be set forth in the applicable Order Form. Only those modules expressly identified in the applicable Order Form shall apply.

(d) If an Order Form includes one or more optional service modules under this Addendum, the terms of the applicable module shall control over any inconsistent general provision of this Addendum solely with respect to that module.

2. Definitions

For purposes of this Addendum:

(a) "Transaction Fee" means the fee charged by NEOED as a percentage of the gross transaction amount for services facilitated through the Platform, and as set forth in the applicable Order Form provided by NEOED to Customer; provided that, unless Customer has elected the Agency Fee Payment Option or the Annual Subscription Option in the applicable Order Form, Transaction Fees shall be charged to and payable by the Third Party. If Customer has elected the Agency Fee Payment Option, Transaction Fees shall be charged to and payable by Customer, and NEOED shall not separately charge Transaction Fees to Third Parties. No Transaction Fees shall apply where Customer has elected the Annual Subscription Option.

(b) "Payment Routing Module" means the PowerDetails payment configuration under which NEOED facilitates payment routing, which may include (i) remittance of funds to Customer for payment to Officers or (ii) disbursement of payments to Officers directly, in each case as configured by Customer.

(c) "Payment Assurance Module" means the optional service module under which NEOED advances funds and assumes collection responsibility from Third Parties for eligible transactions.

(d) "Managed Services Module" means the optional service module under which NEOED provides administrative support, scheduling assistance, and related coordination services in connection with off duty assignments.

(e) "Risk Mitigation Services Module" means the optional service module under which NEOED provides contractual indemnification and expense reimbursement protections for off duty assignments, as described in Section 7.

(f) "Agency Fee Payment Option" means the election by Customer in the Order Form under which Customer assumes responsibility for paying Transaction Fees directly to NEOED in lieu of such fees being charged to Third Parties. The Agency Fee Payment Option shall only be available where expressly identified in the applicable Order Form.

(g) "Annual Subscription Option" means the election by Customer in the applicable Order Form to pay an annual subscription fee in lieu of Transaction Fees for transactions processed through the Platform during the applicable subscription term.

3. General Payment Terms

(a) Payments. Unless Customer has elected the Agency Fee Payment Option or the Annual Subscription Option in the applicable Order Form, Third Party shall be solely responsible for all payments owed to NEOED for Transaction Fees and any other charges applicable to the Third Party in connection with use of the Platform. Transaction Fees may vary based on the services offered and other modules and features selected or configured by Customer for the Platform. If Customer has elected the Agency Fee Payment Option, Customer shall be solely responsible for all Transaction Fees owed to NEOED, and NEOED shall invoice Customer for such fees in accordance with Section 3(e). All payments for assignments initiated through the Platform, including payments by check unless otherwise expressly authorized by NEOED, shall be made to NEOED using NEOED-approved payment methods, and Customer shall not permit Third Parties to remit payment directly to Customer for any transaction initiated, requested, managed, or invoiced through the Platform.

(b) Fee Collection. NEOED may present and collect fees and charges from Third Parties through the Platform, by invoice, or through other commercially reasonable means, including through third-party payment processors. Where Customer has elected the Agency Fee Payment Option, NEOED shall instead invoice Customer for Transaction Fees in accordance with Section 3(e), and NEOED shall not separately present or collect Transaction Fees from Third Parties. Where Customer has elected the Annual Subscription Option, no Transaction Fees shall be charged or collected from Customer or Third Parties during the applicable subscription term. Payments may be made via ACH or credit card, or, if approved by NEOED, by paper check. In addition to Transaction Fees, such charges may include an additional charge in connection with certain payment methods, which may be incorporated into the total amount charged for a transaction. The total amount charged will be disclosed at the time of transaction or in the Order Form. Transaction Fees payable by Third Parties (or, where the Agency Fee Payment Option is elected, by Customer) for transactions processed through the Platform are collected and retained solely by NEOED. Where NEOED collects payment of Transaction Fees from the Third Party, if Customer receives any payment from a Third Party outside the Platform, whether inadvertently or otherwise, Customer shall promptly notify NEOED and remit to NEOED all applicable Transaction Fees and related charges associated with such transaction.

(c) Renewal Pricing. NEOED may modify the percentage or amount of Transaction Fees or other charges applicable to transactions by providing Customer with notice of updated pricing at least thirty (30) days prior to the commencement of a Renewal Term. Updated pricing shall apply to transactions occurring during the applicable Renewal Term.

(d) Payment-Related Charges. NEOED may assess payment-related charges in connection with transactions processed through the Platform, which may vary based on the payment method used. Applicable payment processing fees or related charges will be disclosed through the Platform or at the time of transaction to the party responsible for payment of such charges (either the Third Party or Customer, depending on the applicable fee payment structure). Such charges may be included within the total amount charged for a transaction or presented separately, as determined by NEOED. Such charges may include administrative or processing fees associated with certain payment methods, including payments made by check.

(e) Agency Fee Payment Option. If Customer has elected the Agency Fee Payment Option in the applicable Order Form, the following terms shall apply:

(i) NEOED shall invoice Customer for all Transaction Fees applicable to transactions processed through the Platform on a monthly basis, or as otherwise specified in the Order Form;

(ii) Customer shall pay all such invoices within thirty (30) days of the invoice date, or such other payment period as may be set forth in the applicable Order Form; and

(iii) NEOED shall not separately charge or collect Transaction Fees from Third Parties in connection with transactions for which Customer has assumed fee responsibility, provided that NEOED may continue to disclose to Third Parties that Transaction Fees are applicable and are being paid by Customer on their behalf.

(f) Annual Subscription Option. If Customer has elected the Annual Subscription Option in the applicable Order Form, Customer shall pay the annual subscription fee specified in the Order Form in advance of each subscription year. Such fee shall be in lieu of Transaction Fees, and neither Customer nor Third Parties shall be charged Transaction Fees for transactions processed through the Platform during the applicable subscription term. All other applicable payment processing charges and fees shall remain subject to this Addendum and the applicable Order Form.

4. Module A: Payment Routing

This Section 4 applies to the Payment Routing Module.

(a) Payment Routing. Under the Payment Routing Module, NEOED shall route payments in accordance with the configuration selected by Customer, which may include remitting funds to Customer or disbursing payments directly to Officers.

(b) No Advance Funding. Under the Payment Routing Module, NEOED shall have no obligation to advance funds to Customer or Officers prior to NEOED's receipt of good funds from the applicable Third Party or payment processor.

(c) ACH and Other Payment Methods. Standard ACH payment processing is included in the Payment Routing Module. Other payment methods, including credit card payments, may be made available through the Platform and may be subject to additional payment-related charges associated with the selected payment method (for example, credit card and other processing fees). Such additional fees may be presented through the Platform or payment workflow at the time of transaction.

(d) Timing. NEOED does not guarantee any particular timing for receipt of payment from Third Parties or remittance to Customer under the Payment Routing Module. All remittances are provisional until final settlement and receipt of good funds by NEOED or its payment processor.

(e) No Collection Risk Assumed. Under the Payment Routing Module, NEOED does not guarantee collection from any Third Party, assumes no bad debt risk, and shall have no obligation to commence collection actions against a Third Party unless separately agreed in writing.

(f) Tax Reporting. Where NEOED remits funds to Customer, Customer remains solely responsible for all payments to Officers and any related tax reporting, withholding, payroll, or similar obligations. Where NEOED directly disburses payments to Officers, NEOED may collect tax identification information and issue Forms 1099-K or such other forms as required by applicable law.

5. Module B: Payment Assurance

This Section 5 applies only if the applicable Order Form includes the Payment Assurance Module.

(a) Payment Advance; Guarantee; Collection Risk. Subject to this Addendum, NEOED may advance funds for eligible Officer payments and disburse such payments directly to the Customer or the Officers, as applicable, prior to receipt of payment from the applicable Third Party. For eligible transactions, NEOED shall guarantee payment and bear the risk of nonpayment by the Third Party; provided, however, that NEOED shall have no obligation to advance funds or guarantee payment, and shall not bear such risk, to the extent any loss or nonpayment arises from: (i) fraud, misconduct, or unlawful activity by Customer, an Officer, or a Third Party; (ii) inaccurate, unauthorized, incomplete, or improper assignment, scheduling, timekeeping, or payment data; (iii) Officer nonperformance or any dispute regarding whether services were performed as required; (iv) chargebacks, reversals, or processor actions resulting from Customer's or an Officer's acts or omissions; (v) Customer's breach of this Addendum or the Services Agreement; or (vi) any processor, banking, sanctions, legal, or regulatory restriction. NEOED may also decline to advance or guarantee any transaction it reasonably determines is ineligible, fraudulent, unauthorized, or outside the scope of the applicable service module. Nothing in this Section limits NEOED's right to recover, offset, reverse, or withhold amounts in connection with overpayments, duplicate payments, fraud, processor error, or ineligible transactions.

6. Module C: Managed Services

This Section 6 applies only if the applicable Order Form includes the Managed Services Module.

(a) Administrative Support Services. Under the Managed Services Module, NEOED shall provide administrative support services in connection with the Platform, which may include intake assistance, customer service and support,

managing assignment changes and call-outs, and related coordination activities. All such services are performed solely to support Customer's use of the Platform and are subject to Customer-defined policies, parameters, and approvals.

(b) Customer Control; No Operational Responsibility. NEOED shall perform Managed Services Module services in accordance with the scheduling rules, approval criteria, staffing parameters, and other operating instructions established by Customer. Customer retains sole authority and responsibility for all substantive policies, Officer eligibility, assignment criteria, compensation determinations, assignment approval, overtime, labor compliance, public safety operations, and legal compliance. NEOED's administrative support does not create any employment, agency, supervisory, command, dispatch, or public safety operational responsibility, and NEOED does not exercise control over, or assume responsibility for, assignment decisions, staffing, supervision, law enforcement decisions, field supervision, incident response, or compliance by Officers with Customer policies or applicable law.

7. Module D: Risk Mitigation Services

This Section 7 applies only if the applicable Order Form includes the Risk Mitigation Services Module.

(a) Contractual Risk Protection.

(i) Definition of Incident. For purposes of this Section 7, "Incident" means a single event, occurrence, or set of related events or occurrences arising out of the same or substantially the same act, omission, condition, or series of related acts or omissions, regardless of the number of Officers, claimants, injuries, or claims involved. All claims arising out of or related to the same or substantially the same underlying facts, circumstances, or conditions shall be deemed a single Incident.

(ii) Contractual Risk Protection. Under the Risk Mitigation Services Module, NEOED provides Customer with a contractual right to indemnification and expense reimbursement for Incidents arising from off duty assignments facilitated through the Platform, subject to the terms, conditions, limitations, and exclusions set forth in this Addendum and any applicable Order Form.

(b) Covered Incidents. Subject to the terms herein, NEOED shall indemnify and reimburse Customer only for the following categories of loss arising from an Incident occurring during an off duty assignment arranged through the Platform:

(i) Officer Injury. Reasonable, necessary, and documented costs, damages, or liabilities arising from bodily injury to an Officer while performing an off duty assignment at a venue, including reimbursement of lost wages for a period of up to two (2) years from the date of injury; and

(ii) Property Damage. Reasonable, necessary, and documented costs or liabilities arising from physical damage to third-party property caused by an Officer while performing an off duty assignment at a venue.

(c) Limits. The following limits apply to the covered Incidents:

(i) Officer Injury Limit (Excluding Wages). Up to two hundred fifty thousand dollars ($250,000) per Incident for all Officer injury-related amounts, excluding wage reimbursement;

(ii) Property Damage Limit. Up to two hundred fifty thousand dollars ($250,000) per Incident for all property damage-related amounts; and

(iii) Wage Reimbursement. Reimbursement of lost wages for a period of up to two (2) years from the date of injury, based on the Officer's standard base rate from the Officer's primary employment as in effect at the time of the Incident, and not subject to the limits set forth in subsections (i) or (ii), and excluding any compensation from off duty assignments.

The foregoing limits apply on a per-Incident basis and apply separately to each category. No amounts unused under one category shall be available under another category. All amounts payable under this Section, including defense costs, shall be included within and not in addition to the limits set forth in this Section.

(d) Aggregate Cap. Notwithstanding anything to the contrary set forth in this Addendum, NEOED's total aggregate liability under this Section 7 shall not exceed one million dollars ($1,000,000), regardless of the number of Incidents, claims, claimants, or legal theories asserted, and all amounts payable under this Section shall count toward and not exceed such cap.

(e) Off Duty Scope Limitation. Protection applies solely to Incidents occurring while an Officer is:

(i) performing an assignment arranged through the Platform;

(ii) acting in an off duty capacity; and

(iii) physically present at, or directly engaged in services for, the applicable venue.

Protection does not apply to any Officer acting in an on-duty capacity or otherwise in their capacity as a law enforcement officer, including but not limited to in response to any incident, emergency, or exercise of law enforcement authority.

(f) Conditions to Protection. NEOED's obligations are conditioned upon:

(i) the assignment being scheduled and documented through the Platform;

(ii) accurate and complete reporting by Customer;

(iii) prompt written notice of the Incident, and in any event within a commercially reasonable period not to exceed thirty (30) days after Customer becomes aware of the Incident;

(iv) Customer's reasonable cooperation in investigation and resolution, including but not limited to Customer providing such documentation and information as NEOED may reasonably request to evaluate the claim; and

(v) Customer's confirmation that it has incurred or is legally obligated to incur the claimed amounts.

(g) Exclusions. In no event will NEOED provide protection for the following:

(i) fraud, intentional misconduct, criminal acts, or gross negligence;

(ii) violations of law or policy;

(iii) activity outside the assignment or venue;

(iv) workers' compensation, employment benefits, or employer liability obligations;

(v) punitive, exemplary damages or other consequential damages;

(vi) cyber, data, or privacy-related Incidents; and

(vii) vehicle-related Incidents unless arising solely from traffic direction or similar stationary assignment activities at the venue.

(h) Excess; Non-Duplication.

This protection is excess of and shall not duplicate any insurance, self-insurance, or indemnity available to Customer or the Officer. NEOED may offset amounts recovered from other sources, and shall have no obligation to pay amounts to the extent such amounts are recovered, recoverable, or reimbursable from insurance, self-insurance, or other indemnity arrangements.

(i) Claims Handling. NEOED shall have the right to control or participate in the defense and settlement of any claim. Customer shall reasonably cooperate in the defense and settlement of such claim. Customer may not settle any claim that would impose liability on NEOED without NEOED's prior written consent.

(j) Claims Process; Payment Flow. All claims under this Section shall be submitted solely by Customer. Customer shall be responsible for (i) receiving, evaluating, and validating claims from Officers or third parties, (ii) submitting complete and accurate claims to NEOED, and (iii) distributing any amounts received from NEOED to the applicable Officer or third party, as appropriate. NEOED shall have no obligation to make risk mitigation payments directly to any Officer or third party and may rely exclusively on Customer for all claim submissions, communications, and administration. Customer is solely responsible for determining the appropriate recipient and allocation of any amounts reimbursed under this Section and for ensuring such amounts are paid in accordance with applicable law and the terms of the Services Agreement.

(k) Separate Contractual Obligation; No Insurance. This Section provides a contractual indemnification obligation only and is not insurance. NEOED is not an insurer, broker, or producer.

(l) Liability Limitation. Notwithstanding anything to the contrary in the Services Agreement or this Addendum, NEOED's obligations under this Section 7 are separate from, and shall not be subject to, any limitation of liability or damages cap set forth elsewhere in the Services Agreement. NEOED's liability under this Section is limited solely to the amounts expressly set forth in this Section 7.

(m) No Third-Party Beneficiaries. This Section is for the sole benefit of Customer. No Officer or other third party shall have any right to make a claim or recover against NEOED under this Section.

(n) Satisfaction of Claims. Any payment made by NEOED under this Section with respect to an Incident shall constitute full and final satisfaction of NEOED's obligations with respect to such Incident to the extent of such payment. Customer shall not be entitled to seek additional recovery from NEOED arising out of the same Incident under any legal theory once the applicable limits under this Section have been exhausted or such claim has otherwise been paid.

8. Product Bundles

(a) Bundled Commercial Offering. NEOED may offer Customer a bundled commercial package that includes a package of the Platform Modules offered under the Platform, or the Platform Modules together with additional NEOED products or services expressly identified in the applicable Order Form (each, a "Product Bundle").

(b) Bundled Pricing Volume Assumptions. If Customer purchases a Product Bundle or otherwise receives bundled pricing or discounted access to NEOED products or services, such pricing may be based on projected transaction volumes, usage levels, or adoption assumptions as set forth in the applicable Order Form. If Customer's actual usage, as reasonably determined by NEOED, materially deviates from the projected volumes or assumptions reflected in the Order Form, and such pricing included discounted or no-cost bundled products or services, NEOED may, upon thirty days written notice prior to the commencement of the Renewal Term, adjust pricing for such bundled products or services to reflect actual usage, including applying standard pricing or removing applicable discounts for the Renewal Term. For Customers electing the Annual Subscription Option, NEOED may adjust the annual subscription fee at renewal based on actual transaction volume or usage during the preceding subscription term.

(c) Scope of Bundled Access. Any additional product or service provided under this Section remains subject to the Services Agreement, applicable addenda, service descriptions, and use restrictions, except that the applicable fees may be waived or deemed included in the Product Bundle for the applicable term as set forth in the Order Form.

9. Customer Acknowledgements and Obligations

(a) Non-employer. Customer acknowledges and agrees that NEOED is a software provider and payment processor only. NEOED is not and will not be deemed an employer, joint employer, agent, or co-employer of any Officer. NEOED does not control personnel selection, assignment of duties, or supervision for Officers and is not responsible for employment law obligations of Customer. Customer retains sole responsibility for the engagement, supervision, compensation determinations, classification, scheduling, payroll-related compliance, and employment-related obligations with respect to Officers. The issuance by NEOED of Form 1099-K or other payment reporting forms in connection with transactions processed through the Platform does not create any employer, payroll provider, or withholding agent relationship

between NEOED and any Officer or Customer except to the limited extent required for such reporting under applicable law.

(b) Consent and Authorizations. Customer shall obtain and maintain all necessary consents, authorizations, and releases from Officers and any other individuals necessary to permit NEOED to receive, process, and transmit payment instructions, tax or reporting information, and other data required to disburse funds or comply with law. Customer will provide NEOED any information reasonably requested to enable disbursements, including bank account and tax-related information. Customer represents that it has authority to permit Officers to receive payments through the Platform where applicable.

(c) Exclusive Platform Processing. During the Term, Customer agrees that all off duty assignments that Customer elects to manage, schedule, administer, invoice, or process through an electronic or software-based platform shall be managed, scheduled, administered, invoiced, and processed exclusively through the Platform. Customer shall not use, authorize, or permit the use of any other third-party software, platform, service, or payment processing solution to manage, schedule, administer, invoice, or process off duty assignments or related transactions.

10. NEOED Payment Processor Responsibilities and Limitations

(a) Payment Processor Role. NEOED will act as a processor of payments and will use commercially reasonable procedures to accept funds from Third Parties and, where applicable, Transaction Fee payments from Customer, and remit funds to Customers or Officers in accordance with applicable payment instructions and the applicable service modules set forth in the Order Form. NEOED may engage third party payment processors and banks to perform payment acceptance and disbursement functions. Without limiting the foregoing, NEOED may use Stripe, Inc. and its affiliates, or other third party payment processors, banks, and payment service providers, in connection with payment acceptance, settlement, and disbursement. Use of payment functionality may be subject to the applicable terms, conditions, policies, underwriting requirements, and compliance procedures of such third party providers, as amended from time to time. NEOED will use commercially reasonable efforts to comply with applicable payment network rules and applicable law, including applicable anti-money laundering and sanctions obligations.

(b) Payment Method Changes. NEOED may change payment methods, payment processors, or routing for operational reasons. NEOED will use commercially reasonable efforts to provide notice to Customer of material changes that affect remittance timing or methods to the extent permitted by applicable law or payment processor requirements. NEOED may also modify payment workflows, settlement timing, verification requirements, reserve practices, or supported payment methods where required by Stripe, another payment processor, a banking partner, payment network rules, or applicable law. If Stripe or another third party payment processor ceases to provide services supporting the Platform, refuses to process transactions, imposes restrictions that materially impair payment functionality, or terminates its relationship with NEOED or applicable users, NEOED may suspend, delay, or modify payment functionality until a commercially reasonable alternative payment processor or solution is implemented, without liability for any resulting delay, interruption, or inability to process transactions caused by such processor actions.

(c) PCI and Payment Security. NEOED will use commercially reasonable measures to protect payment-related information processed through the Platform. To the extent payment card information is stored, transmitted, or processed in connection with transactions on the Platform, such information may be handled by Stripe, Inc. or another third party payment processor. NEOED does not typically store cardholder data and relies on such third party payment processors to maintain compliance with applicable Payment Card Industry Data Security Standards (PCI DSS). NEOED will use commercially reasonable measures to protect payment-related information within its control but makes no warranty that its systems or the systems of any third party payment processor are immune from security incidents.

(d) No Escrow or Fiduciary Relationship. Customer acknowledges and agrees that NEOED is providing software and payment facilitation services only and is not acting as a bank, trustee, escrow agent, fiduciary, or payroll provider. Funds held by NEOED or any third party payment processor in connection with transactions under the Platform are not held in trust for Customer or any Officer except to the extent expressly required by applicable law or as required by payment processing settlement requirements.

(e) Third Party Payment Processor Terms. Customer acknowledges and agrees that use of payment functionality made available through the Platform may require acceptance by Customer, Officers, and/or Third Parties of separate terms and conditions of Stripe or another third party payment processor, bank, or payment service provider. Customer shall

reasonably cooperate, and shall cause its Officers to reasonably cooperate where applicable, with requests for information, documentation, or action needed to enable payment processing, identity verification, underwriting, tax reporting, fraud prevention, sanctions screening, reserve administration, or compliance with applicable law or processor requirements. NEOED may require Customer, Officers, and/or Third Parties to complete onboarding, verification, registration, account establishment, or maintenance of active accounts or payment credentials with such providers as a condition to use of payment functionality or receipt of disbursements. Such third party providers are independent third parties and not agents, subcontractors, employees, employers, partners, or representatives of NEOED. NEOED shall not be responsible or liable for any act or omission of any such third party, including any outage, delay, processing error, reserve, hold, account limitation, account suspension, account termination, chargeback, reversal, refusal to process, failure to settle, or other action taken by such third party, except to the extent directly caused by NEOED's material breach of this Addendum.

(f) Fraud, Compliance, and Suspension Rights. NEOED may delay, block, refuse, suspend, restrict, or reverse any transaction, disbursement, access to payment functionality, or access to Platform functionality, and may place holds or reserves on funds, if NEOED, Stripe, or any other payment processor, bank, payment network, governmental authority, insurer, or other provider reasonably suspects fraud, money laundering, sanctions violations, unlawful or suspicious activity, prohibited transactions, or other conduct that may violate applicable law, payment network rules, or processor requirements. NEOED may require Customer, Officers, and/or Third Parties to provide additional information or documentation in connection with any such review, and NEOED shall not be liable for any delay, nonpayment, suspension, restriction, or resulting loss arising from actions taken in accordance with this Section.

11. Taxes and Reporting

(a) Responsibility. NEOED is not the employer of Officers and is not responsible for withholding or remitting employer payroll taxes, unemployment insurance, wage withholding, or other employment-related tax obligations of Customer or any Officer. Notwithstanding the foregoing, NEOED may collect tax identification information and may issue Forms 1099-K, or such other tax reporting forms as NEOED determines are required or appropriate based on applicable payment flow or under applicable law, but solely to the extent NEOED directly disburses payments under an applicable service module. Customer, Officers, and Third Parties are responsible for determining the tax treatment of amounts paid or received through the Platform and for their own tax filings and obligations. Where Customer has elected the Agency Fee Payment Option, Customer is solely responsible for determining the applicability and treatment of any taxes, levies, or duties assessed on Transaction Fees paid by Customer to NEOED. NEOED reserves the right to add to any Transaction Fee invoice any sales, use, or similar tax that NEOED is required by applicable law to collect in connection with Transaction Fees invoiced directly to Customer, and Customer shall pay such taxes in addition to the Transaction Fees. NEOED will use commercially reasonable efforts to identify any such required tax collection in advance of invoicing.

(b) Information Reporting. Customer shall reasonably cooperate, and shall cause its Officers to reasonably cooperate where applicable, in providing taxpayer identification numbers, certifications, and other information reasonably requested by NEOED or its payment processor in connection with tax reporting or compliance with applicable law. NEOED may withhold, suspend, or delay disbursements to the extent required to comply with applicable tax reporting, backup withholding, or related legal obligations.

12. Liability and Indemnity Allocation

(a) Services Related Liability. NEOED will perform the applicable Platform services and any purchased modules in a commercially reasonable manner. NEOED shall not be liable for disputes regarding assignment eligibility, Officer selection, compensation determinations, employment law obligations, field supervision, law enforcement decisions, or the merits of third party claims. Notwithstanding anything to the contrary in the Services Agreement, except for NEOED's obligations under Section 7 (Risk Mitigation Services Module), with respect to the Services under this Addendum, NEOED's aggregate liability to Customer shall not exceed the total fees actually collected and retained by NEOED during the twelve (12) months preceding the first event giving rise to the claim, consisting of (i) Transaction Fees paid by Third Parties or Customer, as applicable, or (ii) where Customer has elected the Annual Subscription Option, subscription fees paid by Customer.

(b) Indemnity by Third Party. If NEOED is sued or subject to liability arising from a Third Party default, fraud, or improper instructions from a Third Party, NEOED may seek indemnity and reimbursement from the applicable Third Party and otherwise pursue remedies against the Third Party independent of Customer. NEOED may require Third Party indemnities in separate agreements with Third Parties. For clarity, NEOED's obligations under Section 7 are governed exclusively by that Section and are not subject to this Section 12.

13. Disputes and Refunds Between Parties

(a) Disputes. Disputes or chargebacks initiated by Third Parties shall be handled in accordance with NEOED's chargeback and refund policies and applicable payment network rules. Where Customer has not elected the Payment Assurance Module, Customer remains solely responsible for all collection activities, payment disputes, and enforcement against Third Parties, and NEOED shall have no responsibility for collection or payment timing. NEOED may withhold, offset, recover, or debit amounts previously remitted or otherwise payable to Customer or Officers in connection with chargebacks, reversals, refunds, processor fees, returns, reserves, suspected fraud, ineligible transactions, or other payment-related liabilities. Notwithstanding the foregoing, for eligible transactions under the Payment Assurance Module for which NEOED guarantees Officer payment, NEOED shall bear chargeback and nonpayment risk except to the extent such loss arises from fraud, inaccurate or improper data, Officer nonperformance or related disputes, Customer breach, or processor or legal restrictions. Notwithstanding the foregoing, NEOED shall not offset or withhold amounts payable under Section 7 against payment disputes, chargebacks, or similar payment-related matters.

(b) Customer and Officer Disputes. Disputes between Customer and Officers concerning assignments, compensation, or other employment matters are the responsibility of Customer and the Officer and do not create any liability for NEOED except to the extent NEOED is directly negligent in carrying out payment disbursements required under an applicable purchased module.

14. Separate Terms for Third Parties and Officers

Customer acknowledges that NEOED will prepare and post or distribute separate Terms of Use or similar agreements that apply to Third Parties and to Officers. Those separate agreements may address issues including eligibility, tax and reporting responsibilities, dispute resolution, user conduct, consent to payment processing, module-specific features, and optional services. Such terms may clarify that any risk mitigation or reimbursement relating to off duty assignments is provided to Customer only, and that Officers are not third-party beneficiaries of Section 7. Customer agrees that Officers and Third Parties will be required to accept those terms where applicable. NEOED may condition access to payment functionality, disbursements, risk mitigation-related offerings, or participation in transactions on acceptance of such separate terms. Nothing in this Addendum creates any third party beneficiary rights in Third Parties or Officers.