

## Exhibit I – Convenience and Service Fee Services

This Exhibit I is between You (“Merchant”) and Contractor (“Elavon”) and supplements, is made a part of and is subject to the terms and conditions of the Agreement.

Merchant elects and agrees to the Convenience or Service Fee Services selected on the Authorized User Participation – Set Up Form as part of Contractor’s Services, as such Convenience Fee or Service Fee Services are described in this Exhibit I and in the Operating Procedures.

Capitalized terms used and not otherwise defined in this Exhibit shall have the meanings ascribed to them in the Agreement or the Operating Procedures.

For the Assessment of Convenience Fees, such terms and conditions are set forth in Appendix I, which Convenience Fees may only be assessed by Local Authorized Users.

For Government/Public Institution Service Fees (“GPISF”), the Terms and Conditions (“T&C”s) for the assessment of GPISF are set forth below and may be assessed by State and Local Authorized Users.

### **TERMS AND CONDITIONS FOR ASSESSMENT OF GOVERNMENT/PUBLIC INSTITUTION SERVICE FEES**

**1) APPLICABILITY OF AGREEMENT.** If Merchant has requested authority to have Elavon charge a GPISF to its Customers for Eligible Transactions, the following provisions apply to such Eligible Transactions and the related GPISF charged. Any other Transaction amounts charged to a Cardholder, including Convenience Fees, are governed by the standard provisions set forth in the Agreement. Merchant agrees to the following provisions, in addition to the terms and conditions of the Agreement.

**2) RULES OF CONSTRUCTION.** These T&Cs are intended to complement and are subject to your Agreement. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to such terms in the Agreement or the Operating Procedures. In the event of a conflict between these T&Cs and other terms of the Agreement or the Operating Procedures, the terms of the Agreement shall prevail.

#### **3) DEFINITIONS.**

**a) Government/Public Institution Service Fee** means the fee charged by Elavon or Merchant, at Merchant’s election, to Customers conducting Eligible Transactions (as described herein, as applicable) at Merchants operating in certain designated merchant category codes (“MCCs”). For the avoidance of doubt, fees referred to as a “service fee” or “convenience fee” (in the context of the MCCs described herein) as used in the applicable rules of the Credit Card Associations, where the fee is processed as a separate Transaction from the underlying purchase or payment Transaction, are included within the definition of, and are referred to herein, as a “Government/Public Institution Service Fee.”

**b) Third Party Provider** means any entity that stores, processes, transmits or accesses Card data or Transaction data on behalf of Merchant or that provides software to Merchant for transaction processing, storage, or transmission, except to the extent such services are performed by the entity in its capacity as an agent of Contractor performing Contractor’s obligations under the Agreement.

#### **4) GOVERNMENT/PUBLIC INSTITUTION SERVICE FEE SERVICES.**

**a) GPISF Services.** At Merchant’s election, Merchant may choose to have Elavon charge a Government/Public Institution Service Fee (an Elavon-managed GPISF) to its Customers for

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Eligible Transactions, provided that Merchant is in compliance with the Payment Network Regulations and Laws, including the Electronic Fund Transfer Act and Regulation E. If Merchant elects an Elavon-managed GPISF, Merchant agrees that any GPISF collected in connection with an Eligible Transaction will be retained by Elavon and Member and that such amount constitutes Elavon's and Member's property, and Merchant has no right, title or interest in such amounts. Further, if Merchant elects an Elavon-managed GPISF, Merchant agrees that Elavon may adjust the GPISF amount, as mutually agreed upon, from time to time as necessary or appropriate to accommodate changes in Payment Network fees (including Interchange fees), material changes in average ticket size and/or monthly Transaction volume, Interchange classification or downgrades, changes in Chargeback rates, or changes in Payment Devices accepted and/or payment channels offered by Merchant. Additionally, Elavon may immediately terminate the Processing Services for GPISF if Merchant's Chargeback rates materially exceed industry averages. Merchants wishing to institute a convenience or service fee program must meet volume thresholds that cover Elavon's cost of implementing and administering the program in order for Elavon to offer or continue the program.

**b) Conflict of Laws.** To the extent Merchant's state or other governing body has passed legislation that requires assessment of GPISFs by government agencies as a component of card acceptance, such laws may conflict with Payment Network Regulations. Merchant bears all responsibility and liability associated therewith, including all assessments, fees, fines and penalties levied by the Payment Networks.

**5) REQUIREMENTS FOR GOVERNMENT/PUBLIC INSTITUTION SERVICE FEES.** Elavon may update or revise the provisions of this Section 5 in accordance with Exhibit G Section 3.

**a) Merchants Accepting Visa Cards for Eligible Transactions.** The following requirements apply to Merchants accepting Visa Credit Cards and/or Visa signature Debit Cards that desire to charge or to have Elavon charge a GPISF on certain Transactions. If Merchant also accepts and wishes to charge or to have Elavon charge a GPISF on certain Transactions paid by MasterCard and/or Discover Network cards, the requirements of this Section (5)(a) also apply to Merchant in connection with the assessment of GPISFs on Transactions involving those Payment Devices.

**i) Eligible Merchants.** Merchants operating in MCC 9311 (Taxes) are eligible to charge or to have Elavon charge a GPISF to Customers in connection with Eligible Transactions listed in Section (5)(a)(ii) below.

**ii) Eligible Transactions.** Eligible Merchants may have Elavon charge a GPISF only in connection with the following "Eligible Transactions":

- 1) Federal personal income taxes;
- 2) State personal income taxes;
- 3) Real estate and other property taxes;
- 4) Federal business income taxes;
- 5) State business income taxes;
- 6) Federal payroll/unemployment taxes;
- 7) State payroll/unemployment taxes; or
- 8) Sales and use taxes.

**iii) Transaction Requirements.** The following requirements apply to Eligible Transactions under this Section (5)(a).

1) Merchant must provide Elavon with the necessary documentation to facilitate Elavon's registration of Merchant in the "Visa Tax Payment Program," the "MasterCard Convenience (Service) Fee for Eligible Government and Education Payments" program and/or the convenience/service fee program of Discover Network, in each case to the extent applicable and required.

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- 2) The GPISF must be disclosed to the Cardholder prior to the completion of the Transaction, and the Cardholder must be given the option to cancel the Transaction if the Cardholder does not wish to pay the GPISF.
- 3) The GPISF must apply in the same amount regardless of the Credit Card type or signature Debit Card type (with the exception of Visa Consumer Signature Debit) accepted for payment of a given Eligible Transaction within a particular payment channel. This requirement does not apply to payments made by ACH, cash, check or PIN-based Debit Card.
- 4) The GPISF must not be advertised or otherwise communicated as an offset to the merchant discount rate.
- 5) The GPISF cannot be charged for recurring payments. The GPISF is designed for one-time payments, not for payments in which a Cardholder authorizes recurring charges or debits.
- 6) Merchant must accept Visa as a means of payment in all channels (i.e., face-to-face, mail/telephone, and Internet environments, as applicable).
- 7) Merchant must feature the opportunity to pay with Visa at least as prominently as all other payment methods.
- b) Merchants Not Accepting Visa Cards for Eligible Transactions.** The following requirements apply to Merchants accepting Credit Cards and/or signature Debit Cards other than Visa (i.e., Merchants accepting MasterCard cards and/or Discover Network cards but not accepting Visa cards) that desire to charge or to have Elavon charge GPISFs on Eligible Transactions.
  - i) Eligible Merchants.** Merchants operating in MCCs 8211 (Elementary Schools), 8220 (Colleges/Universities), 9211 (Courts), 9222 (Fines), 9311 (Taxes) and 9399 (Miscellaneous Government Services) are eligible to charge or to have Elavon charge a GPISF to Customers in connection with Eligible Transactions listed in Section (5)(b)(ii) below.
  - ii) Eligible Transactions.** Eligible Merchants may have Elavon charge a GPISF only in connection with the following “Eligible Transactions”:
    - 1) Payments to elementary and secondary schools for tuition and related fees, and school-maintained room and board;
    - 2) Payments to colleges, universities, professional schools and junior colleges for tuition and related fees, and school-maintained room and board;
    - 3) Payments to federal courts of law that administer and process court fees, alimony and child support payments;
    - 4) Payments to government entities that administer and process local, state and federal fines;
    - 5) Payments to local, state and federal entities that engage in financial administration and taxation; or
    - 6) Payments to Merchants that provide general support services for the government.
  - iii) Transaction Requirements.** The following requirements apply to Eligible Transactions under this Section (5)(b).
    - 1) Merchant must provide Elavon with the necessary documentation to facilitate Elavon’s registration of Merchant in the “MasterCard Convenience (Service) Fee for Eligible Government and Education Payments” program and/or the convenience/service fee program of Discover Network, in each case to the extent applicable and required.
    - 2) The GPISF must be disclosed to the Cardholder prior to the completion of the Transaction, and the Cardholder must be given the option to cancel the Transaction if the Cardholder does not wish to pay the Government/Public Institution Service Fee.
    - 3) The GPISF must apply in the same amount regardless of the Credit Card or signature Debit Card type accepted for payment of a given Eligible Transaction within a particular payment channel. This requirement does not apply to payments made by ACH, cash, check or PIN-based Debit Card.

4) The GPISF must not be advertised or otherwise communicated as an offset to the merchant discount rate.

**c) Additional Requirements for Merchants Utilizing Proprietary Solutions or Third Party Providers.**

**i) POS Devices.** Merchant is responsible for ensuring that its software, POS Devices and card acceptance procedures fully comply with Elavon's instructions, including with respect to programming of software and POS Devices to handle Eligible Transactions to ensure proper assessment of Government/Public Institution Service Fees. If the GPISF is Elavon-managed, Merchant is further responsible for complying with all mutually agreed upon requirements as provided by Elavon from time to time to appropriately process the Eligible Transactions to qualify for optimal Interchange rates within five (5) days of Elavon's communication to Merchant of the same. If Merchant fails to make changes to its POS Devices or card acceptance procedures requested by Elavon within five (5) days of the request, Elavon may, in its discretion, discontinue the program or suspend a certain payment type. Further, if Merchant fails to make such changes and the GPISF is Elavon-managed, Elavon may adjust the GPISF amount, bill the Merchant for charges in excess of the GPISF to recover losses related to Transactions that did not qualify for optimal Interchange rates or for applicable Credit Card Associations' reimbursement programs, including, but not limited to, losses related to Merchant's failure to distinguish between pricing of Visa signature Debit Cards and all other card types for transactions processed within the Visa Tax Payment Program.

**ii) Approval Required to Charge or Adjust Government/Public Institution Service Fee.** Merchant may not charge or adjust GPISFs unless Merchant has disclosed such fees to Elavon previously in writing and Merchant has been approved by Elavon to charge or adjust such GPISFs. If Merchant charges or adjusts a GPISF without having disclosed such fee or adjustment previously in writing and obtained Elavon's consent, Merchant will be in breach of the Agreement and Elavon may immediately terminate the Agreement in addition to pursuing any other remedies available under the Agreement, Laws and Payment Network Regulations.

**iii) Third Party Provider.** Merchants accepting Visa cards for Eligible Transactions who utilize proprietary solutions or Third Party Providers to manage a GPISF must comply with Attachment 1, attached hereto.

**6) ADDITIONAL PROCESSING REQUIREMENTS.** If Merchant voids an underlying Eligible Transaction, the associated GPISF must be voided as well. If Merchant processes a refund for an underlying Eligible Transaction, Merchant must disclose to Customers that GPISFs are non-refundable. Merchants that desire to charge or to have Elavon charge GPISFs will be assigned separate MIDs for use in connection with Eligible Transactions and related GPISFs. MIDs assigned for use with Eligible Transactions and/or GPISFs may not be used to process Transactions that are not Eligible Transactions.

**7) PAYMENT AND TRANSACTION TYPES SUPPORTED.** GPISF capability for Credit Cards and/or signature Debit Cards depends on the Merchant's MCC, as described above, and the Payment Network Regulations of the applicable Credit Card Association. GPISF capability is supported only through Elavon products specified on the Authorized User Participation – Set Up Form (Exhibit D, Attachment I). Not all payment and transaction types are supported for all products. Additionally, Merchant proprietary software, POS Devices, or Third Party Providers may be certified to process Elavon-managed GPISF Transactions. Closed network prepaid cards, electronic benefits transfer, and dynamic currency conversion are not supported for GPISF processing.

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### EXHIBIT I ATTACHMENT 1 GOVERNMENT/PUBLIC INSTITUTION SERVICE FEE PROCESSING REQUIREMENTS FOR MERCHANTS USING PROPRIETARY SOLUTIONS OR A THIRD PARTY PROVIDER

#### I. Underlying Eligible Transactions

The following data must be inserted in the listed fields when creating the authorization and clearing requests for the underlying Eligible Transaction (the tax liability payment).

FIELD NAME	VALUE
Merchant Category Code	9311 – Tax Payments
Merchant Name	The following lists the format and information for each type of tax collected for this field: <ul style="list-style-type: none"> <li>▪ Federal tax payments, you must use “US Treasury Tax Payment”</li> <li>▪ State Income Tax: NN – State Income Tax, where NN represents the state, for example, CA – State Income Tax</li> <li>▪ For all other taxes: Taxing Authority – Tax Type, for example: <ul style="list-style-type: none"> <li>✓ Sales Tax: NN Franchise Tax Board – Sales Tax</li> <li>✓ Business Income Tax: NN Franchise Tax Board – Business Income</li> <li>✓ Property Tax: NN Funds E-Pay – Real Estate</li> </ul> </li> </ul>
Merchant City	Merchant customer service phone number.
Merchant State	Merchant state two letter acronym (NN), for example, CA; (not the state of the provider).
ECl Indicator	<ul style="list-style-type: none"> <li>▪ Use 1 or 4 for phone-initiated (MOTO) payments.</li> <li>▪ Use 5, 6, 7, 8 or 9 for Internet-initiated payments.</li> </ul>
Merchant Verification Value	This value is used for large <u>federal</u> tax payment requests only. If appropriate, Visa will assign and notify you of your unique MVV value.
Local Tax	In the Sales Draft Record (TC05), Transaction Record 6 (TCR6), positions 5-16 (“Local Tax”), insert the value of “0” = “0%” tax rate.
Local Tax Included	In the TC05, TCR6, position 17 (“Local Tax Included”), insert a value of “2” = Transaction is not subject to tax.

#### II. Government/Public Institution Service Fee Transactions

The following data must be inserted in the listed fields when creating the authorization and clearing requests for the Government/Public Institution Service Fee.

FIELD NAME	VALUE
Merchant Category Code	9311 – Tax Payments
Merchant Name	The following lists the format and information for each type of tax collected: <ul style="list-style-type: none"> <li>▪ Federal tax payments, you must use “US Treasury Tax Payment Service Fee”</li> <li>▪ State Income Tax: NN – State Income Tax Service Fee, for example, CA – State Income Tax Service Fee</li> </ul>

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	<ul style="list-style-type: none"> <li>▪ For all other taxes: Taxing Authority – Tax Type Service Fee, for example:               <ul style="list-style-type: none"> <li>✓ Sales Tax: NN Franchise Tax Board – Sales Tax Service Fee</li> <li>✓ Business Income Tax: NN Franchise Tax Board – Business Income Service Fee</li> <li>✓ Property Tax: NN Funds E-Pay – Real Estate Service Fee</li> </ul> </li> </ul>
Merchant City	Merchant service phone number.
Merchant State	Merchant state two letter acronym (NN), for example, CA; (not the state of the provider).
ECl Indicator	<ul style="list-style-type: none"> <li>▪ Use 1 or 4 for phone-initiated (MOTO) payments.</li> <li>▪ Use 5, 6, 7, 8 or 9 for Internet-initiated payments.</li> </ul>
Local Tax	In the Sales Draft Record (TC05), Transaction Record 6 (TCR6), positions 5-16 (“Local Tax”), insert the value of “0” = “0%” tax rate.
Local Tax Included	In the TC05, TCR6, position 17 (“Local Tax Included”), insert a value of “2” = Transaction is not subject to tax.