

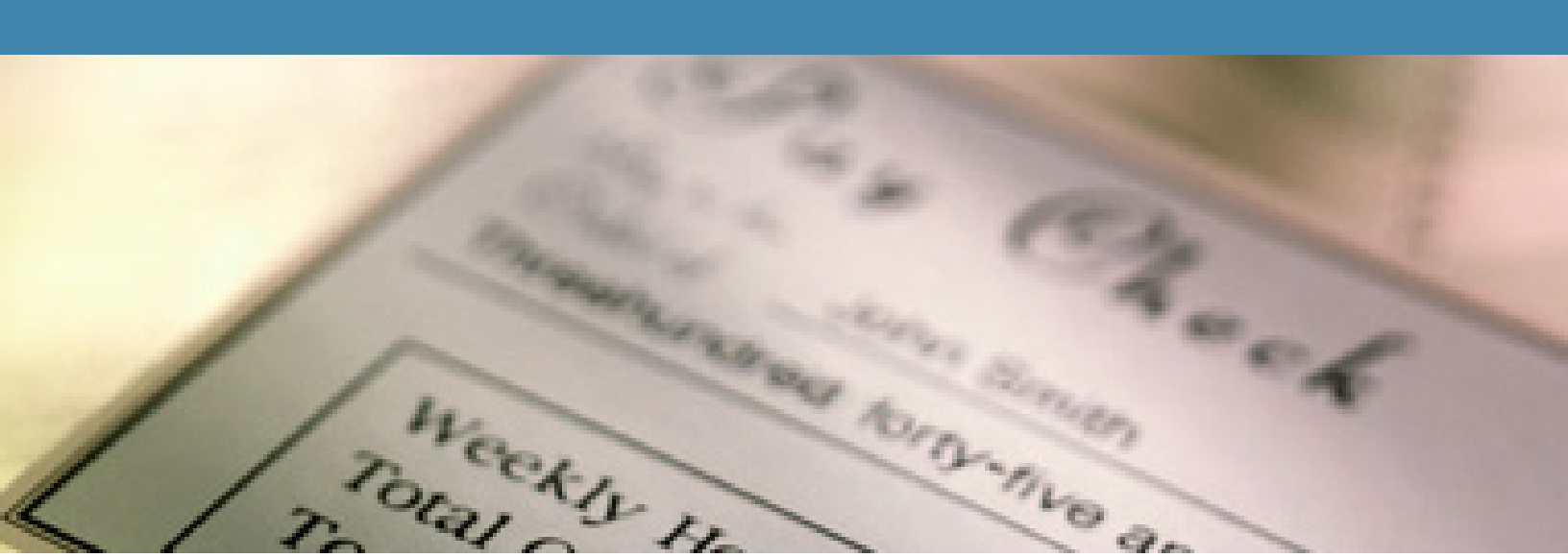
MANAGED PAYROLLING SERVICES



CREATIVESolutions SERVICES



helping you solve the human capital puzzle

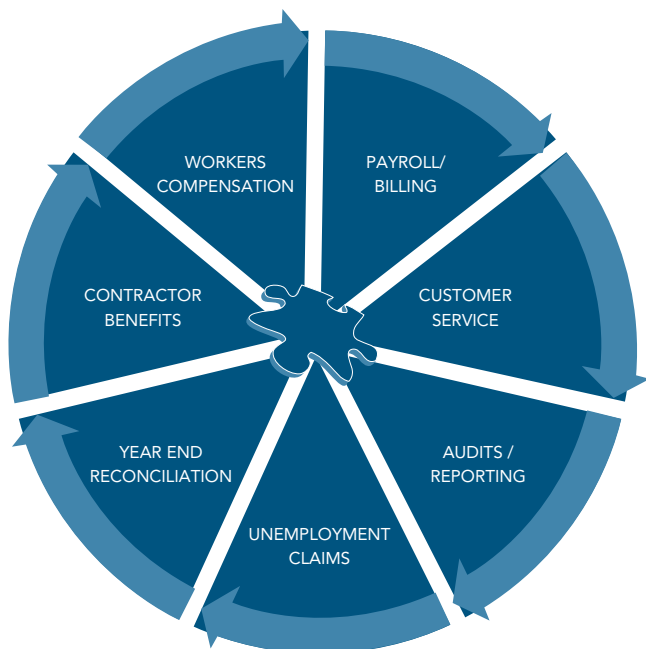


BENEFITS OF MANAGED PAYROLLING SERVICES FROM CREATIVE SOLUTIONS SERVICES, LLC

The Managed Payrolling Services from CSS provides the greatest benefit to both companies and their contractors while minimizing costs and liabilities versus permanent employees. By subscribing to CSS Managed Payrolling Services, companies:

- Reduce overall staffing costs
- Eliminate the legal liabilities of worker misclassification
- Increase staffing flexibility
- Achieve your minority diversity objectives through channeling spend through CSS

Because CSS offers managed payroll services without expensive recruitment fees, we are able to pass the savings directly to you!



COMPANIES

LOWER EMPLOYEE COSTS

By making CSS is the Employer of Record, clients are not responsible for the costs of vacation, sick leave, severance, health-care benefits and additional financial benefits. The result is up to 30% overall costs savings by having a contract employee over a full-time employee.

REDUCE ADMINISTRATIVE COSTS

CSS's Payrolling Services reduce the administrative costs and effort for the client by taking on the timesheet tracking, workers compensation claims, unemployment claims, audits, reporting, and customer service, therefore, the administration costs savings can range from 4-7% of contractor wages.

Clients, also, reduce the costs of administration by entering into a direct relationship with CSS rather than each individual contractor. The client receives one consolidated report on a bi-weekly basis. By working with CSS, the client maintains control of all contractors through a single point of contact.

PROTECT AGAINST EMPLOYER MISCLASSIFICATION

Several landmark cases and penalties in the millions of dollars have raised awareness to the issue of worker misclassification. The IRS has found numerous situations where the contractor should be classified as an employee because of the work being performed and by establishing the primary source of revenue from that contractor is coming from one source. A violation leads to significant costs associated with back taxes, interest, and penalties for employers. A CSS Managed Payrolling service makes CSS the Employer of record and dramatically reduces the client's risk of misclassification.

SIMPLIFY YEAR END REPORTING

Year end reconciliation and the contractor inquiries are managed by CSS which allows clients to focus on their full-time employees, greatly reducing the need to hire additional support resources to support their contractor program.

FLEXIBLE ON-DEMAND STAFFING

CSS maintains a flexible relationship with its clients as their needs change. Clients can increase or decrease the number of contractors to meet their business requirements with minimal costs.

ACHIEVE YOUR MINORITY DIVERSITY OBJECTIVES THROUGH CHANNELING SPEND THROUGH CSS

CSS is a WMBE certified business. By using CSS Managed Payrolling Services, you can achieve your minority diversity objectives while getting the best resources for your organization.

THE MAJORITY OF BUYERS, 53%, ARE INCREASING USE OF WMBE SUPPLIERS AND ANOTHER 22% ARE CONSIDERING DOING SO OVER THE NEXT TWO YEARS. THOSE MOST LIKELY TO BE DOING SO ARE BUYERS IN THE RETAIL/CONSUMER, GOVERNMENT/ EDUCATION AND PHARMA/BIOTECH INDUSTRIES; LARGE BUYERS IN THE 10,000+ EMPLOYEE RANGE; AND BUYERS OF TECH/ENGINEERING AND IT SKILLS. STAFFING INDUSTRY ANALYST REPORT – 2009

CONTRACTORS

INCREASED INCOME THROUGH REDUCED TAX BURDEN AND ADMINISTRATIVE COSTS

As a W-2 employee of CSS, contractors are not responsible for paying the employer portion of FICA taxes, which translates into immediate increase in contractor income. A W-2 employee receives the same statutory benefits as a full-time employee including Workers Compensation, unemployment insurance, social security programs at the federal and state level. This offers additional protections to the W-2 employee at no additional cost. Because CSS automatically files the quarterly taxes on behalf of the W-2 employee it reduces both the employee and client risks on unpaid employment taxes and the penalties associated with it.

As a 1099 worker, contractor assumes both employer and employee portions of FICA taxes.

AVOID INCORPORATING COSTS

CSS takes responsibility and assumes the costs for incorporating and registering to do business in each state on behalf of its contractors. CSS maintains a number of business insurances including general liability, professional liability, worker's compensation, fidelity bond and non-owned auto insurance. These are insurances that a contractor would have to otherwise pay for on their own.

CSS MANAGED PAYROLL SERVICES OFFERS TWO FLEXIBLE SOLUTIONS TO MEET YOUR COMPANY'S SPECIFIC CONTRACTOR NEEDS:

Managed W-2 is a full service contractor payroll option for clients who want CSS to become the legal W-2 Employer of Record for contract employees. As the employer of record, CSS automatically deducts the payroll taxes from the employees paycheck, including Social Security, Medicare, Federal, State and Local taxes. In addition, CSS covers workers compensation, unemployment insurance and are covered under our general and professional liability.

Managed 1099 is a pass through service where CSS becomes the Agency of Record, thereby not deducting the necessary taxes from the contractor's paycheck. This service provides the employer protection against contractor misclassification issues while reducing the administrative costs of having multiple independent contractors' onsite.

PARTNERING WITH CSS TAKES 6 EASY STEPS:

- Company recommends contractor
- Company sets payrate and any other compensation factors
- CSS manages all the payrolling and administrative tasks with contractor
- If contractor joins through CSS Managed Payrolling Service, the company will receive one bi-weekly invoice for all payrolled hours
- Company and contractor set work agenda
- Company determines when assignment is complete