Benefitfocus®

Amendment No. 2 to the Order Form

This Amendment No. 2 ("Amendment") to the Order Form dated April 7, 2021 ("Order Form"), is between Benefitfocus.com, Inc. ("Benefitfocus") and Williamson County ("Client") and is made on June 15, 2022.

WHEREAS, the parties entered into the Order Form in order for Benefitfocus to provide Client with software services; and

WHEREAS, the parties wish to terminate the existing Benefitfocus ACA Management & Reporting Services and replace it with Benefitfocus' ACA Compliance Solution, Powered by Tango Health, effective for the 2022 Reporting Period; and

WHEREAS, the parties agree to amend the Order Form under the terms and conditions of this Amendment and include said modifications.

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants hereinafter set forth, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and intending to be legally bound Benefitfocus and Client hereby agree as follows:

1. **ACA Compliance Solution**. Section II of the Order Form is amended to delete the following:

   ☒ **Benefitfocus ACA Management & Reporting**
   - ☐ Optional Data Support Services
   - ☐ Paper Fulfillment Services (ACA Management & Reporting)

   and replace it with the following:

   ☒ **ACA Compliance Solution**
   - ☒ Pro Services

2. **Target Go-Live Date**. The Target Go-Live Date for the ACA Compliance Solution, Powered by Tango Health, will be 120 days after second signature of this Amendment.

3. **ACA Compliance Solution Fees**. The Benefitfocus ACA Management & Reporting Services line item in Section IV. A. of the Order Form shall be deleted in its entirety and replaced with the following, effective for the 2022 Reporting Period:

ACA Compliance Solution Up to 2,499 Included Individuals	**$15,000 Annual Minimum Fee**

4. **Ongoing Software Services Terms and Conditions**. Section IV. B. of the Order Form shall be amended to add the following new Subsection 8:

   8. **ACA Compliance Solution Services**:
      a. Benefitfocus will invoice the minimum fees defined in Section IV of the Order Form upon execution of Amendment No. 2, for the applicable reporting period, which includes reporting on the applicable reporting period data to employees / Included Individuals and the IRS, based on an estimated 2,499 Included Individuals, and annually thereafter for subsequent reporting periods for as long as the Order Form is in effect. If the actual number of Included Individuals from January 1 – December 31 of the reporting year exceeds the estimate above by more than 5%, Benefitfocus will send a balance due invoice reflecting any amounts that remain due.
      b. "Included Individual" is defined as the number of W2s, and former employees that receive benefits either through self-insured retirement plans or COBRA.
      c. Included Individuals above 2,499 will be invoiced at $7.50 per Included Individual per year
      d. Postage and Shipping Costs**:** On or before October 31 each year, Client must make a refundable deposit to cover the estimated postage and shipping fees. This deposit equals Client's estimated number of Tax Forms multiplied by the estimated cost of mailing or shipping those Tax Forms. This deposit will be applied towards the postage and shipping fees incurred in performing the Tax Form Services. The postage and shipping costs will be determined each year based on the first-class rate provided by the carrier chosen. Once the Tax Forms have been sent, Benefitfocus will send a balance due invoice or a credit memo for the difference in actual postage costs versus the estimated postage costs.
      e. Reissue and corrections**:** Each year Benefitfocus will provide Client with an allotment of reissue and corrections equal to 5% of the number of Tax Forms issued. If Client exceeds its annual allotment of reissue and corrections, a charge of $7.50 for each reissue or correction generated in excess of the allotment will be issued.

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5. **Appendix D**: The Appendix D attached to the Order Form, shall be deleted in its entirety and replaced with the attached Amended & Restated Appendix D attached hereto and incorporated by reference, effective for the 2022 Reporting Period.

6. **Invoices**. Prior to this Amendment, Benefitfocus issued invoice #80027 in the amount of $6,179.25 for the Benefitfocus ACA Management & Reporting services, which Client paid in full. Upon execution of this Amendment, Benefitfocus will apply $6,179.25 towards the new invoice of $15,000 for the ACA Compliance Solution services, leaving a balance due of $8,820.75 for the Client to pay.

7. **Prior Agreement**. Except as expressly amended herein, all other terms and conditions as set forth in the Order Form shall remain in full force and effect. The Order Form shall remain and continue in full force and effect and shall continue to be binding on the parties hereto. This Amendment is hereby incorporated into the Order Form and by reference. To the extent that there is any inconsistency between the Order Form and this Amendment, this Amendment shall prevail. Capitalized terms used herein shall have the same meanings as are set forth in the Order Form, as applicable, unless stated otherwise.

8. **Authority to Enter into an Agreement**. Each party represents and warrants that (i) it has all requisite corporate power and authority to enter and perform pursuant to this Amendment; (ii) the execution, delivery and performance of this Amendment and the consummation of the transactions contemplated hereby have been duly and properly authorized by all requisite corporate action on its part; (iii) this Amendment has been duly executed and delivered by such party; and (iv) no other person or entity other than those set forth in this Amendment has any interest in the subject matter referred to in this Amendment.

All terms and conditions of the Order Form which are not hereby amended shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have hereto by their duly authorized representatives executed this Amendment.

BENEFITFOCUS.COM, INC.		**WILLIAMSON COUNTY**	
By:	DocuSigned by: Nancy Nunn C2FCD423700D422...	By:	
Print:	Nancy Nunn	Print:	
Title:	Corporate Controller	Title:	
Date:	June 21, 2022	Date:	

APPENDIX D

ACA Compliance Solution, Powered by Tango Health

ACA Compliance Solution Services:
The following items are included with the ACA Compliance Solution:

ACA Client Services Manager
An assigned ACA Client Services Manager with the following roles and responsibilities:
- Participates in relevant portions of the implementation process to support the ACA Implementation Project Manager throughout the project.
- Provides education on ACA core topics: Variable hour tracking, Affordability requirements, Data exception reporting, managing changes ongoing, IRS requirements through 1095-C and 1094-C regulations, and utilizing Benefitfocus' ACA Services.
- Monthly report review webinar to discuss latest reports and findings, ensure accuracy and understanding, and advise on how to address long-term challenges or policy changes required.
- On-demand support via phone or e-mail to core client IT, HR, and Payroll team through the life of the relationship.
- Delivers ad hoc news, information, blog posts, articles, regulation updates, or software enhancement notices to core client team.
- Reviews organizational profile decisions made between client and ACA Implementation Project Manager and familiarizes with the risks and long-term challenges identified during the implementation phase.

ACA Reporting Package
Comprehensive, easy-to-understand dashboard:
- Data Quality Reports:
  - Data anomaly analysis to ensure data is cleaned and monitored
- Measurement Period Reports:
  - Accessibility of benefits for eligible employees
  - Monthly tracking for offering or terminating benefits coverage
- Organizational View:
  - Forecasting for resource trends and needs
  - Maintaining 95% MEC offer
  - Health exchange verification management
  - IRS audit protection
  - IRS 6055 and 6056 reporting preparation and submittal
- Affordability Reports:
  - Calculated affordability for benefits-eligible employee

Data quality is key to accurate ACA Reporting. After the first data feed, the ACA Client Manager reviews the Data Quality Report and will alert Client of any potential issues such as inaccurate or missing data and poor processes in time and attendance systems.

After Benefitfocus determines which 'look-back' period best fits a client, monthly Measurement Period Reports are generated. These reports include a collection of New Hire, Mid-Measurement Period, and Final Measurement Period reporting. Each view shows how employees within the specific period are trending, the current threshold of influence on whether variable hour employees become ACA benefits eligible at the end of the period, and the results of concluded measurement periods. The reports will also track projected results as well.

The Affordability view shows currently calculated affordability using appropriate safe harbors. Additionally, the maximum monthly allowable premium is reported along with the lowest hourly rate allowed for benefits-eligible employees, allowing for 'what-if' analysis. Benefitfocus also alerts clients on possible future incidents of unaffordability due to benefits-ineligible employees trending eligible.

The Organizational View provides a detailed view of actionable compliance risks based on Data Quality, Affordability, and Measurement Period results. This summary type view allows for a range of visibility across the Client, including the ability to drill-down into designated subsidiaries and their employees. Clients can utilize the information in this section to respond to HHS or IRS inquiries, view their monthly MEC offer status, and validate employee 1095-Cs and 1094-Cs.

Secure audit trail
Should the client receive a penalty notice for an issue not indicated by the ACA Compliance Solution, Benefitfocus will deliver a full audit trail to support the client in contesting the penalty notice. Information on whether benefits were affordable for each month the employee was eligible will also be provided, as well as dates of offered and waived coverage.

Preparation and transmission to IRS for 1095-C and 1094-C reporting
Generate the data to populate 1094-C and 1095-C forms for employees, retirees, or COBRA recipients over the tax year in question. Electronic and secure transmission of 1094-C and 1095-C to the IRS.

Calculation of potential penalty risk from ineligible employees receiving subsidies at public exchanges
On a monthly basis the ACA Client Services Manager provides an outlook on the potential penalty risk for offering unaffordable coverage.

Analysis and response of Employee Subsidy Appeal Requests
If the employee requests a subsidy from the exchange and the Client receives a notice, Benefitfocus will provide the eligibility and affordability data for the employee in question. The employee dossier will include:

- Full time or part time status
- Health benefits eligibility
- Enrollment status
- Affordability determination based on applicable Safe Harbors

The ACA Client Services Manager will review the Employee Subsidy Appeal Requests, and provide the research necessary for an appeal, including:

- Maintain library of up-to-date appeal forms for each Exchange
- Receipt and storage of all Exchange documents and notices, including any supplementary documents provided by the client
- Provide preliminary analysis based on the client's data
- Provide data to complete as much of the form as possible and once forms are finalized will pre-fill using our data
- If allowed (either through exchange process or if no signature or supplemental data required) will submit to exchange electronically on client's behalf

SaaS Add-ons:
The following outlines services that can be included beyond the base implementation for more complex entities.

Additional ACA system configurations
If client has more complex ACA parameters, additional system configurations may be required. While possible to determine this prior to contract execution, decisions during implementation may require additional system configurations. Some examples are: benefits plan year, fully-vs-self-insured status, standard measurement and stability period elections, initial measurement and stability period elections, administration period lengths, waiting period lengths, and Client policy for offering benefits. A single system configuration will have up to 10 User logins and operates independently of other system configurations.

Additional consulting hours
If client has ongoing changes or customizations beyond standard file specifications, they may need additional hours beyond the standard servicing package.

Each additional data feed
More complex arrangements will be considered and priced according to complexity.

Each additional SFTP set up
This work includes interpreting secure FTP submission form, communications between Benefitfocus and Client to establish credentials, lock down to Client-requested IP addresses, exchanging of encryption keys, testing, and ongoing maintenance and receipt of files. This does not include ongoing monitoring or reminders of file schedules.

Complex measurement / stability groups
Measurement/stability groups that are unanticipated will need to be scoped and priced accordingly (3 month measuring periods, unorthodox interpretation of law).

Health Insurance Marketplace Notification

For an employee notice about the existence of public marketplaces, Benefitfocus can advise and provide formatted documentation to the Client upon request.

IRS audit assistance

If Client is audited and needs support beyond what the Benefitfocus ACA Compliance Solution provides, Benefitfocus can provide audit assistance at a consulting rate of $250/hour. This will need to be scoped and priced accordingly.

ACA Compliance Solution Implementation

The following outlines what is included in the base implementation fee for the Benefitfocus® ACA Compliance Solution, Powered by Tango Health®. The base Implementation includes 12-month look-back period length with appropriate historical data gathering.

Single ACA compliance system configuration

Benefitfocus' compliance system is configurable to allow and accommodate for complex divisions or employers to operate independently based on their ACA parameters: benefits plan year, fully-vs-self-insured status, standard measurement and stability period elections, initial measurement and stability period elections, administration period lengths, waiting period lengths, and Client policy for offering benefits. A single system configuration will have up to 10 user logins and operates independently of other system configurations.

One data feed

One set of data feeds (up to 6 file types) through one "pipe". A single data feed is considered to be the Client using Benefitfocus' data specifications (format and logistics), up to 6 file types, to communicate information from the systems to Benefitfocus.

File specification

Benefitfocus requests that data be provided in a standard CSV format. (Refer to Comma Separated Values, RFC 4180 for details). The UTF-8-character encoding is used for all files. Benefitfocus can provide a Data Specification document to describe the standard file formats used by Benefitfocus for file-based integration with our client employers' HR/payroll systems with the execution of a signed NDA. (Note: If clients require that Benefitfocus work with a file format that does not match the Benefitfocus file specification, Benefitfocus will scope the requirements and provide consulting at an additional charge; $250/hour.)

Initial implementation

- Up to 30 consulting hours (for full description, refer to sample implementation timeline), to include:
  - Lead kickoff call and follow-up data specification call
  - Manage implementation timeline, document action items
  - Facilitate weekly meetings, including preparation and off-line work
  - Facilitate education session on data specifications, ACA employer and individual mandate education
  - Create organizational profile for ACA compliance strategy, including a review of measurement and stability periods
  - Review of initial prospective 1095-C codes
- One (1) SFTP secure data transfer setup
  - Set up SFTP (Secure File Transfer Protocol) between customer and Benefitfocus Health, includes IP addresses for whitelisting, encryption keys, credentials, etc.
- System configuration creation
  - Transferring data collected during on organization profile to test and production site
  - Setup of authorized users
  - Introduction to ACA Client Services Manager for user training
- Up to 15 consulting hours for End-to-end Data quality process –
  - Analysis of file format adherence
    - Client sends data to check format
    - Benefitfocus provides File Formatting Error Report
    - Client fixes all formatting errors & sends corrected files
    - Benefitfocus confirms all formatting errors are fixed
  - Analysis of look-back historical data quality prior to moving to production
    - Benefitfocus loads historical data into test environment, providing First Data Quality Report
    - Client provides all corrected data
    - Benefitfocus reloads historical data and provides Lookback Period Report
    - Data loading iterations
    - Migrate data to production environment
  - Analysis of IRS Codes generated

- Benefitfocus provides Summary of 1095-C Code Results
- Data iterations on correcting any 1095-C data
- Benefitfocus tests 1095-C data feed to fulfillment service
- Benefitfocus provides feedback on critical and material IRS changes

Gather of look-back period data
In order to provide measurement and affordability reporting, historical data gathering is included in the initial implementation fee.

Customer responsibilities

- Customer is responsible for the source system(s), payroll, HRIS, COBRA, timekeeping, LOA, etc.
- The purpose of the initial implementation is to get the needed feeds and data formats working to the Benefitfocus specification for ACA compliance.
- All data correction changes worked for ACA compliance into the Benefitfocus system need to be correspondingly updated in the Customer source system(s).
- Post implementation - if the customer did (or does) not make changes to the source systems and continues to provide data that needs to be corrected and modified for ACA compliance then Benefitfocus reserves the right to charge custom modification fees or re-implementation fees for the re-doing of this work.

Completion of implementation ("Move to Production")
The completion of implementation is the date that the Client's site is created, the customer has provided data files to be imported and the first import of data has been completed into the production environment.

Implementation complexities – add-ons
The following outlines services that can be included beyond the base implementation for more complex entities

Additional consulting hours
If additional hours are needed beyond the basic 30-hour implementation period for items such as:

- Additional kickoff meetings for multiple sites or audiences
- Customizations to standard file specifications

Additional data feeds
More complex arrangements will be considered and priced according to complexity. Receipt of data from third parties can be accepted but may require additional scoping.

Additional ACA system configurations

If client has more complex ACA parameters, additional system configurations may be required. While possible to determine this prior to contract execution, decisions during implementation may require additional system configurations. Some examples include: benefits plan year, fully-vs-self-insured status, standard measurement and stability period elections, initial measurement and stability period elections, administration period lengths, waiting period lengths, and Client policy for offering benefits. A single system configuration will have up to 10 User logins and operate independently of other system configurations.

Additional SFTP set up
This work includes interpreting Secure FTP submission form, communications between Benefitfocus and Client to establish credentials, lock down to Client-requested IP addresses, exchanging of encryption keys, testing, and ongoing maintenance and receipt of files. This does not include ongoing monitoring or reminders of file schedules.

Direct data feeds (also referred to as "maximum exports of information from the customer systems")
The client can contract with Benefitfocus for Benefitfocus to receive direct data feeds from the Client's various systems so that Benefitfocus is responsible for pulling the Customers data into Benefitfocus' specifications.
Up to 280 consulting hours to map data fields from up to five ("5") Client source feeds into Benefitfocus' File Specification formats in order to load data into the Suite:

- Includes: Connor Strong, ADP, Benefits Connect, MetLife, PayFlex with a frequency of monthly updates.

The consulting hours will include discussions, both verbal and written, between Benefitfocus and Client to gather requirements, discuss

Client preferences and specifics, development of functional requirements, programming, setup, testing, and installation of the data mapper. In addition, the consulting hours include interpretation of data (e.g., generating derived information, required data for compliance or adjustments from source data), or collection/holding of data to match frequency differences between multiple feeds.

1095-C Fulfillment via Electronic and Print / Mail
The following outlines 1095-C fulfillment of services

Electronic or Paper delivery of the form, online access for client administrators or employees to access original or request reissue of 1095-C tax forms ("Tax Form").

To fulfill the original printing, original electronic distribution, reissue, correcting and data warehousing ("Tax Form Services") Benefitfocus will provide, or upon request, may provide Client with:

- Web-based system that Client's employees can use to access the Tax Form Services
- Benefitfocus will utilize the same ACA Client Services Manager who is responsible for communications with Client regarding its ACA Services
- Benefitfocus will provide and maintain a single, non-customizable URL that Client can use in connection with the Tax Form Services. (By default, the URL will be in the form, www.paperlessemployee.com/Client-Name)
- Print and distribute, or electronically distribute original Tax Forms by January 31 of each year that the Order Form is in effect. Online access to Client's employees' Tax Forms during the term of the Order Form.
- Maintain Client's Tax Forms during the term of the Order Form.
- An allotment of reissue and corrections is included as follows:
  - Each year the Order Form is in effect, Benefitfocus will provide Client with an allotment of reissue and corrections. The number of reissues and corrections allotted to Client is calculated by multiplying the estimated Tax Form volume by 5%.
    - A reissue or correction can be initiated by an employee or by the Client
- All original production mail will be sent via the carrier chosen.
- To complete Tax Form Services on time, Benefitfocus will produce the Final Data File utilizing client data passed no later than December 31st of each year. The term "Final Data File" means that:
  - Client has reviewed the data file and the data it contains confirming that all data it contains is accurate and complete.
  - Client has reviewed the totals stated in the Benefitfocus' Total Reports and agrees that the totals in the Totals Reports are accurate and match Client's internal system totals.
  - The data file does not require any type of change, modification, or amendment whatsoever, and Benefitfocus may immediately begin printing or distributing the Tax Forms associated with the data file.

Client responsibilities
The following are the responsibilities of Client during the term of the Order Form.

- The Client will provide a primary contact to coordinate their responsibilities.
- All relevant Data Quality issues must be resolved on or before November 1st of each year.
- Client must provide a written confirmation validating that the data file produced by Benefitfocus is the Final Data File before Benefitfocus will print or electronically distribute any of the Tax Forms relating to that file. The Final Data File must be approved by January 20th of each year the Order Form is in effect. If Client misses the deadline for the Final Data File and still

wants to meet the reporting deadline, a $1,000 per day late fee would apply. Client understands and agrees that Benefitfocus will use the Final Data File to generate original, reissue, and corrected Tax Forms.

- Within three business days of receiving the Final Data File from Benefitfocus, Client must approve the Final Data Files that contains the information that will be used to create the Tax Forms that will be shipped or mailed.
- For any Final Data Files approved after the deadline above, Benefitfocus will not be liable for any damages arising out of the failure to mail or electronically distribute the Tax Forms by the regulatory deadline, including any fines or penalties arising therefrom.
- Title to and risk of loss for completed Tax Forms passes to Client at the time the Tax Forms are delivered either to the USPS, a commercial mail receiving agency, or a nationally recognized courier (e.g., UPS, etc.).

Add-on 1095-C Fulfillment Services

At Client's request, Benefitfocus can provide the following additional services as described below:

- Additional URL's
- Single Sign-on
- Original PDF copies delivered to Client address(es) (vs employee addresses)
- Benefitfocus can create copies of Tax Forms in PDF format - Tax Forms will be marked, "Reissued Statement"
- Reissues and Corrections in excess of allotment