BENEFITS ADMINISTRATION + ACA REPORTING SERVICE TERMS AND CONDITIONS

Last Updated – September 09, 2025

This Product Addendum ("Addendum") supplements and is made a part of the Agreement, by and between Viventium and User (each as defined in the Agreement). All terms not defined herein shall have the same meaning as found in the Agreement.

The scope of this Addendum is limited to the computer software designed to provide a client-driven configuration utility in which the User populates their benefit plan designs and open enrollment dates, an employee enrollment tool to collect elections, and a client-driven tracking tool for filing Internal Revenue Service ("IRS") Forms 1094-C, Transmittal of Employer Provided Health Insurance Offer and Coverage Information Returns ("Form 1094-C") and 1095-C, Employer Provided Health Insurance Offer and Coverage ("Form 1095-C") and furnishing of IRS Forms 1095-C to any person who was a full-time employee of User for one or more months of the calendar year ("Benefits & ACA Services").

A. **User Responsibility Pre-Implementation.** User acknowledges and agrees that it is responsible for performing the following pre-implementation tasks in connection with the Benefits & ACA Services:

- Completing the Benefits Implementation Guide and promptly providing any additional information reasonably requested by Viventium for implementation.
- Completing the ACA Setup Survey.
- Submitting all data in excel format for:
  - Dependent demographic information
  - Employee benefit categories
  - Employee and dependents coverage information

    *Data provided in formats other than Viventium standard excel format require prior approval by Viventium and additional fees may apply.
- Ensuring the accuracy and completeness of all information and data submitted including but not limited to monthly premium costs, plan design details (e.g. self-insured, COBRA eligibility), safe harbor calculation type, deduction codes, and applicable large employer groups.

B. **Viventium.** Subject to the User meeting its pre-implementation responsibilities described above, Viventium will implement the Benefits & ACA Services as follows:

- Establish initial implementation of the following in the Benefits & ACA Services based on the Benefits Implementation Guide and subsequent information provided by User:
  - Benefit categories

- Groups
- Measurement periods (if applicable)
- Applicable Benefit Plans
- Applicable Enrollments and Waivers
- Dependent information and enrollments (if applicable)
- Enrollment period(s) (if applicable)
- Historical hours worked (if applicable)

- Provide User training on required software maintenance including:
  - Adding newly hired employees
  - Active employees
  - Terminated employees
  - Maintenance required as stated in Section C of this Addendum "User Responsibility Post Implementation"
- Timely electronic filing to the IRS of User-approved IRS Forms 1094-C and 1095-C(s) (if applicable).

C. **User's Responsibility Post Implementation**

- Review and approve the services provided by the Benefits & ACA Services.
- Continue to maintain and update complete and accurate information and data with respect to the Benefits & ACA Services, including without limitation correcting any known errors or omissions.
- Maintain configuration across categories, groups, plans, and open enrollment.
- Update any missing benefit categories, statuses and offers.
- Maintain updated employee information such as benefit categories, statuses, and offers.
- Maintain updated employee enrollment and waivers.
- Maintain updated dependent information and enrollments (if applicable).
- Open enrollment management and enrollment approvals.
- Transferring data to the User's carrier and/or broker.
- Maintain measurement period(s) (if applicable).
  - Adding future periods
  - Calculating periods
- Users will preview and submit to Viventium approved drafts of IRS Forms 1094-C and 1095-C(s) by the annual submit deadline disclosed by Viventium via email, direct mail and/or on the Year End Portal.
- User will send IRS Forms 1095-C to its employees (if applicable).

D. **Terms.** Viventium and User acknowledge and agree that Viventium will provide the Benefits & ACA Services according to the following terms:

- User assumes full responsibility for the accuracy and completeness of all data entered into Viventium's system through the Benefits & ACA Services.
- Viventium has no responsibility or obligation to determine whether data entered into its system through the Benefits & ACA Services is complete or accurate, and has no liability with respect to incomplete or inaccurate data User enters into Viventium's System through the Benefits & ACA Services.
- Neither User, nor anyone acting on User's behalf, will provide Viventium any HIPAA covered information, including, but not limited to, plan enrollment or disenrollment (e.g., coverage elections, premiums, dependent information etc.).
- Viventium will not accept or be responsible for new current year ACA setups after the Nov 1st deadline.
- User must begin implementation no later than 60 days prior to the Open Enrollment period.
- If User fails to meet the annual submit deadline for approving draft Forms 1094-C and 1095-C, User irrevocably consents to Viventium automatically filing these Forms with the data as is and User agrees to be liable for all applicable fees (See Section F. "Fees") and any employer shared responsibility penalties or other IRS assessments that may result.
- Viventium will regenerate IRS Forms 1094-C and 1095-C upon request of User or after updated data is entered into the Benefits & ACA Services for the fees specified in Section F. "Fees".
- Viventium will not guarantee timely delivery of regenerated IRS Forms 1094-C and 1095-C requested after the annual regenerate deadline as established by Viventium.
- If User terminates services with Viventium mid-year, User must advise Viventium if User wants Viventium to prepare and file its IRS Forms 1094-C and 1095-C for that reporting year. If User requests Viventium to complete the preparation and filing, User agrees to remain bound by the terms of this Addendum with respect to the Benefits & ACA Services and User must:
  - Maintain all data in the Benefits & ACA Services and submit all requests and approvals by the applicable deadlines; and
  - Prepay all remaining months of the current reporting year fees in advance; Viventium has no obligation to prepare or file IRS Forms 1094-C or 1095-C if User has not prepaid the remaining months of the current reporting year fees by the earlier of (i) 30 days following termination of services, or (ii) the annual submit deadline.
- Viventium reserves the right to stop User's access to the Benefits & ACA Services, with no liability to Viventium whatsoever for the stoppage, if the User fails to pay Viventium's fees as provided in Section F. "Fees" or if User is otherwise in breach of this Benefits & ACA Services Addendum and User will remain liable for such stoppage as well as any unpaid fees or other damages caused by the breach of this Benefits & ACA Services Addendum.
- Viventium reserves the right to stop access to the Benefits & ACA Services for all clients generally or certain groups of clients generally (which group may include User) at any time and for any reason with no liability whatsoever for the stoppage.
- Viventium may temporarily suspend access to the Benefits & ACA Services or make the Benefits & ACA Services temporarily unavailable to provide updates or remedy any technical

failures or security breaches for any period necessary or advisable to implement the update or remedy any failure or breach.

E. Abatements of Employer Shared Responsibility Penalties

Viventium does not guarantee or make any warranties regarding abatement or reduction of any proposed or actual employer shared responsibility penalties that may be imposed by any governmental authority upon User. The scope of the Benefits & ACA Services provided by Viventium is limited to assisting User in preparation of correspondence requesting abatement of payments, penalties, or taxes for the fees specified in Section F. "Fees." Any employer shared responsibility payment and any IRS imposed penalty or tax assessed against User will be solely User's responsibility and liability, and Viventium has no responsibility or liability for any such payment, penalty, or tax. User may request assistance from Viventium with handling abatements which Viventium may choose to support in its sole discretion, for which additional fees will apply.

F. Fees. User agrees to pay Viventium the fees for implementation and use of the Benefits & ACA Services as follows:

- Fees (including minimum monthly fees) will be determined and billed as stated in the Ordering Document, subject to the following:
  - Any employee whom is benefits eligible during any period in a single month will be subject to fees for that month.
  - Applicable products include ACA, Benefits Administration and Benefits Administration Carrier Connections
- For Form 1094-C and 1095-C reporting:
  - if any forms must be regenerated after the annual submit deadline, User agrees to pay additional regeneration fees equal to $100.00 base fee+ $15 per additional form regenerated.
  - if any corrections are required after the annual regeneration deadline, User agrees to pay the following additional amendment fees: $250 + $50 per form with a maximum of $5,000 per client code.
- User agrees to pay Viventium's fee for handling abatements requested by User as follows:
  - 5% of the proposed employer shared responsibility penalty with a maximum of $5,000 per client code.