

TERMS AND CONDITIONS FOR 1095-C PRINTING AND DISTRIBUTION SERVICES

Effective Date: January 17, 2024

End User online purchase of PlanSource’s 1095-C Printing and Distribution Services (the “1095-C Services”) is subject to the terms and conditions (“Terms”) set forth below with respect to PlanSource printing and mailing Form 1095-C employee copies (“Forms”) generated by End User use of PlanSource’s ACA software (the “Platform”). If there is a conflict between these Terms and any separate agreement End User entered into with PlanSource for the 1095-C Services (or any other PlanSource products and services), these Terms shall prevail with respect to the 1095-C Services.

THESE TERMS, WITHOUT WAIVING OR OTHERWISE RELEASING ANY RIGHT OR OBLIGATION UNDER ANY PRIOR AGREEMENT OR SIMILAR DOCUMENT OR AGREEMENT OF PLANSOURCE, HEREBY AMENDS AND RESTATES ANY SUCH PRIOR AGREEMENT WITH RESEPECT TO THE 1095-C SERVICES AS OF THE EFFECTIVE DATE ABOVE. BY CLICKING “I AGREE TO THE TERMS AND CONDITIONS”, OR IN ANY OTHER WAY ACCESSING OR USING THE 1095-C SERVICES, END USER ARE CONSENTING TO THE TERMS AND CONDITIONS HEREIN. IF END USER ARE ENTERING INTO THESE TERMS ON BEHALF OF A COMPANY OR OTHER LEGAL ENTITY, END USER REPRESENT THAT END USER HAVE THE AUTHORITY TO BIND SUCH ENTITY TO THESE TERMS. IF END USER DO NOT AGREE WITH THESE TERMS, OR DO NOT HAVE AUTHORITY TO BIND SUCH ENTITY TO THESE TERMS, DO NOT CLICK “I AGREE TO THE TERMS AND CONDITIONS” OR OTHERWISE ACCESS THE 1095-C SERVICES.

The 1095-C Services are purchased on an annual subscription basis and are non-cancelable and non-refundable. The parties will execute a subsequent Order Form(s) that will supplement and co-term with the originating Order Form.

These Terms are in effect upon accepting them or otherwise accessing or using the 1095-C Services. Once accepted, these Terms remain in effect until expiration or termination of the Order Form. These terms and conditions may change from time to time, at PlanSource’s sole discretion. Please review these Terms periodically for modifications or updates. If End User use the 1095-C Services after PlanSource posts any modifications or updates to these Terms, End User will be deemed as having accepted them. If End User does not agree with any modified or updated Terms, End User should discontinue End User use of the 1095-C Services, and this will be End User sole and exclusive remedy. If there is a conflict between these Terms and the most current version of these Terms posted on the PlanSource website or otherwise provided to End User, the most current version will prevail. End User may request a paper copy of these Terms by notifying End User’s assigned team or at Service@plansource.com.

PlanSource Responsibilities	End User Responsibilities
<ol style="list-style-type: none"> 1. Print Forms according to data End User submit and approve on the Platform. 2. Mail Forms via first class mail to the address presented on the Form. 3. Ensure that each Form is postmarked on or before the IRS postmark deadline; provided that End User have completed the necessary steps to approve Forms and pay any outstanding invoices by the communicated deadline. 4. Upon receiving an email from End User notifying us of any IRS filing extension(s), (End User Responsibilities #3), correct Forms and if necessary, update transmission date in the Platform (additional fees may apply). 5. Upon receiving an email from End User notifying us of any errors (End User Responsibilities #4), accommodate corrections and reprints (additional fees may apply). 	<ol style="list-style-type: none"> 1. Accept these terms and conditions and provide payment in accordance with the invoice payment terms. 2. Complete and approve its required employee data in the Platform by the communicated deadline generally 15 calendar days prior to any state or federal deadline. PlanSource is not liable for printing incorrect forms after End User have provided approval through the Platform. 3. Notify PlanSource immediately via email at Service@plansource.com of any IRS filing extension(s). The subject line of email notification should read: FULFILLMENT FILING EXTENSION. 4. Notify PlanSource immediately via email at Service@plansource.com of any errors in Forms that require correction and reprint. The subject line of email notification should read: FULFILLMENT CORRECTIONS/REPRINTS.

PlanSource prints Forms according to the data End User submit in the Platform. End User understand that for PlanSource to provide the 1095-C Services, End User (or End User designee) must provide PlanSource with accurate and timely information, as described herein or otherwise in writing. End User further understands that PlanSource relies fully on the accuracy and completeness of the information submitted by End User (or End User designee), and that PlanSource shall have no duty or responsibility to audit or otherwise verify such information. PlanSource shall not be liable for any damages or losses resulting from End User (or End User designee’s) failure to provide accurate and timely information to PlanSource. End User understands that End User is also solely responsible for the accuracy and review of any Forms created or resulting from the use of data provided by End User (or End User designee).

Notwithstanding any provision herein, End User understands and acknowledges that: (i) End User shall retain all liability and responsibility under applicable federal and state law, including without limitation, liability under Code Sections 4980H, 6055 and 6056; and (ii) PlanSource does not, by virtue of these Terms or by providing the 1095-C Services, assume any responsibility or liability for any obligations which by law must remain with End User in End User’s capacity as an “applicable large employer” (as that term is defined under Code Section 4980H).

All information PlanSource may provide to End User related to the 1095-C Services is general information designed to provide guidance in relation to the 1095-C Services but is not all encompassing or customized for any particular End User or employee situation. PlanSource is not a law firm and is not rendering legal, tax, accounting, or investment advice in connection with the 1095-C Services, nor will PlanSource be deemed a fiduciary of End User's or End User employees. To ensure compliance with the requirements imposed by the Affordable Care Act (ACA), PlanSource encourages End User to consult with End User legal or tax counsel for advice specific to End User particular situation.

EXCEPT AS OTHERWISE SET FORTH IN THE AGREEMENT, PLANSOURCE DOES NOT MAKE ANY REPRESENTATIONS OR PROVIDE ANY WARRANTIES RELATED TO THE 1095-C SERVICES, WHETHER EXPRESS OR IMPLIED, INCLUDING SUITABILITY AND ACCURACY. THE 1095-C SERVICES INCLUDES DEPOSITING THE FORMS IN POSTAGE PAID ENVELOPES INTO THE U.S. MAIL. PLANSOURCE DOES NOT GUARANTEE THAT THE U.S. POSTAL SERVICES WILL PROPERLY DELIVER ALL OF THE FORMS.

NOTWITHSTANDING ANYTHING SET FORTH IN THE AGREEMENT, PLANSOURCE AND ITS AFFILIATES, SUCCESSORS AND ASSIGNS, AND EACH OF THEIR RESPECTIVE OWNERS, DIRECTORS, OFFICERS, EMPLOYEES, AND AGENTS, SHALL NOT BE LIABLE FOR ANY INDIRECT, PUNITIVE, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES, INCLUDING BUT NOT LIMITED TO GOVERNMENT FINES OR PENALTIES, ARISING OUT OF OR IN ANY WAY RELATED TO THE USE OF THE 1095-C SERVICES UNDER ANY THEORY OF LAW. DEPENDING ON WHERE END USER ARE LOCATED, SOME OR ALL OF THESE DISCLAIMERS MAY NOT APPLY TO END USER. HOWEVER, IN NO EVENT WILL PLANSOURCE'S TOTAL LIABILITY EXCEED THE AMOUNT END USER HAVE PAID PLANSOURCE FOR THE 1095-C SERVICES HEREUNDER.

PlanSource will charge End User for the 1095-C Services and related costs in accordance with the pricing outlined on the website. PlanSource will send End User an invoice reflecting the estimated number of Forms printed and mailed based on estimated form counts as of the invoice date which will serve as End User's minimum service fee.

- ACA Original Forms approved through January 21st are billed at the standard rate.
- ACA Original Forms approved after January 21st include an expedited service fee.
- ACA Reprint or Corrected Forms are billed at the standard plus expedited services rate.

PlanSource will send invoices reflecting any additional number of Forms printed and mailed including any surcharges in accordance with the schedule below as well as the corresponding postage paid and any tax that may be assessed on the 1095-C Services and mailing. All fees for the 1095-C Services are non-refundable and must be paid in accordance with the invoice payment terms. PlanSource will not issue any refunds for withdrawn data files, missed deadlines, or termination of the 1095-C Services for any reason whatsoever.

The IRS deadline for print and mailing of Form 1095C is March 2 ("March 1 during a leap year"). If the ACA Form 1095-C for the previous plan year are approved by End User after the required PlanSource fulfillment deadline (PlanSource's postmark guarantee deadline is 15 days ahead of IRS deadline), PlanSource does not guarantee on time postmark.