

EXHIBIT G – ACA REPORTING & FILING SERVICES ADDENDUM

ACA Reporting & Filing Services Addendum

This Addendum applies only if Client elects ACA Reporting Services pursuant to a Proposal.

1. SCOPE OF SERVICES

Service Provider shall provide the following services for the applicable reporting year:

- Creation of Form 1094-C for Client;
- Creation of individual Forms 1095-C for eligible employees;
- Electronic filing of IRS-approved forms upon Client written approval;
- Storage of completed forms within the benefits administration platform for employee access;
- Drafting standard employee communication materials related to Form 1095-C distribution.

Services are limited to preparation and filing based solely on data provided by Client.

2. FEES

- Subject to Proposal;
- Federal electronic filing fees billed at then-current IRS vendor rates;
- If included in proposal, corrections, amended filings, penalty response support, or IRS Letter 226J assistance billed at \$175 per hour and/or IRS vendor rates.

All fees are annual and invoiced upon data submission or as otherwise set forth in the Proposal.

3. CLIENT RESPONSIBILITIES

Client shall:

- Provide complete and accurate payroll, eligibility, and coverage data;
- Confirm measurement methodology and safe harbor elections;
- Review and approve draft forms prior to filing;
- Confirm distribution method (electronic or paper ((may have additional fee)));
- Maintain required employee consent for electronic distribution where applicable;
- Respond directly to any IRS notices or penalty letters unless separately engaged.

Failure to timely provide required data may delay filing and may require expedited processing fees.

4. DEADLINES

Client acknowledges that ACA reporting is subject to strict federal deadlines. Service Provider shall not be responsible for penalties arising from:

- Late or incomplete data submission;
- Inaccurate or inconsistent payroll or eligibility data;
- Client failure to review or approve forms in a timely manner;
- Changes in IRS filing requirements after data submission.

5. CORRECTIONS AND PENALTY NOTICES

Correction filings and IRS response assistance are not included unless specifically stated in the Order Form.

Any assistance responding to IRS Letter 226J or similar enforcement notices shall require a separate engagement.

6. NO COMPLIANCE GUARANTEE

Service Provider does not guarantee avoidance of IRS penalties, assessments, or regulatory review. Client retains sole compliance responsibility.