



## **ASSOCIATE COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS**

Any Associate (which is what Benefitfocus calls its employees) of Benefitfocus, Inc. and its subsidiaries (collectively, the “Company”) may submit a good faith complaint or concern regarding accounting, internal accounting control or auditing matters (“Accounting Matters”) to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Company’s Audit Committee will oversee treatment of Associate complaints or concerns in this area.

In order to facilitate the reporting of Associate complaints or concerns, the Company’s Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding Accounting Matters and (2) the confidential, anonymous submission by Associates of concerns regarding questionable accounting or auditing matters.

### **Receipt of Associate Complaints**

- Associates with complaints or concerns regarding Accounting Matters may report their complaints or concerns to the Audit Committee by email or regular mail:

Benefitfocus, Inc.  
100 Benefitfocus Way  
Charleston, South Carolina 29492  
Attention: Audit Committee  
AuditCommittee@benefitfocus.com

- Associates may forward complaints or concerns on a confidential or anonymous basis to the Audit Committee through a telephone hotline, e-mail or regular mail:

**Website:** <https://www.openboard.info/BNFT/index.cfm>

**Phone Number:** 866-815-7146

## **Scope of Matters Covered by These Procedures**

These procedures relate to Associate complaints or concerns with respect to any questionable accounting or auditing matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company's financial condition.

As an Associate, if you are aware of a potential violation or fraudulent activity regarding Accounting Matters and do not report it according to this policy, your inaction may be considered a violation itself, which may result in disciplinary action, up to and including termination of your employment or any other relationship that you may have with the Company.

## **Treatment of Complaints**

- Upon receipt of a complaint or notification of a concern, the Audit Committee will (1) determine whether the complaint or concern actually pertains to Accounting Matters and (2) when possible, acknowledge receipt of the complaint or notice of the concern to the sender.
- Complaints or concerns relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by such persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- The Company will not retaliate against, discharge, demote, suspend, threaten, harass or in any manner discriminate against any Associate in the terms and conditions of employment based upon any lawful actions of such Associate with respect to good faith reporting of complaints or concerns regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

## **Reporting and Retention of Complaints and Investigations**

- The Audit Committee will maintain a log of all complaints and concerns, tracking their receipt, investigation and resolution. The aforementioned log, along with copies of complaints and notices of concerns, will be maintained in accordance with the Company's document retention policy.

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Adopted by the Board of Directors on July 17, 2013

Updated contact information on January 2, 2020

Amended by the Board of Directors on March 31, 2022