

Last updated January 20, 2021

These Gusto Tax Form Printing and Mailing Terms (the “Tax Form Printing and Mailing Terms”), together with the Gusto Terms of Service Agreement available at <https://gusto.com/about/terms> (the “Gusto Terms”), the Gusto Payroll Service Terms available at <https://gusto.com/about/terms/payroll> (the “Payroll Terms”), and the Lob.com, Inc. Services Agreement available at <https://www.lob.com/legal> (the “Lob Service Terms”) (collectively, the “Tax Form Printing and Mailing Customer Agreement”), set forth the terms and conditions under which ZenPayroll, Inc., a Delaware corporation doing business as Gusto (“Gusto”) at <https://gusto.com> (the “Gusto Platform”), agrees to provide customers (each, a “Customer”) with the ability to print and mail Internal Revenue Service (“IRS”) Form W-2 and Form 1099-NEC to eligible employees and independent contractors through Gusto’s printing and mailing partner, Lob.com, Inc. (“Lob”), via the Gusto Platform (the “Tax Form Printing and Mailing Service”).

These Tax Form Printing and Mailing Terms are “Service Terms” under the Gusto Terms. Capitalized terms used but not otherwise defined in these Tax Form Printing and Mailing Terms have the meanings ascribed to such terms in the Gusto Terms and the Payroll Terms, as applicable. The Tax Form Printing and Mailing Customer Agreement is a legally binding agreement between Customer and Gusto. The individual agreeing to these Tax Form Printing and Mailing Terms on behalf of Customer (the “Authorized Signatory”) is encouraged to read the Tax Form Printing and Mailing Customer Agreement carefully and to save a copy of it for Customer’s records. The Authorized Signatory represents and warrants that such Authorized Signatory has the authority to bind Customer to the Tax Form Printing and Mailing Customer Agreement. By (i) clicking the applicable button to indicate Customer’s acceptance of these Tax Form Printing and Mailing Terms or (ii) accessing or using the Tax Form Printing and Mailing Service, effective as of the date of such action, Customer agrees to be bound by the Tax Form Printing and Mailing Customer Agreement.

## 1. These Tax Form Printing and Mailing Terms are Part of and Governed by the Gusto Terms and the Payroll Terms

The terms and conditions of the Gusto Terms and the Payroll Terms agreed to in connection with the creation of any Customer’s account, including but not limited to all representations, warranties, covenants, disclaimers, limitations on liability, agreements, and indemnities relating to the Payroll Service, are incorporated herein by reference, and Customer acknowledges and agrees that the representations, warranties, covenants, disclaimers, limitations on liability, agreements, and indemnities contained in the Gusto Terms and the Payroll Terms shall remain in full force and effect to the full extent provided therein.

If the terms and conditions of these Tax Form Printing and Mailing Terms conflict with the terms and conditions of the Gusto Terms or the Payroll Terms, then the order of precedence with respect to which terms and conditions control Customer’s use of the Tax Form Printing and Mailing Service directly on the Gusto Platform will be as follows: the terms and conditions of these Tax Form Printing and Mailing Terms, followed by the terms and conditions of the Payroll Terms, and lastly, followed by the terms and conditions of the Gusto Terms.

THE GUSTO TERMS, AVAILABLE AT [HTTPS://GUSTO.COM/ABOUT/TERMS](https://gusto.com/about/terms), CONTAIN IMPORTANT INFORMATION REGARDING LIMITATIONS OF GUSTO’S LIABILITY, GUSTO’S WARRANTY DISCLAIMERS, CUSTOMER’S INDEMNIFICATION OBLIGATIONS, CUSTOMER’S DUTY TO MITIGATE DAMAGES, THE LAW GOVERNING GUSTO’S PROVISION OF THE TAX FORM PRINTING AND MAILING SERVICE, AND DISPUTE RESOLUTION PROCEDURES THEREUNDER.

## 2. These Tax Form Printing and Mailing Terms are in Addition to and Separate from the Lob Service Terms

These Tax Form Printing and Mailing Terms, the Gusto Terms, and Gusto’s Privacy Policy available at <https://gusto.com/about/privacy> (the “Gusto Privacy Policy”) govern access to Tax Form Printing and Mailing Service through the Gusto Platform and are in addition to

and separate from any terms governing Lob at <https://www.lob.com/> (the “Lob Platform”). The Lob Platform is governed by Lob’s General Terms available at <https://www.lob.com/legal> and Privacy Policy available at <https://www.lob.com/legal>. Customer is encouraged to read and review the terms and policies governing the Gusto Platform and the Lob Platform (the “Platforms”). Customer acknowledges that, under these Tax Form Printing and Mailing Terms, the policies and terms of both of the Platforms govern and may be inconsistent. Where any provision governing the Gusto Platform conflicts with any provision governing the Lob Platform, the provision governing the Gusto Platform shall control for the purposes of services rendered on the Gusto Platform and pursuant to the Tax Form Printing and Mailing Customer Agreement.

### 3. Gusto’s Provision of the Tax Form Printing and Mailing Service is Governed by the Tax Form Printing and Mailing Customer Agreement

Subject to the terms and conditions of the Tax Form Printing and Mailing Customer Agreement, Gusto agrees to use commercially reasonable efforts to provide Customer with the Tax Form Printing and Mailing Service, through its partnership with Lob, in accordance with the Tax Form Printing and Mailing Customer Agreement.

### 4. Obligations Under the Gusto Terms

In addition to the obligations specified in these Tax Form Printing and Mailing Terms, Customer has certain obligations under the Gusto Terms, including but not limited to obligations to (i) designate Account Administrator(s); (ii) be responsible for actions taken under Customer’s Account; (iii) follow instructions Gusto provides to Customer with respect to the Services; (iv) maintain applicable accounts with providers of Third-Party Services; (v) provide accurate, timely, and complete information, and maintain the accuracy and completeness of such information, in order for Gusto to perform the Services; and (vi) abide by certain obligations and refrain from taking certain prohibited actions, as described in further detail in Section 8 (User Is Responsible for Certain Information and Obligations Relating to the Services), Section 10 (Third-Party Services, Websites, and Resources), Section 13 (General Prohibitions), and Section 21 (Duty to Mitigate) of the Gusto Terms.

### 5. Tax Form Printing and Mailing Service

Provided that Customer meets Customer’s obligations and complies with the terms of the Tax Form Printing and Mailing Customer Agreement, Gusto will provide Customer with the Tax Form Printing and Mailing Service. The Tax Form Printing and Mailing Service shall be limited to (i) Gusto allowing Customer to submit necessary Customer Tax Information (as defined in Section 6 of this Agreement) and request on the Gusto Platform that certain IRS Form W-2s and/or Form 1099-NECs be printed and mailed to Customer’s employees and/or independent contractors, respectively (the “Printed and Mailed Tax Forms”); (ii) Customer authorizing the transfer of the submitted information from Gusto to Lob through an API integration with Gusto; (iii) Lob printing paper IRS Forms W-2s and 1099-NECs at the request of Customer on the Lob Platform; and (iv) Lob sending of such Printed and Mailed Tax Forms through a certified mail service provided by the United States Postal Service (the “USPS”).

Customer acknowledges and agrees that Customer will be unable to modify, reverse, or cancel any Printed and Mailed Tax Forms after the request has been submitted on the Gusto Platform. As such, Customer should carefully review all information before submitting any Printed and Mailed Tax Forms. Customer understands that if Customer must modify, reverse, or cancel a Printed and Mailed Tax Form after the such time, Customer shall work directly with Customer’s employee or independent contractor to appropriately address such situation including taking actions such as submitting an updated request for the Printed and Mailed Tax Form on the Gusto Platform. Customer is solely responsible for taking such actions.

### 6. Necessary Information Sharing with Gusto’s Third Party Partners

In order for Gusto to provide Customer with the Tax Form Printing and Mailing Service, Gusto must remit certain employment information, Identification Information, Taxpayer Information (as those terms are defined in the Gusto Privacy Policy) to Lob

(collectively, the “Customer Tax Information”). Customer Tax Information necessarily includes certain personally identifiable information. Customer acknowledges the foregoing and authorizes Gusto to share Customer Tax Information with Lob. If Customer does not agree or later revokes Customer’s authorization, Customer must not use the Tax Form Printing and Mailing Service. Customer is encouraged to read and review Gusto’s and Lob’s Privacy Policies as referenced in Section 2 of this Agreement.

## 7. Compliance with Laws

Customer shall comply with any and all laws, rules, or regulations applicable to the Tax Form Printing and Mailing Service, including but not limited to state and federal wage and hour laws and IRS deadlines (collectively, the “Applicable Laws”). Customer acknowledges and agrees that Customer is solely responsible for Customer’s obligations under Applicable Laws. Any use of the Tax Form Printing and Mailing Service in contradiction of this Section 7 constitutes a violation of the Tax Form Printing and Mailing Customer Agreement and may result in Customer’s suspension or termination from the Tax Form Printing and Mailing Service.

Customer acknowledges and agrees that Gusto shall not provide legal or other compliance-related advice to Customer and/or Customer’s Administrator(s) regarding its use of the Tax Form Printing and Mailing Service. Any information that Gusto provides in connection with the Tax Form Printing and Mailing Service is for informational purposes only and should not be construed by Customer as legal, tax, or accounting advice.

## 8. Service Fees and Charges

As part of the Tax Form Printing and Mailing Service, Gusto will invoice and debit Customer on a monthly basis. Customer agrees to pay Gusto (i) in accordance with the plan pricing listed at <https://gusto.com/product/pricing> (as such list may be updated, modified, or otherwise changed from time to time); in addition to (ii) the “Tax Form Printing and Mailing Service Fees” in an amount starting at \$2.00 per Printed and Mailed Tax Form requested by Customer using the Tax Form Printing and Mailing Service. Customer acknowledges and understands that (a) the Tax Form Printing and Mailing Service Fees may change from time to time and (b) the Tax Form Printing and Mailing Fee listed on the Gusto Platform at the time Customer requests such Printed and Mailed Tax Forms shall apply. Customer authorizes Gusto to debit Customer’s designated bank account, as specified by Customer through the Gusto Platform, for all Tax Form Printing and Mailing Service Fees as they become payable.

## 9. Modifications

Because the Tax Form Printing and Mailing Service is still under development, Gusto may change or discontinue all or any part of the Tax Form Printing and Mailing Service at any time, with or without notice, at Gusto’s sole discretion. Gusto may also modify, amend, or restate the Tax Form Printing and Mailing Customer Agreement at any time, in Gusto’s sole discretion. If Gusto does so, Gusto shall let Customer know either by posting the modified Tax Form Printing and Mailing Customer Agreement on the Gusto Platform or through other electronic communications. If Customer does not agree to be bound by the modified Tax Form Printing and Mailing Customer Agreement, then Customer may not continue to use the Tax Form Printing and Mailing Service.

## 10. Lost, Delayed, or Misrouted Tax Forms

In the event that any Printed and Mailed Tax Forms are lost, delayed, misrouted, or otherwise not received by the intended recipient in the time estimate provided by Gusto to Customer on the Gusto Platform at the time of submission, Customer should take prompt action, such as providing a digital or self-printed copy of the tax form via the Platform, to ensure the recipient employee or independent contractor receives the appropriate tax form on or before the applicable deadline. Customer acknowledges that Gusto is not responsible for any fines, penalties, or any other consequences or claims directly or indirectly resulting from incorrect, damaged, lost, delayed, or misrouted Printed and Mailed Tax Forms.