

These Gusto Accountant Program Terms (the “**Terms**”) are made and entered into by you and ZenPayroll, Inc., a Delaware corporation doing business as Gusto (“**Gusto**”). These Terms contain the terms and conditions of the Gusto Accountant Program (the “**Program**”).

The Program is designed to reward participating accountants and accounting firms (“**Partners**”) for each Partner Client (as defined below) that becomes a new customer of Gusto through the enrollment of such Partner Client by Partner in the Program by adding such Partner Client through the “Add Client” screen within Gusto’s Accountant Dashboard web page and choosing to manage such Partner’s payroll (such enrollment, the “**Enrollment**” or being “**Enrolled**”). A “**Partner Client**” is a Partner client that (i) has an Employer Identification Number not previously used on the Gusto payroll platform (the “**Platform**”), (ii) has registered one or more employees to the Platform by the time the client runs its first payroll with Gusto, and (iii) has run at least one paid payroll with Gusto.

During Enrollment, the Partner will be asked to select from three options: (1) bill Partner Client at a discount, (2) bill Partner Client at the current advertised rate and receive revenue share and (3) bill Partner at a discount (a “**Selection**”). There are two types of “**Incentives**”: (1) the “**Volume Discount Incentive**” and (2) the “**Revenue Share Incentive**,” both of which are described at [www.gusto.com/partners/accountants](http://www.gusto.com/partners/accountants) (the “**Website**”). For purposes of the Volume Discount Incentive, “discount” shall mean such discount from the current advertised price for Gusto services as is indicated by Partner’s applicable level on the Website (a “**Discount**”). For purposes of the Revenue Share Incentive, “revenue share” shall mean a recurring cash payment from Gusto to Partner amounting to such portion of the Partner Client’s monthly invoice amount as is indicated by Partner’s applicable level on the Website (a “**Revenue Share**”). “Gusto Services” means the cloud-based payroll and human resources services listed under a customer’s Gusto Plan and does not include (a) any optional add-on services for which Gusto charges a fee, or (b) any of the non-payroll or non-human resources services, such as health insurance brokerage services, retirement savings services, educational savings plan services, tax-advantaged account services or any other non-payroll or non-human resources services which Gusto or Gusto Sub are currently providing or may provide in the future.

Once (1) a Partner Client is Enrolled and (2) such Partner Client runs a payroll with

Gusto within 30 days of such Enrollment, such Partner Client shall be credited towards the achievement of the Incentive level and depending on the relevant Incentive, (a) any resulting Discounts shall be effective or (b) any resulting Revenue Share for a given calendar quarter shall become payable by check within 30 days of the later of the following: (i) the end of such calendar quarter and (ii) the provision of a Form W-9 by Partner to Gusto.

The Program features “Free payroll for your practice” and “Free HR tools for your practice” which offers Partners twelve months free access to Gusto’s Plus plan for their own firm. Partners must Enroll one (1) Partner Client per calendar year to qualify for an additional twelve months free access. Partners may enjoy free payroll for up to 150 employees.

Gusto may terminate these Terms or the Program or modify the Terms or the Program for any reason and at any time, at Gusto’s sole discretion, without notice. Gusto may choose to accept, decline or expel any person, accounting firm or accountant, Partner or Partner Client from the Program at any time and reserves the right to terminate its relationship with any existing participant in the Program.