

Last updated July 29, 2022

The Gusto R&D Tax Credit Services Referral Partner Program ("**Program**") and its terms herein ("**Partner Terms**") are designed to reward participating accountants and accounting firms (each, a "**Partner**") for each Partner Client (as defined below) that Partner refers to the Gusto R&D Tax Credit Services (the "Services", as found at <https://gusto.com/about/terms/ardius-rd> (the "**Services Terms**")). Partner referral may be through any of the following: (i) Partner independently refers a client to Gusto through (a) the Gusto payroll platform, including but not limited to a Partner-specific referral URL (the "Gusto Platform") or (b) Partner's assigned Gusto Account Manager (each, an "Active Referral"); (ii) Gusto independently markets and sells the Services directly to Partner's client ("Passive Referral"); or (iii) any other method that Gusto may add to these Partner Terms (collectively, the "Referral Methods"). A "Partner Client" is a Partner client that (i) is not already enrolled in the Services at the time of Partner's referral, (ii) meets the "Eligibility Criteria" as defined in the Services Terms, and (iii) as a result of such Partner referral, becomes a new customer of Gusto through enrollment in the Services (such enrollment, the "**Enrollment**" or being "**Enrolled**").

The Services may include: (i) the identification and calculation of the Partner Client's available R&D tax credit (the "Study Service"); (ii) additional qualitative documentation to support the R&D tax credit calculation (the "**Qualitative Service**"); and (iii) assisting the Partner Client in gathering the data necessary to respond to inquiries from the Internal Revenue Service about the R&D tax credit (the "Audit Support Service"). A Partner Client may enroll in any such service for which it meets the Eligibility Criteria. For the purposes of these Partner Terms, Services exclude the Gusto R&D Tax Credit Redemption Services as described in the Services Terms.

For each new Partner Client, Partner will be entitled to certain incentives ("Incentives"), which shall be payable according to the terms provided in the Appendix herein and may include the following: (i) the "Referral Fee", which shall mean the one-time payment that Gusto will offer individual participating accountants for each Partner Client such accountant refers to Gusto through a Referral Method; (ii) the "Revenue Share", which shall mean a recurring cash payment from Gusto to an accounting firm Partner; and (iii) any additional incentives as may be added to these Partner Terms and applicable to Partner through its participation in the Program.

During (i) Enrollment and (ii) throughout the Partner's and its Partner Client's joint participation in the Program (collectively, the "**Term**"), Partner will be required to perform, in compliance with the Services Terms and the Gusto Terms of Service ("**Gusto Terms**", incorporated herein by reference to <https://gusto.com/about/terms>), certain obligations which may include but are not limited to: (i) facilitating the transmission of Partner Client data to the Gusto Platform, and/or (ii) assisting Partner Clients in providing documentation and/or information to Gusto as necessary for Gusto to perform the Services.

All Partner Terms herein are subject to the Gusto Terms. In the event of a conflict or inconsistency between these Partner Terms and the Gusto Terms, the Gusto Terms will prevail. By participating in this Program, Partner acknowledges and agrees to share with Partner Client responsibilities assigned in Section 3 of the Services Terms to the "**Customer**" (as defined therein). Gusto may terminate these Partner Terms or the Program or modify the Partner Terms, Service Terms and/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, or 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.

Appendix

The Referral Fee shall be paid in the form of a \$500 pre-paid gift card for each Partner Client that registers for the Services and qualifies for research and development tax credits under Internal Revenue Code Section 41. For the purposes of the Referral Fee, a Partner Client may only be counted once, even if such Partner Client is referred by Partner to Gusto through more than one of the Referral Methods. The Referral Fee will be distributed on the same cadence as the Revenue Share Percentage. Partners have the option to donate the Referral Fee to a charity of their choosing.

Accounting firm Partners will receive a specified "**Revenue Share Percentage**" as determined by their then current "**Gusto Partnership**

Tier, as set forth by the Gusto Accountant Program Terms and related materials (collectively the "Accountant Program Terms", incorporated herein by reference, and as found at <https://gusto.com/partners/terms>):

Gusto Partnership Tier	Starter	Bronze	Silver	Gold
Revenue Share Percentage	5%	10%	15%	20%

During the Term and within 30 days after the end of each calendar quarter, Gusto will: (1) calculate the gross revenue actually received from Partner Clients for the Services, less, as applicable: (i) any one-time administrative fees charged to Partner Clients; (ii) amounts repaid or credited to such Partner Clients; and (iii) taxes and duties owed by Gusto on the Partner Client revenue; (2) calculate the Revenue Share Percentage due to Partner; and (3) submit payment to Partner. In the event of the termination of the Partner and Partner Client relationship, Gusto reserves the right to terminate pending and future Referral Fees and Revenue Share payments.