

AGREEMENT (ACA Reporting Service)

THIS AGREEMENT is made between the **CITY AND COUNTY OF DENVER**, a municipal corporation of the State of Colorado (the “City” or “Policyholder”) and **WEX HEALTH, INC.**, a Delaware corporation, registered to conduct business in Colorado, whose address is 1 Hancock Street, Portland, Maine 04101 (the “Service Provider” or “Contractor”), collectively, (the “Party” or “Parties”)

The Parties agree as follows:

1. COORDINATION AND LIAISON: The Service Provider shall fully coordinate all services under this Agreement with the Executive Director of the Office of Human Resources or, the Executive Director’s Designee (the “Executive Director”). The Executive Director is authorized to sign any ancillary agreements necessary to implement the services contemplated in this agreement as intended by the Parties. Such signature authority is expressly limited and must not be used to expand the City’s liability beyond what is expressly contemplated in this Agreement.

2. SERVICES TO BE PERFORMED:

a. As the Executive Director directs, the Service Provider shall diligently undertake, perform, and complete all of the services and produce all the deliverables set forth on **Exhibit A**, Scope of Services, to the City’s satisfaction.

b. The Service Provider is ready, willing, and able to provide the services required by this Agreement.

c. The Service Provider shall faithfully perform the services in accordance with the standards of care, skill, training, diligence, and judgment provided by highly competent individuals performing services of a similar nature to those described in this Agreement and in accordance with the terms of this Agreement.

3. TERM: The Agreement will commence on **January 1, 2026**, and will expire at 11:59 p.m. on **December 31, 2030** (the “Term”). The term of this Agreement may be extended by the City under the same terms and conditions by a written amendment to this Agreement. Subject to the Executive Director’s prior written authorization, the Service Provider shall complete any work in progress as of the expiration date and the Term of the Agreement will extend until the work is completed or earlier terminated by the Executive Director.

4. COMPENSATION AND PAYMENT:

a. **Rates and Renewal Fees:** The City shall pay and the Service Provider shall accept as the sole compensation for services rendered and costs incurred under the Agreement the line-item amounts set forth in **Exhibit A**. Amounts billed may not exceed the items set forth in **Exhibit A**.

b. **Reimbursable Expenses:** There are no reimbursable expenses allowed under the Agreement unless specifically stated.

c. **Invoicing:** Service Provider shall provide the City with a monthly invoice in a format and with a level of detail acceptable to the City including all supporting documentation required by the City. The City's Prompt Payment Ordinance, §§ 20-107 to 20-118, D.R.M.C., applies to invoicing and payment under this Agreement.

d. **Maximum Contract Amount:**

(1) Notwithstanding any other provision of the Agreement, the City's maximum payment obligation will not exceed **FIVE HUNDRED THOUSAND DOLLARS AND NO CENTS (\$500,000.00)** (the "Maximum Contract Amount"). The City is not obligated to execute an Agreement or any amendments for any further services, including any services performed by Service Provider beyond that specifically described in **Exhibit A**. Any services performed beyond those in **Exhibit A** are performed at Service Provider's risk and without authorization under the Agreement.

(2) The City's payment obligation, whether direct or contingent, extends only to funds appropriated annually by the Denver City Council, paid into the Treasury of the City, and encumbered for the purpose of the Agreement. The City does not by this Agreement irrevocably pledge present cash reserves for payment or performance in future fiscal years. The Agreement does not and is not intended to create a multiple-fiscal year direct or indirect debt or financial obligation of the City.

5. **STATUS OF SERVICE PROVIDER:** The Service Provider is an independent contractor retained to perform professional or technical services for limited periods of time. Neither the Service Provider nor any of its employees are employees or Directors of the City under Chapter 18 of the Denver Revised Municipal Code, or for any purpose whatsoever.

6. **TERMINATION:**

a. Both Parties have the right to terminate the Agreement with cause upon written notice effective immediately, and without cause upon thirty (30) days prior written notice

to the non-terminating party. If the Service Provider gives written notice of cause for termination, the City shall have thirty (30) days from the date of receipt of such notice to cure. However, nothing gives the Service Provider the right to perform services under the Agreement beyond the time when its services become unsatisfactory to the Executive Director.

b. Notwithstanding the preceding paragraph, the City may terminate the Agreement if the Service Provider or any of its officers or employees are convicted, plead *nolo contendere*, enter into a formal agreement in which they admit guilt, enter a plea of guilty or otherwise admit culpability to criminal offenses of bribery, kickbacks, collusive bidding, bid-rigging, antitrust, fraud, undue influence, theft, racketeering, extortion or any offense of a similar nature in connection with Service Provider's business. Termination for the reasons stated in this paragraph is effective upon receipt of notice.

c. Upon termination of the Agreement, with or without cause, the Service Provider shall have no claim against the City by reason of, or arising out of, incidental or relating to termination, except for compensation for work duly requested and satisfactorily performed as described in the Agreement.

d. If the Agreement is terminated, the City is entitled to and will take possession of all materials, equipment, tools and facilities it owns that are in the Service Provider's possession, custody, or control by whatever method the City deems expedient. The Service Provider shall deliver all documents in any form that were prepared under the Agreement and all other items, materials and documents that have been paid for by the City to the City. These documents and materials are the property of the City. The Service Provider shall mark all copies of work product that are incomplete at the time of termination "DRAFT-INCOMPLETE".

7. EXAMINATION OF RECORDS AND AUDITS: Any authorized agent of the City, including the City Auditor or his or her representative, has the right to access, and the right to examine, copy and retain copies, at City's election in paper or electronic form, any pertinent books, documents, papers and records related to Service Provider's performance pursuant to this Agreement, provision of any goods or services to the City, and any other transactions related to this Agreement. Service Provider shall cooperate with City representatives and City representatives shall be granted access to the foregoing documents and information during reasonable business hours and until the latter of three (3) years after the final payment under the Agreement or expiration of the applicable statute of limitations. When conducting an audit of this Agreement, the City

Auditor shall be subject to government auditing standards issued by the United States Government Accountability Office by the Comptroller General of the United States, including with respect to disclosure of information acquired during the course of an audit. No examination of records and audits pursuant to this paragraph shall require Service Provider to make disclosures in violation of state or federal privacy laws. Service Provider shall at all times comply with D.R.M.C. 20-276.

8. WHEN RIGHTS AND REMEDIES NOT WAIVED: In no event will any payment or other action by the City constitute or be construed to be a waiver by the City of any breach of covenant or default that may then exist on the part of the Service Provider. No payment, other action, or inaction by the City when any breach or default exists will impair or prejudice any right or remedy available to it with respect to any breach or default. No assent, expressed or implied, to any breach of any term of the Agreement constitutes a waiver of any other breach.

9. INSURANCE:

a. General Conditions: Service Provider agrees to secure, at or before the time of execution of this Agreement, the following insurance covering all operations, goods or services provided pursuant to this Agreement. Service Provider shall keep the required insurance coverage in force at all times during the term of the Agreement, including any extension thereof, and during any warranty period. The required insurance shall be underwritten by an insurer licensed or authorized to do business in Colorado and rated by A.M. Best Company as “A-VIII” or better. Each policy shall require notification to the City in the event any of the required policies be canceled or non-renewed before the expiration date thereof. Such written notice shall be sent to the parties identified in the Notices section of this Agreement. Such notice shall reference the City contract number listed on the signature page of this Agreement. Said notice shall be sent thirty (30) days prior to such cancellation or non-renewal unless due to non-payment of premiums for which notice shall be sent ten (10) days prior. If such written notice is unavailable from the insurer, Service Provider shall provide written notice of cancellation, non-renewal and any reduction in coverage to the parties identified in the Notices section by certified mail, return receipt requested within three (3) business days of such notice by its insurer(s) and referencing the City’s contract number. Service Provider shall be responsible for the payment of any deductible or self-insured retention. The insurance coverages specified in this Agreement are the minimum requirements, and these requirements do not lessen or limit the liability of the Service Provider. The Service Provider shall maintain, at its own expense, any additional kinds or

amounts of insurance that it may deem necessary to cover its obligations and liabilities under this Agreement.

b. **Proof of Insurance:** Service Provider may not commence services or work relating to this Agreement prior to placement of coverages required under this Agreement. Service Provider certifies that the certificate of insurance attached as **Exhibit B**, preferably an ACORD form, complies with all insurance requirements of this Agreement. The City requests that the City's contract number be referenced on the certificate of insurance. The City's acceptance of a certificate of insurance or other proof of insurance that does not comply with all insurance requirements set forth in this Agreement shall not act as a waiver of Service Provider's breach of this Agreement or of any of the City's rights or remedies under this Agreement. The City's Risk Management Office may require additional proof of insurance, including but not limited to policies and endorsements.

c. **Additional Insureds:** For Commercial General Liability, Business Auto Liability, Cyber, Technology (E&O), and Excess Liability/Umbrella (if required), Service Provider and subconsultant's insurer(s) shall include the City and County of Denver, its elected and appointed officials, employees and volunteers as additional insured.

d. **Waiver of Subrogation:** For all coverages required under this Agreement, Service Provider's insurer shall waive subrogation rights against the City.

e. **Subcontractors and Subconsultants:** Service Provider shall confirm and document that all subcontractors and subconsultants (including independent contractors, suppliers or other entities providing goods or services required by this Agreement) procure and maintain coverage as approved by the Service Provider and appropriate to their respective primary business risks considering the nature and scope of services provided. For purposes of this section 9, "Subcontractors" or "Subconsultants" shall mean those engaged solely and exclusively for the purpose of providing services to the City.

f. **Workers' Compensation and Employer's Liability Insurance:** Service Provider shall maintain the coverage as required by statute for each work location and shall maintain Employer's Liability insurance with limits of \$100,000 per occurrence for each bodily injury claim, \$100,000 per occurrence for each bodily injury caused by disease claim, and \$500,000 aggregate for all bodily injuries caused by disease claims.

g. **Commercial General Liability:** Service Provider shall maintain a

Commercial General Liability insurance policy with minimum limits of \$1,000,000 for each bodily injury and property damage occurrence, \$2,000,000 products and completed operations aggregate (if applicable), and \$2,000,000 policy aggregate.

h. Business Automobile Liability: Service Provider shall maintain Automobile Liability with minimum limits of \$1,000,000 combined single limit applicable to all owned, hired and non-owned vehicles used in performing services under this Agreement.

i. Cyber Liability: Service Provider shall maintain Cyber Liability coverage with minimum limits of \$1,000,000 per occurrence and \$1,000,000 policy aggregate covering claims involving privacy violations, information theft, damage to or destruction of electronic information, intentional and/or unintentional release of private information, alteration of electronic information, extortion and network security. If Claims Made, the policy shall be kept in force, or a Tail policy placed, for three (3) years.

j. Technology Errors & Omissions: Service Provider shall maintain Technology Errors and Omissions insurance including network security, privacy liability and product failure coverage with minimum limits of \$1,000,000 per occurrence and \$1,000,000 policy aggregate. The policy shall be kept in force, or a Tail policy placed, for three (3) years.

10. DEFENSE AND INDEMNIFICATION:

a. Service Provider hereby agrees to defend, indemnify, reimburse and hold harmless City, its appointed and elected officials, agents and employees for, from and against all liabilities, claims, judgments, suits or demands for damages to persons or property arising out of, resulting from, or relating to the work performed under this Agreement (“Claims”), unless such Claims have been specifically determined by the trier of fact to be the sole negligence or willful misconduct of the City. This indemnity shall be interpreted in the broadest possible manner to indemnify City for any acts or omissions of Service Provider or its subcontractors either passive or active, irrespective of fault, including City’s concurrent negligence whether active or passive, except for the sole negligence or willful misconduct of City.

b. Service Provider’s duty to defend and indemnify City shall arise at the time written notice of the Claim is first provided to City regardless of whether Claimant has filed suit on the Claim. Service Provider’s duty to defend and indemnify City shall arise even if City is the only party sued by claimant and/or claimant alleges that City’s negligence or willful misconduct was the sole cause of claimant’s damages.

c. Service Provider will defend any and all Claims which may be brought or threatened against City and will pay on behalf of City any expenses incurred by reason of such Claims including, but not limited to, court costs and attorney fees incurred in defending and investigating such Claims or seeking to enforce this indemnity obligation. Such payments on behalf of City shall be in addition to any other legal remedies available to City and shall not be considered City's exclusive remedy.

d. Insurance coverage requirements specified in this Agreement shall in no way lessen or limit the liability of the Service Provider under the terms of this indemnification obligation. The Service Provider shall obtain, at its own expense, any additional insurance that it deems necessary for the City's protection.

e. This defense and indemnification obligation shall survive the expiration or termination of this Agreement.

11. TAXES, CHARGES AND PENALTIES: The City is not liable for the payment of taxes, late charges or penalties of any nature, except for any additional amounts that the City may be required to pay under the City's prompt payment ordinance D.R.M.C. § 20-107, *et seq.* The Service Provider shall promptly pay when due, all taxes, bills, debts and obligations it incurs performing the services under the Agreement and shall not allow any lien, mortgage, judgment or execution to be filed against City property.

12. ASSIGNMENT; SUBCONTRACTING: With the exception of data storage on the Microsoft Azure Cloud, and for form printing services as disclosed to the City, the Service Provider shall not voluntarily or involuntarily assign any of its rights or obligations, or subcontract performance obligations, under this Agreement without obtaining the Executive Director's prior written consent. Any assignment or subcontracting without such consent will be ineffective and void, and will be cause for termination of this Agreement by the City. The Executive Director has sole and absolute discretion whether to consent to any assignment or subcontracting, or to terminate the Agreement because of unauthorized assignment or subcontracting. In the event of any subcontracting or unauthorized assignment: (i) the Service Provider shall remain responsible to the City; and (ii) no contractual relationship shall be created between the City and any subconsultant, subcontractor or assign.

13. **INUREMENT:** The rights and obligations of the Parties to the Agreement inure to the benefit of and shall be binding upon the Parties and their respective successors and assigns, provided assignments are consented to in accordance with the terms of the Agreement.

14. **NO THIRD PARTY BENEFICIARY:** Enforcement of the terms of the Agreement and all rights of action relating to enforcement are strictly reserved to the Parties. Nothing contained in the Agreement gives or allows any claim or right of action to any third person or entity. Any person or entity other than the City or the Service Provider receiving services or benefits pursuant to the Agreement is an incidental beneficiary only.

15. **NO AUTHORITY TO BIND CITY TO CONTRACTS:** The Service Provider lacks any authority to bind the City on any contractual matters. Final approval of all contractual matters that purport to obligate the City must be executed by the City in accordance with the City's Charter and the Denver Revised Municipal Code.

16. **SEVERABILITY:** Except for the provisions of the Agreement requiring appropriation of funds and limiting the total amount payable by the City, if a court of competent jurisdiction finds any provision of the Agreement or any portion of it to be invalid, illegal, or unenforceable, the validity of the remaining portions or provisions will not be affected, if the intent of the Parties can be fulfilled.

17. **CONFLICT OF INTEREST:**

a. No employee of the City shall have any personal or beneficial interest in the services or property described in the Agreement. The Service Provider shall not hire, or contract for services with, any employee or officer of the City that would be in violation of the City's Code of Ethics, D.R.M.C. §2-51, et seq. or the Charter §§ 1.2.8, 1.2.9, and 1.2.12.

b. The Service Provider shall not engage in any transaction, activity or conduct that would result in a conflict of interest under the Agreement. The Service Provider represents that it has disclosed any and all current or potential conflicts of interest. A conflict of interest shall include transactions, activities or conduct that would affect the judgment, actions or work of the Service Provider by placing the Service Provider's own interests, or the interests of any party with whom the Service Provider has a contractual arrangement, in conflict with those of the City. The City, in its sole discretion, will determine the existence of a conflict of interest and may terminate the Agreement if it determines a conflict exists, after it has given the Service Provider written notice describing the conflict.

18. NOTICES: All notices required by the terms of the Agreement must be hand delivered, sent by overnight courier service, mailed by certified mail, return receipt requested, or mailed via United States mail, postage prepaid, if to Service Provider at the address first above written, and if to the City at:

Executive Director of the Office of Human Resources or Designee
201 W. Colfax Avenue, Dept. 412
Denver, Colorado 80202

With a copy of any such notice to:

Denver City Attorney's Office
1437 Bannock St., Room 353
Denver, Colorado 80202

Notices hand delivered or sent by overnight courier are effective upon delivery. Notices sent by certified mail are effective upon receipt. Notices sent by mail are effective upon deposit with the U.S. Postal Service. The Parties may designate substitute addresses where or persons to whom notices are to be mailed or delivered. However, these substitutions will not become effective until actual receipt of written notification.

19. DISPUTES: All disputes between the City and Service Provider arising out of or regarding the Agreement will be resolved by administrative hearing pursuant to the procedure established by D.R.M.C. § 56-106(b)-(f). For the purposes of that administrative procedure, the City official rendering a final determination shall be the Executive Director as defined in this Agreement.

20. GOVERNING LAW; VENUE: The Agreement will be construed and enforced in accordance with applicable federal law, the laws of the State of Colorado, and the Charter, Revised Municipal Code, ordinances, regulations and Executive Orders of the City and County of Denver, which are expressly incorporated into the Agreement. Unless otherwise specified, any reference to statutes, laws, regulations, charter or code provisions, ordinances, executive orders, or related memoranda, includes amendments or supplements to same. Venue for any legal action relating to the Agreement will be in the District Court of the State of Colorado, Second Judicial District (Denver District Court).

21. NO DISCRIMINATION IN EMPLOYMENT: In connection with the performance of work under the Agreement, the Service Provider may not refuse to hire, discharge, promote, demote, or discriminate in matters of compensation against any person otherwise

qualified, solely because of race, color, religion, national origin, ethnicity, citizenship, immigration status, gender, age, sexual orientation, gender identity, gender expression, marital status, source of income, military status, protective hairstyle, or disability. The Service Provider shall insert the foregoing provision in all subcontracts.

22. COMPLIANCE WITH ALL LAWS: Service Provider shall perform or cause to be performed all services in full compliance with all applicable laws, rules, regulations and codes of the United States, the State of Colorado; and with the Charter, ordinances, rules, regulations and Executive Orders of the City and County of Denver.

23. LEGAL AUTHORITY: Service Provider represents and warrants that it possesses the legal authority, pursuant to any proper, appropriate and official motion, resolution or action passed or taken, to enter into the Agreement. Each person signing and executing the Agreement on behalf of Service Provider represents and warrants that he has been fully authorized by Service Provider to execute the Agreement on behalf of Service Provider and to validly and legally bind Service Provider to all the terms, performances and provisions of the Agreement. The City shall have the right, in its sole discretion, to either temporarily suspend or permanently terminate the Agreement if there is a dispute as to the legal authority of either Service Provider or the person signing the Agreement to enter into the Agreement.

24. NO CONSTRUCTION AGAINST DRAFTING PARTY: The Parties and their respective counsel have had the opportunity to review the Agreement, and the Agreement will not be construed against any party merely because any provisions of the Agreement were prepared by a particular party.

25. ORDER OF PRECEDENCE: In the event of any conflicts between the language of the Agreement and the exhibits, the language of the Agreement controls.

26. INTELLECTUAL PROPERTY RIGHTS: The City and Service Provider intend that all property rights to any and all materials, text, logos, documents, booklets, manuals, references, guides, brochures, advertisements, URLs, domain names, music, sketches, web pages, plans, drawings, prints, photographs, specifications, software, data, products, ideas, inventions, and any other work or recorded information created by the Service Provider and paid for by the City pursuant to this Agreement, in preliminary or final form and on any media whatsoever (collectively, “Materials”), shall belong to the City. The Service Provider shall disclose all such items to the City and shall assign such rights over to the City upon completion of the Project. To

the extent permitted by the U.S. Copyright Act, 17 USC § 101, *et seq.*, the Materials are a “work made for hire” and all ownership of copyright in the Materials shall vest in the City at the time the Materials are created. To the extent that the Materials are not a “work made for hire,” the Service Provider (by this Agreement) sells, assigns and transfers all right, title and interest in and to the Materials to the City, including the right to secure copyright, patent, trademark, and other intellectual property rights throughout the world and to have and to hold such rights in perpetuity.

27. SURVIVAL OF CERTAIN PROVISIONS: The terms of the Agreement and any exhibits and attachments that by reasonable implication contemplate continued performance, rights, or compliance beyond expiration or termination of the Agreement survive the Agreement and will continue to be enforceable. Without limiting the generality of this provision, the Service Provider’s obligations to provide insurance and to indemnify the City will survive for a period equal to any and all relevant statutes of limitation, plus the time necessary to fully resolve any claims, matters, or actions begun within that period.

28. ADVERTISING AND PUBLIC DISCLOSURE: The Service Provider shall not include any reference to the Agreement or to services performed pursuant to the Agreement in any of the Service Provider’s advertising or public relations materials without first obtaining the written approval of the Executive Director. Any oral presentation or written materials related to services performed under the Agreement will be limited to services that have been accepted by the City. The Service Provider shall notify the Executive Director in advance of the date and time of any presentation. Nothing in this provision precludes the transmittal of any information to City officials.

29. CONFIDENTIAL INFORMATION:

a. City Information: Service Provider acknowledges and accepts that, in performance of all work under the terms of this Agreement, Service Provider may have access to Proprietary Data or confidential information that may be owned or controlled by the City, and that the disclosure of such Proprietary Data or information may be damaging to the City or third parties. Service Provider agrees that all Proprietary Data, confidential information or any other data or information provided or otherwise disclosed by the City to Service Provider shall be held in confidence and used only in the performance of its obligations under this Agreement. Service Provider shall exercise the same standard of care to protect such Proprietary Data and information as a reasonably prudent Service Provider would to protect its own proprietary or confidential data.

“Proprietary Data” shall mean any materials or information which may be designated or marked “Proprietary” or “Confidential”, or which would not be documents subject to disclosure pursuant to the Colorado Open Records Act or City ordinance, and provided or made available to Service Provider by the City. Such Proprietary Data may be in hardcopy, printed, digital or electronic format.

30. CITY EXECUTION OF AGREEMENT: The Agreement will not be effective or binding on the City until it has been fully executed by all required signatories of the City and County of Denver, and if required by Charter, approved by the City Council.

31. AGREEMENT AS COMPLETE INTEGRATION-AMENDMENTS: The Agreement is the complete integration of all understandings between the Parties as to the subject matter of the Agreement. No prior, contemporaneous or subsequent addition, deletion, or other modification has any force or effect, unless embodied in the Agreement in writing. No oral representation by any officer or employee of the City at variance with the terms of the Agreement or any written amendment to the Agreement will have any force or effect or bind the City.

32. USE, POSSESSION OR SALE OF ALCOHOL OR DRUGS: Service Provider shall cooperate and comply with the provisions of Executive Order 94 and its Attachment A concerning the use, possession or sale of alcohol or drugs. Violation of these provisions or refusal to cooperate with implementation of the policy can result in contract personnel being barred from City facilities and from participating in City operations.

33. COMPLIANCE WITH DENVER WAGE LAWS: To the extent applicable to the Service Provider’s provision of Services hereunder, the Service Provider shall comply with, and agrees to be bound by, all rules, regulations, requirements, conditions, and City determinations regarding the City’s Minimum Wage and Civil Wage Theft Ordinances, Sections 58-1 through 58-26 D.R.M.C., including, but not limited to, the requirement that every covered worker shall be paid all earned wages under applicable state, federal, and city law in accordance with the foregoing D.R.M.C. Sections. By executing this Agreement, the Service Provider expressly acknowledges that the Service Provider is aware of the requirements of the City’s Minimum Wage and Civil Wage Theft Ordinances and that any failure by the Service Provider, or any other individual or entity acting subject to this Agreement, to strictly comply with the foregoing D.R.M.C. Sections shall result in the penalties and other remedies authorized therein.

34. ELECTRONIC SIGNATURES AND ELECTRONIC RECORDS: Service Provider consents to the use of electronic signatures by the City. The Agreement, and any other documents requiring a signature under the Agreement, may be signed electronically by the City in the manner specified by the City. The Parties agree not to deny the legal effect or enforceability of the Agreement solely because it is in electronic form or because an electronic record was used in its formation. The Parties agree not to object to the admissibility of the Agreement in the form of an electronic record, or a paper copy of an electronic document, or a paper copy of a document bearing an electronic signature, on the ground that it is an electronic record or electronic signature or that it is not in its original form or is not an original.

Exhibit List

Exhibit A – Scope of Services; Rates and Renewal Fees.

Exhibit B – Certificate of Insurance.

[SIGNATURE PAGES FOLLOW.]

Contract Control Number:
Contractor Name:

CSAHR-202582059-00
WEX HEALTH, INC.

By: _____

Name: _____
(please print)

Title: _____
(please print)

ATTEST: [if required]

By: _____

Name: _____
(please print)

Title: _____
(please print)

Contract Control Number:
Contractor Name:

CSAHR-202582059-00
WEX HEALTH, INC.

By: _____

Name: Mike Hagen_____

(please print)

Title: National VP of Sales
(please print)

ATTEST: [if required]

By: _____

Name: _____
(please print)

Title: _____
(please print)

EXHIBIT A
WEX HEALTH, INC AGREEMENT

SCOPE OF WORK

Statement of Work
ACA Comprehensive Services
City and County of Denver

This Statement of Work (“SOW”) is subject in all respects to the Master Services Agreement between Client and WEX (“Agreement”). In the event of a conflict between this SOW and the Agreement, the Agreement shall prevail.

Additional services requested by Client and provided by WEX that are not described herein as part of the SOW may be purchased by Client pursuant to the Agreement and will be provided by WEX at then-current rates. Notwithstanding the preceding, it is agreed that the services described herein include by implication all lesser and included baseline services and activities that are necessary to render the described service.

1. ACA Comprehensive Administration Services

- 1.1. Eligibility Analysis:** WEX will utilize Client provided data to determine employee full-time/part-time status under applicable methodologies as defined by the Affordable Care Act (“ACA”) and subsequent federal guidance. Similarly, WEX will provide Client current variable hour employee average hours worked and likely outcome of current ongoing or new hire individual measurement periods.
- 1.2. Set up Client in the WEX Application:** WEX will set up the Client in the WEX application, including Client specific demographic information, designated Client contacts, Client defined set of application users, and other provisions.
- 1.3. Load Employee Data and Participant Data:** WEX requires data for employees and participants, along with dependent data (where applicable), be loaded to the WEX application. To facilitate this load, WEX will provide to Client or the Client’s designated agent a file specification for the transmission of this data. Once received, WEX will review the data file for errors and load the data. If Client cannot provide the data in a consumable format, WEX will attempt to utilize an existing feed at the current data conversion rate.

See Fee Exhibit for additional setup fees applicable to multiple system interfaces.
- 1.4. Management Reports:** WEX will provide Client with real-time access to facilitate review and timely client feedback regarding available reports (e.g., 1095 audit file and reports).
- 1.5. Management Report Orientation:** WEX will orient Client to Management Reports in the application as well as other information as reasonably requested by Client.
- 1.6. Result data feed:** WEX will provide to Client result files on an agreed upon schedule that include the outcomes of applicable employee eligibility analysis as well as the summary client data used to determine those outcomes.

- 1.7. **Historical Analysis:** WEX will utilize historical demographic, payroll, and employment data to determine the optimal configuration to meet the Client's enrollment goals and PPACA compliance mandates on an annual basis.
- 1.8. **Health Insurance Exchange Enrollment Forms:** WEX will, for applicable employees, digitally generate, for Client distribution, the employer portion of the Health Exchange enrollment form (aka "Employer Coverage Tool") for Client distribution.
- 1.9. **Affordability:** If Client provides pay rate and employee premium information, WEX will determine plan affordability for each employee based on current PPACA requirements.
- 1.10. **6055 and 6056 Reporting:** Each fiscal quarter, WEX will process Client files as necessary to create, test and update Form 1095-C content. Provided Client has submitted final production data no later than twenty-one (21) days before the statutory deadline, WEX will create the necessary information returns as mandated by the IRS to fulfill the Client's obligations under sections 6055 and 6056 of the Internal Revenue Code. This includes complete physical fulfillment service to the client's employee population (printing, mailing, and return mail support), as well as creation and submission of the electronic returns to the IRS on behalf of the Client. See Fee Exhibit for additional setup fees applicable to multiple system interfaces.

2. Fees

- 2.1. **Fees:** All fees, costs and expenses payable to WEX for the Services (the "Fees") are set forth in the Fee Exhibit attached hereto. The Fees shall be invoiced and paid in U.S. Dollars. Client agrees WEX may charge interest of up to 1.5% per month on any undisputed Fees more than thirty (30) days or more past due.
- 2.2. **Implementation Fees:** Implementation and Setup fees will be invoiced upon execution of this SOW.
- 2.3. **6055 and 6056 Fees:** Fees for Reporting and Fulfillment under IRS sections 6055 and 6056 will be invoiced at one fourth the estimated annual amount at the beginning of each calendar year quarter.

Following the IRS imposed deadline each reporting year, WEX will perform a true-up to ensure Client is billed for the final and true number of 1095 forms distributed. If the final fees due for 1095 forms distributed exceeds the previously paid estimates, WEX will invoice Client for the remaining amount. If the final fees due for 1095 forms distributed are less than the previously paid estimates, WEX will issue a credit to Client.

Client understands and agrees that 6055 and 6056 fees are earned by WEX throughout the year. Should Client terminate this SOW prior to the distribution of 1095 forms for a particular reporting year, Client is not eligible for credits or refunds of any fees paid, or any fees due, under this Section 2.3, through the date of termination.

- 2.4. PEPM Fees:** Per Employee Per Month (PEPM) Fees will be calculated on the last day of each calendar month by multiplying the total number of active employees for such month by the applicable PEPM rate. This calculated fee will be invoiced to Client during the subsequent calendar month. PEPM fees will commence no later than ninety (90) days after the initial implementation meeting.
- 2.5. Other Fees:** Any fees for other services will be invoiced according to the methodology and frequency set forth in the attached Fee Exhibit.

Fee Exhibit

This schedule of fees for services enumerated in the SOW is subject in all respects to the Master Services Agreement between Client and WEX (“Agreement”). In the event of a conflict between the SOW and the Agreement, the Agreement shall prevail.

Implementation	Fee
Implementation Fee	\$0.00

ACA Comprehensive Services	Fee
Hours & Affordability Tracking – PEPM	\$0.36
6055 and 6056 Reporting – Per 1095 form distributed	\$1.75

Annual Maintenance Fee	Fee
Annual Maintenance Fee Fee billed annually at SOW anniversary	\$0.00

Manual Data Entry Fee	Fee
Manual Data Entry Fee Fee billed per hour. This fee is not charged when clients submit data electronically.	\$50.00

Data Conversion Fee	Fee
Data Conversion Fee Fee billed per hour	\$50.00

Fees are subject to an annual minimum total of \$5,000.

Fee Effective Period: January 1, 2026 through December 31, 2030

- Continues on next page -

Client and WEX cause this SOW and Fee Exhibit to be effective with the signature of their respective duly authorized representatives:

	City and County of Denver	WEX Health, Inc.
by:	_____	 _____
Name:	_____	Mike Hagen_____
Title:	_____	National VP of Sales_____
Street Address:	_____	1 Hancock Street_____
City, State, Zip:	_____	Portland, ME 04101_____
Date:	_____	05-13-2026_____

EXHIBIT B
WEX HEALTH, INC AGREEMENT

ACORD Certificate of Liability Insurance



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/21/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION** IS **WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER MARSH RISK & INSURANCE SERVICES FOUR EMBARCADERO CENTER, SUITE 1100 CALIFORNIA LICENSE NO. 0437153 SAN FRANCISCO, CA 94111 CN101668254-W-GAUWC-25-26	CONTACT NAME:	FAX (A/C, No):	
	PHONE (A/C, No, Ext):	E-MAIL ADDRESS:	
INSURED WEX Health, Inc 1 Hancock St Portland, ME 04101	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: Zurich American Insurance Company		16535
	INSURER B: American Zurich Insurance Company		40142
	INSURER C: N/A		N/A
	INSURER D: AIG Specialty Insurance Company		26883
	INSURER E: Axis Insurance Company		37273
INSURER F:			

COVERAGES

CERTIFICATE NUMBER:

SEA-004171402-03

REVISION NUMBER: 7

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☒ LOC ☐ OTHER:	Y	Y	CPO-8619312	06/01/2025	06/01/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
B	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☒ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY	Y	Y	CPO-8619312	06/01/2025	06/01/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	☐ UMBRELLA LIAB ☐ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
D	Cyber / E&O / Prof. Liability			01-825-00-67	10/01/2025	10/01/2026	Limit; SIR: \$2,500,000 2,000,000
E	Crime			P-001-000235135-06	11/01/2025	11/01/2026	Limit; SIR: \$250,000 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

RE: Unify HR contract

City and County of Denver, its elected and appointed officials, employees and volunteers are included as additional insureds with respect to general and auto liability, where required by written contract. Waiver of Subrogation applies in favor of the City and County of Denver, where required by written contract, subject to policy terms and conditions. The General, Auto Liability and Professional liability policies are primary and non-contributory, over any existing insurance, where required by written contract, subject to policy terms and conditions. The City and County of Denver are included as loss payee with respect to the crime policy, where required by written contract, subject to policy terms and conditions.

CERTIFICATE HOLDER

Director of the Office of Human
Resources or their Designee
201 West Colfax Avenue, Dept. 412
Denver, CO 80202

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Marsh Risk & Insurance Services

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