

MAXIMUS UK Tax Strategy

This strategy applies to MAXIMUS Companies Limited and its United Kingdom subsidiaries (collectively referred to as “MAXIMUS UK”). MAXIMUS UK is a wholly owned subsidiary of MAXIMUS, Inc. (“MAXIMUS”), which is publically traded on the New York Stock Exchange under the symbol MMS. All MAXIMUS subsidiaries are subject to the same financial reporting disclosures, controls and procedures that are in place for publicly traded companies in the United States. All employees of MAXIMUS subsidiaries are required to comply with policies including the [MAXIMUS Standards for Business Conduct and Ethics](#).

This strategy is designed to have the requisite processes and controls in order to support the delivery of the strategic tax objectives. The strategy and objectives will be regularly reviewed and filed with the central Senior Accounting Officer (“SAO”) file.

Tax Governance and Compliance Framework

The tax strategy is approved by the managing board of MAXIMUS UK and sets out the group's general tax arrangements as well as the policy and approach to tax risk management, attitude to tax planning and working with Her Majesty's Revenue and Customs (HMRC).

This strategy applies from the date of publication until it is superseded. References to UK taxation are to the taxes and duties in the UK which include:

- All corporate income taxes
- Indirect taxes (VAT, Stamp Duty Land Tax)
- Employment taxes (PAYE / National Insurance)
- Other applicable tax matters

As part of a multinational group, we follow the wider MAXIMUS guiding principles, code of conduct and tax policy for the group.

Guiding principles and Management of Tax Risk

We act as a responsible global corporate tax citizen in compliance with applicable tax law and regulations. We seek to balance shareholders' interests for sustained economic value with ensuring that any arrangements comply with current tax legislation. Our business has a strong focus on corporate responsibility. We encourage ethical and transparent business practices and do not employ legal entities for purposes of tax avoidance.

We report and disclose our tax positions in accordance with applicable regulations and requirements. We will not undertake any tax planning that is contrived or artificial and will seek external tax advice to assist in the management and reduction of tax risk.

The day-to-day management of MAXIMUS UK tax affairs is provided by the UK tax team with support from the Senior Vice President – Tax. MAXIMUS UK reduces the level of tax risk from operations by ensuring reasonable care is applied in relation to all processes, which could materially impact its tax compliance obligations.

Tax code of conduct and tax policy

The increasing complexity and uncertainty in the international and national tax systems requires us to have mechanisms in place that ensure all policies and regulations are adhered to. It is our primary objective to act in accordance with the respective tax laws in the countries we operate in.

We are committed to complying with our tax obligations and maintaining good relationships with HMRC.

Tax Strategy and Planning

The tax strategy is focused on ensuring that taxes (and tax risks) are managed to provide outcomes consistent with commercial reality and are within the parameters of MAXIMUS UK's strategic objectives. The strategy also requires that all tax obligations are complied with in the UK and other relevant jurisdictions.

With the tax landscape constantly changing, MAXIMUS UK's tax affairs and tax-risk management procedures are regularly reviewed to ensure that processes and measures are up-to-date so that we are able to identify, assess, manage and mitigate tax risk as well as being aligned with the MAXIMUS UK's business strategy and governance framework.

Relationship with HMRC

It is MAXIMUS UK's general policy to be transparent and proactive in all interactions with HMRC. We have an open, honest and positive working relationship with HMRC and are committed to prompt disclosure and transparency in all tax matters.

The purpose of this statement is to satisfy the UK legislative requirements of paragraph 16(2) Schedule 19 Finance Act 2016 in relation to the publication of tax strategy.