

Conducting the business affairs of Avalara, Inc. and its subsidiaries (collectively, “Avalara” or the “Company”) in accordance with the highest ethical standards and in compliance with legal requirements aligns directly with our mission of providing transaction tax compliance solutions to our customers. Avalara’s reputation for ethical conduct, market leadership, and business success builds the bond between employees, members of the Board of Directors, investors, lenders, suppliers, consultants, and business partners, and is necessary to satisfy the demands of all of these critical constituents. Our continuing commitment to conduct ourselves with integrity provides a foundation for this mission. This code guides us in our day-to-day interactions, both inside and outside the Company.

This Code of Business Conduct and Ethics (the “Avalara Conduct Code” or the “Conduct Code”) applies to all Company employees (including officers), consultants, and members of the Board of Directors. **Employees are subject to disciplinary action, up to and including termination (and for service providers, termination of service) for violations of this Avalara Conduct Code, to the full extent permissible by Applicable Laws.**

## **1. Applicable Laws**

The Avalara Conduct Code is subject to all applicable domestic and foreign state, federal, provincial, national, and other statutes, rules, regulations, and legal requirements (including, in the case of some subsidiaries, the applicable collective bargaining agreement) (“Applicable Laws”). Nothing in this Avalara Conduct Code is intended to require any action contrary to Applicable Laws. If you believe that the Conduct Code conflicts with any Applicable Law, you should seek guidance from the Avalara Legal Department on how to comply with the law. Nothing in the Avalara Conduct Code is intended or will be considered (i) to amend the articles of incorporation, bylaws, or other charter documents of Avalara, Inc. or the applicable subsidiary, (ii) to change the legal duties imposed by Applicable Laws, (iii) to expand liabilities beyond Applicable Laws, (iv) to create or imply an employment contract or term of employment, or (v) to affect any rights available under Applicable Laws or the applicable charter documents.

Avalara seeks to conduct its business in compliance with Applicable Laws. Persons subject to this Conduct Code should not engage in any unlawful activity in conducting Avalara business or in performing their day-to-day company duties or services, nor should they instruct others to do so. Individuals are obligated to conduct business ethically and to use good judgment and to avoid conduct that could compromise, or appear to compromise, the Company’s integrity.

## **2. Questions about the Conduct Code**

You should consult the appropriate persons if you have any questions about the Conduct Code. You are encouraged to talk to managers or other appropriate personnel when contemplating the best course of action in a particular situation. Working the issues through these channels will help develop a culture of active deliberations regarding ethical matters. If a manager does not provide a satisfactory response to any questions

raised, or if you are not comfortable seeking guidance from a manager, you should seek guidance from the Avalara Legal Department in applying this Conduct Code to a particular fact case. In the event the issue rises to the level of a corporate governance ethical or legal concern, you should take your concerns directly to the Avalara Legal Department.

### **3. The Conduct Code and Other Company Policies and Procedures**

You must comply with the policies and procedures of the Company, but if a policy or procedure conflicts with the Avalara Conduct Code, you should follow the Conduct Code. This Conduct Code provides general guidelines and is intended to promote (i) honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships; (ii) compliance with Applicable Laws; (iii) prompt internal reporting of violations of the Avalara Conduct Code to appropriate persons; and (iv) accountability for adherence to the Conduct Code. The Avalara Conduct Code is intended to complement, but not replace, the policies and procedures of the Company. If any policy or procedure of the Company conflicts with the Avalara Conduct Code, you must comply with the Conduct Code.

### **4. Conflicts of Interest**

A “conflict of interest” exists when an individual's private interest interferes – or even appears to interfere – in any way with the interests of the Company and must be avoided without prior approval. A conflict-of-interest situation can arise when an individual takes actions or has interests that may make it difficult to perform his or her Company work objectively and effectively. Conflicts of interest also arise when an individual receives improper personal benefits as a result of the individual's position in the Company, whether received from the Company or a third party. A conflict of interest may also arise when an individual's duties arising from other legal relationships (e.g., from working for or participating in the business of a commercial partner of the Company) conflict with his or her duties to, or the interests of, the Company. Connections of, actions taken by, or personal benefits received by an individual's spouse/life partner or family members can also cause a conflict of interest.

All employees, directors, and consultants must disclose any conflicts of interest, including any material transaction or relationship involving a potential conflict of interest. Any employee, director, or consultant who becomes aware of a conflict of interest or a potential conflict should bring it to the attention of a manager or member of the Avalara Legal Department.

No employee may work, including as a consultant or a board member, simultaneously for the Company and any Company competitor, customer, supplier, or business partner without the prior written approval of the Avalara Legal Department, except to the extent an employee's right to such work is expressly protected by Applicable Laws. Employees are encouraged to avoid any direct or indirect business connections with the Company's competitors, customers, suppliers, or business partners, except on behalf of the Company.

Executive officers, directors, and their respective family members are prohibited from accepting any personal loans from the Company or allowing the Company to guarantee any of their personal obligations, except as may be permitted under Applicable Laws.

Employees, directors, and consultants should avoid creating conflicts of interest for the employees or other representatives of our current or prospective customers or partners. Reasonable gifts or business entertainment expenses that are designed to create goodwill on behalf of the Company are permitted, provided that they (i) are not lavish or excessive, (ii) do not violate Applicable Laws or the company policies of the customer or partner, and (iii) are not a bribe or kickback intended to influence or reward a business opportunity by conveying a significant personal benefit to a decision maker.

## **5. Corporate Opportunities**

Employees and directors owe a duty to the Company to advance Avalara's legitimate interests when the opportunity to do so arises. In assessing opportunities, employees and directors should use their best judgment but are prohibited from (i) taking for themselves personally opportunities that properly belong to the Company or are discovered through the use of corporate property, information, or position; (ii) using corporate property, information, or position for improper personal gain; and (iii) competing with the Company.

## **6. Confidentiality, Proprietary Information, and Intellectual Property**

Employees, directors, and consultants of the Company must maintain the confidentiality of information entrusted to them by Avalara or its customers or partners, except when disclosure is authorized by Avalara or is legally mandated. Employees, directors, and consultants should, whenever feasible, consult with the Avalara Legal Department if they believe they have a legal obligation to disclose confidential information. Confidential information includes all non-public information that might be of use to competitors, or harmful to the Company or its customers or partners, if disclosed.

Avalara is committed to protecting the privacy of individuals whose personal data we collect. Employees, directors, and consultants are expected to follow all internal policies and procedures regarding data protection and privacy and all related Applicable Laws.

If you are employed by the Company, you completed a "Proprietary Information and Inventions Agreement" (or a similar document) setting forth, among other obligations, your treatment of confidential information and intellectual property. You are expected to adhere strictly to the provisions of such agreement. Please re-read it from time-to-time to familiarize yourself with the terms, and consult with your manager or Avalara Legal Department if you have any questions.

All employees, directors, and consultants are prohibited from using copyrighted materials without the appropriate rights and licenses. All employees, directors, and consultants are required to confirm that the Company has the right to internally use copyrighted music, images, news, content, software, or other intellectual property that belongs to a third party before using it.

## **7. Fair Dealing**

All employees, directors, and consultants are required to conduct themselves honestly and ethically when carrying out the Company's business and to endeavor to deal fairly with the Company's customers, partners, suppliers, competitors, and employees.

Employees, directors, and consultants are prohibited from taking unfair advantage of such persons through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair-dealing practices.

Employees, directors, and consultants are prohibited from taking any action to improperly influence, coerce, manipulate, or mislead the Company's internal or outside auditors or to prevent such persons from performing a diligent audit of the Company's financial statements.

## **8. Protection and Proper Use of Company Assets**

Employees, directors, and consultants are expected to protect the Company's assets and ensure their efficient use and are prohibited from engaging in theft, carelessness, or waste. Employees, directors, and consultants may not make any improper use of Company property such as Company facilities, funds, software, e-mail systems, voice mail systems, and computer networks.

## **9. Accuracy of Books and Records**

All Company books, records, and accounts shall be maintained in accordance with all applicable regulations and standards and accurately reflect the true nature of the transactions they record. Each person subject to this Conduct Code must follow any formal document retention policy of the Company with respect to Company records within such person's control. The financial statements of the Company shall conform to generally accepted accounting rules and the Company's accounting policies. All cash, bank accounts, investments, and other assets always must be recorded in the official books of the Company. No undisclosed or unrecorded account or fund shall be established for any purpose. No false or misleading entries shall be made in the Company's books or records for any reason, and no disbursement of corporate funds or other corporate property shall be made without adequate supporting documentation.

## **10. Financial Reporting**

The Company is required to follow strict accounting principles and standards. The integrity of our financial transactions and records is critical to the operation of our business and is a key factor in maintaining the confidence and trust of our employees, investors, lenders, and other stakeholders.

The Company requires that all transactions be properly recorded, classified, and summarized in our financial statements, books, and records in accordance with our policies, controls, and procedures, as well as all generally accepted accounting principles, standards, and Applicable Laws. If you have responsibility for or any involvement in financial reporting or accounting, you should have an appropriate understanding of, and you should seek in good faith to adhere to, relevant accounting and financial reporting principles, standards, Applicable Laws, and the Company's financial and accounting policies, controls, and procedures. If you are a senior officer, you should seek to ensure that the internal controls and procedures in your business area are in place, understood, and followed. Even if you are not directly involved in financial reporting or accounting, you are likely involved with financial records or reports of some kind — e.g., time sheet, invoice, or expense reports. In addition, most employees have involvement with product, marketing, or activities that can affect our

financial condition. Therefore, the Company expects you, regardless of whether you are otherwise required to be familiar with finance or accounting matters, to use all reasonable efforts to ensure that every business record or report with which you deal is accurate, complete, and reliable.

## **11. Money Laundering Prevention**

Money laundering is the act of concealing the sources of money to avoid disclosing its sources, uses, or paying taxes. Most jurisdictions now have laws against money laundering. These laws prohibit conducting transactions that involve proceeds from criminal activities. People involved in criminal activities — terrorism, narcotics, tax evasion, and fraud, to name a few — may try to “launder” the proceeds of their crimes to hide them or make them appear legitimate. A related concern, sometimes called reverse money laundering, is the use of legitimate funds to finance terrorist activity. Avalara is committed to complying fully with all anti-money laundering and anti-terrorism laws throughout the world. Avalara will conduct business only with reputable third parties involved in legitimate business activities using funds derived from legitimate sources. All employees, directors, and consultants should avoid engaging in any transaction that is structured in a way that could be viewed as concealing illegal conduct or the tainted nature of the proceeds or assets at issue in the transaction. You should consult your local manager or the Avalara Legal Department if you have any questions regarding the appropriate due diligence to be undertaken before conducting business with any vendor, supplier, contractor, reseller, distributor, customer, partner, or other third party. Be especially wary of oddly structured transactions. Failing to detect relationships and transactions that place Avalara at risk can severely damage Avalara’s integrity and reputation.

## **12. Compliance with Company Policies and Applicable Laws**

All employees, directors, and consultants are required to comply with the laws, rules, and regulations and other legal requirements of the U.S. and other countries, and the states, provinces, counties, cities, and other jurisdictions, in which the Company conducts its business or that are otherwise applicable to the Company. In addition, all employees, directors, and consultants are required to comply with applicable Avalara policies, including, but not limited to, the Avalara ANTI-CORRUPTION POLICY, which governs interactions with, and payments or gifts to, government officials and certain other persons.

Federal and state securities laws prohibit the purchase or sale of a company’s securities by persons who are aware of material information about that company that is not generally known or available to the public. These laws also prohibit persons who are aware of such material nonpublic information from disclosing this information to others who may trade. All employees, directors and consultants of the Company are prohibited from insider trading on material nonpublic information in the securities of firms such as customers, partners, or vendors of the Company and those with which the Company may be negotiating major transactions, such as an acquisition, investment, or sale.

This Avalara Conduct Code does not summarize all Applicable Laws that apply to the Company and its employees, directors, and consultants. Please consult the Avalara Legal Department and the various guidelines that the Company prepares from time to time on specific policies, laws, rules, regulations, and other

legal requirements. You are encouraged to direct questions to your manager or the Avalara Legal Department if you become concerned about the violation of law by the Company, its employees, directors, or consultants.

### **13. Discrimination and Harassment**

Avalara values the diversity of its employees and partners. Harassment or discrimination by any employee, director, or consultant based on race, color, creed, gender, sexual orientation, gender identity, religion, national origin, disability, familial status, or any other protected status is strictly prohibited.

### **14. Human Trafficking and Forced Labor**

Avalara has zero tolerance for forced labor, human trafficking, and slavery. Employees, directors, and consultants are required to comply with applicable laws concerning equal opportunities, child labor, forced labor, human trafficking, working hours, freedom of association, and fair wages. Employees, directors, and consultants are prohibited from engaging in human trafficking and slavery and from using forced labor.

### **15. Health and Safety**

Avalara's expectation is that no person and no property is injured in the workplace. This means that everyone must constantly strive to achieve zero injuries and work-related illnesses. To prevent workplace injury and illness, everyone must:

- Follow all applicable safety laws and regulations.
- Comply with Company policies and the safety procedures in Avalara's local facilities.
- Conduct themselves in a safe manner.
- Take all reasonable precautions when handling toxic or other unsafe materials, as well as when operating machinery and equipment.

For additional information, please contact a local manager or review the applicable policies. Immediately report any behavior or activity that jeopardizes the health and safety of our workplace to your local manager. If you feel that you or someone else is in immediate danger, call the local authorities.

### **16. Reporting**

If you have reason to believe that questionable or illicit conduct exists that may violate the Conduct Code, other Company policies, or any Applicable Law, you should immediately report the suspected wrongdoing to your manager, to the Avalara Legal Department, or through the whistleblower hotline described below, as detailed and qualified in any applicable country-specific notice.

You may report suspected violations, including on an anonymous basis, through Avalara's third party-operated whistleblower hotline by any of the following methods:

- **Website:** [www.lighthouse-services.com/avalara](http://www.lighthouse-services.com/avalara)
- **Telephone:**

- *United States and Canada (English):* 833-440-0009
- *United States and Canada (Spanish):* 800-216-1288
- *Canada (French):* 855-725-0002
- *Mexico (Spanish):* 01-800-681-5340
- *All other countries:* 800-603-2869 (must dial country access code first). Visit this link for access codes and dialing instructions: <https://www.lighthouse-services.com/documentlink/InternationalToll-freeHotlineAccessInstructions.pdf>
- **E-mail:** [reports@lighthouse-services.com](mailto:reports@lighthouse-services.com) (must include company name with report)

The hotline is operated by Lighthouse Services, Inc. Any personal data received and processed as a result of a report will be treated in accordance with Applicable Laws.

Unless differently specified in an applicable country-specific notice, Avalara encourages you to provide your identity and contact details when making a report to the hotline. While you are not required to disclose your identity or any other personal data relating to you when reporting, we are more likely to be able to investigate potential wrongdoing promptly, effectively, and fairly if you do provide your details. This will also enable Avalara to more easily connect with you about steps taken in response to your report, if it is in the position to do so. If you choose not to provide your name and contact details, however, the hotline enables anonymous communication by email, without having to sign in and without Avalara seeing your email address.

In case of any conflict between this Section 16 and any country-specific notice, the country-specific notice applies for the applicable country.

## **17. Monitoring Compliance and Disciplinary Action**

Alleged violations of the Conduct Code, Company policies, or Applicable Laws will be properly investigated in compliance with Applicable Laws and according to the appropriate internal investigation process. All persons subject to the Conduct Code are required to cooperate with the Company in any investigation of a potential violation of the Conduct Code, any other Company policy or procedure, or any Applicable Law.

Violations have serious consequences. If you are an employee, violations may lead to disciplinary measures imposed by the local Avalara employer, including, but not limited to, counseling, oral or written reprimands, warnings, probation or suspension with or without pay, demotions, reductions in salary, re-assignment, termination of employment or service, and restitution, in each case as permissible under Applicable Laws. For employees, consultants, and directors, violations may lead to possible civil or criminal penalties, to the full extent permissible under Applicable Laws.

The Company will not allow retaliation for reports, made in good faith, of actual or suspected violations of this Conduct Code, other Company policies, or other illegal or unethical conduct. To the full extent permissible under Applicable Laws, disciplinary action will be taken against anyone who retaliates directly or indirectly against any employee or other person who reports an actual or suspected violation. Nothing in this Conduct

Code should discourage anyone from reporting any illegal activity, including any violation of the antitrust laws or any other Applicable Law, to the appropriate regulatory authority. This Conduct Code should not be construed to prohibit anyone from testifying, participating, or otherwise assisting in any state or federal administrative, judicial, or legislative proceeding or investigation. Every person subject to this Conduct Code who testifies, participates, or otherwise assists in any such proceeding or investigation should act in good faith, responsibly, with due care, competence, and diligence, without misrepresenting material facts. If the Company concludes that a person has acted improperly (for example, has intentionally made false allegations), that person may be subject to disciplinary action.

#### **18. Amendment, Modification, or Waiver**

The Avalara Conduct Code may be amended, modified, or waived from time to time. This Conduct Code may only be amended by the Board of Directors, except that the Avalara Legal Department may make non-material changes to ensure that this Conduct Code remains up to date and accurate. Waivers of this Conduct Code may be made only as follows: (a) in the case of any executive officer or director of Avalara, by the Board of Directors and (b) in the case of any other person, by the Chief Executive Officer, Chief Financial Officer, or Chief Legal Officer. This waiver requirement applies to any de facto waiver where an employee or director violates the Avalara Conduct Code but is not subjected to any internal sanctions.