

**WAGEWORKS, INC.**

**POLICIES AND PROCEDURES FOR  
STOCKHOLDER COMMUNICATIONS TO INDEPENDENT DIRECTORS**

Effective December 1, 2016

The Board of Directors (the “**Board**”) believes that management speaks for WageWorks, Inc. (the “**Company**”). Individual Board members may, from time to time, communicate with various constituencies that are involved with the Company, but it is expected that Board members would do this with knowledge of management and, in most instances, only at the request of management.

In cases where stockholders wish to communicate directly with our non-management directors, messages can be sent to our General Counsel at WageWorks, Inc., 1100 Park Place, 4th Floor, San Mateo, CA 94403, Attn: General Counsel or Legal Department. Our General Counsel or Legal Department shall review all incoming stockholder communications (except for mass mailings, product complaints or inquiries, job inquiries, business solicitations and patently offensive or otherwise inappropriate material) and, if appropriate, route such communications to the appropriate member(s) of the Board or, if none is specified, to the Chairman of the Board or, in the event the Chairman is not an independent director, to the Lead Independent Director.

Our General Counsel or Legal Department may decide in the exercise of its judgment whether a response to any stockholder communication is necessary and shall provide a report to the Nominating and Governance Committee on a quarterly basis of any stockholder communications received for which the General Counsel or Legal Department has determined no response is necessary.

This procedure for stockholder communications with the non-management directors is administered by the Company’s Nominating and Governance Committee. This procedure does not apply to (a) communications to non-management directors from officers or directors of the Company who are stockholders, or (b) stockholder proposals submitted pursuant to Rule 14a-8 under the Securities and Exchange Act of 1934, as amended.

**Please note: Requests for investor relations materials should be made to WageWorks, Inc., 1100 Park Place, 4th Floor, San Mateo, CA 94403, Attn: Investor Relations.**