

**AMENDMENT
TO
PROFESSIONAL SERVICES AGREEMENT**

This Amendment (“Amendment”) to the Professional Services Agreement dated March 1, 2014 (the “PSA”) is entered into by and between the State of Delaware, Office of Management and Budget (the “State”) and WageWorks, Inc. (“WageWorks”) effective March 1, 2016 (the “Effective Date”), contemporaneously with the Assignment, Assumption and Consent Agreement of the same date (the “ACA”).

WHEREAS, the State entered into the PSA with Ceridian HCM, Inc. (“Ceridian”) with an effective date of March 1, 2014 whereby the State engaged Ceridian to provide certain COBRA Administration and HIPAA Compliance Services to the State;

WHEREAS, contemporaneously with entering into this Amendment, the State, Ceridian and WageWorks also entered into the ACA, whereby, among other things, Ceridian agreed to assign its rights and obligations under the PSA to WageWorks and WageWorks agreed to assume such rights and obligations as of the Assignment Effective Date (as that term is defined in the ACA) of March 1, 2016, and the State consented to such assignment and assumption;

WHEREAS, the State and WageWorks desire to amend certain provisions of the PSA as of the Assignment Effective Date of March 1, 2016, as set forth herein;

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree to amend the PSA as of the Assignment Effective Date as follows:

1. Except as it applies to Privacy Notices sent pursuant to Exhibit D “Notice of Privacy Practices for Protected Health Information Fulfillment Service (Privacy Notice)” and Exhibit D1 “State of Delaware’s Privacy Notice,” all references to “HIPAA Services” in the PSA, including any Exhibits and attachments thereto, are deleted since such services are no longer applicable under the PSA.
2. Section 2.1 is amended to read as follows:
 - 2.1 The Term of the initial contract shall be from March 1, 2014 through December 31, 2018.
3. Section 12.9 is amended as follows:

TO Contractor at:

WAGeworks, INC.
1100 Park Place, 4th Floor
San Mateo, CA 94403
Attn: General Counsel

ASSIGNMENT, ASSUMPTION and CONSENT AGREEMENT

This Assignment, Assumption and Consent Agreement (the "Assignment and Assumption Agreement") is entered into as of March 1, 2016 by and between Ceridian HCM, Inc. ("Assignor") and WageWorks, Inc. ("Assignee"). All terms used, but not defined, herein shall have the meanings ascribed to them in the Underlying Agreement (defined below).

WHEREAS, Assignor and the State of Delaware, Office of Management and Budget ("State"), are parties to a Professional Services Agreement, a complete copy of which (including all exhibits, amendments and modifications thereto) is attached hereto and incorporated herein by this reference (the "Underlying Agreement");

WHEREAS, Assignor desires to assign to Assignee all of its rights and obligations under the Underlying Agreement (the "Assigned Rights and Obligations");

WHEREAS, without the prior written consent of the State under Section 15 of the Underlying Agreement, any assignment by the Assignor shall be void;

WHEREAS, the Assignor has also entered into a Business Associate Agreement with the State ("BAA");

WHEREAS, the State is willing to provide the prior written consent of under Section 15 of the Underlying Agreement, subject to the terms of this Assignment and Assumption Agreement; and

WHEREAS, upon the written consent of the State, Assignee has agreed to assume all of the Assignor's rights and obligations under the Underlying Agreement and the BAA.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. **Assignment.** Assignor hereby assigns to Assignee all of Assignor's rights and obligations under the Underlying Agreement and the BAA.
2. **Assumption.** Assignee hereby accepts the foregoing assignment and assumes all of the rights and obligations of Assignor under the Underlying Agreement and the BAA as of the Assignment Effective Date (as defined below).
3. **Effective Date.** The date on which the assignment and assumption of rights and obligations under the Underlying Agreement and BAA is effective is March 1, 2016 (the "Assignment Effective Date"). To clarify, Ceridian shall remain solely responsible for all claims arising from or relating to the Underlying Agreement prior to the Assignment Effective Date, and the State shall look solely to Ceridian to resolve such claims.
4. **Counterparts.** This Assignment and Assumption Agreement may be executed in counterparts, each of which shall be an original, but all of which together constitute one and the same instrument.
5. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Delaware, except where Federal Law has precedence. Assignee and Assignor consent to jurisdiction and venue in the State of Delaware.
6. **Severability.** If any term or provision of this Agreement is found by a court of competent jurisdiction to be invalid, illegal or otherwise unenforceable, the same shall not affect the