

Tax Policy

SCOPE:

This policy applies to Centene Corporation (together with its consolidated subsidiaries, the “Company”).

POLICY:

As a corporate citizen, the Company recognizes its responsibilities to its shareholders, government entities, business partners, and society (“Stakeholders”). At the core of the Company’s commitments, it strives to balance these responsibilities to each and to ensure the Company’s overarching goal of transforming the health of each community it serves, one person at a time.

- The Company will regularly provide tax related information to our Stakeholders, including investors, policy makers, employees, and the public, regarding taxes accrued and paid. The Company will do this through public filing with the Securities and Exchange Commission, earnings calls, and other required filings.
- The Company recognizes that it has a responsibility to comply with the tax laws of the various country, federal, state, and local jurisdictions in which it operates. The Company employs a tax department which is charged with both monitoring and accurately filing the required disclosures and tax reporting for these jurisdictions.
- The Company recognizes its responsibility for fairness in applying the laws of the tax systems of the country, federal, state, and local governmental entities in which it operates. The Company policy is to plan its tax activities efficiently, in ways that support our business, reflect commercial and economic realities, and are consistent with, and based on, reasonable interpretations of the tax laws. Where appropriate, the Company may invest in tax incentives which benefit environmental and societal issues. The Company will not engage in artificial tax arrangements.
- The Company is to assess tax risks in the tax planning process which consider all relevant factors. In these instances, the planning effort should minimize the risk of uncertainty or disputes. The Company is to adopt a conservative approach in its tax planning, pursuing planning that it is prepared to fully disclose to the tax authorities, and which is based on a fair and reasonable interpretation of the relevant tax laws. Where there is uncertainty in how relevant tax law should be applied, external expert advice should be sought, where appropriate, to support the tax positions ultimately taken.
- The Company should maintain open and professional relationships with the various governmental revenue agencies with whom the Company interacts.