

APPENDIX A:

Corporate Travel and Reimbursement Policy

PURPOSE

It is AtriCure's policy to reimburse employees for necessary and reasonable expenses when directly connected with or pertaining to the transaction of AtriCure business. All travel must be done in accordance with this policy to qualify for reimbursement. Entertainment and recreational expenses are prohibited by AtriCure.

The primary objectives of the Corporate Travel and Reimbursement Policy (this "Policy") are to control costs, to provide guidelines regarding allowable business travel and reimbursable expenses, to abide by applicable healthcare laws, regulations, and industry standards, and to ensure proper tax treatment of expenditures.

SCOPE

This Policy applies to US employees of AtriCure, Inc. and AtriCure, LLC. Monetary values herein are expressed in U.S. dollars. Business expenses incurred in currencies other than the U.S. dollar are subject to an equivalent value in local currency.

"Health Care Provider" or "HCP" means the individuals, institutions, and other entities that purchase, lease, recommend, use, arrange for or have influence over the purchase or lease of, or prescribe our products. Examples include physicians, nurses, medical assistants, procurement specialists, office managers, etc., as well as institutions and organizations, such as hospitals, group purchasing organizations and managed care organizations.

POLICY OVERVIEW AND EXPENSE REPORTING

Employees shall complete and submit an expense report for business expenses with supporting documentation (e.g., receipts) via Concur, our online expense reporting, approval, and reimbursement system. By submitting expenses via Concur, an employee is certifying that each expense is a legitimate business expense within this Policy.

Expenses are to be submitted on an expense report within 30 days of incurrence to be timely, and any expense older than 90 days may not be reimbursed and may, for employees with corporate American Express cards, result in disciplinary action.

Expense reports are subject to review/audit at the Company's discretion. Reimbursement for expenses on expense reports that are inaccurate, contrary to policies and procedures, and/or incomplete or lacking documentation (e.g., missing receipts) may be denied in the Company's sole discretion.

When reserving air travel, lodging and rental cars, employees are to use AtriCure's corporate travel partner, AAA Corporate Travel, which provides on-line booking capabilities (via Concur Travel) as well as phone-based support. Utilization of AAA Corporate Travel is important for AtriCure's Duty of Care and traveler safety responsibilities as well as securing significant discounts and preferred pricing.

RESPONSIBILITY AND ENFORCEMENT

Each employee is responsible for adhering to this Corporate Travel and Reimbursement Policy. Employees are expected to exercise prudent business judgment regarding their expenditures on the Company's behalf. Each employee's direct manager is authorized to approve that employee's expense report and is responsible for thoroughly reviewing expenses and associated documentation submitted for reimbursement by AtriCure to confirm it meets the requirements of this Policy. This includes ensuring all necessary details are included, receipts are attached, and expenses are valid. Subordinates and peers are not allowed to approve expense reports of supervisors or one another, except for the Executive Leadership Team, whose approval process is managed by the Corporate Controller.

By approving an employee's expense report, a supervisor is certifying that he or she has reviewed the report thoroughly, that the report and expenses contained therein comply with applicable rules and policies, and that the expenses were appropriately incurred in the course of an employee's business function. To the extent a supervisor cannot approve an employee's reports and/or expenses as described, the supervisor should make reasonable inquiries and seek assistance from other functions, as appropriate.

The Compliance Department will review any transaction that includes a 'Covered Recipient Not Found' attendee type and accompanying data for transparency reporting. Inaccurate attendee types or insufficient HCP interaction detail can

result in returned reports, delayed reimbursement, and disciplinary action. Any questions or concerns regarding HCPs should be addressed to Chief Compliance Officer.

The Finance Department will ensure that this Corporate Travel and Reimbursement Policy, as well as related training, is made available to all employees.

Finance will maintain and update this Policy in collaboration with the Human Resources, Compliance, and Information Technology Departments. Any questions or concerns regarding this Policy should be addressed to the Corporate Controller or Human Resources.

USE OF THE CORPORATE AMERICAN EXPRESS CARD

Finance will approve issuance of a corporate credit card through the AtriCure Corporate program (“AMEX card”) based on the nature of employee’s position and anticipated spend. Each AMEX card will be linked with Concur so that transactions on the AMEX card can be reviewed and expensed. Charges made on an AMEX card must be submitted on an expense report.

AMEX cards are to be used for AtriCure business only. Use of the AMEX card for personal expenses is strictly prohibited and may result in disciplinary action. AMEX cards and numbers should not be given to third parties, including but not limited to HCPs; however, managers may share their cards with Company personnel reporting to them for business related expenses. Employees must use their AMEX card to pay for all business travel and business-related expenses. Use of a personal credit card for business travel and business-related expenses is prohibited, except for instances where an AMEX card is not accepted as a method of payment by the vendor or an employee has not been issued an AMEX card.

To the extent applicable, employees are responsible for paying their AMEX bills when due. Employees choosing to enroll in the AMEX rewards program will be responsible for the annual enrollment fee. This fee is not a reimbursable expenditure. Fees and any interest due to late payment of the individual employee’s AMEX card bill are the sole responsibility of the cardholder and may result in disciplinary action.

Employees not issued a Corporate AMEX card should use their supervisor’s Corporate AMEX card or a personal form of payment and submit an expense report for reimbursement.

COMPUTER SUPPLIES

Laptops, desktops and other hardware and software must be purchased by the Information Technology (IT) Department. Purchases less than \$150 for business-necessary computer supplies are allowable business expenses. IT is responsible for software installations; employees should not install software on their machines. Please see the Information Technology Policy for more information.

CELLPHONES/SMARTPHONES /TABLETS/INTERNET

Some employees may have a business cellphone/smartphone and/or tablet issued by the IT Department. In these instances, vendors will mail invoices directly to IT for usage charges, and employees will not submit an expense report for reimbursement. All Company-issued cellphones/smartphones and tablets must be returned to AtriCure whenever an employee terminates employment with AtriCure. Some employees, approved to provide their own devices or home-office internet connections, may submit expenses for reimbursement per the IT Mobile Policy. Home office phone, fax lines, mobile accessories and apps are not reimbursable. Not all employees will be approved for Company-issued cellphone/smartphone and/or tablets, or for reimbursement of self-provided cellphone/smartphone and/or tablet usage.

Any mobile phone number imported into the Company phone system becomes Company property and will not be released upon separation from the Company, unless approved by IT leadership.

Please see the IT Mobile Policy or contact IT for additional information.

RECEIPTS

Business expenses meeting any of the following criteria must be supported by an itemized receipt:

- (1) HCP transactions, regardless of the amount or method of payment;
- (2) all gasoline and electric vehicle charging purchases for employees receiving a car allowance or using a rental vehicle;

- (3) Airfare, hotel, and car rental expenses (AAA Corporate Travel may be able to assist with lost/misplaced receipts);
- (4) Any expense greater than \$25 paid with a personal card or cash; and
- (5) Any expense greater than \$75 paid with a corporate American Express (AMEX) card.

Each submitted expense transaction must include the following information:

- Legible itemized receipt containing the amount of the expenditure including tax and tip, date, time, place, and payment method;
- Business purpose of the expenditure;
- Names and business relationships of the individuals (other than the employee) for whom the expenditures were made (when applicable); and
- For HCP expenses when applicable, the products being discussed and the “Business Purpose” for the expenditure.

If the expense report is insufficient, it will be rejected, and the employee will be notified via Concur. Employees submitting expenses that do not meet the standards of this Policy risk delayed, partial, or forfeited reimbursement. The employee may also be subject to disciplinary action up to and including possible termination depending on the offense. AtriCure assumes no obligation to reimburse employees for expenses that are not within the standards of this Policy.

Note that gas charges must be on the AMEX card to be reimbursed if an AMEX card has been issued to the employee. Partial receipts, personal credit card statements and travel itineraries do not constitute legitimate receipts and thus will not be accepted as documentation of expenses. If a receipt is lost and all reasonable attempts to obtain a copy of the original receipt have been exhausted an explanation in the comment section of the expense report is required.

IT Allowances as allowed by AtriCure’s IT Mobile Policy must be supported by receipts as described above - except for the Internet allowance which does not require a receipt.

AIR TRAVEL

Employees are expected to be good stewards of the Company’s resources and to use reasonable efforts to obtain the lowest-cost option for airfare whenever possible. Employees are encouraged, whenever possible, to purchase tickets at least 14 days in advance. Employees at and below the Senior Director/Director level are expected to travel coach class for domestic flights which are 4 hours or less based on flight time, excluding layovers. For all flights over this threshold, Economy and Comfort Plus tickets may be booked. Any exceptions from this Policy require prior approval from Finance. The Executive Leadership Team and Vice Presidents are permitted at their discretion to fly business class. Personal frequent flyer credits may be used to upgrade travel class, but no reimbursement will be made to the employee. If an employee chooses to purchase an upgrade, this will be treated as a personal expense and the employee will not be reimbursed for the cost to upgrade. Travel must be booked through the corporate provider/travel agent, AAA Corporate Travel or via Concur Travel.

Airline credits and vouchers issued as a result of travel changes or unused tickets previously expensed to AtriCure must be used for future AtriCure business. Once the credit or voucher is used, it must be noted on the next expense report submitted by the employee.

HOTELS

Employees are expected to use prudent judgement when selecting a hotel. Employees should request the lowest rate the hotel is offering at the time of stay. Hotel stays generally should cost less than \$200 per night and premium hotels tiers should not be selected (e.g., Marriott Courtyard should be selected over a full-service Marriott). A per night cost of more than \$200 may be considered excessive and requires detailed explanation, although it is recognized that some high-cost cities (e.g., New York, Chicago, San Francisco, and other international cities) may demand higher rates.

Hotels must be booked through AAA Corporate Travel or via Concur Travel, which ensures employees receive appropriate corporate discounts and to ensure AtriCure’s Duty of Care responsibilities. It is the employee's responsibility to cancel guaranteed hotel reservations if they will not be used. (Note: Employees should always request a cancellation number to document and confirm the cancellation of the reservation.)

Personal charges such as spa fees, in-room movies, and merchandise purchases are not reimbursable business expenses. Employees should generally not utilize in-room “mini bars”, which generally carry significant markups and charges. Laundry expenses are reimbursable expenses when business travel requires that an employee spend a weekend and five or more consecutive days away from home. Internet connection charges at hotels for the purpose of conducting AtriCure business are reimbursable business expenditures, but wireless phone hotspots should be used when available. Itemized hotel invoices must be submitted as supporting documentation for hotel expenditures.

VEHICLES AND EXPENSES

For employees who do not receive a car allowance, AtriCure will reimburse employees a standard mileage reimbursement rate (per mile), according to the IRS standard mileage reimbursement rate. Such reimbursement applies to business-related travel only and excludes normal travel (e.g., daily commute) to and from the employee work site. This reimbursement covers gasoline or electric vehicle charging costs, operating expenses, repairs, maintenance, depreciation, and insurance.

For those employees who receive a car allowance, AtriCure will reimburse for fuel or, as of June 1, 2021, electric vehicle charging costs. These reimbursements are only for the business use of the employee’s vehicle and only for business-related travel. Employees receiving a car allowance may not submit expenses for fuel or electric vehicle charging costs for personal use of their vehicle. A charging station expense will not be accepted without a legitimate itemized receipt and at-home charging costs are not reimbursable at this time.

AtriCure does not provide insurance coverage for personal vehicles. Employees who use a personal vehicle to perform Company business are required to carry at least the minimum coverage required by their respective statelaw and may be required to provide proof of insurance upon request from AtriCure.

RENTAL VEHICLES

Travelers may rent a car when it is less expensive than other modes of transportation (e.g., taxi, Uber, airport shuttle, etc.). Employees receiving a car allowance may not rent a vehicle and seek reimbursement for travel unless airfare is involved.

Rentals must be reserved through AAA Corporate Travel or Concur Travel, and employees must select a midsize car (or smaller) unless a larger vehicle is necessary because of the number of occupants that will be in the vehicle. All employees are to use the AtriCure preferred partner, National or Enterprise, whenever possible, as they offer a wide range of options and provide the Company significant annual savings.

Accessory items, such as GPS devices, should be rented only when absolutely necessary and should not be selected in the ordinary course of business.

Employees must examine the rental car for prior damage before accepting the vehicle and ensure that any damage has been accurately noted on the rental agreement. Employees should decline the optional insurance coverage offered by these rental car agencies in the US, Canada, and US Territories. Outside of these areas, employees are required to accept the optional coverage provided by the rental car agencies.

Employees must refuel all rental cars prior to returning them to the rental car agency if the fuel service option was declined. All receipts for fuel must be submitted with the rental car receipt for reimbursement. Employees should use prudent judgment when determining whether to select the fuel service option offered by rental car agencies, as they will be required to purchase a full tank of fuel and will not receive credit for fuel remaining in the vehicle at the time of return.

Accidents occurring in the course of conducting business must be reported to Finance within 24 hours of the accident.

PARKING, TOLLS, AND OTHER FEES

AtriCure will reimburse employees for properly documented parking fees and tolls incurred while traveling on Company business, including ferry, bridge, trains, or tunnel tolls/fees.

TAXIS/CAR SERVICES

AtriCure will reimburse employees for normal, business-related expenses for taxis and similar services, including Uber and Lyft. Car services may be utilized only as a convenience for business partners or when a taxi is not available, and must not be luxurious or extravagant (e.g., a sedan as opposed to a stretch limo).

MEALS

Individual meals are those incurred by an employee traveling on business when dining alone. Individual meals must be reported as “Individual Meals” in Concur and should not exceed \$75 in aggregate per travel day, exclusive of tax and tip. This amount includes breakfast, lunch, and dinner as well as any snacks, drinks, etc.

Business meals with attendees are meals in the company of non-HCPs, such as suppliers, vendors, interviewees or other AtriCure employees (“Business Guest” and “Employee” attendee types in Concur). Business meals are subject to the limits identified below. Prudent judgment must be used when expensing meals with colleagues, as there must be a legitimate business need.

HCP meals are meals with any HCP, which includes employees of any kind of health care institution (“HCP” and “Covered Recipient Not Found” attendee types in Concur). Expense reports containing HCP meals shall include the name of all attendees and the entity affiliation of each attendee, as well as the business purpose and the product(s) being discussed.

In accordance with the Advanced Medical Technology Association’s Code of Ethics on Interactions with Health Care Professions (known as the AdvaMed Code), the following apply when providing meals for HCPs:

- Meals may only be provided in accordance with and secondary to a bona fide presentation of scientific, educational, or business information. The meal may not be part of an entertainment or recreational event. Meals must be in a setting that is secondary and conducive to bona fide scientific, educational, or business discussions.
- Modest meals in accordance with the limits below may be provided only to HCPs who attend a meeting. A meal cannot be provided for an entire office staff unless all staff is attending and engaged in the discussion.
- If a meal is provided, a Company representative must be present, and meals cannot be provided to anyone who does not have a legitimate professional interest in the information being shared, including spouses and/or guests of HCPs. Alcohol, in moderation, can accompany a meal but the cost of the meal per individual may not exceed the amounts below, including alcohol before, during, and following a meal.
- Meals related to HCPs must be indicated as such in Concur using the HCP Meals (Refreshments, Breakfast, Lunch, or Dinner) expense types. (Refreshments is appropriate for snacks, for example, between meals.)
- All HCP expenses must be accompanied by an itemized receipt, include a list of all attendees using the database search engine, list products discussed during the meeting, and contain a statement concerning the business purpose of the meeting.
- AtriCure employees may not personally provide or pay for any HCP expenses.

Per Person Limits for Meals (excluding tax and tip):

Type	Business Meals with Attendees or HCPs (limit per person)	Individual Employee Meals
Breakfast	\$50	\$75 per day when traveling
Lunch	\$60	
Dinner	\$150	
Refreshments	\$15 (tax and tip exclusion not applicable)	

- Amounts exceeding these limits are never allowable for meals with HCPs.
- Non-HCP meals exceeding these limits require supervisor approval in advance of the expenditure, which should be documented and submitted with the expense.
- For international attendees, please consult the BV Compliance department for guidelines.

AtriCure employees, HCPs, suppliers, vendors, and other business partners are expected to consume alcoholic beverages in a responsible manner and, as a general guideline, should limit themselves during business to maximum of two (2) alcoholic beverages. Excessive expenses related to the purchase of alcohol will not be reimbursed and may subject an employee to disciplinary action.

Meals are to be provided for only those engaged in AtriCure business, and not their spouses, partners, or personal guests.

COVID “Virtual” Meal Exception for Sales Activity during Pandemic (subject to cancelation upon notice)

In line with AdvaMed guidance, AtriCure has determined that conducting a virtual event (e.g., you are not physically present with the attendees) is appropriate provided the following conditions are met:

1. Sales Personnel are leading a virtual educational or training event (this exception is not designed for functions apart from Sales);
2. HCP attendees are together at a health care facility (including hospitals, clinics, and offices, but never restaurants, homes, hotel rooms, etc.);
3. Food is delivered through a restaurant/caterer/delivery service;
4. Food is modest, delivery-type food costing no more than \$30/person for lunch or \$60/person for dinner excluding tax and tip (you are not creating either a lavish or a restaurant type experience; alcohol is not permissible for an event under this exception);
5. Attendance is tracked carefully (signature sheet recommended); and
6. The food order and attendees are reasonably matched (i.e., excessive food is not ordered).

If you do a virtual event, please report these under the “HCP Virtual-Lunch” or “HCP Virtual-Dinner” categories of Concur, which will indicate that this was a virtual event without you physically present. (Of

PROHIBITION ON ENTERTAINMENT AND RECREATION

AtriCure employees are prohibited from providing entertainment or engaging in recreational activities with HCPs in accordance with the AdvaMed Code as well as with suppliers and vendors. This includes sporting events, golf, theater, skiing, hunting, etc. Such entertainment or recreation may not be provided regardless of value, whether or not the HCP has been engaged as a consultant or whether or not the entertainment or recreation is secondary to an educational or other purpose. These restrictions and prohibitions exist regardless of who pays or whether the expense is submitted for reimbursement.

Internal team building events that may include entertainment or recreational activities must be pre-approved by the appropriate Executive Leadership Team member or Vice President.

GIFTS

Gift cards for the recognition of exemplary performance are available through Human Resources. Human Resources will record the recipients and the amounts, and report to Payroll. AtriCure may provide other gifts to employees from time to time, such as during holidays, at employee events, or in recognition of anniversaries.

In accordance with the AdvaMed Code, external gifts to HCPs are prohibited, and this prohibition includes but is not limited to:

- Non-educational or non-patient-related items (e.g., DVD player, iPad, etc.)
- Company-branded items (e.g., coffee mugs, pens, notepads, etc.)
- Flowers, candies, cookies, wine, gift baskets, holiday gifts, cash, or cash equivalents (e.g., gift cards), etc.

Educational items that directly benefit patients, such as textbooks or anatomical models, are allowable provided the fair market value of any such item does not exceed \$100.

External gifts to suppliers or vendors are also generally prohibited, except when specifically authorized by the Chief Compliance Officer.

For reimbursement of any allowable gifts, employees must provide the following documentation for:

- Recipient's name(s)
- Department (internal) or Company affiliation (external)
- Date, amount, and type/description of gift
- Business purpose

NON-REIMBURSABLE EXPENSES

Charitable and Political Contributions

The Human Resources Department is generally responsible for contributions made on behalf of AtriCure to charitable organizations.

Contributions to U.S. federal election campaigns and local election campaigns, including contributions to political action committees that support federal or local candidates, are not reimbursable under any circumstances. Contributions made to personal associations (e.g., Elks, Eagles, Ducks Unlimited, alumni associations, fire or police departments, etc.) are not considered reimbursable business expenses. Subject to the above, personal contributions to 501(c)(3) charities are permitted but are not considered reimbursable business expenses.

Contributions made to charities and non-profit organizations may not be submitted as a business expense and may not be made to, on behalf of, or at the request of an HCP without approval from the Compliance Department, even if paid personally.

Personal Expenses

Periodic travel is required for many jobs at AtriCure. Costs incurred for childcare or pet care while during normal business travel are not reimbursable business expenses. Personal membership fees are not considered a reimbursable business expense. This includes, but is not limited to, health club fees, golf club fees, and social club fees. Professional memberships (or accreditations) such as healthcare, finance and engineering institutes and societies, are subject to manager approval. The following personal items are considered non-reimbursable business expenses: briefcases or luggage, car washes, repairs, insurance or maintenance of personal vehicles, clothing, gambling expenses, haircuts, massages, medical bills, non-business expenses of a spouse, personal entertainment, traffic and parking fines, cell phone accessories, mobile apps, toiletries and home office phone lines or fax lines. This is not an all-inclusive list, but rather will provide guidance to employees regarding expenses considered personal and non-reimbursable by AtriCure.

NON-EXEMPT EMPLOYEES

When a non-exempt employee travels, he/she is paid for any travel time to and from the destination as time worked and in accordance with overtime pay policies. This applies even if such travel time falls outside of regular work hours. Non-exempt employees are also paid for travel time between work destinations if on assignment requiring travel among multiple sites. Meals while traveling on business are also eligible for reimbursement as for any other employee.