



## United Kingdom (“UK”) Tax Policy for 2021

This policy applies to ICF International, Inc. (“ICF” or “the Company”) and all UK entities in its group. The term “UK entities” is defined to include all legal entities, branches and/or “permanent establishments” domiciled in the UK, as applicable. The policy covers our approach to arranging our tax affairs.

ICF provides professional services and technology-based solutions to government and commercial clients, including management, marketing, technology, policy consulting and implementation services. We help our clients conceive, develop, implement, and improve solutions that address complex business, natural resource, social, technological, and public safety issues. Our services primarily support clients that operate in four key markets: 1) Energy, Environment, and Infrastructure; 2) Health, Education, and Social Programs; 3) Safety and Security; and 4) Consumer and Financial.

Our UK Tax Policy comprises 5 key components:

- 1) **Compliance with the Law** – We are committed to compliance with tax law and established practice in the UK. Compliance for ICF means paying the correct amount of tax in the correct jurisdiction at the correct time. It involves disclosing all relevant facts and circumstances to the proper tax authorities and claiming tax reliefs and tax incentives where available under the law.
- 2) **Responsible Attitude in Planning Our Tax Affairs** – In structuring our commercial activities, we always consider – among other factors – the tax laws of the countries in which we operate, with a view to maximizing value on a sustainable basis for our shareholders and employees. For example, we will look to take steps to reduce the risk of double-taxation, where the same income is taxed twice in two different jurisdictions. We will also avail ourselves of the benefits of tax treaties between the UK and other countries as well as bilateral agreements, where applicable, for certain eligible projects. Any structuring that is undertaken will have commercial and economic substance and will have full regard to the potential impact on our reputation and broader goals.

The UK business maintains a focus on ensuring compliance with Indirect (e.g Value Added Tax) and Payroll (e.g. PAYE and NIC) taxes to minimize risks associated with accuracy-related interest and penalties as well as failure to timely file or remit. ICF’s Corporate Tax Department oversees and manages the corporate tax compliance process.

ICF's Corporate Tax Department is consulted on the tax consequences of major transactions, including acquisitions, dispositions and reorganizations. They decide when to consult external advisors on the tax implications of a potential or proposed transaction. This is typically done where the transaction is a new type to the Company, is of a significant scale or complexity or where there is pending or recently changed UK tax legislation that could impact the analysis.

- 3) **Level of Risk Accepted** – ICF has a low risk appetite and adopts a conservative approach to its taxation affairs. Given the scale of our business, the number of jurisdictions in which we operate and the volume of tax obligations, risks will inevitably arise from time to time in relation to the interpretation of complex tax laws and nature of our tax compliance arrangements. We actively seek to identify, evaluate, monitor and manage these risks responsibly to ensure they remain in line with our objectives. Where there is significant uncertainty or complexity in relation to a risk, external advice may be sought if necessary, particularly in relation to our international tax obligations. If the uncertainty or complexity can be resolved with satisfactory clarity, we will provide appropriate disclosure of our position in our tax return filing. However, where uncertainties cannot be resolved with satisfactory clarity, ICF will adopt the most conservative approach as noted above.
- 4) **Constructive Approach to Engaging with HMRC** – We engage with HMRC with honesty, integrity, respect and fairness and in a spirit of co-operative compliance at all times. Wherever possible, we do so on a real-time basis, to minimize tax risk. While we will not take positions on tax matters that may create reputational risk or jeopardize our good standing with taxing authorities, in instances where genuine differences of opinion exist we will seek to work collaboratively with HMRC to resolve those issues with a ruling or through active, open and transparent discussion.
- 5) **Approach to Tax Risk Management & Governance** – This tax policy is aligned with our Code of Business Ethics & Conduct (<http://investor.icf.com/corporate-governance/code-conduct>) and is approved and owned by the Executive (“Senior Accounting Officer”) and overseen by the Board of Directors. The Audit Committee monitors ICF's tax risks and receives annual reports from the Vice President of Global Tax on the tax risks facing the Company.

ICF's Corporate Tax Department identifies and manages UK tax risks by utilizing its knowledge of the Company's operations and continuously monitoring of HMRC guidance and UK tax legislative developments. They regularly communicate with the UK Finance & Accounting staff within the business regarding significant business changes. They also regularly communicate with the Treasury and Legal departments regarding intra-group finance as well as legal and structural matters. They are involved in all acquisitions, including review of tax due diligence reports into the target's business.

ICF has a Senior Vice President (“SVP F&A”) for Finance & Accounting and a Tax Director (“UK Tax Director”), both based in the UK, who responsible for all of its UK subsidiaries. The SVP F&A, UK Tax Director and the Vice President of Global Tax collaborate to ensure that the tax compliance processes are carried out completely and correctly and that controls to mitigate tax risks are functioning properly.

ICF International, Inc. regards this publication as complying with the duty under Paragraph 19, Part 2, Sch 19 FA 16 for our UK subgroup headed by ICF Consulting Ltd. and its UK subsidiaries and Paragraph 22, Part 2, Sch 19 FA 16 for ICF SH&E, Ltd. as a stand-alone UK entity.

***Our firm’s reputation is founded on our underlying values of integrity, ethical standards, independence, trustworthiness and quality.***