WHISTLE BLOWER PROCEDURES
FOR
CORPORATE GOVERNANCE AND ACCOUNTING ISSUES

Werner Enterprises, Inc. (the "Company") has established procedures for the receipt and treatment of complaints received by the Company regarding accounting issues, internal accounting controls, and/or auditing matters. The Company has also established procedures for the confidential, anonymous submission by our employees of concerns regarding questionable accounting or auditing matters.

You may forward your complaints or concerns regarding accounting issues, internal accounting controls, and/or auditing matter to the Audit Committee Chair of the Company's Board of Directors to the following email address:

AuditCommitteeChair@werner.com

We encourage individuals to be very specific when describing their concerns or complaints. Employees wishing to submit their confidential, anonymous concerns regarding questionable accounting and/or auditing matters should refer to the Accounting Complaint Procedure, which can be found on WeConnect (the Company's intranet for employees) and in the employee handbook. Employees may also request a copy from the Company's Human Resources Department.

May 2022