

U.S. XPRESS ENTERPRISES, INC.

CODE OF CONDUCT AND ETHICS

1. Purpose. This Code of Conduct and Ethics (the "Code") applies to all directors, officers, and employees of U.S. Xpress Enterprises, Inc. (collectively with its consolidated subsidiaries, the "Company"). It also applies to all directors, officers, and employees of the Company's controlled affiliates, employees who serve as directors or officers (or an equivalent position) of any non-controlled affiliate, and to employees of entities included in the Company's consolidated financial statements under the equity method (collectively, "Covered Individuals").

For employees, this Code is part of the terms and conditions of each employee's employment with the Company; provided, however, the Code does not create an express or implied employment contract and is not intended to be interpreted as a contract. To the contrary, it presents guidelines and constitutes a statement of principles to which all Covered Individuals are held accountable.

The Company is committed to the highest standards of ethical and professional conduct. The purpose of this Code is to establish basic standards of business practice, as well as professional and personal conduct that are expected of all Covered Individuals. These standards require honesty and candor in the Company's activities. The Company's CEO, principal financial officer, principal accounting officer, controller, and persons performing similar functions (collectively with the CEO, the "Designated Officers") are subject to the Code of Ethics for the CEO and Senior Financial Officers (the "Financial Code of Ethics"). For additional information, please refer to the Company's Employee Handbook and any supplements thereto. The Company expects all Covered Individuals to abide not only by the "letter," but also the "spirit" of the Code.

Nothing in the Code is intended or will be applied, to prohibit employees from exercising their rights protected under federal labor law, including concerted discussion of wages, hours or other terms and conditions of employment. Employees have the right to engage in or refrain from such activities. This Code is intended to comply with all federal, state, and local laws, including, but not limited to, the National Labor Relations Act, and will not be applied or enforced in a manner that violates such laws.

This Code also sets forth procedures for bringing complaints or issues before management or the Audit Committee on a confidential, anonymous basis. You should review the procedures carefully.

2. Basic Principles of Ethical Corporate Conduct. Because the Company is judged by the performance and public perception of its directors, officers, and employees, each Covered Individual has a responsibility to always act in a manner that merits public trust and confidence consistent with the highest standards expected of directors, officers, and employees of a publicly traded corporation.

The principles set forth below are basic principles that **must** be followed:

- (a) Be honest, fair, and trustworthy in all relationships in carrying out your duties for the Company.
- (b) Avoid actual and apparent conflicts of interest between work and your personal interests that would result in fraud or self-enrichment and, if there are any such conflicts or potential conflicts, seek approval beforehand from the Company's Chief Legal Officer, or if you are an officer, from the Audit Committee of the Board of Directors.
- (c) Obey all applicable laws, rules, and regulations governing the Company's business, wherever it is conducted, and do not take any action, either personally or on behalf of

the Company, that violates any such law or any other significant law or regulation, the violation of which would reflect poorly on you or the Company.

- (d) Be aware of and comply with antitrust laws. Substantial damages can arise from an antitrust violation and convictions under antitrust laws can result in jail terms. Discussions with competitors relating to business secrets or confidential information not available to persons outside the Company, including, but not limited to, past, present, or future pricing policies, rates, bids, discounts, promotions, profits, costs, terms or conditions of sales, choice of customers, territorial markets, lanes, or plans may be prohibited by antitrust laws. Discussing such items at trade association meetings may also give rise to antitrust law violations.
- (e) Treat the Company's property and funds with the same care and respect you would treat your own property and funds. The Company's property and funds belong to its stockholders. Do not improperly charge rates or charges and, unless authorized, do not fail to charge for services the Company renders.
- (f) Foster an atmosphere in which personal integrity and fair dealing is part and parcel of what you do.
- (g) Be honest and candid with regard to all reporting of financial results. Be timely and accurate in all your reporting tasks and activities. Do not change or alter numbers or facts to make yourself or someone else look better. Always express and report the truth.
- (h) Do not violate any duty of loyalty or fiduciary duty to the Company. Do not –
 - i. Deprive the Company of an opportunity by engaging in fraud, acts of self-enrichment, or acts that would violate a fiduciary duty to the Company;
 - iii. Help others violate (i), if they are in a position to divert a Company opportunity for their own benefit.
- (i) At all times comply with the terms of any confidentiality, non-disclosure, and/or restrictive covenants agreement or other similar contract between you and the Company, and keep all confidential information of the Company in strict confidence, and do not directly or indirectly disclose or transmit any such information to any person who is not employed or contractually engaged by the Company at the time of such disclosure, and then, only as-needed and in the ordinary course of your duties for the Company. This applies to all types of confidential information about the Company, its customers, and, unless authorized, its employees, which may include freight rates, Company or customer financial information, pricing policies, the identity of customers, trade secrets, Company accident, personnel, or medical records, and proprietary information, both while you are employed or providing services for the Company and after you leave the Company or stop providing services for the Company. Unless authorized, never disclose such confidential information in any form or forum, including, without limitation, on any personal website, blog, social media platform, or any other publicly available internet forum. Do not misuse or attempt to misuse any such information for self-enrichment, fraudulent purposes, or for the benefit of the Company's competitors.
- (j) Do not post anything online that may be construed as representing the Company. Employees may not comment for or speak on behalf of the Company without prior written approval. Do not use the Company's logo or other trademarks on any personal website, blog, social media platform, or any other publicly available internet forum in a way that suggests the Company sponsors the content therein. Nothing herein prohibits an employee's non-commercial use of a logo or other trademark to identify the Company in the course of engaging in activity protected by Section 7 of the NLRA.
- (k) Business gifts and entertainment are courtesies designed to build goodwill and sound

working relationships among business partners. We do not, however, want to obtain business through improper means as to gain any special advantage in a relationship. Business gifts that compromise, *or even appear to compromise*, our ability to make objective and fair business decisions are inappropriate. Simply stated, offering or accepting bribes, kickbacks, or pay-offs is always prohibited.

- i. The issue of gifts and gratuities may have legal implications when the government, a government entity, or other regulated entity is involved, and serious consequences can result from mishandling these relationships.
 - ii. The decision to offer or accept gifts or entertainment should be made only in compliance with legal and ethical requirements, and with the involvement of a manager if you are unsure of the appropriate course. In all circumstances, gifts should be reasonable.
- (l) Treat all persons fairly, regardless of such factors as race, color, national origin, religion, gender, disability, marital or family status, sexual orientation, military status, age, or other factors unrelated to the Company's business. Adhere to fair employment practices. Extend courtesy to every employee, customer, vendor, and supplier of the Company while in the course and scope of Company business.
 - (m) Do not perform any acts of harassment or discrimination. Harassment may take many forms, including, without limitation, sexual advances, propositions, threats, threatening conduct, and unwanted physical contact. For more information on the Company's anti-harassment and anti-discrimination policies, refer to the Employee Handbook.
 - (n) Be thoroughly familiar with, adhere to, and fully comply with all Company policies and procedures, including, without limitation, this Code, the Company's Insider Trading Policy, and other standards of conduct (if applicable to you).
 - (o) Conduct business in a way that protects the health and safety of Company employees, other people, and the environment. Employees should act in a manner that ensures compliance with all applicable governmental and private health, safety, and environmental requirements, including contributing to an alcohol- and drug-free workplace.
 - (p) Foster a safe working environment free of violence. Acts or threats of violence in any form will not be tolerated.
 - (q) Invest the time necessary to learn your job thoroughly and learn from your colleagues who have more experience in the transportation business.
 - (r) Promptly report to your supervisor, the Chief Legal Officer, or the Audit Committee any accounting irregularities or apparent wrongdoing, including violations of the matters listed in this section and all facts surrounding any such incident.
 - (s) Do not withhold or misrepresent facts or information when reporting any matter to your supervisor or superior or reporting violations of this Code or any other standards of conduct to your supervisor, the Chief Legal Officer, or the Audit Committee.
 - (t) Any Company employee who is in possession of material, non-public information may not trade in securities of the Company. Material, non-public information means information that is both material and non-public. Information is "material" if a reasonable investor would consider the information important in deciding whether to buy, sell, or hold a company's securities, or if the information could reasonably be expected to affect the market price of those securities. If there is any question as to whether information is material, non-public information, do not trade in the Company's securities and confirm with the Company's Chief Legal Officer, who is currently Nathan Harwell (e-mail: nharwell@usxpress.com or in person).

The Company's Insider Trading Policy maintains prevalence over the above general statement when dealing with directors, Section 16 officers, and other officers as listed and maintained in the Company's Insider Trading Policy.

3. Examples of Conduct That Violates This Code. The following are examples of conduct that violate this Code:

- (a) Acts of dishonesty, fraud and/or embezzlement, including borrowing money from the Company without written approval of a senior officer or using Company property for personal use or personal gain.
- (b) Accepting or giving bribes or kickbacks to or from the Company's customers, vendors, or suppliers.
- (c) Making favorable freight arrangements for customers that result in you obtaining a personal benefit and do not benefit, or are detrimental to, the Company.
- (d) Misusing Company property, including, but not limited to, tractors or trailers.
- (e) Abusing or misusing property belonging to customers, vendors, suppliers, or other third parties with whom an employee interacts during the course of employment.
- (f) Looking up or searching for Company confidential or proprietary information on workstation screens, Company records, or elsewhere, unless there is a business need to do so that has been expressly approved by your supervisor.
- (g) Using Company confidential or proprietary information for self-enrichment or to benefit someone else, either directly or indirectly (provided that this subsection does not prohibit or restrict employee from participating in protected activity under any federal, state, or local law, including, but not limited, to the NLRA).
- (h) Trading in the Company's stock while in possession of material, non-public information about the Company, or during a quarterly or special blackout period that may be applicable to you.
- (i) Falsifying or destroying Company records or documents except as part of a normal and previously approved record destruction program.
- (j) Failing to report Company matters accurately or timely to a supervisor or superior that he or she needs to know to perform his or her job responsibilities or misrepresenting or misstating facts in any oral or written report completed in the course of employment.
- (k) Failing to report violation of Company policy to senior management.
- (l) Performing work for a person or entity that has a business relationship with the Company or for a person or entity that competes with the Company without prior approval of management or the Governance Committee.

The examples above are not all-inclusive, but have been set forth as examples of conduct violating the Code. The Company reserves the right to determine if and when conduct constitutes a violation of this Code, whether or not the conduct is specifically identified in the Code.

4. Where to Get More Information. If you do not understand or have any questions about any portion of this Code, contact Nathan Harwell Chief Legal Officer, via phone at (423)510-3222, in person, via email to nharwell@usxpress.com or in writing to:

Chief Legal Officer

4080 Jenkins Road
Chattanooga, TN 37421

5. Who Handles Complaints. If you believe that you or someone else may be in violation of the Code, you may submit your complaints, reports, or concerns, on a confidential or anonymous basis as follows:

- (a) Calling the toll-free ethics hotline at (866) 674-5645;
- (b) Via the web: <https://investor.usxpress.com/corporate-governance/contact-the-board/default.aspx>;
- (c) Writing or orally notifying the Company's chief legal officer, your supervisor, or an officer of the Company; or
- (d) Writing to the Company's Audit Committee:

Chairperson of the Audit Committee
U.S. Xpress Enterprises, Inc.
4080 Jenkins Road
Chattanooga, TN 37421

Indicate "To be opened by the Audit Committee only" on your envelope.

The Company forbids retaliation, and no action will be taken against you for asking in good faith about the Code, about activities that you are considering engaging in, or for reporting in good faith a perceived violation of the Code, even if it turns out that there was in fact no violation. Retaliation includes, but is not limited to, the discharge, demotion, suspension, threatening, undue influence, bribery, or harassment (directly or indirectly) of a whistleblower, or in any manner discriminating against a whistleblower in the terms and conditions of his or her employment. Retaliation against an individual for reporting a complaint or for participating in an investigation of a complaint is a serious violation of the Code and may be subject to disciplinary action.

6. Report of Matters to Audit Committee. When an issue is raised pertaining to the Code, the Chief Legal Officer will take appropriate action under the circumstances; provided, that the Chief Legal Officer shall report all matters to the Chairperson of the Audit Committee relating to any (i) alleged violation of the Code by any director, executive officer, or any Designated Officer (the "Alleged Code Violation"), (ii) complaints, reports, questions, or concerns regarding financial statement disclosures, accounting, internal accounting controls, or auditing matters (collectively, "Accounting Matters"); (iii) violation of applicable securities laws, rules, and regulations relating to financial reporting (a "Legal Allegation"); (iv) retaliation against any employees who make any allegations relating to (i) – (iii) above (a "Retaliatory Act"); and (v) other matters required to be addressed by the Audit Committee (A) set forth in the Reporting Procedures for Accounting Matters, the Charter of the Audit Committee of the Company, as amended from time to time (the "Charter"), or otherwise, and (B) pursuant to all applicable laws, rules, and regulations.

Pursuant to Section 301 of the Sarbanes-Oxley Act of 2002 and the rules promulgated thereunder and its Charter, the Audit Committee established reporting procedures for the receipt, retention, and treatment of complaints (collectively, a "Complaint") received by the Company and Audit Committee on issues regarding Accounting Matters as well as other matters. A copy of the Reporting Procedures for Accounting Matters is available on the Company's website at www.usxpress.com under the Investors tab.

Complaints may be made to the Company anonymously pursuant to the section titled "Who Handles Complaints." If the Complainant is, or is required to be, addressed by the Audit Committee, then the Audit Committee will take the following actions upon receipt of such Complaint:

- (a) The Chief Legal Officer and Chairman of the Audit Committee will review the Complaint and determine whether the full Audit Committee needs to review.
- (b) The Audit Committee will determine, in its sole discretion, whether the matters set forth in the Complaint relate to or involve a material violation of this Code or any Company policy or have a material adverse effect on the Company's financial statements, results of operations, or financial controls (a "Material Matter").
- (c) The Audit Committee may investigate the matters alleged in any Complaint by any procedure it deems appropriate.
- (d) The Complaint, if it involves a Material Matter, will be reviewed by the Company's outside legal counsel, as appropriate, and the Audit Committee will take any necessary action to remedy the matters set forth in the Complaint, including, without limitation, presenting such Complaint to the Company's Board of Directors and independent public accountants for further action if the Audit Committee determines there is substance to the matters alleged in the Complaint.
- (e) Complaints that are not well-founded will be dismissed, but such Complaints will be retained by the Audit Committee for an appropriate period of time, as determined by the Audit Committee, or by the Chief Legal Officer, as determined by the Company's Document Retention Policy.
- (f) No employee will be subject to discipline for bringing a Complaint in good faith to the Audit Committee's attention.

Notwithstanding anything to the contrary herein, any Complaints relating to Accounting Matters, Alleged Code Violations, Legal Allegations, or a Retaliatory Act shall be subject to the procedures set forth in the Reporting Procedures for Accounting Matters.

Any Complaints received by the Audit Committee (or the Company's outside legal counsel) will be retained in a separate, confidential file restricting access only to members of the Audit Committee and the Company's outside legal counsel.

7. Code of Ethical Conduct Waivers. A waiver of any of the rules of the Code **must be requested** in writing and may be granted in certain limited circumstances. Any waiver will be denied or granted by the Board of Directors, in its sole discretion. The Chief Financial Officer has authority to grant a waiver for employees who are below the rank of Vice President, subject to approval of the Audit Committee of the Board of Directors. Waivers will be reported or disclosed in accordance with the applicable requirements of the Securities and Exchange Commission and the New York Stock Exchange.

All waivers of this policy must be reported to the Audit Committee, and any such waivers must also be reported by timely filing a Form 8-K with the Securities and Exchange Commission, to the extent required.

8. Failure to Comply. Engaging in prohibited conduct or not adhering to this Code, or any other standards of conduct adopted by the Company, may lead to disciplinary action against an employee, which may include, without limitation, a warning or letter of reprimand, demotion, salary reduction, loss of eligibility for a salary increase, bonus, or equity compensation, suspension without pay, or termination of employment. If you have any questions or doubts about whether your conduct might pose a conflict or a potential conflict of interest or be otherwise prohibited, refer the matter to your immediate supervisor or

the Chief Legal Officer.

9. Public Availability. In accordance with the applicable requirements of the Securities and Exchange Commission and the New York Stock Exchange, this Code will be made publicly available on the Company's website at www.usxpress.com under the Investors tab.

10. Amendments. Amendments to the Code must be approved by the Board of Directors and will be promptly disclosed (other than technical, administrative or non-substantive changes).

CERTIFICATION –

U.S. Xpress Enterprises, Inc. Code of Conduct and Ethics

I have received and read the U.S. Xpress Enterprises, Inc. Code of Conduct and Ethics and understand my responsibilities under it. I wholly and expressly agree to comply with the Code and to abide by its terms and conditions.

Signature

Date

Print Name