

WAYFAIR INC.

CORPORATE GOVERNANCE GUIDELINES

These Corporate Governance Guidelines have been approved by the Board of Directors (the “**Board**”) of Wayfair Inc. (the “**Company**”) and, along with the charters of the committees of the Board (the “**Committees**”) and the Code of Business Conduct and Ethics, provide the framework for the corporate governance of the Company. The Board will review these Corporate Governance Guidelines annually or more often if deemed necessary.

1. Director Qualifications

The Nominating and Corporate Governance Committee of the Board develops, recommends to and reviews with the Board qualifications for director candidates. Directors must possess the highest personal and professional ethics, integrity and values. Necessary criteria may also include the ability to make independent judgments, general understanding of the Company’s business, other Board service, professional background, education and diversity.

2. Director Responsibilities

Directors are expected to attend all scheduled Board and Committee meetings and conduct advance review of Board and Committee meeting materials.

3. Board Committees

The Board has established Committees to assist the Board in discharging its responsibilities. The Board shall at all times have an Audit Committee, Compensation Committee and a Nominating and Corporate Governance Committee. Each such Committee shall have a charter that has been approved by the Board. The Board may, from time to time, establish or maintain additional Committees.

4. Access to Management and Independent Advisors

Non-management directors shall contact management as needed. The Board and its Committees shall retain independent outside advisors, as needed, and the Company shall provide appropriate funding, as determined by the Board or any Committee, to compensate such advisors, as well as to cover the administrative expenses incurred by the Board and its Committees in carrying out their responsibilities.

5. Compensation of the Board

The Board believes that director compensation should incentivize directors for the work required in a business of the Company’s size and scope. Compensation should align directors’ interests with the long-term interests of shareholders. The structure of the compensation should be simple, transparent and easy for shareholders to understand. The form and amount of director compensation shall be determined by the Board, based on a review of the recommendations provided to it by the Compensation Committee.

6. Director Orientation and Education

New directors shall participate in an orientation program to become familiar with the Company, which shall include presentations by management. In addition, continuing directors shall be provided with education on appropriate subjects as determined by the Board.

7. Management Succession

The Board shall approve and maintain a succession plan for the senior executive officers that is reviewed periodically. The Board shall also maintain an emergency succession plan that is reviewed periodically.

8. Performance-Evaluations

The Board shall perform an annual self-evaluation, which shall be overseen by the Nominating and Corporate Governance Committee. Each Committee shall perform a self-evaluation as set forth in its charter or, if not set forth in a charter, periodically.

9. Review of these Corporate Governance Guidelines

The Nominating and Corporate Governance Committee shall, from time to time as it deems appropriate, review and reassess the adequacy of these Corporate Governance Guidelines and recommend any proposed changes to the Board for approval.