

**Jack in the Box Inc.**  
**Audit Committee Pre-Approval Policy**

The Audit Committee of Jack in the Box Inc. (“JACK”) is responsible for the appointment, retention and termination, compensation and oversight of the work of the registered public accountant providing audit or attest services (an “independent auditor”) to JACK, all JACK subsidiaries and any other entity whose financial results are included in JACK’s consolidated financial statements for which an audit of the financial statements is conducted (collectively, the “Company”).

In accordance with the Sarbanes-Oxley Act of 2002 (“SOX”) and implementing rules and regulations of the Securities and Exchange Commission (“SEC”) and the auditing standards and rules of the Public Company Accounting Oversight Board (“PCAOB”), the Audit Committee has established as its policy that it will review in advance, and either approve or disapprove, any audit, audit-related, internal control-related, tax or other non-audit service to be provided to the Company by the independent auditor. Definitions of key terms are provided following this policy.

1. Engagement of Independent Auditor. Annually, in the early part of each fiscal year, the Audit Committee will approve the engagement of the registered public accounting firm (a) to perform the annual audit of the Company’s consolidated financial statements, (b) to provide an attestation report on the Company’s internal controls over financial reporting, (c) to review the Company’s interim financial statements, and (d) to provide such other audit-related, tax and non-audit services as are then anticipated to be required for the proper conduct of the Company’s affairs and consistent with maintaining the independence of the firm selected to audit the Company’s annual financial statements. The Audit Committee will approve the provision by the Company’s independent auditor of only those non-audit, tax and internal control-related services deemed permissible under the federal securities laws and any applicable rule or regulation of the SEC and/or the PCAOB.

2. Non-Audit Services. The Audit Committee may delegate to its Chair the authority to pre-approve otherwise permissible non-audit services, provided that any decision made pursuant to such delegation must be presented to the full Audit Committee for informational purposes at its next regularly held meeting.

3. Permissible Tax and Internal Control-Related Services. With respect to the proposed provision of permissible tax services and services related to internal control over financial reporting, the independent auditor shall –

- provide sufficient information to the Audit Committee regarding the proposed tax service or non-audit service related to internal control over financial reporting to permit it to make a judgment about the impact of the audit firm’s provision of such services on the audit firm’s independence, including, but not limited to, a written description regarding:

- the nature and scope of the service, fee structure and any side letter or other amendment to the engagement letter, or any other agreement (written or oral) between the independent auditor and the Company relating to that service; and
  - any compensation arrangement or other agreement, such as a referral agreement, a referral fee or fee-sharing arrangement between the independent auditor or its affiliate and any person regarding the promoting, marketing or recommending of a transaction covered by the service;
- discuss with the Audit Committee the potential effects of the services on the outside auditor's independence;
  - disclose to the Audit Committee any amendments to tax services or internal control-related engagements whether or not written; and
  - document the substance of the discussion with the Audit Committee.

With respect to each proposed service, or proposed modification of service, related to internal control over financial reporting or tax, each request must comply with the procedural and information requirements set forth above.

4. Delegation to Audit Committee Chair. To ensure prompt handling of unforeseeable or unexpected matters that arise between Audit Committee meetings, the Audit Committee hereby delegates authority to its Chair, and/or to such other members of the Audit Committee as the Chair shall from time to time designate, to review and, if appropriate, approve in advance, any request for the independent auditor to provide non-audit (including tax and internal control-related) services. Any such approval must be reported to the Audit Committee at its next scheduled meeting, and any necessary corresponding change made to the authorized list of services and budget previously approved by the Audit Committee. With respect to tax and internal control-related services, however, the independent auditor must discuss the service, and its potential effects on its independence, with the full Audit Committee at the next regularly held meeting.

Neither the Audit Committee, the Chair nor any other member of the Audit Committee shall delegate to management, or to any other person, its obligation under applicable law and this policy to approve in advance any service to be provided to the Company by its independent auditor.

#### Definitions

- a. The term “**audit services**” shall mean services that are necessary to perform an audit and/or review in accordance with the standards of PCAOB and/or requirements of the

SEC and the PCAOB, as well as those services that generally only the Company's independent auditor reasonably can provide, including but not limited to statutory audits, financial statement audits for subsidiaries or affiliates of the Company, employee benefit plan financial statement audits, comfort letters, consents and assistance with and/or review of documents filed with the SEC.

- b. The term “**audit-related services**” shall mean assurance and related services that traditionally are performed by the independent auditor including, among other services, attestations, agreed-upon or expanded audit procedures related to accounting and/or billing records required to respond to or comply with financial, accounting or regulatory reporting requirements, due diligence related to mergers and acquisitions, accounting consultations and audits in connection with acquisitions, consultations on other accounting and/or reporting standards or interpretations of the SEC, the Financial Accounting Standards Board (“FASB”) or other regulatory or standard-setting bodies such as the PCAOB.
- c. The term “**internal control-related services**” shall mean any service that directly or indirectly relates to the Company's internal control over financial reporting (as defined by the rules and regulations of the SEC and PCAOB). The Audit Committee's annual decision to retain an independent auditor to perform an audit of the Company's consolidated financial statements and internal control over financial reporting shall not be included within the scope of this term.
- d. The term “**tax services**” shall mean tax compliance, tax planning and tax advisory services that are permitted by the SEC and/or the PCAOB, and are consistent with applicable federal, state, local and foreign tax laws, including but not limited to the Internal Revenue Code (“IRC”) and implementing rules and regulations of the Internal Revenue Service (“IRS”). This term does NOT include any non-audit service, including those related to the marketing, planning or opining in favor of the tax treatment of a transaction, that is, or that is otherwise related to: (1) a confidential transaction (as defined under PCAOB rules); (2) an aggressive tax position transaction (including, but not limited to, those deemed by the IRS to be “listed transactions”) (as defined under PCAOB rules), and (3) any tax service to a person (other than a non-management director of the Company) in a financial reporting oversight role (as defined under PCAOB rules) at the audit client, or to an immediate family member of such person.
- e. The term “**all other non-audit services**” shall mean any services to be provided to the Company by the independent auditor other than audit services, audit-related services, internal control-related services and tax services. This term shall not include any service that is prohibited by Title II of SOX, any other provision of the federal securities laws or other applicable federal law, and/or any applicable rule, regulation or interpretation of the SEC, the PCAOB or any other governmental or regulatory organization.