

USA Truck, Inc.

Whistleblower Policy

(Policy Statement and Procedures for Reporting Violations and Complaints)

Updated October 26, 2016

USA Truck, Inc. (the "Company") is committed to conducting its business in accordance with the highest ethical standards and maintaining a workplace environment that encourages open and honest communication. As part of that commitment, we have adopted the USA Truck, Inc. Code of Business Conduct and Ethics (the "Code of Ethics"), which sets forth principles with which we expect all our officers, employees and Board members to comply. This Policy Statement is also part of the Company's efforts to maintain that commitment.

In order to create such an open environment, and to hold the Company and its personnel, including senior management, accountable for adhering to the Company's ethical standards, we have created the procedures in Section I below for reporting violations by the Company or any of its personnel of the Code of Ethics or any federal or state laws. In addition, we have established special procedures in Section II below for submission by employees of confidential, anonymous complaints involving the Company's accounting practices and internal auditing controls, including any questionable accounting or auditing matters.

The reporting of valid complaints can only serve to strengthen USA Truck and enhance our ability to maintain our commitment to ethical practices. Therefore, employees are strongly encouraged to submit complaints or reports of violations under this Policy Statement in all appropriate circumstances. However, employees who file reports or provide evidence that they know to be false, or who do not have any reasonable basis for believing that their reports are truthful and accurate, will not be protected by the non-retaliation provisions of this Policy Statement and may be subject to disciplinary action, including termination of employment. In addition, this Policy Statement, except to the extent required by law, does not change an employee's obligation to keep confidential USA Truck's trade secrets and other confidential information.

Notwithstanding anything to the contrary in this Policy Statement or in any agreement between the Company and any employee, including, without limitation, any severance and change in control agreement, employment agreement, or confidentiality agreement, nothing contained herein or therein will (i) limit any employee's ability to file a charge or complaint with the Equal Employment Opportunity Commission, the National Labor Relations Board, the Occupational Safety and Health Administration, the Securities and Exchange Commission or any other federal, state or local governmental agency or commission ("Government Agencies"), (ii) limit any employee's ability to communicate with any Government Agencies or otherwise participate in any investigation or proceeding that may be conducted by any Government Agency, including providing documents or other information, without notice to the Company, or (iii) limit any employee's right to receive an award for information provided to any Government Agencies.

The Company has appointed a Compliance Officer who is responsible for administering this Policy Statement and for receiving, reviewing, and resolving complaints and reports by employees and others on the matters described in this Policy Statement (except to the extent that the Audit Committee has responsibility for certain matters as described in Section II). USA Truck's Compliance Officer is Dave Marano, the Company's Vice President, Internal Audit, who may be reached at 479-471-3874 or Dave.Marano@usa-truck.com. You are urged to contact the Compliance Officer if you have any questions about this Policy Statement, including the following procedures for submitting complaints or reports of violations.

I. GENERAL PROCEDURES FOR REPORTING VIOLATIONS OF LAW OR THE CODE OF ETHICS

1. If any USA Truck employee or any other person has information indicating that the Company or any director, officer, employee or agent of the Company has violated the Code of Ethics or any federal or state laws, rules or regulations (collectively, "Laws") (for purposes of this document, information of this type is referred to as "Information"), such employee or other person is strongly encouraged to provide that Information to any one of the following persons:

- (a) His or her immediate supervisor within the Company;
- (b) Any officer or other member of the management team of USA Truck; or
- (c) The Compliance Officer.

The Laws that might be the subject of such reports include, for example, federal and state securities laws, SEC rules and regulations requiring the Company to make public disclosures or prohibiting buying and selling stock on the basis of "inside information" or other matters, laws relating to fraud against shareholders, securities fraud, mail fraud, bank fraud, or wire, radio and television fraud, laws relating to bribes and kickbacks, laws protecting wage or overtime pay, laws prohibiting discrimination in hiring, promoting or firing, laws protecting the health or safety of employees, laws protecting employee benefits or pensions and any other laws and regulations applicable to the Company. It is not necessary for the person submitting the Information to understand all the details of the Laws believed to be involved, as long as such person has a reasonable belief that a violation of a Law or the Code of Ethics may have occurred.

2. If Information is reported pursuant to the preceding paragraph to any person other than the Compliance Officer, the person receiving the Information will promptly report it to the Compliance Officer.

3. The Information submitted pursuant to these procedures should be sufficiently detailed to allow the Compliance Officer to determine whether further investigation is necessary and appropriate. For example, the Information should contain a description of the activity believed to constitute a violation, whether the person submitting the Information believes the activity constitutes a violation of the Code of Ethics or a Law (and, if possible, a general identification of the Law believed to be violated), the person or persons involved in the activities, the date or dates on which the activities are believed to have occurred and similar pertinent information (i.e., "who, what, when, where and how").

4. The Compliance Officer will use his best efforts to gather additional information related to the reported violation that is necessary, in his good faith judgment, to determine whether a violation of any Law or the Code of Ethics has occurred. This investigation may include, for example, an interview of the person who has submitted the Information and of other persons, both inside and outside the Company, who may have additional information relevant to the investigation. The person who initially submitted the Information will not be required to participate in such an interview, but declining to do so may limit the ability of the Compliance Officer to determine whether a violation has occurred.

5. The Compliance Officer will investigate the Information with reasonable promptness, and will document and report to the Chairman of the Audit Committee efforts by any employee, including any officer, to delay or hinder the investigation or alter his findings or report. Any such interference will be considered a violation of the Company's Code of Ethics and subject the person attempting to cause such interference to discipline, including possible termination of employment.

6. After the Compliance Officer has completed the investigation, if he does not believe that a violation of a Law or the Code of Ethics has occurred, he will make a notation to that effect in the written record relating to the investigation. He will also inform the person who initially submitted the Information of his conclusions, and make himself available to answer any questions that such person may have.

7. If the Compliance Officer concludes that there is sufficient evidence to justify a reasonable conclusion that a violation of a Law or the Code of Ethics may have occurred, he will provide the Information, together with the results of his investigation, to the Board of Directors, or to a Committee of the Board (as may be directed from time to time by the Board with respect to specific matters or to certain types or categories of matters), or as may otherwise be required by applicable law or directives of the Board of Directors for resolution.

8. The Compliance Officer will create a written record of the Information and the related investigation, including any conclusions drawn and a description of how the matter was resolved. The Company, in accordance with its document retention policy, will retain all such records.

9. No employee or other person will be retaliated against by the Company or by any director, officer, employee, contractor, subcontractor or agent of the Company for submitting Information pursuant to this Policy Statement. For this purpose, retaliation includes discharge from employment, demotion, suspension, threats, harassment or any other form of discrimination. Any person who violates this prohibition against retaliation will be subject to discipline, including possible termination of employment. If any person believes that he or she has been the subject of retaliation, he or she should promptly report that fact to any of the persons designated to receive Information under these procedures or to the Company's Vice President of Human Resources.

10. If a person who has submitted Information under these procedures believes that the Company has not properly acted upon the Information, he or she should promptly report that fact to the Compliance Officer or any officer of the Company.

II. SPECIAL PROCEDURES RELATING TO CONFIDENTIAL COMPLAINTS INVOLVING ACCOUNTING AND AUDITING MATTERS

1. If any employee of the Company or any other person has a complaint regarding the Company's accounting, internal accounting controls or auditing matters, or information indicating that the Company or any of its personnel may have violated any Laws, principles or practices relating to accounting, internal accounting controls or auditing matters, or any concerns regarding questionable accounting or auditing matters (for purposes of this Policy Statement, any complaint, information or concern of the foregoing types is referred to as a "Complaint"), such person is strongly encouraged to submit the Complaint by any of the following methods:

- (a) By reporting the Complaint to the Compliance Officer;
- (b) By depositing the Complaint, in written form (which may be anonymous and need not be signed), in a Drop Box described in paragraph 2 below; or
- (c) By calling the Hotline described in paragraph 3 below (which call may be made on an anonymous basis)

2. For purposes of this Policy Statement, "Drop Box" refers to one or more locked boxes that will be located in the Company's principal offices at locations designed to facilitate the confidential, anonymous submission of Complaints. These boxes will be clearly labeled to indicate that they are for the purpose of receiving Complaints under this Policy Statement. The Company will notify all personnel of the location of these Drop Boxes. The Compliance Officer will collect all Complaints from the Drop Boxes on a regular basis, not less frequently than once per month. Only the Compliance Officer will have the ability to remove the Complaints from the Drop Boxes.

3. In order to enable employees of the Company to submit Complaints verbally, on an anonymous and confidential basis, the Company has contracted with a third party, Edcor, to maintain a toll-free number for the receipt of Complaints. This toll-free number is 1-800-326-9847. Any employee of the Company may call this number 24 hours a day, 7 days a week, to report a Complaint. The employee will not be required to give his or her name, telephone number or any other identifying information.

4. The Compliance Officer and Edcor will promptly forward all Complaints to the Chairman of the Audit Committee of the Company's Board of Directors. Copies will also be provided to the CEO and CFO for their information (unless they are the subject of a Complaint).

5. Complaints should be sufficiently detailed to enable the Audit Committee to make the determinations contemplated by this Policy Statement. See paragraph 3 of Section I above for a description of the types of information that should be included.

6. The Audit Committee, with the assistance of the Compliance Officer to the extent necessary or appropriate, will conduct an investigation of each Complaint. This investigation may include, for example, interviews of the person or persons identified in the Complaint as having engaged in the questionable accounting or auditing matters or committed the violation in question, and all other persons who the Audit Committee believes may have relevant information. The Audit Committee may delegate responsibility for the conduct of such investigations, or any specific investigation, to one or more of its members.

7. The Audit Committee will have full authority (and will be expected) to take appropriate action to resolve or correct all questionable accounting or auditing matters, all violations of Laws, principles or practices, and all other violations or deficiencies regarding

accounting, internal accounting controls or auditing matters identified in the Complaints and verified through the investigation conducted by the Committee.

8. The Audit Committee, with the assistance of the Compliance Officer as necessary and appropriate, will create a written record of each Complaint, including the conclusions drawn and the manner in which it was resolved. This written record will include, but not be limited to, the retention of any written Complaint deposited in a Drop Box or a verbatim transcript of any Complaint left on the Hotline. This written record will be retained in accordance with the Company's document retention policies.

9. The Audit Committee, with the assistance of the Compliance Officer, will investigate the Complaint with reasonable promptness, and will document efforts by any employee, including any officer, to delay or hinder the investigation or alter the findings or record of the investigation. Any such interference will be considered a violation of the Company's Code of Ethics and subject the person attempting to cause such interference to discipline, including possible termination of employment.

10. No employee or other person will be retaliated against by the Company or by any director, officer, employee, contractor, subcontractor or agent of the Company for submitting a Complaint under this Policy Statement. For this purpose, retaliation includes discharge from employment, demotion, suspension, threats, harassment or any other form of discrimination. Any person who violates this prohibition against retaliation will be subject to discipline, including possible termination of employment. If any person believes that he or she has been the subject of retaliation, he or she should promptly report that fact to any of the persons designated to receive Complaints under these procedures or to the Company's Director of Human Resources.

11. No person other than the Compliance Officer, the members of the Audit Committee and the Company's CEO and CFO will have access to the Complaints, the results of the related investigations and the related files created in accordance with this Policy Statement, with the following exceptions. The Audit Committee will provide a summary of any Complaints and the results of its investigations to the Company's personnel, in addition the CEO and CFO, who (a) in the judgment of the Chairman of the Audit Committee need to know such information in order to implement the corrective actions that the Audit Committee determines to be necessary or (b) have responsibility for preparing or reviewing the Company's SEC filings and public disclosures. In no event will any person attempt to determine the identity of a person who has submitted a Complaint on an anonymous basis.