



## Adoption Assistance Plan

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NVIDIA supports Eligible Employees who are in the process of growing their families through adoption by reimbursing Qualified Adoption Expenses.

**The NVIDIA Adoption Assistance Plan (the “Plan”)**, established by NVIDIA and administered by WINFertility, Inc. (WIN), is offered to Eligible Employees (defined below) who choose to build their families through adoption. The Plan helps to cover a portion of the “Qualified Adoption Expenses” (defined below) associated with adopting an “Eligible Child” (defined below).

Before you begin the adoption process, contact WIN for information about all aspects of the Plan, including details about eligibility and covered expenses. WIN will review and validate reimbursable adoption expenses incurred by Eligible Employees who want to take advantage of this benefit. Call WIN at 855-635-6450 and ask to be connected to WIN’s Specialty Services Department. They can be reached Monday - Friday 9:00 a.m. - 9:00 p.m. EST. More details are also available at

<https://managed.winfertility.com/nvidia>

### Who is Eligible

“Eligible Employees” means regular part-time and full-time U.S.-based employees of NVIDIA who are scheduled to work 20 or more hours per week. The Eligible Employee must be the individual who intends to become the adopted child’s legal parent. Persons not eligible to participate in the Plan include interns, independent contractors, leased employees, consultants or persons otherwise designated by NVIDIA at the time of hire as ineligible to participate in the Plan, even if such persons are subsequently determined to be an “employee” of NVIDIA by any governmental or judicial authority. Further, spouses, domestic partners, and dependents are not eligible for coverage under the Plan.

### How it Works

- The Plan will reimburse costs incurred by an Eligible Employee to adopt a child under age 18; and any disabled individual physically or mentally unable to take care of himself or herself (referred to herein as an “Eligible Child”).
- Although there is no dollar limit on the amount of expenses that NVIDIA will reimburse under this Plan, the Plan will only reimburse “Qualified Adoption Expenses” (defined below) incurred by an Eligible Employee while the Eligible Employee is covered by the Plan. Note: The Plan does not impose any annual or lifetime limits on the number of eligible adoptions.
- If an Eligible Employee is adopting more than one child, each child is considered a separate adoption.
- For domestic adoptions only, Qualified Adoption Expenses incurred in connection with an unsuccessful attempt to adopt a child are reimbursable under the Plan.

### Enroll with WINFertility

Eligible Employees should enroll with WIN by completing the Initial Notification & Benefit Verification Form provided by WIN. WIN will verify the applicant’s eligibility with NVIDIA’s Benefits Department.



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### What NVIDIA will Reimburse

“Qualified Adoption Expenses” are reasonable and necessary expenses that are directly related to, and the principal purpose of which is for, the legal adoption of an Eligible Child and include the following:

- agency and placement fees (including home study fees);
- legal fees and court costs;
- medical expenses for the adoptive child prior to placement for adoption;
- temporary foster care costs;
- immigration, immunization, and translation fees;
- reasonable travel and transportation costs (including amounts spent for meals and lodging) consistent with our Corporate Travel Policy; counseling fees associated with placement and initial adjustment (beyond what is covered under the NVIDIA Welfare Plan);
- other expenses NVIDIA determines to be consistent with the Internal Revenue Code.

The following expenses are not Qualified Adoption Expenses and will not be reimbursed under the Plan:

- expenses incurred before an employee becomes eligible to participate in this Plan;
- expenses incurred or submitted after an employee is no longer eligible to participate in this Plan;
- expenses reimbursed, reimbursable, or funded under a federal, state, or local program (including the adoption tax credit);
- expenses reimbursed under another employer-sponsored adoption assistance plan;
- expenses that violate federal or state law;
- expenses associated with a surrogate parenting arrangement;
- compensation to the birth mother;
- cost of living expenses and/personal items such as: rent, utilities, food, clothing, over-the-counter supplements, toys, furniture, etc.;
- loss of income, including but not limited to, loss of income due to complications of pregnancy such as bed rest for birth mother;
- expenses associated with the adoption of a spouse’s child (stepchild adoptions) or adoption of a grandchild; or
- expenses NVIDIA determines in its sole discretion are not Qualified Adoption Expenses.

### Apply for Reimbursement

All claims for reimbursements must be submitted in writing to WIN, using the specific forms provided by WIN Specialty Services.

**NOTE:** All claims must be submitted to WIN while you are eligible to participate in the Plan. Any claims submitted after you cease to be eligible for the Plan (e.g., after you terminate employment with NVIDIA) are not eligible for reimbursement under the Plan.

**Claims for Adoption in the United States (also known as “domestic adoptions”)** may be submitted up to three (3) times during the adoption process for each child:

- After first non-refundable payment is made to the agency;
- After final non-refundable payment is made to the agency; and
- With required documentation that the adoption is legally finalized.



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The legality of an adoption agreement may vary from state to state. It is your responsibility to make sure the adoption relationship you are entering into conforms with all laws and regulations before submitting Qualified Adoption Expenses for reimbursement under the Plan. NVIDIA will only provide this benefit to support adoption arrangements that comply with all applicable laws.

Required Documentation for Adoption in the United States: Notarized copy of the adoption decree or a notarized court order.

**Claims for Adoption outside of the United States (also known as “foreign adoptions”)**, may apply for reimbursement of Qualified Adoption Expenses only once the adoption has been Legally Finalized in the United States (i.e., when the adoption court issues the final decree of adoption), **but no later than 180 days** from the date the adoption is Legally Finalized in the United States.

For all foreign adoptions, the Plan requires proof that the adopted child legally resides with the Eligible Employee in the U.S., such as U.S. Passport, U.S. Visa, or U.S. Birth Certificate.

Complete and submit your **Adoption Application**, available from WIN, along with the **Required Documentation and Itemized Receipts** to:

**WINFertility, Inc.**  
Greenwich American Center  
One American Lane, Terrace Level  
Greenwich, CT 06831  
Attn: WINFertility Specialty Services

OR email to: [WINSpecialtyServices@WIN-Healthcare.com](mailto:WINSpecialtyServices@WIN-Healthcare.com)

### Itemized Receipts

Include copies of original itemized bills on company letterhead, along with itemized receipts and proof of payment, such as cancelled checks or bank statements, showing payment has been made for all Qualified Adoption Expenses being submitted for reimbursement. Please submit all documentation together, as claims will be reviewed in their entirety.

If submitted documentation requires additional substantiation and receipts, you will be contacted by WIN. Once your application form and required documentation have been reviewed and approved, your reimbursement will be paid through NVIDIA payroll as soon as soon as practicable following its receipt.

### General Provisions

NVIDIA (or its delegate, WINFertility) administers the Plan, and has sole discretionary authority to interpret the Plan, to make eligibility and benefit determinations, and to make factual determinations in connection with the Plan, which are final and binding.

This Plan is to be construed, administered, and governed by the laws of the state of California, to the extent not superseded by the Internal Revenue Code or other federal laws.



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Your opportunity to participate in the Plan ends when: your employment with NVIDIA ends, you no longer meet the eligibility requirements to participate, or the Plan is terminated by NVIDIA in its sole discretion (each a “Termination Event”). You will not be reimbursed for Qualified Adoption Expenses if they are not submitted prior to a Termination Event.

The Plan confers no right upon any employee to continued employment.

NVIDIA will administer this Plan in compliance with the applicable requirements of Internal Revenue Code Section 409A. Those requirements are:

1. An objectively determinable nondiscretionary definition of the expenses eligible for reimbursement. See “What NVIDIA will Reimburse” section above.
2. The reimbursement of expenses is incurred during an objectively and specifically prescribed period. In this case, that period is during employment with NVIDIA.
3. The amount of expenses eligible for reimbursement during a calendar year may not affect the expenses eligible for reimbursement in any other calendar year.
4. The reimbursement of an eligible expense is made on or before the last day of the employer’s taxable year following the taxable year in which the expense was incurred.
5. The right to reimbursement is not subject to exchange for another benefit.

All provisions of this Plan will be interpreted to be consistent with the above requirements.

### Benefits Solely from General Assets

The benefits provided hereunder will be paid solely from the general assets of NVIDIA. Nothing herein will be construed to require NVIDIA or WIN, the claims administrator, to maintain any fund or segregate any amount for the benefit of any Plan participant, and no Plan participant or any other person will have any claims against, right to, or security or other interest in, any fund, account or asset of NVIDIA from which any payment under the Plan may be made.

### Amendment and Termination

The Plan may at any time and from time to time be amended, modified or terminated by written instrument executed by a duly authorized representative of NVIDIA.

### Important Tax Considerations

This Plan benefits all Eligible Employees and its eligibility requirements do not discriminate in favor of highly compensated employees as required under §137 of the Internal Revenue Code.

Federal and state taxes may apply to Qualified Adoption Expenses reimbursed under this Plan. A portion of the reimbursements under the Plan may be excludable from your income for federal income taxes to the extent you qualify under Internal Revenue Code §137 and by filing Form 8839 with your federal income taxes.

- For domestic adoptions, reimbursements for qualified adoption expenses may be excludable from an employee’s gross income for the tax year in which the qualified adoption expenses are reimbursed.



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- For foreign adoptions, this exclusion may only be available for the tax year in which the adoption becomes final.
- NVIDIA is required to withhold applicable federal employment taxes (FICA and FUTA) and to report the total amount of reimbursements on your Form W-2. NVIDIA will not withhold other federal income taxes for reimbursements made under this Plan and you may be required to pay taxes on these reimbursements when you file your tax returns.
- You also may be entitled to a federal income tax credit for adoption expenses that are not reimbursed under this Plan or elsewhere. You will need to coordinate the income exclusion and tax credit and to determine the greatest tax benefit for you and your family.

For additional information about the federal income exclusion and tax credit, please refer to the Instructions to Form 8839, available from the IRS and on the IRS website at [www.irs.gov](http://www.irs.gov). NVIDIA does not make any commitment or guarantee that any reimbursements under the Plan will be excludable in whole or in part from your gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to you.

**The tax treatment of reimbursements of qualified adoption expenses under this Plan is complex and will depend on your personal tax situation. NVIDIA does not provide employees with personal tax advice. We strongly recommend that you speak to your personal tax advisor.**

For additional information contact WINFertility at 855-635-6450