



# FAMILY FORMING POLICY OUTSIDE OF THE U.S.

## Purpose

NVIDIA's Family Forming Support Program (the "Program"), as set out in this Policy, was created to meet the family planning needs of our employees when they start or expand their families.

This Policy and the Program applies to all NVIDIA employees located outside of the United States. For NVIDIA employees located in the United States, please refer to: <https://www.nvidia.com/en-us/benefits/life/infertility-adoption-surrogacy/>.

NVIDIA reserves the right to amend or rescind this Policy and the Program at any time, in its sole discretion. Nothing contained in this Policy is intended to create and does not create a contract with an employee (unless otherwise provided).

## Policy Statement | Responsibilities

### ELIGIBILITY

Participation in the Program and eligibility for the benefits set out in this Policy is offered to employees who are scheduled to work at least 20 hours per week ("Eligible Employee"). Interns are currently not eligible for this Program. A physician's diagnosis of infertility is not required to access the benefits under this Program and the benefits are available regardless of whether you are married, in a partnership, or single.

To be considered an Eligible Employee, you must be employed by an NVIDIA entity outside the U.S. at the time the expenses are incurred. You can apply for benefits under the Program while you are on an approved leave of absence, if you continue to remain eligible for benefits. Eligible Employees and/or their spouse or partner are eligible to access multiple programs, as set out in the Policy, simultaneously.

**The legality of the family forming benefits that can be provided may vary by country.** You should review the benefits under this Program with an advisor to ensure they comply with all legal requirements and applicable law in your country, before submitting eligible expenses for reimbursement. NVIDIA retains the right to deny coverage for any expense that it deems to have been incurred in an illegal arrangement or that may result in any legal or tax liability.

### ENROLLMENT

NVIDIA has partnered with WINFertility, Inc. (WIN) and VESTA to provide guidance and reimbursement services to employees. Before you begin your journey, contact WIN for information about all aspects of this Program, including details about eligibility and covered expenses. Call WIN at +001 (203) 541-0950 and ask to be connected to WIN's Specialty Services Department. They can be reached Monday - Friday 1:00 p.m. - 11:30 p.m. GMT. You can start the enrollment process by downloading the enrollment application form from WIN's website it and submit to: [WINSpecialtyServices@WIN-healthcare.com](mailto:WINSpecialtyServices@WIN-healthcare.com). More details are also available at: <https://managed.winfertility.com/nvidia-intl>.

### EXPENSES

NVIDIA, together with WIN, reserves its discretion in determining whether an expense qualifies for reimbursement. Each reimbursement request is evaluated on a case-by-case basis. However, in all cases, expenses will not be found reimbursable, where they are:

- incurred before an employee becomes eligible to participate in this Program;
- incurred after an employee is no longer eligible to participate in this Program;
- reimbursed, reimbursable, or funded under another program or already paid for by another employer, benefit for party.

### ADOPTION ASSISTANCE PROGRAM

The Adoption Assistance Program helps Eligible Employees (and if applicable, their spouse or partner) cover expenses associated with adopting a child or siblings eighteen- years or younger, or over the age of 18 if incapable of self-care ("Eligible Child(ren)").

Reimbursement will only be paid for adoptions that are legally finalized or for non- refundable payments made as part of the journey if the adoption is not successful to receive reimbursement. An adoption is considered legally finalized when the adoptive parent(s) have been granted permanent legal custody of the child and the adopting parent(s) can provide a notarized adoption decree, notarized court order, or equivalent. The Eligible Employee must be listed on the final adoption decree.

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### ELIGIBLE EXPENSES

Qualified Adoption Expenses are those directly related to, and for the principal purpose of the legal adoption of an Eligible Child(ren). This program has no lifetime limit on reimbursement for Qualified Adoption Expenses.

Qualified Adoption Expenses may include:

- 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 if not covered by and source;
- immigration, immunization, and translation service fees;
- reasonable travel and transportation costs for required travel (including amounts spent for meals and lodging) consistent with the [NVIDIA Business Travel & Expense Policy](#) for the Eligible Employee and one companion, in addition to reasonable travel and transportation costs for the adoptive child(ren), to a limit of USD \$20,000 (or your local currency equivalent);
- counseling fees associated with placement and initial adjustment (beyond what is covered under the NVIDIA Welfare Plan) for up to six months after the placement;
- expenses associated with the adoption of a spouse's child (stepchild adoptions) or adoption of a relative/kinship adoption, or second parent adoption;
- any other expenses at NVIDIA's discretion and consistent with applicable tax code.

### INELIGIBLE EXPENSES

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

- 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 the birth mother;
- birth mother medical expenses;
- any childcare expenses;
- embryo adoption;
- any other expenses NVIDIA determines in its sole discretion are not Qualified Adoption Expenses.

### **SURROGACY ASSISTANCE PROGRAM**

The Surrogacy Assistance Program is intended to support Eligible Employees with expenses, assuming there is a legal basis for the surrogacy arrangement. Employees who are surrogates are not eligible for this benefit.

A surrogacy is considered legally finalized after the child is born and the appropriate parentage documents have been approved by a court in the jurisdiction where the child was born. The Eligible Employee must provide a copy of either the certified birth certificate or a notarized court order acknowledging their status as the child's permanent legal parent(s), or equivalent.

### ELIGIBLE EXPENSES

Surrogacy Related Expenses are expenses directly related to a legal surrogacy arrangement that were actually paid by you. This program has no lifetime limit on reimbursed expenses; however, NVIDIA may set monetary limits on certain types of expenses.

Surrogacy Related Expenses may include:

- Surrogacy agency fees, if permitted by the national or local laws in the country where the surrogacy takes place;
- Court costs (related only to the transfer of child to Eligible Employee);
- Legal fees (related only to the transfer of child to Eligible Employee);
- Fees associated with the purchase of fresh or already frozen donor tissue;
- Consultant/specialist fees;
- Reasonable and necessary medical expenses incurred by the gestational carrier related to pregnancy and delivery, provided that such medical expenses are incurred after the date a valid surrogacy contract is executed, and provided further that such medical claims are incurred no later than one month after delivery, including:
  - Screening costs for gestational carrier and egg or sperm donor;
  - Egg or sperm retrieval fees, IVF, and medical costs, if not covered by another plan or source;
  - The cost of transfer of the embryo to the gestational carrier;
  - Egg or sperm shipping and transport fees;
  - Pregnancy medical expenses related to surrogacy not covered by another plan or source;

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- Compensation to the gestational carrier, as clearly described in the executed gestational surrogacy agreement with a surrogacy agency, including base compensation and additional fees paid to the gestational carrier, not to exceed USD \$50,000 (or your local currency equivalent);
- Contingency fees to the gestational carrier as they occur, including fees for loss of reproductive organs, c-section fee, invasive procedure fee, and miscarriage fee;
- Reasonable cost of living expenses and/personal items such as maternity clothes, transportation to doctor's appointments, food, supplements or over the counter medications as allowed by the laws where the gestational carrier resides and in accordance to the limits set forth in the gestational carrier agreement, up to a limit of USD \$500 per month (or your local currency equivalent), during the course of pregnancy and up to 8 weeks after the end of the pregnancy;
- Reasonable loss of income due to complications related to pregnancy and delivery such as bed rest, including any compensation for lost wages that are paid by the Eligible Employee during the pregnancy and up to 8 weeks after the end of the pregnancy;
- Health insurance premiums for the gestational carrier and life insurance coverage premium for surrogacy specific policies;
- Reasonable travel and transportation costs limited to required travel (including amounts spent for meals and lodging) consistent with the [NVIDIA Business Travel & Expense Policy](#) for the Eligible Employee and one companion, in addition to travel and transportation costs for child, to a limit of USD \$10,000 (or your local currency equivalent);
- Translation service fees.

### **INELIGIBLE EXPENSES**

The following are ineligible expenses are not Surrogacy Related Expenses and are not reimbursable:

- Guardianship or custody costs that are not associated with the surrogacy;
- Any fine, penalty or other loss (including attorneys' fees) related to a surrogate agreement imposed by a government agency or court of law (for example, because the surrogate agreement violates local law) or in connection with a legal or administrative proceeding alleging a breach of a surrogate agreement or any settlement thereof;
- Medical or testing expenses for the NVIDIA employee or the employee's spouse/domestic partner;
- Voluntary contributions such as donations;
- Any childcare expenses;
- Taxes incurred by the gestational carrier related to the surrogacy arrangement between the Eligible Employee and the gestational carrier;
- Storage of blood, umbilical cord, reproductive materials or other materials (e.g., cryopreservation of tissue, blood and blood products);
- Any costs associated with destroying any eggs, sperm, or embryos;
- Any other expenses that NVIDIA (or its delegate) determines are not Surrogacy Related Expenses.

### **DONOR ASSISTANCE PROGRAM**

The Donor Assistance Program provides financial assistance for Donor Related Expenses incurred by Eligible Employees. This program is intended to help those who choose to procure donor egg or donor sperm through a regulated egg/sperm bank, agency, or provider's office by providing reimbursement for a portion of the associated expenses.

If both parents are employees of NVIDIA, expenses are reimbursed only once per donation. This program has no lifetime maximum on reimbursement; however, NVIDIA may set monetary limits on certain types of expenses.

### **ELIGIBLE EXPENSES**

Donor Related Expenses may include:

- One year of storage for donor egg(s) and donor sperm;
- Subscription fees;
- Shipping fees;
- Reasonable travel and transportation costs limited to required travel (including amounts spent for meals and lodging) consistent with the [NVIDIA Business Travel & Expense Policy](#) for the Eligible Employee and one companion, to a limit of USD \$20,000 (or your local currency equivalent);
- Agency fees;
- Donor fertility costs including medications, office visits to fertility clinic, bloodwork, ultrasounds, injection training, egg retrieval costs, and anesthesia;
- Subject to applicable laws, compensation to the egg donor, may not exceed USD \$20,000 per cycle (or your local currency equivalent), and compensation to sperm donors may not exceed USD \$5,000 (or your local currency equivalent);
- Costs related to the purchase of catastrophic medical insurance coverage for the donor;

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- Legal costs and attorney's fees; or
- Screening costs for donor including psychological clearance, genetic carrier screening, infectious disease screening, and fertility screening exams.
- Translation service fees.

### INELIGIBLE EXPENSES

The following are ineligible expenses are not Donor Related Expenses and are not reimbursable:

- Fees associated with adoption or purchase of donor embryos;
- Costs associated with the Eligible Employee's psychological clearance;
- Any other expenses that NVIDIA determines are not Donor Related Expenses.

### **FERTILITY ASSISTANCE PROGRAM**

The Fertility Assistance Program provides financial assistance incurred by Eligible Employees, and/or the employee's spouse or domestic partner by providing reimbursement for the associated expenses incurred through specially licensed reproductive technology treatment centers or medical institutions. Included in this program are WINFertility Nurse Care Managers with extensive experience in family building that are available to support you and your family with your family building journey, providing education, advocacy, and support ("Qualified Fertility Expenses"). However, employees **must first** utilize treatment already available through government programs and/or covered under NVIDIA-sponsored benefits.

If both parents are employees of NVIDIA, expenses are reimbursed only once per treatment cycle. This program has no lifetime maximum on reimbursement or limit to the number of treatment cycles; however, NVIDIA may set monetary limits on certain types of expenses. Reimbursement will only be available after utilization of any applicable local government and/or NVIDIA programs. Reimbursement may involve the evaluation of whether a medical service or medication requested may be futile and unlikely to reasonably result in pregnancy and/or continued treatment of the same course would be unlikely to provide further medical benefit.

### ELIGIBLE EXPENSES

Qualified Fertility Expenses under this program may include:

- In Vitro Fertilization (IVF);
- Reciprocal IVF or Co-IVF;
- Artificial Insemination/Intrauterine insemination;
- Testing and treatment services performed in connection with an underlying medical condition;
- Testing performed specifically to determine the cause of infertility;
- Treatment and/or procedures performed specifically to restore fertility (e.g., procedures to correct an infertility condition);
- Diagnostic evaluations;
- Infertility drugs which are administered, prescribed, or provided by a Physician;
- Laboratory tests;
- Sperm washing or preparation;
- Treatment and/or procedures performed to enable conception with or without an infertility condition;
- Gamete Intrafallopian transfer (GIFT);
- Zygote Intrafallopian transfer (ZIFT);
- Embryo Biopsy & Pre-implantation genetic testing;
- Access to reproductive services for the purpose of pre-implantation genetic diagnosis (PGD) and embryo selection when parent(s), though fertile, are known carriers of genes associated with birth defects;
- Cryopreservation (freezing) of blastocysts(s) and embryo(s) for both medical and social reasons with storage up to one year;
- Cryopreservation (freezing) of oocytes (eggs) and sperm with storage up to one year;
- Thawing of sperm and eggs, blastocysts(s) and embryo(s);
- Embryo transfer;
- Services of an embryologist within a laboratory environment to manage the development of embryos from oocytes (eggs) and sperm;
- Translation service fees.

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### INELIGIBLE EXPENSES

The following are ineligible expenses are not Qualified Fertility Expenses and are not reimbursable:

- Expenses available through government programs and/or cover under your NVIDIA benefits (including any cost share for covered services available through government programs and/or covered under your NVIDIA benefits);
- Reversal of male and female voluntary sterilization;
- Infertility services when the infertility is caused by or related to voluntary sterilization;
- Commercial dealings in gametes or embryos and selection of the sex of an embryo (unless the selection is for avoiding certain sex-linked genetic diseases);
- Storage costs after one year for cryopreservation (freezing) of oocytes (eggs), sperm, blastocysts(s) and embryo(s) for both medical and social reasons;
- Any costs associated with destroying any eggs, sperm, or embryos;
- Any other expenses NVIDIA determines are not Qualified Fertility Expenses.

### **REIMBURSEMENT OF CLAIMS**

Eligible Employees may apply for reimbursement for eligible expenses, as determined under each program, no later than 180 days after the adoption, surrogacy, donor, or fertility treatment cycle (i.e., insemination or embryo/egg/sperm cryopreservation) has been finalized, or after the journey is considered to be unsuccessful.

Claims may be submitted up to 3 times during the journey for adoption and surrogacy reimbursement requests. Eligible Employees may request reimbursement for non-refundable payments, such as payments to agencies, after the first and last non-refundable payments are made. All other expenses should be submitted for reimbursement after the journey is complete.

All claims for reimbursements must be submitted in writing to WIN, using the specific forms provided. Claims should be submitted in the currency in which it was incurred.

The following documentation must be submitted:

1. **For Adoption Reimbursement:** Executed copy of Agency Agreement, notarized copy of the adoption decree or a notarized court order (or local equivalent), visa for child (for international adoptions), itemized invoices on company letterhead, along with itemized receipts and proof of payment, such as a bank statement or canceled check, showing payment has been made for all eligible expenses being submitted for reimbursement.
2. **For Surrogacy Reimbursement:** Executed copy of Agency Agreement, copy of the certified birth certificate and copy of notarized court order acknowledging parentage of the Intended Parent(s) as the child's permanent legal parent(s), visa for child (for international surrogacy), itemized invoices on company letterhead, along with itemized receipts and proof of payment, such as a bank statement or canceled check, showing payment has been made for all eligible expenses being submitted for reimbursement.
3. **For Donor Assistance Reimbursement:** Itemized invoices on company letterhead, along with itemized receipts and proof of payment, such as a bank statement or canceled check, showing payment has been made for all eligible expenses being submitted for reimbursement.
4. **For Fertility Assistance Reimbursement:** Itemized invoices on company letterhead, along with itemized receipts and proof of payment, such as a bank statement or canceled check, showing payment has been made for all eligible expenses being submitted for reimbursement. You are required to utilize treatment available through government programs and/or cover under your NVIDIA-sponsored benefits. For an exception, please file an exception request using the specific forms provided by WIN Specialty Services. Your exception request will be reviewed by Global Benefits.

Required documentation should be submitted to: [WINSpecialtyServices@WIN-Healthcare.com](mailto:WINSpecialtyServices@WIN-Healthcare.com)

If submitted documentation requires additional substantiation, WIN will contact you to request additional information. Once your claim form and required documentation have been reviewed and approved, your reimbursement will be paid through NVIDIA's payroll within 2-3 payroll cycles. NVIDIA cannot guarantee reimbursement to any particular month, timeframe, or schedule.

All determinations for reimbursement under this Program will be made by WIN. WIN will notify you in writing whether your claim is accepted or denied. If your claim is denied, you (or your authorized representative) may file a written request for a review of your eligibility claim with WIN. Requests for appeal must be made within 180 days after you receive the denial of your claim.



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WIN will conduct a full and fair review of your claim upon appeal. During such review, you will be given the opportunity to review pertinent documents and to submit issues and comments in writing. You will be notified in writing (by WIN or its delegate) of the decision within 60 days (120 days in special circumstances) after your appeal is received. This decision will, to the extent permitted by law, be final and binding on all interested persons.

### **PAYING TAXES ON THE REIMBURSEMENT**

To the extent required by law, NVIDIA will withhold and report all applicable taxes and deductions on benefits paid to you. You should consult with your tax advisor to understand any applicable tax credits available to you and the impact that NVIDIA's reimbursement payment may have on your tax responsibilities.

## **Questions**

If you have any questions about any aspect of this Policy or the Program, please contact the [Employee Resource Center](#).