



Adoption Assistance Plan

Effective Date: January 1, 2022

In the spirit of one of our core beliefs – caring – it is the desire of Schreiber Foods, Inc. (Schreiber) to provide assistance to eligible partners in building families through the adoption of children. In addition to providing time off from work through Parental Leave and the Family and Medical Leave Policy, Schreiber provides financial assistance.

Schreiber has established this Adoption Assistance Plan to pay eligible partners up to \$10,000. This payment will be taxable under federal and state requirements.

If you have questions about eligibility, available benefits or filing a request for payment under this Plan, please contact your local HR representative.

Eligibility

If you are a regular partner on the date your adoption is finalized (excluding supplemental, temporary, leased employees and independent contractors) and you meet the following criteria, you are eligible to participate in the Plan:

- Regular full-time partners are eligible for \$10,000 payment; or
- Regular part-time working 20 or more hours per week are eligible for \$5,000 payment

And

- You have completed one year of continuous service.

Adoption Benefits

Schreiber will provide a payment up to \$10,000 after the adoption of an "eligible child" or a "child with special needs" is finalized. To be eligible for this benefit, neither parent may be the parent/grandparent/legal guardian of the child. This dollar limitation is with respect to the adoption of **each** child. If both parents are employed by Schreiber, only one partner is eligible to receive the payment.

An "**eligible child**" is an individual who, at the time the adoption is finalized, is under the age of 18, or is physically or mentally incapable of caring for him or herself.

A "**child with special needs**" is an otherwise eligible child who meets two additional requirements. First, a state must have determined that (1) the child cannot or should not be returned to the parents' home, and (2) it is reasonable to conclude the child cannot be placed with adoptive parents without adoption assistance because of a specific factor or condition, as defined in Code Section 23(d) (3). Second, a child with special needs must be a citizen or resident of the United States including any possessions of the United States.

Reminder: Partners have 30 days from the life event date to enter changes to benefits like medical, dental, vision, life insurance etc. for an adoption. If you have questions, contact benefits@schreiberfoods.com or your local HR representative.

To File A Claim for Benefits

To file a claim for benefits **after an adoption is finalized**, follow these instructions:

1. Submit a request for the Adoption Assistance Plan payment to the Human Resources Department.
2. Attach a copy of the final legal documents providing evidence of the adoption, including the final adoption papers.
3. Return the completed form, along with the required attachment listed above, to the Human Resource Department. The request for payment and all documentation will be forwarded to Home Office Benefits for review and processing. Payments will be made via payroll check.

CLAIMS FOR PAYMENT UNDER THIS PLAN MUST BE MADE WITHIN 12 MONTHS FROM THE DATE THE ADOPTION IS COMPLETE.

The plan administrator will provide notice, in writing, if a request for payment is denied. If requested, the plan administrator will provide a review of the claim.

Administration

The Plan Administrator is responsible for the administration of the Plan. The Director of Total Compensation shall appoint, or in the absence of such appointment, shall be the Plan Administrator. The Plan Administrator is authorized to appoint delegates to perform certain administrative duties under the Plan.

Amendment, Modification, or Termination of Plan

This Plan may be amended, modified, or terminated at any time for any reason, and without prior notice to partners. However, any partner who has submitted a request for payment in connection with adoption at the time of such amendment, modification, or termination, but has not yet been paid for them, will be paid in accordance with the terms of this Plan.

Important Tax Notice

It is **strongly recommended** you consult a qualified tax advisor regarding tax credits that may be available. You may visit the Internal Revenue's website at www.irs.gov. You may also read online Tax Topic 607 – Adoption Credit – or request IRS Publication 968 – Tax Benefits for Adoption – free of charge.

This plan is set up to provide a onetime payment and is not a reimbursement of qualified expenses. Therefore, you may be able to claim your expenses for an adoption tax credit or exclusion on your taxes.

The credit is subject to a limit based on your tax liability. In addition, you may be eligible for special tax treatment if you are adopting a “child with special needs.” For more information on these limits to see whether you qualify for exclusion from income of the amounts reimbursed to you under this Plan, consult your tax advisor (also IRS Publication 968 and the Instructions to IRS Form 8839).

Payment under this plan will be subject to federal taxes, FICA, FUTA taxes as well as state or local taxes and will be reported as earnings on your W2.

Revised: 1/22, 9/18, 9/12, 01/12, 01/05, 07/03, 01/99, 11/97