



Adoption Assistance Plan

NVIDIA supports eligible employees who are in the process of growing their families through adoption by reimbursing eligible adoption expenses.

Who is Eligible

NVIDIA U.S. employees working 20 or more hours per week are eligible for the plan.¹

How it Works

- The plan will reimburse costs incurred by eligible employees to adopt a child under the age of 18 or physically or mentally incapable of self-care.
- There are no limits on the amount of expenses that NVIDIA will reimburse under this plan and there are no limits on the number of adoptions.
- If an employee is adopting more than one child, each child is considered a separate adoption.
- Eligible expenses incurred in connection with an unsuccessful attempt to adopt a child are reimbursable.

In order to receive reimbursement for a qualified adoption expense, submit proof that you are engaged in the adoption process (examples include a letter from an attorney or an adoption agency) or submit a copy of the final decree of adoption by uploading documentation online on the [US Benefits Enrollment Site](#) under My Profile > Employee File. Be sure to also upload itemized bills or receipts substantiating the amount and nature of the expenses. Requests for reimbursement will generally be approved or denied by NVIDIA, or its delegate as soon as practicable following its receipt.

What NVIDIA will Reimburse

Qualified adoption expenses are reasonable and necessary expenses that are directly related to 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;
- travel and transportation costs (including amounts spent for meals and lodging);
- 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:

- 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 or reimbursable under a federal, state, or local plan;

¹ Persons not eligible to participate in the plan include independent contractors, leased employees, consultants or a person otherwise designated by NVIDIA at the time of hire as not eligible to receive adoption assistance, even if the person is subsequently determined to be an “employee” of NVIDIA by any governmental or judicial authority.

- expenses reimbursed under another employer-sponsored plan;
- expenses that violate federal or state law;
- expenses associated with a surrogate parenting arrangement;
- expenses associated with the adoption of the child of a spouse (stepchild adoptions) or adoption of a grandchild; or
- expenses NVIDIA determines in its sole discretion are not qualified adoption expenses.

General Provisions

NVIDIA (or its delegate) 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.

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.

Important Tax Considerations

This plan benefits all eligible employees and its eligibility requirements do not discriminate in favor of highly compensated employees or their dependents 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.
- 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. 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 you can visit www.nvidiabenefits.bswift.com or contact the benefits team at nvidiabenefits@nvidia.com or 844-807-7600.