

Dominion Energy Ohio UWUA Local G555

***Adoption Assistance* Summary Plan Description**

ADOPTION ASSISTANCE PROGRAM

INTRODUCTION

To help employees with the high cost of adoption, Dominion Energy has established the Dominion Energy Adoption Assistance Program. This Program offers eligible employees assistance with qualifying adoption expenses up to \$14,890 per child, with a maximum of two adoptions per family. Subject to Internal Revenue Service requirements, all or a portion of this assistance may be tax-free to the employee.

Benefits described in the Summary Plan Descriptions are current as of the date indicated at the bottom of the page. Dominion Energy may subsequently provide additional materials that supplement, update or amend the SPDs which will provide you with information regarding changes to your benefits.

Please see the "Additional Information" Summary Plan Description document for details on other rights pertaining to your participation in Dominion Energy's Benefit Plans in general. However, please note that the Adoption Assistance Program is not subject to the requirements of ERISA and other legal requirements outlined in the "Additional Information" section.

ADOPTION ASSISTANCE PROGRAM

TABLE OF CONTENTS

ELIGIBILITY..... 4
 What the Program Covers.....4
 What the Program Does Not Cover.....4
APPLICATION FOR REIMBURSEMENT 4
TAX INFORMATION 5
CHANGING OR TERMINATING THE PROGRAM 6

ELIGIBILITY

All active Local G555 employees are eligible to apply for adoption assistance benefits.

You must be an active employee of Dominion Energy at the time the adoption expenses are incurred, the adoption is finalized, and an application for financial reimbursement is submitted. If you and your spouse or domestic partner both work for Dominion Energy, together you are eligible to be reimbursed up to a maximum of \$14,890 per child, with a maximum of two adoptions per family, following the finalization of an adoption.

An eligible child must be:

- Under the age of 18; or
- Physically or mentally incapable of caring for oneself.

What the Program Covers

Dominion Energy reimburses qualified adoption expenses for up to two children up to \$14,890 per child following the finalization of an adoption.

Qualified adoption expenses include:

- Reasonable and necessary adoption fees;
- Court costs;
- Attorney fees;
- Traveling expenses (including amounts expended for meals and lodging while away from home);
- Re-adoption expenses relating to the adoption of a foreign child; and
- Other expenses that are directly related to and are for the principal purpose of the legal adoption of an eligible child.

What the Program Does Not Cover

Adoption expenses do not include any expenses:

- Paid using funds received from any federal, state or local program;
- In violation of state or federal law;
- For carrying out any surrogate parenting arrangement;
- For the adoption of your spouse's or domestic partner's child;
- For an adoption that is not finalized;
- For the adoption of a person over age 18 who is not physically or mentally incapable of caring for oneself; or
- Incurred by or on behalf of the birth mother (including, but not limited to, medical, meals, lodging, or travel expenses of the birth mother).

APPLICATION FOR REIMBURSEMENT

Reimbursement is made only after the adoption has been finalized.

To apply for reimbursement:

1. Complete the *Reimbursement Request - Adoption Assistance Program* form (Form number 720431). Forms are available online at Dominion Energy's Benefits website, <http://dombenefits.com> on the [Forms page](#), by

ADOPTION ASSISTANCE PROGRAM

contacting the Dominion Energy HelpLine at 1-877-947-4636 or can be found when searching [Adoption Assistance](#) Article KB0010749 on HR Home;

2. Attach itemized receipts (in U.S. dollars) for all expenses listed on the form;
3. Attach a copy of the U.S. Adoption Placement decree (if decree is in a foreign language, a copy translated in English is also required); and
4. Submit the above to HRempsservicesinbox@dominionenergy.com.

Reimbursement is processed and paid through your paycheck. Dominion Energy withholds applicable taxes on the reimbursement. For information on the tax treatment of the reimbursement, see "Tax Information" below.

TAX INFORMATION

The following is a summary of some of the federal income tax consequences that you should consider before electing to participate in the Program. The summary is not intended to be complete. Tax laws may change and Dominion Energy is not responsible for individual tax consequences. There also may be state and local taxes to consider. We urge you to consult your accountant or other tax advisors regarding the tax consequences of participating in the Program. The Internal Revenue Service has published notices that explain the tax treatment of adoption expenses in greater detail.

Dominion Energy is required to withhold FICA (Social Security and Medicare) taxes and FUTA (federal unemployment) taxes on any qualified adoption expense reimbursements paid through this Program. Federal income taxes are not withheld on qualified adoption expense reimbursements paid through the Program. These reimbursements may or may not be exempt from state income tax. A special box on your Form W-2 shows the total amount of qualified adoption expenses reimbursed by Dominion Energy.

Expenses reimbursed under this Program may not be excludable from your taxable income if your "modified adjusted gross income" for the year exceeds certain limits. *(The following income amounts were published by the IRS for the 2023 tax year. These amounts may be adjusted by the IRS in future years. Please consult your tax advisor or the IRS for current income limits).* Generally, taxpayers with modified adjusted gross income in excess of \$279,230 must include all reimbursed amounts in their income. Taxpayers with modified adjusted gross income between \$239,230 and \$279,230 are only permitted to exclude from taxable income a portion of the reimbursement from Dominion Energy. Taxpayers with modified adjusted gross income below \$239,230 are not subject to any limitations. You need to determine how your filing status and income level affect the amount that may be excluded from your taxable income. You must make any adjustments that are necessary on your own income tax return.

Taxpayers who incur qualified adoption expenses may be eligible to claim a separate federal income tax credit for the year in which the adoption expenses are incurred. Note that any expenses reimbursed under the Program cannot be claimed as an income tax credit. Information concerning the income tax credit is contained in the instructions to IRS Form 8839, available from the Internal Revenue Service.

Also note that you may be reimbursed under the Program for some expenses that are not eligible for the income tax credit. For example, if your modified adjusted gross income exceeds \$279,230, you may not be eligible for the income tax credit, but you may still be

ADOPTION ASSISTANCE PROGRAM

able to be reimbursed for these expenses under the Program. However, these reimbursements are generally taxable to you.

CHANGING OR TERMINATING THE PROGRAM

Except as set forth in the following paragraph, no changes affecting benefits provided under the Adoption Assistance Program may be made without the written consent of the Executive Committee of the Union.

Dominion Energy reserves the right to amend the Program and revise the Summary Plan Description at any future date, without the consent of the Executive Committee of the Union for the following reasons: (1) to make nondiscretionary changes that are required to comply with federal and state laws, regulations and official regulatory guidance of general applicability, (2) to make changes in the organizations engaged to administer the program, or (3) to update contact names, phone numbers, physical addresses, internet addresses or similar information. In the event of any such change, Dominion Energy shall provide written notice of the change to the Executive Committee of the Union within thirty (30) days before the effective date of the change, or as soon as practicable thereafter.