

Adoption Assistance

Purpose

Zebra Technologies Corporation established this Adoption Assistance Policy to reimburse a portion of expenses related to domestic and foreign adoptions. It is intended that benefits paid under the Policy will be excludable from income for federal income tax purposes to the full extent permitted under Internal Revenue Code § 137.

Policy Scope

This policy applies to all regular employees of Zebra Technologies Corporation and its subsidiaries (“Zebra”) – U.S. locations, scheduled to work 30 hour or more per week. Independent contractors, interns, and leased employees are not eligible to participate.

Policy Details

Adoptions are eligible for reimbursement when the following conditions are met:

- The employee has completed one year of service with Zebra and meets the eligibility criteria set forth in the section above entitled “Eligibility.”
- In the case of the adoption of a child who is a citizen or resident of the United States, the adoption proceedings have been finalized or formally terminated on or after August 1, 2013.
- In the case of a foreign adoption, the adoption has been finalized on or after August 1, 2013.
- The reimbursement request is submitted within six months of the date of the documentation of the adoption's finalization (domestic and foreign adoptions) or formal termination (domestic adoptions only).
- The expenses meet the definition of "qualified adoption expenses" as defined herein.
- The child qualifies as an “Eligible Child” as set forth in the section entitled “Eligibility Requirements for Adoptive Children.

Qualified Adoption Expenses

Qualified Adoption Expenses are actual expenses reasonably and directly related to adoption of an Eligible Child and include the following:

- Attorney’s fees and court costs,
- Traveling expenses, including the amount spent for lodging and meals, necessary for finalizing the adoption or picking up the child;
- Agency and placement fees (including home study fees);
- Medical expenses for the adoptive child prior to placement for adoption;
- Medical expenses for the adoptive child’s birth mother;

- Temporary foster care costs;
- Immigration, immunization, and translation fees;
- Counseling fees associated with placement and initial adjustment (beyond what is covered in Zebra's medical plan);
- Qualified adoption expenses that were part of an unsuccessful attempt to adopt a different child; and
- Other expenses as determined by Zebra, consistent with the instructions to IRS Form 8839.

The following expenses are not eligible for reimbursement under the Policy:

- Expenses incurred in violation of state or federal law;
- Expenses incurred in carrying out any surrogate parenting arrangement;
- Expenses incurred in connection with the adoption of a child of the eligible employee's spouse or domestic partner;
- Expenses paid or incurred before an employee became eligible to participate in this Policy;
- Expenses reimbursed under another employer-sponsored program;
- Expenses reimbursed or reimbursable under a federal, state, or local program;
- Expenses submitted later than six months following the date the adoption becomes final;
- Expenses incurred after an employee is no longer eligible to participate in the Policy;
- Expenses incurred with respect to an adoption not finalized while an individual is not an employee of Zebra;
- Expenses submitted for reimbursement before the adoption is finalized; and
- Expenses determined to be not Qualified Adoption Expenses by Zebra, consistent with the instructions to IRS Form 8839.

Eligibility Requirement for Adoptive Children

In general, the term "Eligible Child" means any child who has not attained age 18 or who is physically or mentally incapable of self-care and who is not the child of the employee's spouse or domestic partner.

Application Procedures for Reimbursement

To obtain reimbursement, an eligible employee must submit all of the following:

- A completed Adoption Assistance Reimbursement Request Form within six months of the date of the documentation of the adoption's finalization (domestic and foreign adoptions) or formal termination (domestic adoptions only).
- Documentation of all fees, costs and other expenses incurred in connection with the adoption of an eligible child. This includes receipts, canceled checks, credit card statements, and/or paid stamped invoices confirming payment. Documentation of all expenses must be submitted with the reimbursement request; additional expenses submitted afterwards will not be reimbursed.

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- For the adoption of an Eligible Child who is a citizen or resident of the United States: a final decree of adoption or documentation of the termination of the adoption proceedings.
- For the adoption of an Eligible Child who is not a citizen or resident of the United States:
 1. A final decree of adoption by a competent authority of the foreign country establishing a parent-child relationship under the laws of the foreign country and
 2. Evidence that the child has been issued the appropriate visa from the U.S. Department of State.

The Adoption Assistance Reimbursement Request Form and substantiating documents should be sent to the People Team at <https://zebra.sharepoint.com/sites/zHR> or at the following address:

People Service Center
3 Overlook Point
Lincolnshire, IL 60069

The People Service Center will review requests for reimbursement and determine if the adoption costs qualify for reimbursement. All reimbursements will be processed via the payroll system.

Reimbursement Limits

- A maximum of \$5,000 of Qualified Adoption Expenses may be reimbursed for the adoption of an Eligible Child.
- There is a limit of two adoptions for an employee's lifetime of employment with Zebra. If both adoptive parents are eligible employees, the maximum benefit applies jointly.
- The simultaneous adoption of siblings is counted as two adoptions and up to \$5,000 of reimbursement of Qualified Adoption Expenses is allowed for each child adopted (to a maximum of \$10,000). The employee will have then reached the maximum lifetime reimbursement.
- The \$5,000 maximum reimbursement for one Eligible Child is an aggregate rather than an annual amount, even if the expenses occur over a period of two calendar years.

Important Tax Considerations

It is intended that benefits paid under the Policy may be excludable from income for federal income taxes to the extent permitted under Internal Revenue Code § 137. Eligible employees are responsible for understanding the tax treatment of reimbursements under this Policy and for claiming the applicable income exclusion by filing Form 8839 with the employee's federal income taxes. Form 8839 and instructions are available from the IRS and on the IRS website at www.irs.gov.

- If an employee does not satisfy the conditions of Internal Revenue Code § 137, all or part of the reimbursements under this Policy may be considered taxable income when the employee files his or her federal income tax return (for example, if the employee's adjusted gross income, as defined in the instructions to Form 8839, exceeds IRS limits).
- It is important to understand that although Zebra is required to withhold applicable federal employment taxes from reimbursements (e.g., for Social Security, Medicare, and federal

unemployment tax) and to report the total amount of reimbursements to the IRS on Form W-2, reimbursements under this Policy are not subject to and are made free of federal income tax withholding. If an employee must include any of the reimbursements in his or her income, the withholding may not be enough to cover the tax on these payments. Therefore, the employee may need to adjust his or her withholding by filing a new Form W-4 with Zebra. For general information on Form W-4, see Publication 919, available from the IRS and on the IRS website at www.irs.gov.

- State taxes may also apply to reimbursements under this Policy.
- In addition to the income exclusion discussed above, employees may also be entitled to a federal income tax credit for other adoption expenses (other than expenses reimbursed elsewhere, including under this Policy or a program like this one). Employees are responsible for coordinating the income exclusion and tax credit and for determining which one will produce the greatest financial and tax benefit for the employee and the employee's family. For additional information about the 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.

Exceptions

Exceptions to this policy may only be made by Zebra's Chief People Officer or that individual's designee. Any violations to this policy are subject to disciplinary action up to and including termination.

Support

Contact the People Team at <https://zebra.sharepoint.com/sites/zHR> with any questions.

Issuance and Revision History

Version Number	Summary of Change	Effective Date	Policy Manager
1.0	Initial Release	08/01/2013	Rewards/Legal
2.0	Updated ineligible expenses	06/01/2016	Rewards/Legal
3.0	Updated to new policy template	04/01/2024	Rewards