Back-Up Care Policy Statement

Updated: July 1, 2021

As we continue to operate and evolve our new ways of working, we recognize that many of you have family needs that may impact our ability to perform your duties. We continue our support of you and your family to reflect the evolving availability of care providers

Effective July 1, 2021, there are two levels of care.

1. Areas where caregiving alternatives are available through the Bright Horizons or Care.com caregiving networks.

For employees residing in areas where caregiving alternatives are available, we will reinstitute our emergency back-up care program through Bright Horizons and offer additional care options through Care.com. These programs provide back-up care services when your ordinary care arrangements fall through. Care is available in Bright Horizons, Care.com or affiliated centers, or through certified in-home caregivers. Beginning July 1, 2021, employees will be eligible for up to 80 hours of back-up care support through Bright Horizons program or up to 10 days through Care.com for the remainder of 2021. For more information on these programs, go to the About You - Backup Care site.
NOTE: Union represented employees in the MidAtlantic area, please reach out to your local Work Family Committee for caregiving resources offered to you:

- MidAtlantic - IBEW - Advisory Council on Career and Life Strategies (ACCLS)
- MidAtlantic - CWA - Advisory Council on Family Care (ACFC

2. Areas where caregiving alternatives are not available through the Bright Horizons or Care.com caregiving network.

For employees residing in areas where caregiving alternatives are not available through the Bright Horizons or Care.com network, we will continue to maintain our in- house Emergency Back-Up Care Reimbursement Program. This allows employees to leverage their own personal network to find care. For temporary child/elder care services by a caregiver of choice, you will be reimbursed $15 per hour with a maximum payout of $100 per day, per family.

The in-house program will not be available to employees who have caregiving alternatives available through Bright Horizons or Care.com's caregiving networks.
Please remember that this program is intended to be used in situations where it is required to complete your work responsibilities. Many employees working from home will experience a certain amount of disruption and interruptions during the day but will still be able to perform their work responsibilities. The back-up care benefit is not intended to solve these types of minor disruptions. Instead, it is meant to cover longer periods of time where direct supervision is needed to care for loved ones who would otherwise inhibit an employee from completing their work responsibilities.

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Taking into consideration that your family needs can change from week to week or month to month, we are expanding your care options by providing you with continued access to Bright Horizons and a new care partner Care.com. This expanded network of care centers and in-network providers will be available for emergency back-up care subject to copays and annual hour or daily limitations. We expect you to reach out to either Bright Horizons or Care.com to source care providers for your family prior to submitting a request for Verizon's Emergency in-home backup care reimbursement program.

Who is eligible for the Emergency Back-Up Care Reimbursement Program?

All US-based management employees and associate employees in the West, New York and New England areas can access back-up care for dependent children, elder family members, adults with special needs, or other household members when care is not available through Bright Horizon or Care.com's network or if there is a temporary breakdown in normal care arrangements. Back-up care is not meant to replace normal care arrangements but should serve as a temporary solution when no other care options are available. For additional program details, you can go to About You - Backup Care site. Prior to requesting reimbursement, please review the following parameters of the program.

- Back-up care reimbursement through the Emergency Back-Up Care Reimbursement Program is available if your normal dependent care arrangements are unavailable, and you must pay someone to provide care during working hours so that you can work.
- The Emergency Back-Up Care Reimbursement Program is only available in areas where caregiving alternatives are not available through Bright Horizons or Care.com's networks.
- The care is only eligible if it is being provided so that you can do work for Verizon; it cannot be used to benefit friends, neighbors, etc., or while engaging in other employment.
- Back-up care should only be used during the days and times when you would otherwise be working. **NOTE: Unless approved in advance, overnight care and weekend care do not qualify for reimbursement.**
- Care must be delivered in person; virtual care (e.g., telephonic, remote video, etc.) is not eligible.
- The back-up care reimbursement should not be used for durations below half of a standard business day (4 hours minimum).

All reimbursement requests for the Emergency Back-Up Care Reimbursement Program benefits are subject to the following requirements:

- Verizon will reimburse employees $15 per hour of care, up to $100 per day.
- The maximum reimbursement is $100 per day per household, regardless of the number of recipients.
- There is no limit on the number of days for which employees can seek reimbursement, provided that the hours reimbursed are for hours the employee is working for Verizon each date.

Additional details regarding caregivers under the Verizon Emergency Backup Care program:

- You may select adult caregivers of your choice to provide in-home care through your personal connections, including friends, neighbors, and family members who themselves are not working full time.
- The caregiver should not be a family member who is ordinarily expected to provide for the wellbeing of the dependent (for example, a non-working spouse who has parental responsibilities for the dependent).

- Spouses, parents, domestic partners, legal guardians or anyone else that would normally be expected to care for the dependent are not considered eligible caregivers.
- Caregivers must be physically present in the residence where the care is being provided.
- Care recipients may be young children (age of 13 or younger), elder family members, adults with special needs, or other dependent family members who are unable to care for themselves.
- For households with two working adults and eligible dependents, you should make every attempt to coordinate work schedules so that back-up care support is not needed. If both adults are able to work modified schedules, you are not eligible for reimbursement.
- If your spouse, parent of the dependent, domestic partner, step-parent of the child, or legal guardian is not working, they are not eligible to be used as a caretaker for this program.

NOTE: For traditional back-up care services (e.g., care-center or in-home care) through Bright Horizons or Care.com care provider's network, you can review and reserve available care services in your area by logging onto their individual websites. For additional program details, you can go to About You - Backup Care site. If you are new to registering to either Bright Horizons or Care.com, please have your ten digit enterprise ID available to complete the registration process.

Any exceptions to the rules above must be approved in advance by Human Resources prior to seeking reimbursement. If you have questions about the program rules for back-up care or wish to request an exception, please send an email to vz.backup.care.administration@verizon.com. Access backup care reimbursement form.

You are responsible for retaining accurate records and accounting of all of the payment receipts to your care provider for the timeframes in which you're requesting reimbursements. Verizon reserves the right to audit all claim submissions either during or after the operation of this Emergency Backup Care program.

Back-Up Care FAQ

Updated: July 1, 2021

1. What is the Emergency Back-Up Care Reimbursement Program?

Our family care reimbursement program is intended to support you in sourcing your own temporary care provider when there are no care alternatives available in your area through Bright Horizons or Care.com's caregiving networks.

Effective July 1, 2021, there are two levels of care.

1. **Areas where caregiving alternatives are available through the Bright Horizons or Care.com's caregiving networks.** You can get back-up care services when your regular care arrangements fall through using we will reinstitute our emergency backup care program Bright Horizons and Care.com. Care is available in Bright Horizons, Care.com or affiliated centers, or through certified in-home caregivers. Beginning July 1, 2021, employees will be eligible for up to 80 hours of backup care support through Bright Horizons program or up to 10 days through Care.com for the remainder of 2021. For more information on these programs, go to the About You - Backup Care site.

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   MidAtlantic - IBEW - Advisory Council on Career and Life Strategies (ACCLS)
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2. **Areas where caregiving alternatives are not available through the Bright Horizons or Care.com caregiving networks.**

   For employees residing in areas where caregiving alternatives are not available through the Bright Horizons or Care.com networks, we will continue to maintain our in- house Emergency Back-Up Care Reimbursement Program. This allows employees to leverage their own personal network to find care. For temporary child/elder care services by a caregiver of choice, you will be reimbursed $15 per hour with a maximum payout of $100 per day, per family.
   The in-house program will not be available to employees who have caregiving alternatives available through Bright Horizons or Care.com's caregiving network.

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Please remember that this program is intended to be used in situations where it is required to complete your work responsibilities. Many employees working from home will experience a certain amount of disruption and interruptions during the day but will still be able to perform their work responsibilities. The backup care benefit is not intended to solve these types of minor disruptions. Instead, it is meant to cover longer periods of time where direct supervision is needed to care for loved ones who would otherwise inhibit an employee from completing their work responsibilities.

2. Who is eligible for this program?

All U.S.-based management employees and associate employees in the West, New York and New England areas can access back-up care for dependent children, elder family members, adults with special needs, or other household members when there is a temporary disruption in normal care arrangements.

3. When should I use this program?

The Emergency Back-Up Care Reimbursement Program is not meant to replace normal care arrangements but should serve as a temporary solution when no other care options are available.

NOTE: Submissions for back-up reimbursements should be requested during dates and times where an employee was scheduled to work and a temporary care provider was needed to support their family needs.

4. Who is an eligible caretaker?

A caretaker can be anyone in your personal network (e.g. neighbor, babysitter or family members) who is not working full-time and would not be expected to provide for the wellbeing of the dependent (e.g. non-working spouse).

Spouses, parents, domestic partners, legal guardians or anyone else that would normally be expected to care for the dependent is not an eligible caretaker.

5. If both spouses work for Verizon, can we both submit individual claims for reimbursement for each of our children?

No, only one employee can submit a reimbursement claim for the same dependent, adult or elder family member.

6. Is there a minimum number of hours I need to use to qualify for reimbursement?

A minimum of 4 hours of care in a day needs to be used to be eligible for reimbursement.

7. How much am I reimbursed?

Verizon will reimburse employees $15 per hour of care, up to $100 per day. The maximum reimbursement is $100 per day, per household, regardless of the number of dependents.

8. How do I request a reimbursement?

The reimbursement process is simple. At the end of the week you used a personal family care provider, submit a request for reimbursement. The system will require the following details:
• Care dates and hours used
• Caretakers name, age, home address and email address
• Dependents name (including eldercare recipients)
To submit your reimbursement, use Backup Care Reimbursement Request form.

NOTE: This program should be used only in situations where your normal care provider is unavailable and other care options are not available through Bright Horizons or Care.com. Keep in mind: all requests will be placed in a pending status after they are submitted. We are limiting approvals to those geographies where access to care centers is limited due to the pandemic. If you believe access to dependent care is limited in your local area, send an email to vz.backup.care.administration@verizon.com. The Backup Care administration team will ask for documentation to substantiate the limited access. Your request will be placed in a pending status for up to 30 days. If we do not hear from you within this 30 day period, your request will be cancelled.

9. Is there a required timeframe for me to submit a reimbursement request?

Reimbursement requests can be submitted on a weekly basis after the care was received.

10. After I submit the reimbursement, can I adjust it?

Yes, you can make adjustments by logging into the form and editing it. If you edit the form after the last submission date, then it will not be processed until the next pay period.

11. When will I receive a payment?

All requests will be placed in a pending status upon submission. We are limiting approvals to those geographies where access to care centers is limited due to the pandemic. If you believe access to dependent care is limited in your local area due to the pandemic, you can send an email to vz.backup.care.administration@verizon.com. The Backup Care administration team will ask for documentation to substantiate the limited access. Your request will be placed in a pending status for 30 days. If we do not hear from you within this 30 day period, your request will be cancelled."

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12. If I don't receive my reimbursement, who should I contact?

Send an email to vz.backup.care.administration@verizon.com. Please provide your name and the dates of care where you did not receive payment.

13. Will I be taxed for this reimbursement?

Pursuant to Internal Revenue Code, reimbursements for dependent care are not subject to taxation when within certain limitations. Because of the federally declared disaster, Verizon is also taking advantage of certain additional sections of the Internal Revenue Code to avoid making payments subject to the cap in the current pandemic. So you will not see these reimbursements in your W-2, nor will you receive a form 1099. While reimbursements to you will not be subject to taxation, we are not in a position to opine on the receipt of the payments and their taxability and would suggest that recipients seek guidance from their personal tax advisor.

14. Should I keep proof of payments for all payments made to my care provider?

Yes, for all requests submitted to and paid out from our Emergency Back-Up Care Reimbursement Program we require you to retain traceable proof of payments to the care provider noted on your request form. Traceable proof of payments are in the form of cancel checks, electronic fund transfers (via Zelle, Cashapp, Venmo etc.) and money orders aligned to the same date and time frame of your request.

15. My union offers dependent care reimbursements as well, am I eligible for both programs?

No, you cannot request reimbursements for both programs.

16. If I choose to use an at-center care provider or in-home care provider, am I eligible for reimbursements?

If there are registered/licensed at-center care providers or in-home care providers available to you, and you are negotiating those relationships on your own, not via Bright Horizons or Care.com, then you can submit a reimbursement request through this program. However, we are limiting approvals to those geographies where access to care centers is limited due to the pandemic. If you believe access to dependent care is limited in your local area, you can send an email to vz.backup.care.administration@verizon.com.

17. If my normal care provider temporarily closes, am I eligible to use the program?

This program is intended to support families when their normal care provider unexpectedly closes. Through our partnerships with Bright Horizons and Care.com, they can assist with sourcing temporary back-up care. If there isn't availability through either Bright Horizons or Care.com's networks, please send an

email to the Backup Care Admin team at vz.backup.care.administration@verizon.com to find out if the Emergency Back-Up Care Reimbursement Program is the appropriate option to meet your needs.

18. Can I use this program to pay for summer camp, holidays or other school breaks?

Generally, no. The intent of this program is to provide a temporary back-up care solution when your normal care provider is unavailable. Spring, summer, and other normally scheduled school breaks are pre-planned days off that are communicated to you in advance.

19. Outside of the Emergency Back-Up Care Reimbursement Program, what other care programs are available to me?

As a Verizon employee you will have access to an expansive care network through both Bright Horizons- owned centers and their affiliates as well as through Care.com's partnerships. In addition, through our partnership with the Anthem - Employee Assistance Program (EAP), you have the option to search for care providers or other community- based educational programs in your local area. To access additional details, go to our Backup Care or EAP site. Plus, you can receive up to a 10% discount off of child care services through our partnerships with KinderCare, Lightbridge Academy, The Learning Care Group and more. Go to our Employee Discounts page for more details.

20. How many back-up care hours are available to me through Bright Horizons or Care.com?

Through our partnership with Bright Horizons and Care.com our employees have access to the following choices:

- 80 hours (annual cap) of care with Bright Horizons; or
- 10 days (annual cap) of care through Care.com's network

NOTE: Employees cannot use both programs for the same date and time. Once employees choose the preferred care provider, once they've reached the annual cap, use will be declined.

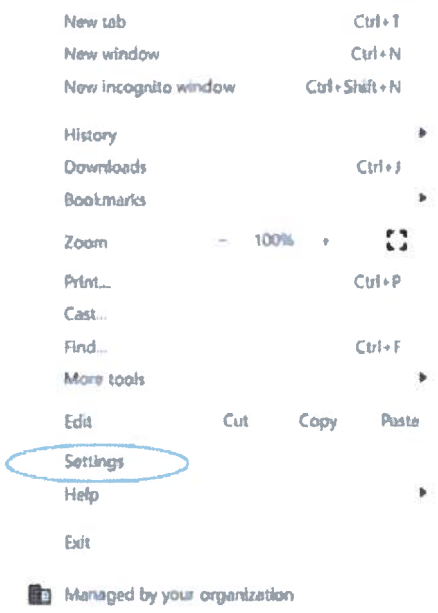
Union represented employees in the MidAtlantic area, please reach out to your local Work Family Committee for caregiving resources offered to you.

- MidAtlantic - IBEW - Advisory Council on Career and Life Strategies (ACCLS)
- MidAtlantic - CWA - Advisory Council on Family Care (ACFC)

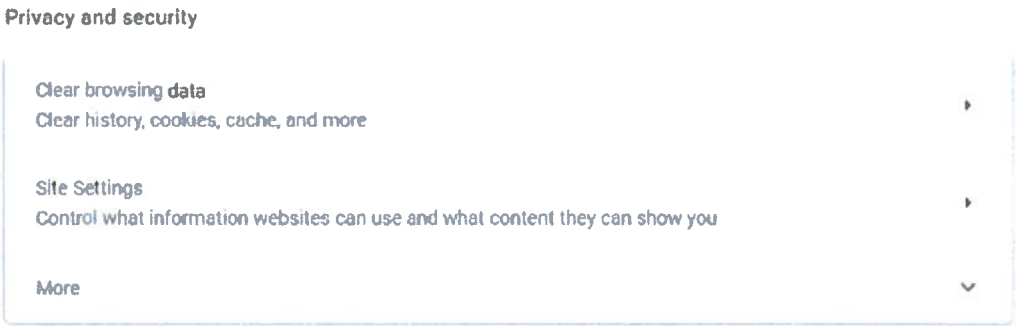
21. If I am experiencing access issues or I am unable to submit the reimbursement request, what should I do?

If you're entering your request and the form freezes, please refresh the application and try accessing the form again. If you are still encountering issues, clear your cache, close all browser windows and then try accessing the form again.

To clear your cache, in Chrome, click on Settings;



Privacy & Security section, click on 'Clear browsing data'



Then, click on 'Clear data' to clear all history.

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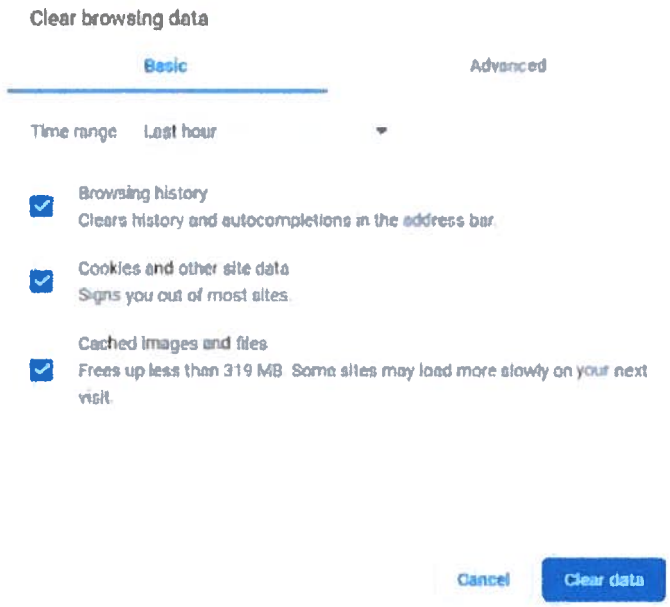

Ensure your multiple browser windows are closed. You can access this form using all browsers. Any other errors that are not resolved with the above tips, please email vz.backup.care.administration@verizon.com. Include a screenshot of the error with an explanation. One of our team members will respond to you within 24-48 hours.

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