

Rivian Plan for Qualified Disaster Relief Payments under Section 139 of the Internal Revenue Code (IRC)

Qualified Disaster Relief Plan

I. Purpose This plan (the “Plan”) is established by Rivian, LLC (the “Employer”) to provide Qualified Disaster Relief Payments (“Relief Payments”) to employees under Section 139 of the Internal Revenue Code (IRC). These payments are intended to assist employees in addressing reasonable and necessary personal, family, living, or funeral expenses incurred as a result of a federally declared disaster or emergency. The Plan is designed to comply with and shall be interpreted and administered at all times in accordance with all applicable provisions of Section 139 of the IRC and related guidance. Any decisions to make disaster relief payments to affected employees, and any decisions as to the amount, form, timing, and eligibility requirements relating to such payments, shall be made in the Employer’s sole discretion.

II. Definitions

1. **Qualified Disaster:** A disaster or emergency that has been declared by the President of the United States under the Robert T. Stafford Disaster Relief and Emergency Assistance Act or other applicable federal law.
2. **Qualified Expenses:** Reasonable and necessary expenses incurred by an employee on or after the Effective Date due to a Qualified Disaster for:
 - personal, direct family, living, or funeral expenses incurred as a result of a Qualified Disaster; or
 - the repair or rehabilitation of a personal residence or repair or replacement of its contents to the extent that the need for such repair, rehabilitation, or replacement is attributable to a Qualified Disaster;**and** that are not otherwise compensated for by insurance or otherwise.
3. **Eligible Employee:** Any individual (**RIV-7 or below**) currently employed by and reflected as employees of the Employer on the Employer’s payroll system, including full-time and part-time employees.
4. **Relief Payments:** Payments made by the Employer to reimburse or directly pay for Qualified Expenses.

III. Eligibility All Eligible Employees are eligible to receive Relief Payments under this Plan, provided they have incurred Qualified Expenses due to a Qualified Disaster.

IV. Administration of the Plan

1. **Application Process:** Employees seeking Relief Payments must submit a written request to [Benefits via Guidepost](#) no later than **90 days** from the date of the event for an acute disaster where impact is short-lived (e.g., hurricane or flood) up to **one year** from the date of an ongoing disaster with long-term impacts (e.g., a pandemic), including a description of the Qualified Expenses, supporting documentation (if available), and a certification that the expenses are not compensated by insurance or other reimbursement sources.

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2. **Review and Approval:** The Employer, or its delegate, will review all requests to determine eligibility and whether expenses are Qualified Expenses eligible for reimbursement under the Plan. The Employer has the exclusive power and discretionary authority to construe and interpret the terms of the Plan based on this document, existing laws and regulations, and to determine all questions that arise under it. The Employer's interpretations and determinations are final and binding on all Eligible Employees. Approved payments will be issued as soon as administratively feasible.
3. **Maximum Payment Amounts:** The limit on the total amount of Relief Payments an employee may receive under this Plan for each Qualified Disaster is \$1000.
4. **Recordkeeping:** The Employer will maintain records of all Relief Payments, including the amounts paid, the nature of the expenses, and the corresponding Qualified Disaster.

V. Tax Treatment The Employer cannot provide employees tax advice. Relief Payments under this Plan are intended to qualify for exclusion from the recipient's gross income under Section 139 of the IRC, so the Employer will not withhold certain taxes from payments under this Plan. Employees are encouraged to consult with their personal tax advisors regarding the specific tax treatment of Relief Payments.

VI. Funding Relief Payments under this Plan will be funded solely by the Employer and will be paid from the Employer's general assets. No employee contributions are required.

VII. Plan Amendments and Termination The Employer reserves the right to amend or terminate this Plan at any time. Any amendment or termination will not affect Relief Payments approved before the effective date of the amendment or termination.

VIII. Effective Date This Plan is effective as of January 7, 2025, and applies to Qualified Expenses incurred on or after this date due to a Qualified Disaster.

IX. Contact Information For questions about this Plan or to submit a request for Relief Payments, employees should contact: [Benefits via Guidepost](#).