



# Lumen Adoption Assistance Plan

As Amended and Restated Effective as of January 1, 2018

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# Lumen Adoption Assistance Plan

## Effective as of January 1, 2018

Lumen, Inc. (the “Company”), effective January 1, 2018, hereby amends and restates in its entirety the Lumen Adoption Assistance Plan (the “Plan”). The Effective Date for the implementation of this restated Plan is Jan. 1, 2018; however, some provisions within Exhibit A are expressly contingent upon the closing of the transaction described in the Agreement and Plan of Merger, dated as of October 31, 2016, by and among Lumen, Inc. and Level 3 Communications, Inc (the “LVLT Merger”), and, in the event the LVLT Merger does not occur, such provisions are null and void. Specifically, upon successful completion of the LVLT Merger and effective then as of Jan. 1, 2018, the Level 3 Adoption Assistance Plan is hereby merged with the Plan.

This newly merged Plan is established and shall be maintained for the exclusive benefit of Eligible Employees (as defined in Section 1 (c) below). The purpose of the Plan is to provide reimbursements to Eligible Employees who incur qualified adoption expenses relating to the domestic or foreign adoption of an eligible child for tax years beginning after December 31, 1996. The Plan is designed to comply with the requirements of Code Sec. 137. Because it is not required nor is there an established IRS process, the Plan has not been submitted for IRS approval. The Company reserves the right to amend or terminate the Plan with respect to all Eligible Employee classes, without prior notice to or consultation with any Eligible Employees, subject to applicable laws.

AS OF JANUARY 1, 2018, THIS PLAN AS AMENDED AND RESTATED, SUPERSEDES ALL PRIOR PLANS, GUIDELINES AND POLICIES OF ANY PARTICIPATING COMPANY PROVIDING ADOPTION ASSISTANCE BENEFITS TO ELIGIBLE EMPLOYEES.

## 1. DEFINITIONS

Whenever the following capitalized terms are used in the Plan, they shall have the meanings specified below:

- “Code” means the Internal Revenue Code of 1986, as amended and the regulations promulgated thereunder.
- “Company” means, individually or collectively as the context may require, Lumen, Inc., any of its predecessors or successors and any of its Participating Companies that participate in this Plan,
- “Eligible Employees” means those regular Non-Bargained For full-time Employees who satisfy the requirements of Plan Section 3 and those Bargained For full-time Employees who are covered by collective bargaining agreements listed on Appendix C that specifically provide for eligibility and participation in the Plan and which may provide for specific benefits also. The designated member of the Company’s Employee Benefits Team of the Human Resources Organization has the authority to amend Appendix C, any time and from time to time, to add or delete classifications of Eligible Employees.

- “Employee” means an individual employed directly by any Participating Company as a common law employee on a full time basis who receives compensation other than a pension, retainer, or fee under contract, except that Employee shall not include any leased employee within the meaning of sections 414(n) or 414(o) of the Code nor anyone classified on a Participating Company’s records as an “ETC Employee” or temporary employee. An Employee ceases to be such on the date on which he is no longer within a covered payroll classification. The determination of whether an individual performing services for the Company is an employee of the Company or an independent contractor and the determination of whether an employee of the Company is classified as a member of any classification of employees shall be made in accordance with the classifications used by the Company, in its sole discretion, and not the treatment of the individual for any purposes under the Code, common law, or any other law. The Company has full discretion to determine whether the eligibility requirements set forth herein have been satisfied. Individuals who are not classified as members of an eligible category as set forth above (including, but not limited to, individuals classified as independent contractors, non-employee consultants, and employees of entities other than the Company) do not meet the eligibility requirements and are not eligible for Benefits under the Plan, even if the Company later determines that their classification is erroneous, or should be revised retroactively. If a classification of an individual or group as ineligible is determined to be incorrect or is revised retroactively, the individual nevertheless will remain ineligible. This ineligible status will apply to all periods prior to the date of determination that the classification was incorrect and should be revised. Notwithstanding anything in this Section to the contrary, except as provided by individual agreement between the employee and the Company, the term Employee does not include:
  - a. an individual who performs services for the Company as a leased employee within the meaning of section 414(n) of the Code;
  - b. an employee of the Company who is a non-resident alien;
  - c. an employee who is expressly excluded under the terms of all otherwise applicable contracts;
  - d. an employee who does not receive wages from the Company under the Company’s United States active payroll; or
  - e. an employee who is covered under another Company-sponsored adoption plan.
- “Maximum Reimbursement” means, unless provided otherwise in Appendix C, \$5,000 per adoption, \$6,000 for a special needs child, which is the maximum aggregate amount that will be reimbursed for actual Qualified Adoption Expenses incurred by an eligible employee in connection with the adoption of any one child under this Plan. (See section 3 below and Appendices B and C).
- “Participating Company” means the Company or any Affiliated Entity that, participates in the Plan in accordance with Section 14 (a). The designated member of the Company’s Employee Benefits Team of the Human Resources Organization has the authority to amend Appendix A, any time and from time to time, to add or delete Participating Companies.
- “Qualified Adoption Expenses” means the reasonable and necessary adoption fees, court costs, attorney fees, and other expenses that:
  - a. are directly related to, and the principal purpose of which is for, the legal adoption of an eligible child by the employee;
  - b. are not incurred in violation of state or federal law or in carrying out any surrogate parenting arrangement; and
  - c. are not expenses in connection with the adoption of a child who is the child of the employee’s spouse. Expenses for the situation in subsection (C) are available on only an after-tax basis.
  - d. Qualified Adoption Expenses, subject to the Maximum Reimbursement allowable under the Plan, not included in an Eligible Employee’s income, except as directed by the Internal Revenue Service. Expenses for the adoption of a step child are not Qualified Adoption Expenses but are provided as a benefit to an Eligible Employee in accordance the Plan terms on a taxable basis, therefore included in the income of an Eligible Employee.
  - e. An eligible child means any individual who has not attained age 18 or is physically or mentally incapable of caring for himself or herself.

## 2. PLAN INTENT

The Company has established this Adoption Assistance Plan for the exclusive benefit of its Eligible Employees. The purpose of the Plan is to reimburse such employees for all or a portion of the cost of adopting a child up to a maximum of \$5,000 per adoption, \$6,000 for a special needs child, unless otherwise provided for in Appendix C. It is intended that the Plan meet the requirements for qualification under Code Section 137, and that benefits paid to employees under the Plan be excludable from gross income to the maximum extent allowed under Code Sec. 137; except in the case of the benefit paid for the adoption of a step child which are not Qualified Adoption Expenses but are provided as a benefit to an Eligible Employee in accordance the Plan terms on a taxable basis.

### ERISA Exclusion

The Plan is not an “employee welfare benefit plan” for purposes of Title I of the Employee Retirement Income Security Act of 1974, as amended.

## 3. ELIGIBILITY AND INELIGIBILITY

### Eligibility

A Company Employee is eligible for this Plan if he or she:

- a. has worked for a Participating Company a minimum of six (6) months prior to the start of the adoption proceedings for which reimbursement is to be provided under this Plan; and
- b. is a Bargained For Employee:
  - is employed by a Participating Company as an bargained for Employee and the governing collective bargaining agreement provides for eligibility and benefit under the Plan (refer to Appendix C);
  - or
  - is a Non-Bargained for Employee: is employed by a Participating Company on a regular full-time basis, and
- c. is not an Employee who is covered and eligible for benefits under another Company-sponsored adoption plan and
- d. is not classified as a Project Based Employee. Project Based Employees are not eligible for participation in the Lumen Adoption Assistance Plan or other coverage or benefits collectively referred to as the “Welfare Benefits Plans.”

Employees who satisfy these requirements are “Eligible Employees.”

### Termination of Eligibility

An Employee’s eligibility under the Plan shall terminate as of the earliest of:

- a. the date this Plan is terminated or expires under Plan Section 12;
- b. the date as of which this Plan is amended to terminate benefits with respect to a classification of employees of which the Employee is a member; or
- c. the date on which the Employee ceases to be an Employee as a result of a change in employment status, retirement, death or other termination of employment, layoff or any other change or occurrence.

## 4. REIMBURSEMENT OF ADOPTION EXPENSES

To receive reimbursement under the Plan, Eligible Employees must submit such documentation of their expenses as the Plan Administrator may require (see Sections 10 and 14(q), below).

The Maximum Reimbursement, as defined in Plan Section 1 (e) above or, as applicable in Appendix C, is that amount which eligible to be reimbursed for Qualified Adoption Expenses (see Plan Sections 1 (g) above and 5 below) incurred by an Eligible Employee in connection with the adoption of any one child under this Plan.

## Foreign adoptions

In the case of the adoption of a child who is not a citizen or resident of the United States when adoption proceedings begin, a special rule applies. Although the Company will reimburse Qualified Adoption Expenses for a foreign adoption under the same terms and conditions that apply to a domestic adoption, the law does not permit an Eligible Employee receiving such assistance in connection with a foreign adoption to exclude it from his or her income until the taxable year in which the adoption becomes final. As a result, any amounts paid by the Company in a year before the year the adoption is final must be included in the employee's income for that year, which would require the employee to make an appropriate adjustment on his or her Form 1040. Making any necessary adjustments to income in the case of a foreign adoption is the Eligible Employee's sole responsibility.

## Deadline to Submit for Reimbursement

Deadline to submit requests for reimbursement from the Plan must be received no later than the deadline set in the Policy in Appendix B from the finalization of the adoption. Refer to Appendix B for procedures. The designated member of the Company's Employee Benefits Team of the Human Resources Organization has the authority to amend Appendix B, any time and from time to time, to add, amend or delete such procedures.

## 5. QUALIFIED ADOPTION EXPENSES

The expenses related to an adoption that are reimbursable by the Company under the Plan as Qualified Adoption Expenses (either on a taxable or nontaxable basis as explained in the Definition above) are the reasonable and necessary adoption fees, court costs, attorney fees, and other expenses that:

- a. are directly related to, and the principal purpose of which is for, the legal adoption of an eligible child by the employee;
  - b. are not incurred in violation of state or federal law or in carrying out any surrogate parenting arrangement; and
  - c. are not expenses in connection with the adoption of a child who is the child of the employee's spouse; and
  - d. Do not exceed the Maximum Reimbursement allowable under Plan Section 1 (e) above.
- Qualified Adoption Expenses, subject to the Maximum Reimbursement allowable under the Plan, are not included in an Eligible Employee's income, except as directed by the Internal Revenue Service. Expenses for the adoption of a step child are not Qualified Adoption Expenses but are provided as a benefit to an Eligible Employee in accordance the Plan terms on a taxable basis, therefore included in the income of an Eligible Employee.
  - An eligible child means any individual who has not attained age 18, or is physically or mentally incapable of caring for himself or herself.

## 6. LIMITATION ON BENEFITS FOR MORE-THAN-5% OWNERS

No more than 5% of the amounts paid or incurred by the Company under this Plan for any Plan Year may be provided for the class of individuals who are shareholders or owners (or their spouses or dependents), each of whom on any day of the calendar year owns more than 5% of the stock in the Company (5% of the capital or profits interest in the case of a unincorporated trade or business).

## 7. PLAN YEAR

The Plan Year shall mean the 12-month period that ends on December 31 of each year.

## 8. CONTRIBUTIONS

Employees are not required or permitted to contribute to the Plan.

## 9. PLAN ADMINISTRATOR AND CLAIMS ADMINISTRATOR

The Plan Administrator of this Plan shall be the Lumen Employee Benefits Committee, any successor thereto, or such officer or employee of the Company as shall be designated by the Board of Directors of the Company. The Claims Administrator shall be a designated member of the Company's Human Resources Employee Benefits Team or a third-party administrator with whom the Company may enter into a contract specifically for these purposes.

## 10. ADMINISTRATION AND DELEGATION OF AUTHORITY

The Company has established this Plan on behalf of all Participating Companies. The Company is the "Plan Sponsor" and the Lumen Employee Benefits Committee, and any successor thereto, (the "EBC") is the "Plan Administrator" (unless and to the extent that Plan Administrator duties have been otherwise delegated). The Plan shall be administered by the Plan Administrator, who has delegated such administration to a designated member of the Company's Human Resources Employee Benefits Team and/ or a third-party administrator, each of who is authorized and empowered to issue uniform rules and adopt forms to be used in carrying out the purposes of the Plan. The Plan Administrator and its delegate(s) shall have the authority to obtain from Eligible Employees and others, such information as shall be necessary for the proper administration of the Plan, including but not limited to, such as proof of eligibility, incurrence of costs, etc.

As Plan Administrator, the EBC, shall have primary responsibility for the operation and administration of the Plan, and this responsibility is hereby delegated by the EBC a designated member of the Human Resources Employee Benefits Team and/ or a third- party administrator. To the extent of such delegation, the delegate(s) shall have all of the authority, discretion and powers of the Plan Administrator.

### Discretion

As Plan Administrator, the EBC or its delegate(s) has the right and discretion to determine all matters of fact or interpretation relating to the administration of the Plan including questions of eligibility, interpretation of Plan provisions, application of Plan provisions to specific circumstances, or any other matters. This discretion shall be delegated to such persons or entities to the extent such persons or entities are responsible for Plan administration, including a third-party administrator. Not in limitation, but in amplification of the foregoing and of the authority conferred upon the Plan Administrator, the Plan Sponsor specifically intends that the Plan Administrator and its duly authorized delegates have the greatest permissible discretion to construe the terms of the Plan and to determine all questions concerning eligibility, participation, and benefits. The decisions by the Plan Administrator or any delegates shall be conclusive and binding, and any interpretation, determination, or other action by them is intended to be subject to the most deferential standard of review. Such standard of review is not to be affected by any real or alleged conflict of interest on the part of the Plan Administrator or its delegates. The EBC delegated its authority and discretion to review and grant or deny claims and appeals under the Plan to the third-party administrator and to members of the Company's Human Resources Employee Benefits Team and this delegation has been accepted. In addition to the duties and powers described hereunder and elsewhere in this Plan, the Plan Administrator or its delegate is specifically given the discretionary authority and such powers as are necessary for the proper administration of the Plan, including, but not limited to, the following:



- to resolve ambiguities or inconsistencies,
- to supply omissions, and the like,
- to make determinations, grants, or denials of the amount, manner, and time of payment of any reimbursements under the terms of the Plan,
- to authorize its agents or delegates to execute or deliver any instrument or make payments on the Plan Administrator's behalf or with respect to the Plan,
- to select and retain counsel, service providers, vendors, employ agents, and provide for such clerical, accounting, actuarial, legal, consulting and/or claims processing services as it deems necessary or desirable to assist the Plan Administrator in the administration of the Plan,
- to prepare and distribute, in such manner as the Plan Administrator determines to be appropriate, summary plan descriptions and other information explaining the Plan,
- to receive from each Participating Company and from Eligible Employees such information as shall be necessary for the proper administration of the Plan, and to require such information as a condition to receiving benefits under the Plan,
- to furnish each Participating Company, upon request, such annual reports with respect to the administration of the Plan as the Plan Administrator deems reasonable and appropriate,
- to receive, review and keep on file, as the Plan Administrator deems necessary or appropriate, reports of Plan payments and reports of disbursements for expenses,
- in general, to decide and /or settle questions and disputes, which such authorizations, interpretations, determinations, decisions and settlements shall be final and binding for purposes of the Plan.

## 11. AMENDMENT, MODIFICATION, OR TERMINATION OF PLAN

This Plan may be amended, modified, or terminated at any time by the Company, for any reason, and without prior notice to employees. However, any employee who has submitted documentation of his or her expenses in connection with an adoption-other than a foreign adoption that is not yet final-at the time of such amendment, modification, or termination, but has not yet been reimbursed for them, will be reimbursed in accordance with the terms of this Plan.

### General Rule

The Plan may be amended or terminated without prior notice in whole or in part at any time, with future or with retroactive effect, by a signed writing on behalf of Company by an officer of the Company duly authorized by the Board of Directors. The Plan may also be amended in writing by the Company's Plan Design Committee. Each amendment shall be effective on such date as the Company or the Plan Design Committee may determine. Amendment or termination of the Plan with respect to any Participating Company shall not affect the rights of any Eligible Employee to any Plan benefit to which such Employee may have become irrevocably entitled under the Plan prior to the date such amendment or termination is adopted. The designated member of the Company's Employee Benefits Team of the Human Resources Organization has the authority to amend Appendix C, any time and from time to time, to add or delete classifications of Eligible Employees consistent with the governing collective bargaining agreements.

### Participating Company Termination; Appendix A

A Participating Company may terminate its participation in this Plan with the approval of the Plan Administrator. With the written approval of the Company, a Participating Company may request an amendment of any or all provisions of this Plan with respect to the employees of that Participating Company; provided, however, that any such amendment must be in writing, the writing must be incorporated into this Plan, and such Participating Company shall remain a Participating Company under this Plan subject to such amendment. The designated member of the Company's Employee Benefits Team of the Human Resources Organization has the authority to amend Appendix A, any time and from time to time, to add or delete such entity as a Participating Company.

## 12. DISCONTINUATION OF PLAN

If not earlier, this Plan shall discontinue on the expiration of Code Section 137 unless it is otherwise extended by law and the Company determines to continue to maintain the Plan. No adoption expenses incurred after such expiration date will be reimbursed. No reimbursements shall be paid after such expiration date, for expenses incurred prior to that date, unless this Plan is extended as herein stated.

## 13. NOTIFICATION OF EMPLOYEES

The Company shall communicate in writing the terms and conditions of the Plan to all employees, and shall make available to each Eligible Employee a copy of the Plan and provide a copy upon written request.

## 14. GENERAL ADMINISTRATION

The following provisions govern the general administration of the Plan.

### **Participating Company(ies)**

Lumen, Inc., and the wholly owned subsidiaries of Lumen, Inc. with employees that participate in this Plan as of the effective date of the restatement and as may be listed on Appendix A shall be a Participating Company. With respect to subsidiaries, divisions, or affiliates acquired or organized by Lumen after the Effective Date, such entity shall become a Participating Company in the Plan effective as of the date, if any, that participation by such entity is approved by the Plan Sponsor. The designated member of the Company's Employee Benefits Team of the Human Resources Organization has the authority to amend Appendix A, any time and from time to time, to add or delete such entity as a Participating Company.

### **Funding of Plan Benefits**

All benefits under the Plan are unfunded benefits and shall be paid out of the general assets of the Participating Company from which the Eligible Employee is employed and charged to the Eligible Employee's department as an expense unless the payments or charges are properly allocated to another appropriate company or department.

### **Assignment and Waiver of Benefits**

Benefits provided under the Plan shall not be subject to assignment or alienation.

### **Effect on Employment Rights**

Nothing in the Plan shall be construed as giving to any officer, agent or employee of any Participating Company any right, express or implied, to be employed by any Participating Company, nor shall the Plan be construed as a contract for, or as providing any right to claim, any pension or other benefit allowance after any termination from the service of any Participating Company, except as set forth herein. Employment at Lumen remains "at will" which means that employees may terminate their employment at any time, with or without Cause, and Lumen reserves the right to do the same. Except as otherwise provided herein, the Plan shall have no effect upon the benefits provided under the retirement plans maintained by the Company nor upon any other employee benefit plan maintained in whole or in part by any Participating Company.

### **Severability**

In case any one or more of the provisions of the Plan shall be found to be invalid, illegal or unenforceable for any reason, the validity, legality and enforceability of the remaining provisions and/or clauses contained herein

shall not in any way be affected or impaired thereby. Any clause and/or provision that is found to be invalid, illegal or unenforceable shall be deemed, without further action, to be modified, amended and/or limited to the minimum extent necessary to render such clauses and/or provisions valid and enforceable.

## **Payment to Representative**

In the event that a guardian, conservator, committee or other legal representative has been duly appointed for an Employee entitled to any payment under this Plan, any payment due may be made to the legal representative making the claim. If an Employee dies while any payment remains unpaid, the Company may make direct payment to the executors or administrators of the Employee's estate. Payment in the manner described above shall be in complete discharge of the liabilities of this Plan and the obligations of the Committee and the Company.

## **Overpayments**

If, for any reason, any payment under this Plan is erroneously paid or exceeds the amount payable to an Employee pursuant to the applicable terms of the Plan, the Employee shall be responsible for refunding the overpayment to the Plan. The refund shall be in the form of a lump sum payment, a reduction of the amount of future benefits otherwise payable under the Plan, a set-off against wages due the Employee, or any other method as the Company, in its sole discretion, shall require.

If the Employee, or any other person or organization that was paid, does not promptly refund the full amount, the Plan may reduce the amount of any future benefits that are payable under the Plan. The reductions will equal the amount of the required refund. The Plan may have other rights in addition to the right to reduce future benefits.

## **Employee's Responsibilities**

Each Eligible Employee shall be responsible for providing the Committee or the Company with his/her current address. Any notices required or permitted to be given to an Eligible Employee hereunder shall be deemed given if directed to the address most recently provided by the Eligible Employee and mailed by first class United States mail. The Committee and the Company shall have no obligation or duty to locate any Eligible Employee. In the event an Eligible Employee becomes entitled to benefits under the Plan and such payment cannot be made:

- a. because the address most recently provided by the Eligible Employee is incorrect;
- b. because the Eligible Employee fails to respond to the notice sent to such address;
- c. because of conflicting claims to such payment; or
- d. for any other reason;

the amount of such payment, if and when made, shall be determined under the provisions of the Plan without any consideration to interest payments which may have accrued.

## **Missing Person**

If, within one year after any reimbursement payment becomes payable under this Plan to an Eligible Employee, the amount shall not have been claimed, the amount shall be forfeited to the Company and shall cease to be a liability of this Plan, provided an appropriate level of care shall have been exercised by the Claims Administrator in attempting to make such payment.

## **Clerical Error**

If a clerical error or other mistake occurs, however, including but not limited to, by the EBC, its delegates, members of the Employee Benefits Group of the Company's Human Resources Organization, vendors, an Eligible Employee, such clerical error or mistake does not and shall not create a right to a Benefit under the Plan. Clerical errors include, but are not limited to, providing misinformation on eligibility or Benefits or entitlements, relating to information transmittal and/or communications, perfunctory or ministerial in nature,

involving claims processing, recordkeeping or underwriting function, or made by any of the parties listed above. Although every effort is and will be made to administer the Plan in a fully accurate manner, any inadvertent error, misstatement or omission will be disregarded and the actual Plan provisions will be controlling. A clerical error will not void coverage to which an Eligible Employee is entitled under the terms of the Plan, nor will it continue coverage that should have ended under the terms of the Plan. When an error is found, it will be corrected or adjusted appropriately as soon as practicable. Interest shall not be payable with respect to a Benefit corrected or adjusted. It is the Eligible Employee's responsibility to confirm the accuracy of statements made by the Plan or its delegates.

## **Governing Law**

This Plan shall be governed by and construed in accordance with applicable federal laws and, to the extent not superseded, with the laws of the State of Colorado.

## **No Guarantee of Tax Consequences**

Notwithstanding any provision of this Plan to the contrary, neither the Company nor the EBC makes any commitment or guarantee that any amounts paid to or for the benefit or coverage of an Eligible Employee under this Plan shall be excludable from the Eligible Employee's gross income for federal, state or local income tax purposes, or that any other particular federal, state or local tax treatment shall apply or become available to any Employee as a result of the operation of this Plan.

To the extent a Qualifying Adoption Expense is exempt from taxation under Section 137 of the Code and other provisions of the Code, the Plan will provide such benefit to an Eligible Employee on a tax free basis; provided, however, that in no event shall such benefit exceed the Maximum Reimbursement or such other amount in effect under Section 137 of the Code per calendar year. However, by accepting a benefit under this Plan, an Eligible Employee shall be deemed to have agreed to be liable for any tax that may be imposed with respect to those benefits, plus any interest or penalties that may be imposed in connection with the tax.

## **Documentation of Claim**

As a condition of receiving benefits under the Plan, any Employee may be required to submit whatever documentation the Company, the EBC or the Claims Administrator may require.

## **Proof of Claim**

As a condition of receiving benefits under the Plan, an Eligible Employee will be required to submit whatever proof the Plan Administrator may require as may change from time to time and over time (either directly to the Plan Administrator or to any person delegated by it). If the Claims Administrator determines a person to have falsified any document in support of a claim for benefits, or failed to have corrected information which such person knows or should have known to be incorrect, or failed to bring such misinformation to the attention of the Claims Administrator, the Claims Administrator may without anyone's consent terminate eligibility and / or benefits, including retroactively, and the Claims Administrator may refuse to honor any claim under the Program, and Company corporate security may be notified. Such person shall be responsible to provide restitution, including monetary repayment, with respect to any overpayment or ineligible payment of benefits.

# **15. CLAIMS AND APPEAL PROCESS**

## **Claims Process**

If an Employee has any questions or concerns regarding a reimbursement under the Plan, the Employee should submit such questions/concerns via e mail to the Employee Benefits Group of the Human Resources Organization, the delegate of the EBC. It will review the Employee's questions/concerns and will provide him/her with a written determination of the issues involved within sixty (60) days of receipt of an e-mail from the

Employee. However, if special circumstances require an extension of time for processing, the Committee may extend the deadline, provided the extension will not exceed an additional sixty (60) days. The Employee will be notified in writing prior to the expiration of the initial sixty (60) days of the special circumstances requiring the extension(s) and of the date a determination is anticipated.

## **Appeal Process**

If reimbursement of an Eligible Employee's expenses is not approved, in whole or in part, the Claims Administrator will notify the Employee in writing. Written appeal of the denial must be sent to the EBC. The EBC, or its delegate, will review the Eligible Employee's written appeal will provide him/her with a written determination of the issues on appeal within sixty (60) days of receipt of the written appeal. However, if special circumstances require an extension of time for processing, the EBC may extend the deadline, provided the extension will not exceed an additional sixty (60) days. The Eligible Employee will be notified in writing prior to the expiration of the initial sixty (60) days of the special circumstances requiring the extension(s) and of the date a determination is anticipated. The decision of the EBC will be final and binding on all parties.

## **Deadline to Bring a Plan Claim, Arbitration or Civil Suit**

With respect to non-bargained For Employees and Certain Bargained for Employees as designated in Appendix C:

- a. Claims regarding any benefit under the Plan must be submitted in writing within six (6) months of the earlier of: (A) the date a person has reason to believe that the Plan has not been properly administered or (B) the date that the person did not receive a Plan benefit to which he or she was entitled and had properly applied for.
- b. A civil lawsuit, arbitration or other proceeding must be filed not later than one year after the exhaustion of internal Plan remedies set forth in this Section 15.

## **16. EFFECTIVE DATE**

As amended and restated, the Plan is effective as of January 1, 2018, and each amendment thereto is effective as of the date stated within such amendment. With respect to Participating Companies whose participation is approved by the Plan Administrator, the effective date shall be the date of such approval.

LUMEN, INC.

Marina Pearson

Title: Vice President, Benefits & Policy

Executed this Date: January 1, 2018

# APPENDIX A

## PARTICIPATING COMPANIES

**Participating Companies:** Subject to the exceptions described below, Lumen, Inc. and its U.S. domestic Subsidiaries and affiliates as of May 2017 (including subsidiaries and affiliates of Embarq Corporation and Qwest Communications International, Inc.).

**Participating Companies, with limited participation:** Level 3 Communications, Inc. and its affiliated or subsidiary companies shall become Participating Companies under the Plan, only if the LVLT Corporate Transaction closes.

**Non-Participating Companies:** Non-U.S. Subsidiaries

# APPENDIX B

Human Resources Policy – Adoption Assistance Policy attached

## APPENDIX C

### Eligible Employee Classifications- Bargained For Employees

This Appendix constitutes an integral part of the Plan and sets forth special provisions concerning certain Bargained For Participants. This Appendix is intended to describe the provision of Adoption Assistance benefits to certain Bargained For Participants who immediately prior to the restatement of this Plan were participants in, or entitled to present or future benefits under, the Plan and shall, in all cases, be interpreted in a manner that is consistent with the requirements of the respective collective bargaining agreement.

**Bargained For Eligible Employees:** Eligible to participate for the life the respective Agreement applying the terms of the Plan for these employees as it is applicable to non-represented employees of the Company.

Bargaining Unit	Company	CBA Term	Special Provisions
Local Union No. 843 International Brotherhood Of Electrical Workers, AFL-CIO	United Telephone Company Of The West  D/B/A Lumen Of Scottsbluff, Nebraska	Jun 1, 2016 - May 31, 2019	No, same as non-bargained for
CWA 7818	CenturyTel of Washington, Inc.	Sept 1, 2014 - Aug 31, 2017	No, same as non-bargained for
CWA 7906	CenturyTel of Eastern Oregon, Inc. / CenturyTel of Oregon, Inc.	May 1, 2014 - Apr 30, 2017	No, same as non-bargained for
IBEW 89	CenturyTel of Washington, Inc. / CenturyTel of Oregon, Inc.	Sept 1, 2014 - Aug 31, 2017	No, same as non-bargained for
IBEW 768	CenturyTel of Montana, Inc.	May 1, 2017 - Apr 30, 2020	No, same as non-bargained for



Bargaining Unit	Company	CBA Term	Special Provisions
<p>CWA Local 7</p> <p>IBEW Local 206</p> <p>Legacy Qwest</p>	<p>Qwest Communications</p>	<p>Jun 18, 2017 – Mar 28, 2020</p>	<p>Yes, same plan as in effect for Legacy Qwest during the period of the CBA</p> <p>1. Maximum Reimbursement: means \$2,500, which is the maximum aggregate amount that will be reimbursed for actual Qualified Adoption Expenses incurred by an eligible employee in connection with the adoption of any one child under this Plan.</p> <p>2., Eligible Employee may be eligible for an additional \$1,000 when adopting a "special needs" child as defined in Code Sec. 23(d)(3). Individual states usually provide financial assistance for the adoption of a "special needs" child, since the child is usually a ward of the state. This \$1,000 will be made available to an Eligible Employee only if not reimbursed by the child's state, the biological parent's state, or the adopting parent's state.</p> <p>3. An eligible child means any individual who:</p> <p>(A) has not attained age 18, or is physically or mentally incapable of caring for himself or herself; or</p> <p>(B) is a child with "special needs," as defined in Code Sec. 23(d)(3). Briefly, this Section of the Code currently states a child with special needs is defined for purposes of the Plan by state law. To qualify, each of the following requirements must be met:</p> <p>(i) The state must determine that the child should not be returned to the home of his or her parents.</p> <p>(ii) The state must determine that the child has a specific characteristic (such as ethnic background, age, membership in a minority or sibling group; medical condition; or physical, mental, or emotional handicap) making it reasonable to conclude that the child cannot be placed for adoption without adoption assistance.</p> <p>(iii) The child must be a citizen or resident of the United States.</p> <p>Thus, a child adopted from outside the United States cannot qualify as a child with special needs.</p> <p>The purpose of the Plan is to reimburse such employees for all or a portion of the cost of adopting a child up to a maximum of \$2,500, for other than a special needs child as defined in Code Sec. 23(d)(3) and \$3,500 for a special needs child.</p> <p>4. Qualified Adoption Expenses, subject to the Maximum Reimbursement allowable under the Plan, not included in an Eligible Employee's income, except as directed by the Internal Revenue Service. Expenses for the adoption of a step child are not Qualified Adoption Expenses but are provided as a benefit to an Eligible Employee in accordance the Plan terms on a taxable basis, therefore included in the income of an Eligible Employee.</p> <p>(III) An eligible child means any individual who:</p> <p>(A) has not attained age 18, or is physically or mentally incapable of caring for himself or herself; or</p> <p>(B) is a child with "special needs," as defined in Code Sec. 23(d)(3). Briefly, this Section of the Code currently states a child with special needs is defined for purposes of the Plan by state law. To qualify, each of the following requirements must be met: (i) The state must determine that the child should not be returned to the home of his or her parents. (ii) The state must determine that the child has a specific characteristic (such as ethnic background, age, membership in a minority or sibling group; medical condition; or physical, mental, or emotional handicap) making it reasonable to conclude that the child cannot be placed for adoption without adoption assistance. (iii) The child must be a citizen or resident of the United States.</p> <p>Thus, a child adopted from outside the United States cannot qualify as a child with special needs.</p> <p>With exceptions as noted above, all other terms of the Plan apply.</p>