

Lumen Adoption and Legal Guardianship Assistance Plan

As amended and restated effective Jan. 1, 2026

You can go online to obtain an electronic copy or call the Lumen Health and Life Service Center at Businessolver, 833-925-0487 or 317-671-8494 (International callers), to request a paper copy of a Summary Plan Description (SPD).

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Purpose

Lumen Technologies, Inc. (“**Lumen**”) maintains the Lumen Adoption and Legal Guardianship Assistance Plan, as amended and restated effective Jan. 1, 2026 (the “**Plan**”), formerly known as the Lumen Adoption Assistance Plan, to provide for the reimbursement of all or a portion of (i) adoption-related expenses that are paid or incurred by an eligible employee in connection with the final adoption of an eligible child or (ii) attorney and court legal fees that are paid or incurred by and eligible employee in connection with the establishment of a legal guardianship of an eligible child. It is intended that the adoption-related expenses paid under the Plan will be excludable from an employee’s income for federal income tax purposes to the full extent permitted under Section 137 of the Internal Revenue Code. The Plan is not an “Employee Welfare Benefit Plan” for purposes of, or otherwise subject to, the Employee Retirement Income Security Act of 1974, as amended.

The Plan, as effective Jan. 1, 2026, supersedes the Lumen Adoption Assistance Plan, as amended and restated effective Jan. 1, 2018, and as thereafter amended (the “**Prior Plan**”) and all other Prior Plans, guidelines and policies providing adoption assistance benefits for eligible employees.

Definitions

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

“Adoption and Legal Guardianship Assistance Summary” means the summary approved by the Plan Administrator or its delegate, as revised from time to time, and available on InsideLumen, Lumen’s intranet website, which provides a summary of the terms and conditions of the Plan and procedures for an Eligible Employee to request reimbursement of Qualified Adoption Expenses or Legal Guardianship Expenses.

“Benefits & Policy” means the Benefits & Policy Team of Lumen’s Human Resources Group.

“Board” means the Board of Directors of Lumen.

“Claims Administrator” is a (i) member(s) of Benefits & Policy appointed by the Vice President of Benefits & Policy or (ii) third-party administrator appointed by the Plan Administrator to review and administer claims under the Plan.

“Code” means the Internal Revenue Code of 1986, as amended, and the regulations promulgated thereunder.

“Committee” means the Lumen Employee Benefits Committee.

“Company” means Lumen and any Participating Companies.

“Effective Date” means Jan. 1, 2026.

“Eligible Child” means an individual who (i) has not attained age 18 or (ii) has attained age 18 or older and is physically or mentally incapable of self-care as determined by the Plan Administrator or its delegate.

“Eligible Employee” means an Employee who satisfies the requirements of the “Eligibility” section of the Plan.

“Employee” means an individual actively employed by a Company as a common law employee on a full time basis (as classified by the Company), provided, however, that the following individuals are not Employees for purposes of the Plan and thus are ineligible for Plan benefits:

- a leased employee within the meaning of section 414(n) of the Code or independent contractor;
- an “ETC Employee” or a temporary employee;
- a Project Based Employee;
- a non-resident alien;
- an employee who is expressly excluded under the terms of all otherwise applicable contract;
- an employee who does not receive wages under a Company’s United States active payroll;
- an employee who is covered under another Company-sponsored adoption or legal guardianship plan or policy; and
- an individual who is not classified as a full-time employee by the Company employing such individual.

The determination of whether an individual performing services for the Company is an Employee or as a leased employee or independent contractor or other classification 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.

“Legal Guardianship Expenses” has the meaning in the “Legal Guardianship Expenses” section of the Plan.

“Lumen” means Lumen Technologies, Inc., and any successor entity thereto.

“Maximum Reimbursement” means, except as provided otherwise in Appendix B of the Plan with respect to Represented Employees, for Qualified Adoption Expenses or Legal Guardianship Expenses, (i) \$5,000 per adopted or per establishment of a legal guardianship for an Eligible Child or (ii) \$6,000 per adopted or per establishment of a legal guardianship for a special needs Eligible Child, which is the maximum aggregate amount that will be reimbursed for actual Qualified Adoption Expenses or Legal Guardianship Expenses incurred by an Eligible Employee in connection with the adoption or legal guardianship of any one child under the Plan. The Maximum Reimbursement is applied separately for Qualified Adoption Expenses and Legal Guardianship Expenses that may apply for the same child.

“Non-Represented Employee” means an Employee who is not a Represented Employee.

“Participating Company” means a U.S. subsidiary or affiliated entity of Lumen that participates in the Plan as set forth in Appendix A of the Plan. A U.S. subsidiary or affiliated entity acquired or organized by Lumen after the Effective Date shall become a Participating Company effective as of such acquisition or organization date unless a later participation date is designated by Lumen Board of Directors or the PDC.

“PDC” means the Lumen Plan Design Committee.

“Plan” means the Lumen Adoption and Legal Guardianship Assistance Plan, as amended and restated effective Jan. 1, 2026, and as may be thereafter amended, and formerly known as the Lumen Adoption Assistance Plan.

“Plan Administrator” means the Committee, any successor thereto, or an officer or employee of the Company or such other committee designated by the Board or the PDC to serve as the Plan Administrator.

“Plan Year” means the 12-month calendar year ending on Dec. 31 of each year.

“Qualified Adoption Expenses” has the meaning in the “Qualified Adoption Expenses” section of the Plan.

“Represented Employee” means an Employee whose employment is covered by a collective bargaining agreement that provides for adoption assistance eligibility and benefits under the Plan as provided in Appendix B of the Plan. An employee whose employment is covered by a collective bargaining agreement that does not provide for participation in the Plan is not a Represented Employee for purposes of the Plan. A Represented Employee is not eligible for reimbursement of Legal Guardianship Expenses.

Eligibility

An “Eligible Employee” is a (i) Non-Represented Employee or Represented Employee with respect to Qualified Adoption Expenses, or (ii) Non-Represented Employee with respect to Legal Guardianship Expenses, who has worked for a Company a minimum of six (6) months prior to the start of an adoption process or prior to the start of a legal guardianship proceeding, as applicable, for which reimbursement is requested to be provided under the Plan.

An Employee, who is an Eligible Employee, will cease to be an Eligible Employee and shall no longer be eligible for Plan benefits as of the earliest of:

- the date this Plan (i) is terminated or (ii) expires;
- 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
- 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.

Qualified Adoption Expenses

“Qualified Adoptions Expenses” are reasonable and necessary adoption fees, court costs, attorney fees and other expenses incurred by an Eligible Employee that (i) are directly related to, and the principal purpose of which is for, the legal adoption of an Eligible Child by the Eligible Employee and (ii) do not exceed the Maximum Reimbursement amount. The Plan Administrator or its delegate will determine, in its sole discretion, whether an expense is a Qualified Adoption Expense. Qualified Adoption Expenses include, but are not limited,

- Adoption agency fees, which includes post-placement/supervision fees, application/consultation fees, home study and program fees;
- Legal fees, which includes attorney fees, court costs and filing fees;
- Medical/mental health fees, which includes physical exams (adoptive parents), chemical screening and mental health evaluation; and
- Temporary home or foster care for the Eligible Child immediately before the adoption.

Qualified Adoption Expenses under section 137 of the Code do not include expenses incurred in violation of state or federal law or in carrying out any surrogate parenting arrangement or in connection with the adoption of the child of the Employee’s spouse (“step-child”). Travel expenses to and from adoption agency or hospital and lodging expenses are not Qualified Adoption Expenses and are not reimbursable expenses under the Plan.

Qualified Adoption Expenses up to the Maximum Reimbursement allowable under the Plan are not included in an Eligible Employee’s taxable income, except as directed by the Internal Revenue Service.

The foregoing notwithstanding, expenses for the adoption of a step-child who is an Eligible Child, while not Qualified Adoption Expenses, are reimbursable under the Plan on the same basis as Qualified Adoption Expenses in accordance the Plan terms and not to exceed the Maximum Reimbursement amount, on a taxable basis and therefore included in the taxable income of an Eligible Employee.

Legal Guardianship Expenses

“Legal Guardianship Expenses” are reasonable and necessary court costs, attorney fees, filing fees, and other legal expenses incurred by a Non-Represented Eligible Employee that (i) are directly related to, and the principal purpose of which is for, the establishment of a legal guardianship for an Eligible Child by the Eligible Employee and (ii) do not exceed the Maximum Reimbursement amount. Legal Guardianship Expenses do not include travel or lodging or other expenses not directly related to the legal process of establishing the legal guardianship. The Plan Administrator or its delegate will determine, in its sole discretion, whether an expense is a Legal Guardianship Expense.

Legal Guardianship Expenses up to the Maximum Reimbursement allowable under the Plan are included in an Eligible Employee’s taxable income and are limited to expenses related to legal guardianships established in the United States.

Reimbursement of Expenses

To receive reimbursement under the Plan, an Eligible Employee must submit a request along with supportive documentation of the Eligible Employee's expenses as required by the Claims Administrator or the Plan Administrator or its delegate pursuant to the reimbursement procedures set forth in the Adoption and Legal Guardianship Assistance Summary. The Plan Administrator or its delegate, in its sole discretion, will determine whether an expense is reimbursable under the Plan as a Qualified Adoption Expense for an Eligible Child or a non-Qualified Adoption Expense for a step-child or a Legal Guardianship Expense for an Eligible Child (including a step-child).

Deadline to submit requests for reimbursement from the Plan must be received no later than the deadline set forth in the Adoption and Legal Guardianship Assistance Summary from the finalization of the adoption or legal guardianship, as applicable.

Foreign Adoptions

In the case of the adoption of an Eligible Child who is not a citizen or resident of the United States when adoption proceedings begin, a special rule applies. The Plan will reimburse Qualified Adoption Expenses for a foreign adoption under the same terms and conditions that apply to a domestic adoption, provided that the law does not permit an Eligible Employee receiving such assistance in connection with a foreign adoption to exclude it from the Eligible Employee's taxable income until the taxable year in which the adoption becomes final. As a result, any amounts paid by the Plan in a year before the year the foreign adoption is final shall be included in the Eligible Employee's taxable income for that year (and the Employee is solely responsible for making any appropriate adjustment on the Employee's Form 1040).

Administration and Delegation of Authority

The Plan shall be administered by the Plan Administrator. The Plan Administrator shall have primary responsibility for the operation and administration of the Plan. The Plan Administrator has delegated such operation and administration to the Claims Administrator and a designated member of the Benefits & Policy and/or a third-party administrator, each of whom 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, discretion and powers to obtain from Eligible Employees and others, such information as the Plan Administrator or its delegate(s) shall determine, in its sole discretion, is necessary for the proper administration of the Plan, including but not limited to, such as proof of eligibility and incurrence of costs.

As Plan Administrator, the Committee and 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. 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.

Regarding the duties and powers described hereunder and elsewhere in this Plan, the Plan Administrator or its delegate(s) 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 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; and
- 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.

Amendment, Modification, or Termination

The Plan may be amended, modified, or terminated at any time by the Board or by the PDC without prior notice to Employees. An Eligible Employee who has incurred expenses in connection with a U.S. adoption or establishment of a legal guardianship that is not yet final at the time of such amendment, modification, or termination, and has not yet been reimbursed, will be reimbursed in accordance with the terms of the Plan as in effect immediately prior to such amendment, modification, or termination.

The foregoing notwithstanding, in addition to the Board and the PDC, Lumen's Vice President, Benefits & Policy, or her delegate, is authorized to amend at any time and from time to time Appendix A to add or delete Participating Companies and Appendix B to add or delete special provisions approved under governing collective bargaining agreements.

A Participating Company may terminate its participation in the Plan with the approval of the Plan Administrator. With the written approval of the PDC, 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.

If not earlier, the Plan shall discontinue and automatically cease to make Qualified Adoption Expense reimbursements upon the expiration of section 137 of the Code, unless it is otherwise extended by law and Lumen determines to continue to provide such reimbursements under 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.

General Administration

The following provisions govern the general administration of the Plan.

Funding of plan benefits

All benefits under the Plan are unfunded benefits and shall be paid out of the general assets of the Company from which the Eligible Employee is employed or by Lumen.

Prohibition on assignment and waiver of benefits

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

No right of employment

Nothing in the Plan shall be construed as giving to any officer, agent or employee of Lumen or any Participating Company any right, express or implied, to be employed by Lumen or 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 Lumen or any Participating Company, except as set forth herein. Employment at the Company remains “at will” which means that employees may terminate their employment at any time, with or without cause, and the Company 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 Lumen or 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 the Plan, any payment due may be made to the legal representative making the claim. If an Employee dies while any payment remains unpaid, the Plan 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 the 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 Plan Administrator and the Company with the Employee's 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 to the Company in a manner prescribed by the Company to provide such notification of address. The Plan Administrator 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: (1) because the address most recently provided by the Eligible Employee is incorrect; (2) because the Eligible Employee fails to respond to the notice sent to such address; (3) because of conflicting claims to such payment; or (4) 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 the Plan to an Eligible Employee, the amount shall not have been claimed, the amount shall be forfeited and shall cease to be a liability of the 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, including but not limited to, by the Claims Administrator, the Committee, its delegates, members of the Benefits & Policy, vendors, 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 Administrator or its delegates.

Governing law

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

No guarantee of tax consequences

Notwithstanding any provision of the Plan to the contrary, neither the Company nor the Committee makes any commitment or guarantee that any amounts paid to or for the benefit or coverage of an Eligible Employee under the 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 the Plan.

To the extent a Qualified 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. By accepting a benefit under the 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.

Required documentation for reimbursement

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

Limitation on benefits for more than 5% owners

No more than 5% of the amounts paid or incurred by the Company under the 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 Plan Year owns more than 5% of the common stock of Lumen.

Claims and Appeals 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 email to the Claims Administrator at the email address provided in the Adoption and Legal Guardianship Assistance Summary. The Claims Administrator will review the Employee's questions/concerns and will provide the Employee 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 Claims Administrator 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 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 Committee. The Committee, or its delegate, will review the Employee's written appeal and will provide the Employee with a written determination of the issues on appeal within sixty (60) days of receipt of the written appeal. 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 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 claim or civil lawsuit

Claims regarding any benefit under the Plan must be submitted in writing within six (6) months of the earlier of the date (i) a person has reason to believe that the Plan has not been properly administered or (ii) the person did not receive a Plan benefit to which he or she was entitled and had properly applied for.

A civil lawsuit must be filed not later than one year after the exhaustion of internal Plan remedies set forth in this section and any and all disputes relating to or arising under the Plan to enforce or interpret the Plan shall be brought by civil action and resolved only in United States District Court in Denver, Colorado (the "Court"), which shall have and retain continuing and exclusive jurisdiction over the Plan. An Eligible Employee, by virtue of the Employee's participation in the Plan, irrevocably consents to the jurisdiction and venue in the Court and that any and all disputes shall be adjudicated solely by the Court, and further irrevocably waives any defense based on lack of venue, personal jurisdiction, forum non conveniens, transfer, priority doctrines, and any defense(s) of similar type or import.

Execute Sept. 1, 2025 but effective Jan. 1, 2026.

Lumen Technologies, Inc.

By Marina Perarson, VP Benefits and Policy

Appendix A

Participating Companies

Participating Companies:

Lumen Technologies, Inc.'s U.S. subsidiaries and affiliated entities.

Non-Participating Companies:

Lumen Technologies, Inc.'s non-U.S. subsidiaries and affiliated entities.

Appendix B

Represented Employees Eligible For Adoption Assistance and Special Provisions For Certain Represented Employees

This Appendix B constitutes an integral part of the Plan and sets forth the bargaining units that are eligible for reimbursement of Qualifying Adoption Expenses under the Plan and, when applicable, special provisions for Plan adoption benefits that apply in lieu of Plan provisions to the contrary as provided under the applicable collective bargaining agreements (“CBAs”). Such special provisions shall be interpreted in a manner that is consistent with applicable CBA. Unless otherwise set forth in this Appendix, there are no special provisions provided under a CBA and the terms of the Plan that apply for Non-Represented Employees shall apply for the Represented Employees covered by that CBA.

Represented Employees are not eligible for reimbursement of Legal Guardianship Expenses.

Lumen’s Vice President, Benefits & Policy, or her delegate, is authorized to amend this Appendix B reflect changes to adoption assistant benefits provided under a CBA.

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, 2025 - May 31, 2028	No
CWA 7818	CenturyTel of Washington, Inc.	May 1, 2023 - April 30, 2026	No
CWA 7906	CenturyTel of Eastern Oregon, Inc./CenturyTel of Oregon, Inc.	May 1, 2023 - April 30, 2026	No
IBEW 89	CenturyTel of Washington, Inc. /CenturyTel of Oregon, Inc.	July 1, 2023 - June 30, 2026	No
IBEW 768	CenturyTel of Montana, Inc.	July 1, 2023 - June 30, 2026	No

Bargaining Unit	Company	CBA Term	Special Provisions
CWA Local 7 IBEW Local 206 Legacy Qwest	Qwest Communications	April 2, 2023 - March 28, 2026	Yes, same plan as in effect for Legacy Qwest during the period of the CBA 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. - 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. - An eligible child means any individual who: - has not attained age 18, or is physically or mentally incapable of caring for himself or herself; or

Bargaining Unit	Company	CBA Term	Special Provisions
			- 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: - The state must determine that the child should not be returned to the home of his or her parents. - 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. - The child must be a citizen or resident of the United States. Thus, a child adopted from outside the United States cannot qualify as a child with special needs. 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. 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. - An eligible child means any individual who: - has not attained age 18, or is physically or mentally incapable of caring for himself or herself; or - is a child with “special needs,” as defined in Code (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. Thus, a child adopted from outside the United States cannot qualify as a child with special needs. With exceptions as noted above, all other terms of the Plan apply.