



COVID-19 pandemic dependent care reimbursement program

We recognize that the COVID-19 pandemic has created unique and extraordinary challenges in the U.S. for businesses *and* families. Providing care for your dependents while you work is a familiar challenge, but this pandemic has greatly complicated these arrangements for many families. It's also important to our success that you're able to contribute your best in your role at work. For this reason, the **COVID-19 Pandemic Dependent Care Reimbursement Program** (the "Program") is now available to eligible U.S.-payroll employees. This program offers temporary, limited financial assistance for families who may be facing unexpected additional dependent care expenses due to the COVID-19 pandemic. Chevron continues monitor the COVID-19 pandemic and will share updates as necessary.

what the program provides

You can be reimbursed up to \$2,000 for eligible dependent care expenses incurred on or after September 1, 2020 due to the COVID-19 pandemic.

The maximum \$2,000 reimbursement is per household, not per dependent.

If there are multiple eligible Chevron employees caring for the same dependents in the same household, only one employee will qualify for reimbursement under the Program.

who can participate

Eligible employee

You must be paid on the U.S. payroll of Chevron Corporation ("Corporation") or a participating company and meet any of the following requirements to be eligible to participate in this Program:

- You're assigned to a regular work schedule of at least 40 hours a week, or at least 20 hours a week, if such schedule is an approved part-time work schedule under the Corporation's part-time employment guidelines.
- You're on a short-term disability or other Chevron-approved paid leave of absence.
- If you're a casual employee, you've worked (or are expected to work) a regular work schedule for more than four consecutive months.

However, you're *not* eligible if any of the following applies to you:

- You're on a Chevron-approved unpaid leave of absence.
- You're not on the Chevron U.S. payroll, or you're compensated for services to Chevron by an entity other than Chevron — even if, at any time and for any reason, you're deemed to be a Chevron employee.
- You're a leased employee, or would be a leased employee, if you had provided services to Chevron for a longer period of time.
- You are a professional intern.

Eligible dependents

You may request reimbursement for eligible expenses incurred to care for a dependent that meets any one of the following requirements:

- **Children under 19 years old who live with you and are dependent on you for their care.** A child includes a biological, adopted, foster, stepchild, legal ward, or a child of a person standing in the place of a parent (“in loco parentis”).
- **A child who is age 19 or older who lives with you and is incapable of self-care because of a mental or physical disability.**
- **Other family members, including adults, who live with you and/or are dependent on you for their care.** Other family members may include:
 - A spouse or domestic partner.
 - A parent (biological, foster, adoptive, stepparent, legal guardian or an individual who stood in the place of a parent when an employee was a child (including in-laws)).
 - A sibling (brother, sister).
 - A grandparent.

when participation begins

You may start participating as soon as you meet the eligibility requirements on or after September 1, 2020. There is no waiting period or length of service requirement to participate.

eligible expenses

Only **eligible expenses** may qualify for reimbursement under this Program. For purposes of this Program, an eligible expense must meet *all* the following requirements:

- An expense incurred by an eligible employee that is directly related to the care of an eligible dependent.
- An expense incurred as a result of the COVID-19 pandemic.
- An expense incurred while you were eligible to participate in the Program.
- An expense incurred on or after September 1, 2020.
- The expense must be reasonable. A **reasonable expense** is the amount incurred over what you would normally pay for your regular dependent care needs.
- The expense must be necessary. A **necessary expense** is for the care of an eligible dependent so you can conduct Chevron business and perform the duties of your job — whether you’re working remotely or onsite at a Chevron location.
- The expense is **not duplicative** or paid for by another dependent care plan, program or policy offered by Chevron or another employer. (For example, a flexible spending account like the Chevron Dependent Day Care Spending Account (DCSA) or a program such as the Chevron Dependent Care Reimbursement for Business Travel Program.)

The Corporation, in its sole discretion, shall determine which expenses are eligible expenses and reimbursable for the purposes of this Program.

Review real-world scenarios for examples

To help you understand the eligible expense requirements, we’ve included some real-world examples of expenses that are eligible and not eligible for reimbursement at the end of this program document.

how to request reimbursement

To receive reimbursement of dependent care expenses:

- Go to the [COVID-19 Pandemic Dependent Care Program](#) page on [hr2.chevron.com](#).
- Complete the online **Pandemic Dependent Care Reimbursement Form**
- Answer the questions on the form to certify your compliance with the program rules.
- Upload a copy of the bills and/or receipts for the eligible dependent care expenses incurred.



Redact all sensitive information that may appear on your expense documentation, such as credit card number, banking information, or medical facility name. In addition, *do not* include other sensitive personal information such as dependent's date of birth and dependent's medical condition.

tax information

Reimbursements under this Program are considered fully taxable and are subject to all applicable federal, state and local income and employment taxes. To the extent the Corporation deems appropriate, applicable federal, state, and local taxes may be withheld from any reimbursement under this Program. The tax treatment of reimbursements provided under this program may be modified, as determined by the corporate tax department, to conform to any changes in the tax law or the release of any additional IRS guidance.

Dependent care expenses that are reimbursed under your Chevron Dependent Day Care Spending Account (DCSA) are not also eligible to be reimbursed under this pandemic dependent care reimbursement program. Federal tax law also includes provisions for a tax credit for people who have eligible dependent care expenses. You may be qualified to take advantage of the tax credit, depending on your tax filing status and taxable income bracket. You should consult your tax advisor for assistance to determine which tax advantage is best for your specific situation.

when participation ends

Your participation in the Program will end if any of the following occurs:

- Your employment ends or you are otherwise no longer an eligible employee.
- Chevron Corporation may terminate this temporary program at its sole discretion at any time.

if you have questions

If you have questions or need more information about this Program, send an email to Human Resources at 9hrcomm@chevron.com.

Review real-world examples start on next page.

example scenarios

These examples assume you and your dependent(s) meet all eligibility requirements.
These examples are not exhaustive and are provided for illustration purposes only.

Expenses that *are eligible* for reimbursement

Additional fees paid to an assisted living facility

You are the primary, non-resident caregiver for your elder parent or partner/spouse who is living temporarily in an assisted living facility. Because you are temporarily unable to enter the facility, you must now pay additional fees to a caregiver who can perform the activities of daily living that you would normally provide, such as foot and nail care or hair washing. The additional fees are considered a reimbursable expense because they are incurred as a direct result of COVID-19 guest restrictions at the facility.

In-home distance learning supervision while you work from home

You need to hire someone to supervise your elementary school-aged child with distance learning so you can remain productive while working from home. The costs to pay for the extra support, provided in the home, is considered an eligible expense because the school is closed due to the COVID-19 pandemic and these costs are not typically incurred during a regular school year.

In-home distance learning supervision while you work onsite

You typically drop your child off at school before working at the refinery. Because school is closed due to the COVID-19 pandemic, you need to hire someone to supervise distance learning while your child remains at home and you are required to work at the refinery. The costs for the caregiver are considered a reimbursable expense because these costs are not typically incurred during a regular school year.

Distance learning supervision at a childcare center

Because school is closed due to the COVID-19 pandemic, you enroll your child in a supervised distance learning classroom at a local childcare center so that you can remain productive while working (from home or at your worksite). The tuition for the distance learning classroom at the childcare center is considered an eligible expense because this cost is not typically incurred during a regular school year.

Distance learning supervision at an academic camp

You normally drop your child off at school before working at a field location, but your school is closed due to the COVID-19 pandemic. You drop your child off at a distance learning academic camp where your child has supervision and academic support while you are at work. The costs for the academic camp are considered an eligible expense because these costs are not typically incurred during a regular school year.

Distance learning supervision in a neighborhood learning pod

You hire an aide to supervise part of a neighborhood "learning pod" in support of distance learning. This allows you to remain productive while working from home. The costs to pay for the extra support is considered an eligible expense because these costs are not typically incurred during a regular school year and are directly related to school closures during the COVID-19 pandemic.

Aide for a child with special needs

You need to hire an aide to support your child with special needs because the support they would normally receive in-person at school is not available due to a school closure. Costs incurred for the aide are considered an eligible expense if the presence of an aide is required so you can remain productive while working from home. Costs are considered reimbursable if these expenses are directly incurred due to a school closure because of the COVID-19 pandemic.

Travel expenses for in-home care of a young child by a relative

Due to a health condition in your immediate household, you are not able to send your child to group childcare or preschool. You fly in your mother to supervise your child so you can remain productive while working from home. The cost of the flight is an eligible expense under this Program (meals are not reimbursable) because the flight is directly related to the COVID-19 pandemic.

Expenses that are *not* eligible for reimbursement**Home-bound university student**

Food, utilities, materials or books for a student who normally lives at a dorm or apartment while enrolled at a university but is now living at home due to school closures are not eligible expenses and therefore are *not eligible* for reimbursement. These are costs you would incur regardless of the COVID-19 pandemic.

Materials and equipment

Materials and equipment in support of distance learning for your dependent — such as headphones, laptops or desks — are *not eligible* for reimbursement.

Tutoring for test prep

Tutoring for test prep, such as the SAT or ACT, are costs you would incur regardless of the COVID-19 pandemic and therefore are *not eligible* for reimbursement.

Expenses incurred prior to September 1, 2020

An expense incurred prior to September 1, 2020 is not eligible for reimbursement under the program, even if the expense meets other eligibility requirements.

Normal tuition for childcare or private school

Tuition for childcare is *not eligible* for reimbursement if this was a cost normally incurred in order for the employee to work prior to the COVID-19 pandemic.

Expenses paid for by another plan, program, or policy offered by Chevron (or another employer)

If you need to use back-up or emergency childcare resources due to the COVID-19 pandemic, and you submit a claim for reimbursement for this care under your Chevron Dependent Day Care Spending Account (DCSA), you cannot also request reimbursement for this expense under this Program.

Normal in-home care for an elderly parent

If elderly parent is normally cared for during the day by a caregiver or a visiting medical professional, such as a nurse, the expense of this regular daily care is *not eligible* for reimbursement under this Program. While an elderly parent that lives with you and is dependent upon you for their care is an eligible dependent under the Program, the expense must be related to additional care that is directly caused by the COVID-19 pandemic.

In-home aide for school-age child while you are on unpaid leave

Caregiving expenses to support a school-aged child with distance learning is *not eligible* for reimbursement for employees on a Chevron-approved leave because the subsidy is intended to assist you in remaining productive while working.

important notices

No Legally Binding Right to Payment

The Corporation or its duly authorized representative, acting in its sole and absolute discretion, may terminate this Program in whole or in part at any time and from time to time without the consent of any current or former employee. The Corporation provides this benefit in its sole discretion and the right to payment under this Program shall not vest with respect to an amount until such amount is paid to an Eligible Employee.

The Corporation reserves the right to modify, amend, or terminate the program at any time. Employees will be notified of such amendments, modifications or termination.

There are no vested rights with respect to this Program, Chevron health care plans or any company contributions towards the cost of this Program or such health care plans. Rather, Chevron Corporation reserves all rights, for any reason and at any time, to amend, change or terminate this Program and these plans or to change or eliminate the company contribution toward the cost of this Program and/or such plans. Such amendments, changes, terminations or eliminations may be applicable without regard to whether someone previously terminated employment with Chevron or previously was subject to a grandfathering provision. Some benefit plans and policies described in this document may be subject to collective bargaining and, therefore, may not apply to union-represented employees.

Misstatements and Omissions

The Corporation may use an individual's misstatement or omission of fact to deny reimbursements under this Program. If an individual is not eligible for the program; or expenses claimed are not eligible for reimbursement under the Program; or reimbursed expenses exceed \$2,000, the individual receiving reimbursement will be required to repay the company.

Eligible Employees may be asked to furnish to the Corporation any evidence, data or information the Corporation considers necessary or desirable to administer this Program.

Employment Rights

Nothing in this Program shall be deemed to give any person any right to remain in the employ of Chevron nor to affect the right of Chevron to terminate the employment of any person at any time with or without cause, which right is hereby reserved.

Choice of Law

This Program shall be governed by the laws of the state of California and is not a welfare plan under the Employee Retirement Income Security Act of 1974, as amended.