



CONFIDENTIAL AFFIDAVIT OF DOMESTIC PARTNERSHIP

SECTION I

We, _____, and _____ are domestic
(Print Name of Employee) (Print Name of Domestic Partner)

partners, and we certify that we are jointly responsible for each other's common welfare which may be requested at the discretion of Rivian:

We attest:

We live together.

We are at least eighteen (18) years of age or older.

We are not legally married or the partner to anyone in a lawful civil action.

We are not related by blood closer than would bar marriage in our state where we are legal residents.

We are each mentally competent to consent to contract.

We are jointly responsible for each other's basic living expenses.

Key Definitions:

"Live together" means that two people share the same place to live. It is not necessary that the legal right to possess the place be in both of their names. Two people may live together even if one or both have additional places to live. Domestic Partners do not cease to live together if one leaves the shared place but intends to return.

"Joint Responsibility for Basic Living Expenses" means basic food and shelter. It also means the cost of medical care if a partner is receiving health care benefits because of the domestic partnership. "Joint Responsibility" means that each partner agrees to provide for the other partner's basic living expenses if the partner is unable to provide for herself or himself. Anyone to whom these expenses are owed can enforce this responsibility.

SECTION II (EMPLOYEE)

I, the undersigned employee, understand and agree that this Affidavit shall be terminated upon the death of my domestic partner or by a change of my circumstance attested to in this Affidavit. I agree to notify my HR representative if there is any change of circumstances attested to in this Affidavit within thirty (30) days of the change by filing a Statement of Termination of Domestic Partnership.

A Domestic Partnership ends when:

1. one partner sends the other a written notice that he or she has ended the partnership; or
2. one of the partners dies; or
3. one of the partners marries or the partners no longer live together.



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SECTION III (EMPLOYEE AND DOMESTIC PARTNER)

By signing this Affidavit, we agree Rivian could request documents and/supporting documentation for the sole purpose of determining our eligibility for domestic partnership benefits. We understand that this documentation and the information contained in this form will be treated as confidential and in accordance with our Employee Privacy Notice and will be subject to disclosure only upon our expressed written authorization or pursuant to a court order. We understand that any person, employer, or company who suffers any loss because of false statements contained in an “Affidavit of Domestic Partnership” may bring a civil action against us to recover their losses, including reasonable attorney’s fees.

We affirm, under penalty of perjury, that the statements in this Affidavit are true to the best of our knowledge, and the undersigned employee, _____, understands that willful falsification of information on this Affidavit may lead to disciplinary action up to and including discharge from employment.

SECTION IV (DOMESTIC PARTNER BENEFITS TAXATION NOTICE)

We understand that this serves as notice that when adding a domestic partner to Rivian sponsored benefits plans that there are potential tax implications. The IRS does not consider domestic partners as eligible tax-qualified dependents. As a result of this classification, any employer cost-share made on pre-tax benefits premiums will be viewed as a taxable fringe benefit. This means that the dollar amount Rivian contributes to the benefit plans of an employee’s non-tax dependent will be imputed as income and added to the employees’ taxable income for the calendar year. In addition to this, the portion of employee paid premium that pays for domestic partner coverage will be deducted post-tax.

- Under federal law, domestic partners are non-taxable dependents.
- Domestic partners are non-taxable dependents in all states except California, District of Columbia, Hawaii (civil unions), New Jersey, Pennsylvania, Oregon, and Rhode Island.
- Employees are responsible for notifying Rivian if their domestic partnership is formally recognized by the state they reside in.
- Employees are responsible for making changes to their elections if their status changes and their domestic partner becomes a taxable dependent through marriage, relocation or obtaining a formal domestic partnership agreement that is recognized in the state in which the employee resides.

SECTION V (SPENDING ACCOUNTS)

Employees may elect coverage through a Flexible Spending Account (FSA), Limited Purpose FSA, Dependent Care FSA or Health Savings Account as a part of their Rivian Automotive benefits enrollment. Those enrolling a non-tax qualified domestic partner should considering the following:



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- Flex Spending Account funds (whether full or limited purpose) or HSA funds should not be used to reimburse the expenses of a non-tax qualified domestic party.
- Dependent Care FSA funds may only be used to reimburse the expenses of a domestic party if the domestic party (child) is the employees' tax-qualified dependent.
- Domestic parties electing FSA contributions are not considered to be married and may each contribute to an FSA, just as those married filing separately would do.
- When enrolling a domestic party into an HSA qualified plan, the HSA contribution limit will be the two-person limit for both parties. While an employee should not use HSA funds to cover their domestic partner's expenses, their partner can open their own HSA (outside of Rivian) to which they may also contribute the two-person maximum.

SECTION VI (OTHER CONSIDERATIONS)

Should employee have any concerns, please submit a ticket through Guidepost to the Benefits team and we can provide additional support.

Signature of Employee

Signature of Domestic Partner

Employee Name (Print)

Domestic Partner Name (Print)

Address

Address