

OKTA, INC.
Fertility Expense Reimbursement Program

Effective January 1, 2021

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I. Purpose

Okta, Inc. ("Company") has established this Fertility Expense Reimbursement Program ("Program") for the exclusive benefit of its eligible employees. The Program provides for reimbursement of fertility expenses incurred by eligible employees that are not qualified medical expenses under Section 213(d) of the Internal Revenue Code ("Code"). The Program is subject to the terms and conditions set forth in this document.

II. Administration

Carrot Fertility, Inc. is the Program Administrator responsible, in its sole discretion, for processing reimbursement requests under the Program. The Program Administrator's determination regarding a request for reimbursement under the Program is final, binding, and conclusive on any eligible employee and such employee's dependents and/or beneficiary(ies).

III. Eligibility; Participation

- A. Regular employees scheduled to work at least 30 hours per week are eligible to participate in the Program, subject to any applicable foreign legal requirements. Reimbursements will be provided only to eligible employees who are employed by the Company on the date of the reimbursement payout.
- B. Participation in the Program will terminate upon the earlier of:
 - 1. The effective date of termination of the Program;
 - 2. The date on which an employee ceases to be eligible as described in paragraph A above; or
 - 3. The date on which an employee has received reimbursements for Covered Expenses under this Program, together with benefits provided or amounts reimbursed under those plans, programs, and agreements described on Exhibit A attached hereto, that meet the maximum Program Benefits described in Section IV below.
- C. Participation in the Program shall continue while an eligible employee is on a qualifying leave of absence under the Family Medical Leave Act of 1993, as amended ("FMLA"), or the Uniformed Services Employment and Reemployment Rights Act of 1994, as amended ("USERRA"). If a Participant goes on a leave of absence that is not subject to the FMLA or USERRA, the Participant will be treated as having terminated participation, as described above in this Section III.

IV. Program Benefits

- A. The Company will reimburse eligible expenses incurred by eligible employees, up to the following maximum reimbursement limit:
 - 1. The maximum reimbursement benefit available under this Program is \$5,000. This amount shall be reduced by the amount reimbursed to (or

paid on account of) the eligible employee pursuant to those programs, plans, or arrangements set forth on Exhibit A, attached hereto.

- B. The maximum reimbursement benefit limit described above shall apply to each eligible employee individually.

V. Eligible Expenses

- A. The Program provides for reimbursement of fertility expenses that are not qualified medical expenses under Code Section 213(d) and are approved by the Program Administrator in its sole discretion ("Covered Expenses"), to the extent legally allowed and, where applicable, provided by an eligible provider, including:

1. Fertility consultations
2. Semen analysis
3. Fertility preservation for males and females
4. Genetic testing related to fertility such as PGT-A and PGT-M
5. Intrauterine insemination
6. In vitro fertilization
7. Transportation of reproductive material from point-to-point with a valid transportation vendor
8. Storage costs for eggs, sperm and/or embryos
9. Fertility medication

- B. The Program does not provide reimbursement for any of the following:

1. Fertility treatments provided by primary care providers, midwives, or OBGYN providers.
2. Acupuncture, herbal treatments, nutrition counseling, general genetic tests, travel costs, physical therapy, or fitness-related expenses.
3. Expenses that are covered or reimbursable by any third party (individual or entity) or any other plan or program, including but not limited to, an employer-sponsored medical or other benefit plan, or a governmental plan or program;
4. Medical expenses of eligible employees, spouses, domestic partners or covered family members (regardless of whether such expenses are covered by, or reimbursable under, any employer or governmental plan or program or by a third party).

- C. To receive reimbursements under the Program, eligible employees must incur a Covered Expense satisfy the Claims Substantiation Requirement described below.
- D. Only expenses incurred by an eligible employee after the effective date of the Program and while the employee is an employee of the Company are eligible for reimbursement under this Program.

VI. Claims Reimbursements

- A. The Program Administrator is responsible for the adjudication and processing of employee reimbursement claims.
- B. To receive a reimbursement under the Plan, an employee must incur a Covered Expense.
- C. A claim for reimbursement of a Covered Expense shall be made by an employee, or his or her authorized representative (“Claimant”), by uploading a paid statement no later than March 31st in the year following the date the expense was incurred.
- D. In addition to the requirements set forth in this Program, a claim must set forth the following information (i.e., the “Claims Substantiation Requirement”):
 - 1. the name of the individual(s) for whom a Covered Expense was incurred;
 - 2. the nature and date of the Covered Expense incurred;
 - 3. the amount of the requested reimbursement; and
 - 4. a statement that such Covered Expense has not otherwise been reimbursed and is not reimbursable through any other source and that Claimant will not request reimbursement from any other source.
- E. No Covered Expense incurred after a termination of employment shall be reimbursed.
- F. The Program Administrator has full authority to interpret and administer this Program, and its decisions are final and binding on all parties. No person has the right to any reimbursements or benefits under this Program unless the Plan Administrator, or a person to whom the Program Administrator has delegated the authority, determines that the benefit is payable.

VII. Contributions and Funding

- A. Employees are not required or permitted to contribute to the Program.
- B. The Program is unfunded. All reimbursements are paid from the Company’s general assets.

VIII. Income Tax Implications

Benefits paid under the Program are treated as taxable wages for income and employment tax withholding purposes. Any employee participating in this program must make adequate provision for, any sums required to satisfy the federal, state, local, foreign, and other tax or social security withholding obligations of the Company, if any, which arise in connection with a reimbursement under this Program, including, but not limited to authorizing withholding from payroll and any other amounts payable to such employee. Notwithstanding the foregoing, the Company makes no representation or undertaking regarding the tax treatment and/or related withholding resulting from participation in this Program, and an employee remains solely responsible for any such liability.

IX. Amendment and Termination

The Company, in its sole discretion, may amend or terminate this Program for any reason at any time, and without prior notice to employees. However, any eligible employee who has submitted documentation of their covered expenses as of the time of such amendment, modification, or termination, but has not yet been reimbursed for such expenses, will be reimbursed in accordance with the terms of this Program.

X. Miscellaneous

- A. Limitation of Rights. Neither the establishment of the Program nor any amendment thereof, nor the payment of any benefits under the Program, shall be construed as giving to any eligible employee or other person any legal or equitable right against the Company the Program Administrator.
- B. Restriction on Alienation. The interests of persons entitled to benefits under the Program are not subject to their debts or other obligations and, except as may be required by the tax withholding provisions of the Internal Revenue Code or any state's income tax act, may not be voluntarily or involuntarily sold, transferred, alienated, assigned, or encumbered.
- C. Facility of Payment. When any person entitled to benefits under the Program is disabled or is in any way incapacitated so as to be unable to manage his/her affairs, the Company may cause such person's benefits to be paid to such person's legal representative for their benefit, or to be applied for the benefit of such person in any other manner that the Company determines appropriate.
- D. No Employment Contract. This Program is not an employment contract. Any employment rights of an eligible employee are neither enlarged nor diminished by the establishment of the Program.
- E. Severability. If any provision of the Program is declared invalid or unenforceable by a court or agency of competent jurisdiction, such stricken provision shall not affect any other provisions of the Program, and the Program shall be construed and enforced as if such provision had not been included herein.
- F. Applicable Laws. Except to the extent superseded by the laws of the United States, this Program and all rights and duties thereunder shall be governed,

construed, and administered in accordance with the laws of the State of California.

- G. Forum Selection. Any court action must be brought in the U.S. District Court of the Northern District of California.
- H. Headings. The headings and subheadings of this Program have been inserted for convenience of reference only and are to be ignored in any construction of the provisions hereof.
- I. No Waiver of Terms. No term, condition or provision of the Program shall be deemed to have been waived, and there shall be no estoppel against the enforcement of any provision of the Program except by written agreement of the party charged with such waiver or estoppel. No such written waiver shall be deemed a continuing waiver unless specifically stated therein, and each such waiver shall operate only as to the specific term or condition waived and shall not constitute a waiver of such term or condition for the future or as to any act other than that specifically waived.

EXHIBIT A

List of Related Reimbursement Arrangements

1. Okta, Inc. Adoption Assistance Plan
2. Okta, Inc. Fertility Expense Reimbursement Program
3. Okta, Inc. Infertility Health Reimbursement Arrangement (HRA) Plan