

Okta, Inc.
Adoption Assistance Plan

Effective January 1, 2021

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I. Purpose

Okta, Inc. ("Company") has established this Adoption Assistance Plan ("Plan") for the exclusive benefit of its eligible employees. The Plan provides for reimbursement of qualified adoption expenses. It is intended that benefits paid under the Plan will be excludable from an employee's income for federal income tax purposes to the extent permitted under Internal Revenue Code ("Code") section 137. All benefits paid under the Plan are subject to FICA and FUTA.

II. Administration

Carrot Fertility, Inc. is the Plan Administrator responsible for processing reimbursement claims under the Plan. The Plan 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 Plan, 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. The following individuals shall not be eligible to participate in this Plan:

1. Any individual who is classified for payroll or reporting purposes as a leased employee, temporary employee, seasonal employee, casual employee, or independent contractor;
2. Any individual who owns more than a 5% interest in the Company; or
3. Any individual who is married to or is a tax dependent of someone who owns more than a 5% interest in the Company.

B. Participation in the Plan will terminate upon the earlier of:

1. The effective date of termination of the Plan;
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 Qualified Adoption Expenses under this Plan, 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. Plan Benefits

- A. The Company will reimburse costs incurred by eligible employees in connection with the adoption of a child who is under 18 years of age, or is physically or mentally incapable of self-care.
- B. The total lifetime maximum benefit under the Plan is \$5,000, which 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.
- C. The benefits provided under this Plan shall apply to each employee on an individual basis.

V. Eligible Expenses

- A. The Plan provides for reimbursement of reasonable and necessary expenses that are directly related to, and the principal purpose of which is for, the legal adoption of an eligible child to the extent such expenses are approved by the Plan Administrator ("Qualified Adoption Expenses"). Qualified Adoption Expenses may include the following:
 - 1. Adoption fees
 - 2. Legal fees
 - 3. Court costs
 - 4. Travel expenses (including meals and lodging) necessary for the adoption
 - 5. Home study application fee
 - 6. Home study fees
 - 7. Matching and placement fees
 - 8. Interstate Compact on the Placement of Children fees
 - 9. Other expenses the Company determines to be Qualified Adoption Expenses.
- B. The Plan does not provide reimbursement for expenses:
 - 1. Incurred before an employee becomes eligible to participate in the Plan;
 - 2. Incurred or submitted after an employee is no longer eligible to participate in the Plan;
 - 3. Reimbursed or reimbursable under a federal, state, or local plan;
 - 4. Incurred in violation of federal or state law;
 - 5. Reimbursed or reimbursable under another employer-sponsored plan;
 - 6. Incurred in relation to a surrogate parenting arrangement;
 - 7. Incurred in connection with the adoption of the child of a spouse; or,
 - 8. Which the Company determines in its sole discretion are not Qualified Adoption Expenses.

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

VI. Claims Reimbursements

- A. The Plan 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 Qualified Adoption Expense.
- C. A claim for reimbursement of a Qualified Adoption 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 Plan, a claim must set forth the following information (i.e., the “Claims Substantiation Requirement”):
 - 1. the name of the individual(s) for whom a Qualified Adoption Expense was incurred;
 - 2. the nature and date of the Qualified Adoption Expense incurred;
 - 3. the amount of the requested reimbursement; and
 - 4. a statement that such Qualified Adoption 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 Qualified Adoption Expense incurred after a termination of employment shall be reimbursed.
- F. The Plan 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 Plan unless the Plan Administrator, or a person to whom the Plan Administrator has delegated the authority, determines that the benefit is payable.
- G. The Company may limit reimbursements under the Plan as necessary to comply with applicable non-discrimination requirements.

VII. Contributions and Funding

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

- B. The Plan is unfunded. All reimbursements are paid from the Company's general assets.
- C. The Plan operates on a calendar-year basis.

VIII. Income Tax Implications

- A. Benefits paid under the Plan may be excludable from eligible employees' federal taxable income to the extent permitted under Code section 137. Employees are responsible for understanding the tax treatment of reimbursements under this Program and for claiming the applicable income exclusion by filing Form 8839 with their federal income tax returns. Notwithstanding anything to the contrary contained herein, the Company makes no representation or undertaking regarding the federal, state, or local income or employment tax treatment and/or related tax withholding obligations resulting from participation in this Plan, and an employee remains solely responsible for any such liability.
- B. Eligible employees may claim both an exclusion and a credit in connection with the adoption of an eligible child, but may not claim both a tax credit and exclusion for the *same* expense.
- C. Eligible employees may not claim a tax credit for expenses reimbursed under the Plan that are excludable from their federal taxable income. See Form 8839, Qualified Adoption Expenses and Instructions for Form 8839 on www.irs.gov. for more information.
- D. The Company does not provide employees with personal tax advice. 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.

IX. Amendment and Termination

The Company, in its sole discretion, may amend or terminate this Plan for any reason at any time, and without prior notice to employees. However, any eligible employee who has submitted documentation of their 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 such expenses, will be reimbursed in accordance with the terms of this Plan.

EXHIBIT A

List of Related Reimbursement Arrangements

1. Okta, Inc. Infertility Health Reimbursement Arrangement (HRA) Plan
2. Okta, Inc. Fertility Expense Reimbursement Program
3. Okta, Inc. Surrogacy and Gestational Carrier Expense Reimbursement Program