

Wellness Reimbursement Program – Global

2017 Wellness Reimbursement Amounts

Adobe provides the Wellness Reimbursement Program designed to help encourage and support a well-rounded healthy lifestyle for Adobe employees and their immediate family. The program covers expenses for a variety of eligible wellness activities for gym memberships, fitness classes, massages, nutritional counseling and much more.

Who is Eligible?

All regular Adobe employees (including interns and Adobe paid temporary employees where legally required¹) and their immediate family² are eligible to participate in the program. Regular employees include part-time employees who work the minimum hours required to be eligible for benefits.

You must be employed by Adobe when eligible expenses are incurred (paid for) and submitted for reimbursement.

Benefit Amounts

The below amounts represent the maximum reimbursement amount per calendar year. These amounts are considered a benefit-in-kind and will be a taxable income for employees unless not required by local tax rules.

Region	Annual Benefit Amount (USD)*
North America (US & Canada)	\$360.00
LATAM (Brazil, Mexico, Chile, Columbia,	\$360.00
Bermuda)	
India, Japan & APAC (excluding below)	\$550.00
Korea	\$1500.00

^{*} Local currency conversion where applicable. The annual benefit amount is established by Concur in local currency based on the applicable currency exchange rates as of the first Saturday in December prior to a new calendar year. For example, the 2017 annual benefit amounts were established from currency exchanges as of December 3, 2016. Local benefit amount may increase or decrease annually based on applicable currency exchange rates.

Region	Annual Benefit Amount (EUR)*
EMEA (excluding below)	€360.00

¹ Interns are eligible in the U.S, Canada, EMEA & LATAM. Adobe paid temporary employees are eligible only in EMEA.

² Immediate family consists of spouse/domestic partner and child(ren). In India, dependent parents are also included.

United Kingdom	€477.00	
Sweden	€650.00	
Switzerland	€500.00	

^{*} Local currency conversion where applicable. The annual benefit amount is established by Concur in local currency based on the applicable currency exchange rates as of the first Saturday in December prior to a new calendar year. For example, the 2017 annual benefit amounts were established from currency exchanges as of December 3, 2016. Local benefit amount may increase or decrease annually based on applicable currency exchange rates.

How the Program Works?

Adobe will reimburse per the annual benefit amounts appropriate for your location for eligible wellness related activities and products, including but not limited to those outlined in the below chart.

For additional information related to the administration of this program, including annual benefit value in local currency, see the following Application and Reimbursement Processes for your region:

<u>United States & Canada</u> <u>India, Japan & APAC, EMEA and LATAM</u> 2017 Wellness Reimbursement Amounts

Eligible Wellness Related Activities & Products:

Gym Membership	Fitness Counseling	Massage
Initiation Fees	Fitness Equipment (e.g. running	Tennis or Swim
	shoes, treadmill, snowboards,	Club
	bicycles, tennis racket, golf clubs)	5.05
Registration Fees (including Hockey)	Golf Lessons	Skate Park Passes
Personal Trainer Fees	Swim Lessons	Karate, Kick Boxing
Health Center Fees	Tennis Lessons	Bike Share
		Membership
Onsite Fitness Center class fees	Ski Lift Tickets	Pilates Class
and personal trainer		
Exercise DVDs/Videos and	Sky Diving	Rock Climbing
Games		
Apple iWatch	JumpstartMD Program	Tae Kwan Do, Tai
		Chi
Fitbit, Vivofit, Jawbone, etc.	Nutritional Classes	Yoga
Water purifiers, Air purifiers &	Music/Dance Lessons	
masks		

The following are items that are NOT eligible for reimbursement under the program:

Expenses and/or fees prior to your eligibility date
Health Spa treatments other than massage

Spa products
Camping equipment
Exercise or sports attire (except fitness shoes like running, hiking, climbing, cycling which ARE eligible)
Wii, Play Station, PS3, Xbox, Kinect, etc. video game CONSOLE SYSTEMS (exercise video games like Wii Fit ARE eligible)
Cell phones, tablets, etc. even if they can be used to track fitness activities like steps/miles
Hydrostatic testing
Tournament fees (including Hockey)
Vitamins or supplements

Timeline for Eligible Expense Submission and Reimbursement

The Wellness Reimbursement Program follows the calendar year (January 1st - December 30th). Eligible expenses must be incurred as outlined in the below table.

For additional information related to the administration of eligible expense see the following Application and Reimbursement Processes for your region:

<u>United States & Canada</u> <u>India, Japan & APAC, EMEA and LATAM</u> 2017 Wellness Reimbursement Amounts

For 2017 calendar year:

Expense Incur Period (Paid for):	January 1 through December 30 (when you paid; not when you receive the service)	
	U.S. & Canada: You may incur expenses in the current calendar year through the above date, and submit eligible expenses for reimbursement through 5/31 of the following year.	
	Rest of world: You may incur expenses in the current calendar year through the above date and should submit eligible expenses for reimbursement by 12/30 to use your current year benefit. Any claims filed after 12/30 of the current calendar year will be reimbursed against your new calendar year benefit.	
Annual Claim Filing Deadline:	No later than May 31 of the following year.	
	U.S. & Canada: You may file for reimbursement of paid expenses from the prior calendar year up until the date above, and these expense will be subject to the prior year cap. Prior calendar expenses filed after this date will be ineligible for reimbursement. Rest of world: You may file for reimbursement of paid expenses from the prior calendar year up until the date above, but these expense will be reimbursed	
	against your new calendar year benefit. Prior calendar expenses filed after this date will be ineligible for reimbursement.	

Disclaimer

The Company reserves the right to interpret and to make changes to or withdraw from this plan at any time, subject to applicable legal requirements.

Application and Reimbursement Process

United States and Canada

How The Program Works?

Benefit Amount

United States: annual benefit amount is \$360.00.

Canada: annual benefit amount is CAD 482.00.

Eligibility

All regular Adobe employees and their immediate family³ are eligible to participate in the program. Regular employees include part-time employees who work the minimum hours required to be eligible for benefits. The minimum weekly hours for the US and Canada are outlined below.

Country:	Hours/week to be eligible:	
United States	24 or more hours per week	
Canada	20 or more hours per week	

Program Administration

TRI-AD is the administrator for the Wellness Reimbursement Program for the U.S. and Canada. You can reach TRI-AD by phone Monday through Friday 5 am to 6 pm PT toll free at 855-482-3623, or via e-mail to flexmail@tri-ad.com. If you would like to file a claim for the Wellness Program, please review the important information outlined below. Claims may be submitted online through your log in on the TRI-AD website or iPhone/iPad or Android users may submit via the "Benefits by TRI-AD" Mobile App. Reimbursements will be issued through payroll within two pay dates of submitting all needed documentation to TRI-AD and claim approval.

How and When to Submit Expenses for Reimbursement:

- Claim Form: Log on to TRI-AD's website and click on "Enter a New Claim" to
 enter it online or via the "Benefits by TRI-AD" mobile app for iPhone/iPad or
 Android.
- Submit Claim: Mobile App users may take a picture of receipts and upload through your device. For website users, if you are able to scan and upload your receipts you may complete your claim in the TRI-AD Claim Center online, or you may print the claim form and submit via toll free fax to 1-866-233-4741. Your receipt must show the date you PAID for the eligible wellness activity/products.

³ Immediate family consists of spouse/domestic partner and child(ren).

• Reimbursements:

- Reimbursements will be issued through payroll within two pay dates of submitting your claim and receipt to TRI-AD and your claim being approved. Refer to the Reimbursement Submission Deadline schedule on the Resources page.
- Reimbursement submissions will be audited for the date you paid to establish eligibility for your expense. Provide proof of the date paid with your claim.
- Submissions are subject to an annual filing deadline, which is May 31 of the following calendar year. For example, for the 2017 Wellness Reimbursement Program, you must file by May 31, 2018. Any expenses you submit are subject to your benefit limit in the year submitted.
- o Your Wellness Reimbursement Program benefit does not carry forward from one calendar year to the next. If you do not use up your Wellness Reimbursement Program benefit by the end of the year, you will forfeit any unused amount. For example, if you incurred expenses in 2017 but waited until 2018 to submit them, you will be reimbursed from your 2018 benefit.

• Taxes:

- o <u>United States:</u> Approved reimbursements are treated as regular taxable income per IRS regulations and will be issued through payroll.
- o <u>Canada:</u> Approved reimbursements are treated as regular taxable income per the CRA regulation and will be issued through payroll.
- When to File: File claims as you incur them but submit them prior to the claims deadline.

India, Japan & APAC, EMEA and LATAM

How The Program Works?

Eligibility

All regular Adobe employees (including interns and Adobe paid temporary employees where legally required⁴) and their immediate family⁵ are eligible to participate in the program. Regular employees include part-time employees who work the minimum hours required to be eligible for benefits. The minimum weekly hours for each region is outlined below.

⁴ Interns are eligible in the U.S, Canada, EMEA & LATAM. Adobe paid temporary employees are eligible only in FMFA.

⁵ Immediate family consists of spouse/domestic partner and child(ren). In India, dependent parents are also included.

Region:	Hours/week to be eligible:	
India, Japan & APAC	n/a	
EMEA	n/a	
LATAM	Regular, full-time employees and Interns only.	

Program Administration

Reimbursement of eligible wellness related activities and products will be processed via Concur. You can access Concur by Adobe single sign on at:

https://adobe.okta.com/app/template_saml_2_0/exk11bgl14dRZGLtX0i8/sso/saml_

Reimbursements will be issued through **Payroll** after you submit all receipts and your claim is approved. You will receive your reimbursement depending on your submission date in accordance with normal pay periods and timelines for your respective country.

How and When to Submit Expenses for Reimbursement:

 Submit Claim: Complete an expense reimbursement claim through Concur and scan and attach your receipt and payments proofs. Your receipts and/or payments proof must show the date you PAID and the eligible wellness activity or product.

Reimbursement submissions will be audited for the date you paid and the activity or product to establish eligibility for your expense.

You will also need to enter the appropriate cost center and expense type (outlined in below tables).

2017 Wellness Reimbursement Amounts

India, Japan & APAC

Country	In Concur Select Cost Center	Expense Type	2017 Benefit Amount (Local Currency)*
Australia	7193113		AUD 739.00
China	7791107		CNY 3,792.00
Hong Kong	5488808		HKD 4,266.00
India	7890411	Global Wellness	INR 37,663.00
Japan	7294509	Reimbursement	JPY 62,303.00
Korea	7497514	(621760)	KRW 1,800,000.00
New Zealand	7210005		NZD 774.00
Singapore	7398118		SGD 784.00
Taiwan	7792006		TWD 17,514.00

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EMEA

Country	In Concur Select Cost Center	Expense Type	2017 Benefit Amount (Local Currency)*
Austria	5296212		EUR 360.00
Belgium	5498134		EUR 360.00
Czech Republic	6095503		CZK 9,741.00
Denmark	4895581		DKK 2,678.00
Finland	4795555		EUR 360.00
France	5394509 (Adobe)		EUR 360.00
Germany	5920250 (ASEG) 5294509 (NLGM)	Global Wellness	EUR 360.00
Ireland	5484509		EUR 360.00
Israel	1990581		ILD 1,466.00
Italy	2595553	Reimbursement	EUR 360.00
Netherlands	5494509	(621760)	EUR 360.00
Norway	4694509		NOK 3,250.00
Poland	6100027		PLN 1,604.00
Romania	5695584		RON 1,625.00
South Africa	5696006		ZAR 5,332.00
Spain	5595507		EUR 360.00
Sweden	2394509		SEK 6,366.00
Switzerland	5795507 (ALST) 1990580 (DMCH)		CHF 538.00
United Arab	5488588		AED 1,406.00
United Kingdom	4194509		GBP 404.00

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Note: Employees at sites that do not have a fringe cost center should submit to their own cost center and the expense allocation can be handled administratively. Your expense request will go to your manager for approval.

LATAM

Country	In Concur Select Cost Center	Expense Type	2017 Benefit Amount (Local Currency)*
Brazil	7697518 (ADBZ Fringe)		BRL 1,232.00
Mexico	194509 (ADUS Fringe)	Global Wellness	MXN 7,433.00
Chile	7698009 (ADCL Fringe)	Reimbursement	CLP 242,535.00
Colombia	8100012 (ADCO Fringe)	(621760)	COP 1,111,824.00
Bermuda	5696759 (AILP Fringe)		BMD 360.00

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- Reimbursements: Reimbursements will be issued through Payroll per the normal pay periods and timelines for your respective country after submitting all needed receipts and/or payment proofs and your claim being approved.
- **Taxes:** Approved reimbursements may be treated as benefit in kind for taxation purposes per country regulations.
- When to File: For one off expenses, file claims as you incur them. For recurring
 fees (e.g. gym membership) you do not need to submit each month, and
 can submit for the entire year at one time. Be sure to submit all claims prior
 to the claims deadline.

Questions about the program

Contact the Employee Resource Center (ERC) if you have questions about this program by phone at 6HELP, option 2, or by e-mail at erc@adobe.com.

Contact <u>expense@adobe.com</u> if you have questions about your reimbursement or the Concur tool.