

**STRYKER CORPORATION  
ADOPTION ASSISTANCE PROGRAM**

**PROGRAM DESCRIPTION AND EMPLOYEE NOTIFICATION**

**Restated Effective July 1, 2026**

**CONTENTS**

Section 1	Name, Purpose, Effective Date, and Program Year
Section 2	Definitions
Section 3	Eligibility
Section 4	Benefits
Section 5	Funding
Section 6	Claims and Appeal Procedures
Section 7	Amendment or Termination
Section 8	Miscellaneous
Section 9	Entire Agreement

**Section 1.**

**Name, Purpose; Effective Date, and Program Year**

- (a) Stryker Corporation (the “Company”) established a program for the provision of adoption assistance for the exclusive benefit of eligible Employees of the Employer, which is known as the Stryker Corporation Adoption Assistance Program (the “Program”).
- (b) This Program is designed to furnish adoption assistance in the form of cash reimbursements for Covered Expenses. It is the intention of the Employer that the Benefits paid under the Program will be excludable from employees’ income for federal income tax purposes to the full extent permitted under Internal Revenue Code Section 137.
- (c) The effective date of the amended and restated Program shall be July 1, 2026. The Program will only cover expenses incurred after both the Program’s effective date and after employees have been notified of the Program’s existence.
- (d) The records of the Program shall be kept on the basis of a Program Year that is January 1 -December 31.

**Section 2.**

**Definitions**

The terms used herein shall have the following meanings, unless a different meaning is clearly required by the context:

**STRYKER CORPORATION  
ADOPTION ASSISTANCE PROGRAM**

- (a) “Benefits” means reimbursement of the Covered Costs incurred by a Participant for adoption expenses pursuant to the provisions of Section 4 hereof.
- (b) “Code” shall mean the Internal Revenue Code of 1986, as now in effect or as it may be amended hereafter, and includes any regulations or rulings issued thereunder.
- (c) “Company” shall mean Stryker Corporation.
- (d) “Covered Costs” means all reasonable and necessary adoption fees, adoption agency fees, court costs, attorney’s fees, traveling expenses (including amounts expended for travel and lodging) while away from home, and other expenses that are directly related to, and the principal purpose of which is for, the legal adoption of an Eligible Child by a Participant. Covered costs do not include costs: (i) that violate state or federal law; (ii) for a surrogate parent arrangement; (iii) expenses for the biological parents; (iv) voluntary donations or contributions to an adoption agency; (v) costs to obtain legal guardianship or custody of a child that are not connected with the child’s legal adoption; (vi) for adopting a stepchild; (vii) paid using funds received from a local, state, or federal program or other source; (viii) for which a credit is undertaken under Code Section 23; or (ix) for which a credit or deduction is available under any other income tax provision. The Employer has discretion to determine whether an expense is considered a Covered Cost. For additional details about the taxable benefits available, Employees may refer to the Program overview made available by the Program Administrator. (Employees who adopt a special-needs child, as defined in the Instructions to IRS Form 8839, may be able to exclude from income certain amounts in addition to the actual qualified adoption expenses they pay or incur, even though the Employer does not reimburse those so-called "deemed expenses" under the Program. For instructions about how to take that exclusion, see the Instructions to IRS Form 8839.)
- (e) “Child” is any individual who, at the time the covered cost is incurred, is (i)(1) under the age of 18, or (2) is physically or mentally incapable of caring for himself or herself; and (ii) is not a stepchild of the Employee.
- (f) “Employee” means any individual classified by the Employer as a common-law employee on the U.S. payroll by the Company, or by subsidiaries of the Company that participate in the Program, on a regular full time basis (if regularly scheduled to work at least 40 hours per week), or regular part-time basis (if regularly scheduled to work at least 20 hours per week). Individuals classified as independent contractors, leased employees, or employed on a temporary or contingent basis are not eligible for coverage, even if they are later reclassified as common law employees for tax purposes. In addition, individuals who own more than a 5% interest in the Employer or individuals who are married to or are a tax dependent of an individual who owns more than a 5% interest in the Employer are not eligible to participate in the Program.
- (g) “Employer” means the Company, and subsidiaries of the Company that participate in the Program. The Company shall have the right to terminate any Employer’s adoption of the

**STRYKER CORPORATION  
ADOPTION ASSISTANCE PROGRAM**

Program at any time. If an Employer merges or is otherwise consolidated with any affiliate, the successor shall, as to the group of Employees covered by the Program immediately before such merger or consolidation, be the Employer as defined hereunder, unless the Company specifies to the contrary. In case of any other merger or consolidation, the successor shall not be the Employer except to the extent that it acts to adopt the Program. Each Employer is identified in Appendix A. The Company shall amend Appendix A as needed, to reflect an Employer's adoption of the Program or withdrawal from the Program, without any need to otherwise amend the Program.

- (h) "Participant" means any Employee who has satisfied the eligibility requirements of Section 3 hereof.
- (i) "Program" means the Stryker Corporation Adoption Assistance Program.
- (j) "Program Administrator" means Maven.
- (k) "Program Year" means the twelve (12) month period beginning on January 1 and ending on December 31.

**Section 3.**

**Eligibility**

- (a) Every Employee is eligible to receive Benefits under the Program as of their date of hire.
- (b) A participant who terminates or is discharged from employment with the Employer or who otherwise no longer meets the definition of "Employee" will cease being a Participant in the Program on the effective date of such termination or discharge or the date the Participant no longer meets the definition of "Employee."

**Section 4.**

**Benefits**

- (a) Every Participant in the Program shall be eligible to receive Benefits under the Program in payment or reimbursement for up to \$15,000 (whether pre-tax or post-tax) per lifetime for Covered Costs incurred on or after July 1, 2026, while he or she was a Participant in the Program, with respect to the final adoption of a child under the age of 18; however, Benefits may be available if an adoptee 18 or older is deemed "special needs" by the state/country in which the adoption takes place and is unable to care for himself or herself. No Benefits shall be payable to a Participant until the adoption has been finalized. Benefits are not available when the child being adopted is a stepchild or the biological child or other relative of either of the adoptive parents. The Program may recover any overpayments or payments made in error.

**STRYKER CORPORATION**  
**ADOPTION ASSISTANCE PROGRAM**

- (b) If both parents are Employees of the Employer, the maximum total reimbursement for benefits remains \$15,000 for adoption under this Program.
- (c) If a Participant ceases participation in the Program for any reason, no Benefits shall be paid to the former Participant for expenses incurred before or after the date of such termination.
- (d) In no event shall a Participant be entitled to receive any Benefit under the Program in lieu of cash or any other taxable compensation he or she might otherwise be entitled to receive from the Employer.
- (e) The Program is intended not to discriminate in favor of highly compensated employees (as defined in Code Section 414(q)) as to eligibility to participate or Benefits distribution, and to comply in this respect with the requirements of Code Section 137(c)(2) (which cross references the requirements of Code Sections 127(b) (2) and (3)). If, in the judgment of the Program Administrator, the operation of the Program in any calendar year would result in such discrimination, then the Program Administrator shall select and exclude from participation in the Program such employees as shall be necessary to ensure that, in the judgment of the Program Administrator, the Program does not discriminate.
- (f) Benefits under this Program are designed to be excludable from federal income tax under Code Section 137. However, benefits are subject to Federal Insurance Contributions Act (“FICA”) and Federal Unemployment Tax Act (“FUTA”) taxes. In the case of reimbursed expenses, any FICA and FUTA taxes required to be withheld from Benefits under this Program shall be deducted from those Benefits. The Company will report all qualifying adoption expenses paid or reimbursed under the Program for each Employee for the year on the Employee’s Form W-2.

If any Benefit under this Program becomes subject to federal income taxes, whether as a result of nondiscrimination test, income limitation tests, or payment of benefits in excess of statutory limits, any federal income tax withholding owed with respect to the taxable portion of any Benefit shall be deducted from the Employee’s other compensation in the same calendar year in which the Benefit is provided.

The Company’s adoption benefit provides reimbursement for qualified adoption expenses on a pre-tax basis, in accordance with IRS guidelines. Please note that eligibility for the tax exclusion is subject to income requirements based on your modified adjusted gross income (MAGI). Reimbursements will be reported on your W-2 (Box 12, Code T), and you may be responsible for reconciling any tax adjustments at the time of filing. In general, for domestic adoptions, an employee may claim the adoption assistance exclusion in the year that your Employer pays or reimburses the Benefits under the Program. We encourage you to consult with a personal tax advisor to understand how this benefit may apply to your individual tax situation.

**STRYKER CORPORATION  
ADOPTION ASSISTANCE PROGRAM**

**Section 5.**

**Funding**

The Company shall contribute the amount required to pay Benefits under this Program out of the general assets of the Company at the time such Benefits are to be paid. Benefits shall be paid to or on behalf of any Participant upon the submission and approval of a claim for benefits pursuant to the claims procedures set forth in Section 6. There shall be no special fund out of which Benefits shall be paid, nor shall Participants be required to make contributions as a condition of receiving Benefits.

**Section 6.**

**Claims and Appeal Procedures**

(a) A participant desiring to receive a Benefit under the Program shall submit a written request for such Benefit on a form provided by the Program Administrator no later than 365 days after the adoption has been finalized. Such request shall provide the following information:

- (i) the Participant's name, Social Security Number, address, and office location;
- (ii) the name and date of birth of the child;
- (iii) a description of the adoption expense or expenses that the Participant has incurred; and
- (iv) the date and cost of such services, including itemized bills or receipts substantiating the amount and nature of the expenses, evidence of payment by the Participant of such expense, and a copy of the final decree of adoption.

Requests for reimbursement not submitted within 365 days following the date the adoption becomes final will not be considered. In addition, to be eligible for reimbursement of Covered Expenses, an individual must be an Employee of the Employer on the date the adoption becomes final, and submitted expenses must have been incurred while the individual was an Employee.

(b) If a claim is wholly or partially denied, notice of the decision, in accordance with subsection (c) below, shall be furnished to the Employee within a reasonable period of time, not to exceed 90 days after receipt of the claim.

(c) The reason for the denial furnished to the Employee will include an explanation of the Program's claims review procedure set forth in subsections (d) and (e) below. The purpose of the review procedure is to provide a procedure by which an Employee, under the Program, may have reasonable opportunity to appeal a denial of a claim to the Program Administrator.

**STRYKER CORPORATION  
ADOPTION ASSISTANCE PROGRAM**

(d) An Employee (or his or her duly authorized representative) shall request a review by filing a written application for review with the Program Administrator at any time within 60 days after receipt by the claimant of written notice of the denial of his or her claim.

(e) Decision on review of a denied claim shall be made by the Program Administrator or its designee within 120 days of receiving the request for review.

(f) If dispute arises with respect to any matter under this Program, the Company may refrain from taking any other or further action in connection with the matter involved in the controversy until the dispute has been resolved.

**Section 7.**

**Amendment or Termination**

(a) Right to Amend. The Company shall have the right at any time to: (i) amend, or modify the Program; but in no event shall any such amendment or modification prejudice any claim or benefit under the Program which was incurred but not paid prior to the amendment or modification; (ii) to make any Program amendment required to bring the Program into conformity with law or regulation; and (iii) to amend the Program provided such amendments are not considered material because the financial exposure to either the Program or to the Company is not material and there is no change in the participants' benefits or any change is immaterial and/or the change is to the administrative provisions of the Program, such as claims processes or allocation of responsibilities for administering various aspects of the Program.

(b) Right to Terminate. The Company shall have the right at any time to terminate the Program in whole or in part; but in no event shall such termination prejudice any claim or benefit under the Program which was incurred but not paid prior to the termination date.

**Section 8.**

**Miscellaneous**

(a) All final decisions in interpreting provisions of the Program shall be the sole discretionary responsibility of the Employer, including making eligibility and benefit determinations and making factual determinations in connection with the Program. Any determinations of the Employer are final and binding.

(b) Nothing contained herein shall impose on any officer or directors of the Employer any personal liability or any Benefit due an Employee pursuant to this Program.

(c) Any rules, regulations or procedures that may be necessary for the proper administration or functioning of this Program that are not covered in this Program shall be promulgated and adopted by the Company.

**STRYKER CORPORATION  
ADOPTION ASSISTANCE PROGRAM**

(d) This Program shall not be deemed to constitute a contract between the Employer and any Employee, or to be a consideration or an inducement for the employment of any Employee. This Program shall not be deemed to give any Employee the right to be retained in the service of the Employer, or to interfere with the right of the Employer to discharge any Employee at any time regardless of the effect which such discharge shall have upon such person as a Participant in this Program. This Program shall not be deemed to give the Employer the right to require any Employee to remain in the employ of the Employer, or to restrict any such person's right to terminate his or her employment at any time.

(e) If any provision of this Program shall be held invalid for any reason, such illegality or invalidity shall not affect the remaining parts of this Program, and this Program shall be construed and enforced as if such illegal and invalid provisions had never been included.

(f) In the construction of this Program, reference to any gender shall include the masculine, feminine and neuter genders, the plural shall include the singular and the singular the plural, whenever appropriate.

(g) The terms of the Program shall be construed under the laws of Michigan except to the extent such laws are preempted by federal law.

**Section 9.**

**Entire Agreement**

This document sets forth the entire Program. Except as provided in this Program, no other employee benefit plan or program which is, or may hereafter be, maintained by the Employer shall constitute a part of this Program.

**STRYKER CORPORATION  
ADOPTION ASSISTANCE PROGRAM**

**Appendix A**

**Participating Employers**

Stryker Corporation

Stryker Customs Brokers LLC

Stryker Employment Company LLC

**STRYKER CORPORATION  
ADOPTION ASSISTANCE PROGRAM**

IN WITNESS WHEREOF, the Employer has caused this Program to be executed this \_\_\_\_ day of 2026, to be effective as of July 1, 2026.

By: Paul Ryerson  
Electronically signed by: Paul Ryerson  
Reason: I approve this document  
Date: Jun 18, 2026 07:20:46 EDT

Title: Vice President of Global Benefits







# Qualified Adoption Policy - Effective 20260701 - Final

Final Audit Report

2026-06-18

Created:	2026-06-17
By:	Audrey Keizer (audrey.keizer@stryker.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAbE3EQ-dybZ3pRk4QIRJ6ARmW3yChOEWH

## "Qualified Adoption Policy - Effective 20260701 - Final" History

-  Document created by Audrey Keizer (audrey.keizer@stryker.com)  
2026-06-17 - 10:54:44 PM GMT- IP address: 199.76.89.34
-  Document emailed to paul.ryerson@stryker.com for signature  
2026-06-17 - 10:56:23 PM GMT
-  Email viewed by paul.ryerson@stryker.com  
2026-06-18 - 11:16:40 AM GMT- IP address: 104.47.56.254
-  Signer paul.ryerson@stryker.com entered name at signing as Paul Ryerson  
2026-06-18 - 11:20:44 AM GMT- IP address: 67.242.219.26
-  Document e-signed by Paul Ryerson (paul.ryerson@stryker.com)  
Signing reason: I approve this document  
Signature Date: 2026-06-18 - 11:20:46 AM GMT - Time Source: server- IP address: 67.242.219.26 - Signature Appearance Selected: TYPE
-  Agreement completed.  
2026-06-18 - 11:20:46 AM GMT