On March 13, 2020, President Trump determined that the ongoing novel coronavirus (COVID-19) pandemic warranted a nationwide emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (the Stafford Act), thereby opening up the opportunity for employers to provide tax-free assistance to employees under Section 139 of the Internal Revenue Code (Code).The Company recognizes that during this time, some employees who are required to work outside the home for National Grid may now need caregiver assistance for their children where they have not needed it prior to the pandemic. To address this concern the Company adopted The National Grid Emergency Hardship Subsidy Program.

The National Grid Emergency Hardship Caregiver Subsidy program has been developed to provide financial support to Company employees who are required to work outside their home for National Grid, and who are incurring a financial hardship because of the pandemic due to the obtaining and paying for child care services for their child(ren). Guidelines for this program are established below. ***If you work from home, this program does not apply to you.***

**Program details**

1. In PHASE 2, the duration of this program begins April 18, 2020 and ends June 26, 2020 or up to the discretion of the company (PHASE 1 is now closed, new requests for the PHASE 1 program March 16th through April 17th will not be considered).
2. The program covers regular full-time and part-time management and union employees who work a minimum of twenty (20) hours per weekwho 1) do not work from home and are required to perform their job in the field or at a National Grid location, and 2) are experiencing a financial hardship as a result of the pandemic due to incurring a new or additional caregiving expense for services that were not in place prior to the pandemic.
3. Caregiving services are defined as in-home care or center-based care for children up to age 13, and for a disabled dependent child over the age of 13 (child(ren) must be considered my legally dependent child and/or my tax dependent)
   * 1. In-home care definition under this program
        1. The caregiver is selected by the employee.
        2. The caregiver must be paid by the employee.
        3. The caregiver cannot be someone who currently, or prior to the pandemic, lives/lived in the employee’s household who otherwise would have been caring for the child(ren) without pay.
        4. Examples of an eligible caregiver: babysitter, nanny, friend, family member not living in the household, neighbor.
     2. Center-based care definition under this program
        1. A day care center that provides child care services outside the employee’s home and requires a fee for that service.
4. Eligible employees may receive up to $100 per day for caregiving costs they incur while they are performing their job duties. Payments are based on need according to the information submitted on a program Affidavit, and may vary by employee. Payment does not apply if your caregiver arrangement (either in home or center based) was in place prior to the pandemic and continues to provide care.
5. Payments made under this program cannot be also reimbursable under an insurance program, or any other program, or used to pay for the same services an employee has already received through the Dependent Care Reimbursement Account (DCRA)

**Review the instructions below if you meet the above criteria**

1. Employee will contact Employee Services either by email ([employee.services@nationalgrid.com](mailto:employee.services@nationalgrid.com)) or by phone at 1-888-483-2123 to obtain an affidavit and the program description
2. Employee will return the affidavit with supporting documentation if required (copy of child(ren) birth certificate(s) or proof of tax dependent documentation) to Employee Services who will review eligibility, which may include contacting the employee’s supervisor to verify whether the employee is required to work in the field or at a National Grid location.
3. If eligible, Employee will receive $100 per day for the length of time caregiver services are needed to a maximum limit of 49 days (holidays are not included). Payment will be processed by Accounts Payable and paid via same method payroll is paid (direct deposit primary account or live check). This payment is non-taxable for Federal, State, and Local income taxes in in NY, MA, RI, CA.\*
4. Employee will notify Employee Services if their job duties have changed and they are no longer required to work at a National Grid location or in the field, if they begin to work from home, if they are unable to report to work due to quarantine, or their need for the subsidy has changed.

The company reserves the right to make changes to this program at any time, up to and including changing the eligibility for payment, changing the daily subsidy amount, stopping payments, shortening or extending the duration of the program or termination of the program before July 17, 2020. All decisions as to eligibility, continued qualification of an employee, and amount of payments are determined by Human Resources and such decisions are binding and final.

Any employee who intentionally makes a misrepresentation to the Company or violates the provisions of the Program will be subject to disciplinary action up to and including termination of employment. Ethical decision making is a value National Grid takes seriously, and it is expected that employees understand they take accountability for their decisions. Employees are expected to keep this in mind when applying for this program. Program Participants who improperly or incorrectly receive this Subsidy will be obligated to reimburse the Company for all nonqualifying payments and costs and expenses in obtaining recovery of reimbursement including all legal costs and expenses.

**This is a temporary program, implemented due to COVID-19, and will be reviewed upon it’s end date July 17, 2020.**

*\*National Grid does not provide tax advice. While it is recommended that you keep records of the program for tax purposes if you receive payment (i.e. program guide, signed affidavit and any payments you may have received), you should consult and rely upon the advice of your personal accountant or tax advisor.*