

**PLAN SUMMARY
FOR
COMMUTER BENEFITS – TRANSIT AND PARKING PLANS**

The undersigned Employer hereby establishes a “qualified transportation fringe” benefit plan under Code §132(f) and any valid regulations issued thereunder, and shall be interpreted to accomplish that objective. The commuter benefits provided hereunder are intended to be eligible for exclusion from participating employee’s gross income under Code §132(f). The undersigned Employer elects the following provisions:

EMPLOYER INFORMATION

1. EMPLOYER’S NAME, ADDRESS AND TELEPHONE NUMBER

Name: Corient Services LLC
Address: 830 Brickell Plaza Suite 4800
Miami, FL 33131

Telephone: (416) 681-6628

2. EMPLOYER’S TAXPAYER IDENTIFICATION NUMBER:

87-3513335

3. TYPE OF ENTITY

Corporation

PLAN INFORMATION

4. PLAN EFFECTIVE OR RESTATEMENT DATE:

01/01/2025

5. PLAN ORIGINAL EFFECTIVE DATE:

01/01/2023

6. PLAN YEAR RUNS:

01/01 - 12/31

7. THE FOLLOWING AFFILIATED EMPLOYERS will be a Participating Employer in this Plan:

None

ELIGIBILITY REQUIREMENTS AND PLAN ENTRY

8. ELIGIBLE EMPLOYEES

All employees who satisfy eligibility requirements

9. SERVICE PERIOD REQUIREMENTS

As of the date of hire

10. ENTRY DATE OF PARTICIPATION

An Eligible Employee who has satisfied the eligibility requirements will become a Participant on

First day of the month following the date requirements were met

BENEFITS

11. BENEFITS AVAILABLE UNDER S132 TRANSIT AND PARKING PLANS

Mass Transit and Vanpooling, Parking

12. BENEFIT AMOUNTS

Up to the IRS monthly maximum

13. EMPLOYEES MAY CHANGE THEIR ELECTIONS BY CONTACTING THEIR HR DEPARTMENT AT A FREQUENCY OF

Monthly

14. QUALIFIED PARKING RUN OUT PERIOD FOR ACTIVE EMPLOYEES

180 days of the date of service

15. QUALIFIED PARKING RUN OUT PERIOD FOR PARTICIPANTS WHO TERMINATE EMPLOYEEMENT OR LOSE ELIGIBILITY

90 days after the end of the month in which termination occurs

16. MASS TRANSIT/VANPOOL RUN OUT PERIOD FOR ACTIVE EMPLOYEES

180 days of the date of service

17. MASS TRANSIT/VANPOOL RUN OUT PERIOD FOR PARTICIPANTS WHO TERMINATE EMPLOYEEMENT OR LOSE ELIGIBILITY

90 days after the end of the month in which termination occurs

EMPLOYER

Corient Services LLC

By: _____ Date: _____

Printed Name: _____

Title: _____