

## **GRANTS TO EMPLOYEES FOR FEMA-FEDERALLY DECLARED MAJOR DISASTER AREAS**

Norfolk Southern may at its sole discretion provide qualified disaster relief payments, as defined by section 139 of the Internal Revenue Code (IRC), in the form of grants, to eligible employees in certain FEMA-federally declared major disaster areas who have been displaced or sustained damage as a result of flooding or other major storm damage. Such grants are intended to meet requirements pursuant to IRC section 139 necessary to be excluded from the employee's gross income for federal taxes. The grants are for the purpose of reimbursing losses or expenses, not otherwise covered by insurance or other sources, as described below:

- Expenses related to the repair or rehabilitation of your personal residence or replacement of its contents, to the extent the expenses were incurred as a result of flooding or other major storm damage (not insured or otherwise reimbursed, which includes any compensation from FEMA, or any other source).
- Expenses related to reasonable and necessary temporary living expenses, to the extent the expenses were incurred as a result of flooding or other major storm damage (not insured or otherwise reimbursed, which includes any compensation from FEMA, or any other source), or due to an inability to return to your personal residence following evacuation based on instruction from local, state, or federal authorities.

The grants are available for amounts up to \$5,000 per eligible employee and are further limited to one grant per eligible household, not to exceed \$5,000 in total per calendar year. An employee must certify, using the form provided below, that the grant amount requested does not exceed the total loss or damage actually sustained, or expense incurred, and is not covered by insurance or otherwise reimbursed. Additionally, an employee must furnish a statement of uncovered loss from the employee's insurance agent, unless the employee certifies that they are not insured. Proof of the employee's residence must be submitted with the request. Finally, the employee must provide a signed written statement explaining the need for a grant.

Please return the required supporting documentation, as applicable, outlined above and using the "Certification of Loss" form below to [hrhelpdesk@nscorp.com](mailto:hrhelpdesk@nscorp.com).

Decisions will be made as soon as possible upon receipt of a completed application. The decision will be delayed if the application is missing the supporting documentation, if any required information is incomplete, or if you do not timely submit additional requested information. Final decisions approving or denying the grant will be sent to the email address listed on your certification of loss. If approved, the payment will be made by direct deposit in the next available payroll run.

Questions may be directed to the HR Help Desk: [hrhelpdesk@nscorp.com](mailto:hrhelpdesk@nscorp.com).

The Vice President Human Resources is solely responsible for the interpretation and administration of this program. This program is not intended to create any contractual or guaranteed rights, and the Vice President Human Resources may, at any time, modify or terminate this program and any additional implementing procedures, without notice, subject to applicable law. The determination of the Vice President Human Resources or his/her designee concerning any matter under this program is conclusive and binding and not subject to review or appeal, unless required by law.

# CERTIFICATION OF LOSS

I request a grant in the amount of \$\_\_\_\_\_ (maximum = \$5,000) to pay for losses and/or expenses related to (check one or both if applicable):

\_\_\_ The repair or rehabilitation of my personal residence or replacement of its contents, to the extent the expenses were incurred as a result of flooding or other major storm damage (and not insured or otherwise reimbursed, which includes any compensation from FEMA or any other sources).

\_\_\_ Reasonable and necessary temporary living, to the extent the expenses were incurred as a result of flooding or other major storm damage (not insured or otherwise reimbursed, which includes any compensation from FEMA or any other sources), or due to an inability to return to my personal residence following evacuation based on instruction from local, state, or federal authorities.

Name of FEMA-designated disaster area (county): \_\_\_\_\_

Address where loss occurred: \_\_\_\_\_

Date(s) of loss: \_\_\_\_\_

Name of major disaster: \_\_\_\_\_

## **List of Losses/Expenses**

(Use bottom of second page if more space is needed.)

**Property:**

**Estimated or Actual Cost:**

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**Temporary Living Arrangement:**

**Estimated or Actual Cost:**

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**I certify** that the grant amount requested does not exceed the total loss or damage actually sustained and is not covered by insurance or otherwise reimbursed, which includes any compensation from FEMA or any other sources.

**I further certify** (check one of the following):

I have insurance coverage, but it does not cover my loss. (Please include a statement of uncovered loss from your insurance agent.)

I do not have insurance. (Please provide an alternative form of proof of residence.)

\_\_\_\_\_  
Signature of Employee

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Employee ID Number

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Phone Number

**REMINDER: In addition to the applicable supporting documentation, you must submit a signed written statement with this certification explaining the need for a grant.**