

SYNOPSYS, INC.
ADOPTION ASSISTANCE PROGRAM

As Amended and Restated Effective January 1, 2022

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SECTION 1 – ESTABLISHMENT AND PURPOSE

1.1 Establishment and Purpose

Synopsys, Inc. (Synopsys) hereby establishes the Synopsys, Inc. Adoption Assistance Program (Plan) to provide its eligible Employees with financial assistance with Qualified Adoption Expenses. This Plan is intended to meet the requirements of Section 23 and Section 137 of the Internal Revenue Code, as amended from time to time, and is to be interpreted in a manner consistent with the requirements thereof.

1.2 Effective Date

This Plan is hereby amended and restated as of January 1, 2022. The Plan was previously amended and restated January 1, 2017 and January 1, 2019.

SECTION 2 – DEFINITIONS

As used herein, the following words and phrases shall have the following respective meanings when capitalized:

- 2.1 Administrator**
The person, persons, or entity appointed by Synopsys pursuant to Section 4.1 to administer the Plan.
- 2.2 Adoption**
Adoption of an Eligible Child as defined under the Plan.
- 2.3 Adoption Assistance Plan**
The Plan established by Synopsys to provide reimbursement to its eligible Employees for Qualified Adoption Expenses.
- 2.4 Adoption Credit**
The income tax credit for Qualified Adoption Expenses.
- 2.5 Domestic Adoption**
Adoption of an Eligible Child who is a citizen or resident of the United States at the time the Adoption commenced.
- 2.6 Effective Date**
The Plan is hereby amended and restated effective January 1, 2022.
- 2.7 Eligible Child**
An Eligible Child is any individual who, at the time a Qualified Adoption Expense is paid or incurred, is under the age of 18 or is physically or mentally incapable of caring for himself and not the child of the spouse of the Employee.
- 2.8 Eligibility Date**
With respect to an eligible Employee, the later of the Effective Date or the Employee's date of hire, as applicable.
- 2.9 Employee**
An individual whose relationship with Synopsys is, under common law, that of an employee.
- 2.10 Employer**
Synopsys, Inc. and any of its subsidiaries.
- 2.11 Foreign Adoption**
Adoption of an Eligible Child who is not a citizen or resident of the United States at the time the Adoption commenced.
- 2.12 Synopsys, Inc.**
Synopsys and any company which shall succeed to the business of Synopsys and adopt the Plan.
- 2.13 IRS Code (Code)**
Internal Revenue Code, as amended from time to time.

2.14 Modified Adjusted Gross Income

Adjusted gross income for the taxable year without applying the exclusion for adoption assistance under Code section 137, foreign earned income under Code section 911, and income exclusions under Code sections 931 and 933.

2.15 Participant

An Employee who satisfies the requirements of Section 3.1 and who incurs Qualified Adoption Expenses during the Plan Year.

2.16 Plan

The plan herein set forth, including all attachments thereto, as amended from time to time.

2.17 Plan Year

The period beginning January 1 and ending December 31 of the same calendar year.

2.18 Qualified Adoption Expenses

The reasonable and necessary adoption fees, court costs, attorney's fees, and other expenses that are directly related to, and the principal purpose of which is for, the legal adoption of an Eligible Child by the Participant. Qualified Adoption Expenses do not include any expense (1) that is incurred in violation of federal or state law, (2) that is incurred in carrying out any surrogate parenting arrangement, (3) that is incurred in connection with the adoption of a child of the Participant's spouse, (4) that is reimbursed other than under an adoption assistance program that satisfies the requirements of Code Section 137, (5) that is incurred related to an unsuccessful adoption, or (6) expenses incurred by the natural mother including but not limited to medical, housing, and travel related expenses.

2.19 Shareholder or Owner

A shareholder or owner or their spouses or dependents who own on any day of the year more than 5% of the stock, or capital or profits interest of Synopsys.

SECTION 3 – PLAN REQUIREMENTS

3.1 Eligible Participants

All regular full-time and part-time Employees who work a minimum of 20 hours per week are considered eligible to participate in the Plan as of their new hire date. Coverage begins on the Employee's Eligibility Date and terminates on the Employee's date of termination of employment. Notwithstanding the foregoing, temporary employees, independent contractors and interns are not eligible to participate in the Plan.

3.2 Eligible Expenses

Eligible expenses shall constitute those Qualified Adoption Expenses incurred on or after the Effective Date of the Plan.

3.3 Proof of Expenses

A Participant receiving payments under this Plan must provide Synopsys with reasonable substantiation that payments under the Plan constitute Qualified Adoption Expenses as defined under Section 2.18 no later than the last day of the tax year in which the expense is incurred. Terminated Employees must submit for Plan reimbursement by their date of termination. There is no grace period.

3.4 Exclusive Benefit

The payments under this plan must benefit the Employees of Synopsys generally and eligibility requirements may not discriminate in favor of highly compensated Employees or their dependents.

3.5 Shareholders or Owners Limitation on Benefits

Shareholders or owners (or their spouses or dependents) may receive no more than five (5) percent of all adoption assistance reimbursements or expenses paid by Synopsys during the tax year of the Employee.

3.6 Maximum Benefit

- The maximum benefit for an Employee who is regularly scheduled to work 30 hours per week is \$10,000 per adoption/annually.
- The maximum benefit for an Employee who is regularly scheduled to work between 20 to 29 hours per week is \$10,000 per adoption/annually.

3.7 Income Limitations

If a Participant's Modified Adjusted Gross Income (Modified AGI) is less than \$223,410 the full amount of the benefit is non-taxable. If it is \$223,410 or greater, then the non-taxable portion of the benefit will be reduced by IRS formula. The full benefit is taxable to any Participant whose Modified AGI equals or exceeds the maximum amount (\$263,410), as indexed by federal regulations.

Payments in excess of the allowable maximum will be included in the Participant's income in the year in which the payment is made.

3.8 Year of Exclusion

- **Domestic Adoptions.** In general, amounts paid under the Plan for Qualified Adoption Expenses for a Domestic Adoption are excludable from the Participant's gross income for the year in which Synopsys pays the Qualified Adoption Expenses.
- **Foreign Adoptions.** Special rules apply in the case of Foreign Adoptions. The exclusion from gross income is only available for Foreign Adoptions that become final. Amounts paid or

expenses incurred by Synopsys for Qualified Adoption Expenses before the taxable year in which the adoption becomes final are excludable from the Participant's gross income in the taxable year in which the adoption becomes final. Therefore, amounts paid or expenses incurred by Synopsys under the Plan in a taxable year prior to a final adoption are includable in the Participant's gross income that year. The Participant must make an appropriate adjustment on his Form 1040.

3.9 Coordination of Credit and Exclusion

- **Credit or Exclusion.** An individual may claim both a credit and an exclusion in connection with the adoption of an Eligible Child. An individual may not, however, claim both a credit and exclusion for the same Qualified Adoption Expense.
- **No Credit for Employer Payments.** An individual may not claim a credit for any Qualified Adoption Expense reimbursed by Synopsys, whether or not reimbursed under the Plan.

3.10 Taxation

Benefits provided under this Plan are subject to withholding for purposes of FICA, Medicare, and FUTA. Allowable amounts are not subject to federal income tax.

SECTION 4 – ADMINISTRATION

4.1 General

Synopsys shall be the Administrator of the Plan. Synopsys shall be the Plan's agent for service of legal process.

Synopsys shall have the authority to interpret and construe the Plan in regard to all questions of eligibility, the status and rights of any person under the Plan, and the manner, time, and amount of payment of any benefits under the Plan. Each Employee shall, from time to time, upon request of Synopsys, furnish to Synopsys such data and information as Synopsys shall require in the performance of its duties under the Plan.

Synopsys shall designate any individual, partnership or corporation as the Administrator to carry out its duties and responsibilities with respect to the administration of the Plan. Such designation shall be in writing and such writing shall be kept with the records of the Plan.

Synopsys may adopt such rules and procedures as it deems desirable for the administration of the Plan, provided that any such rules and procedures shall be consistent with provisions of the Plan and the Code.

Synopsys may employ such counsel and agents and may arrange for such clerical and other services as it may require in carrying out the provisions of the Plan.

4.2 Claims Procedure

Eligible Employees may apply to Synopsys for reimbursement of Qualified Adoption Expenses by submitting an application in writing to the Administrator, in such form and accompanied by any other documentation as the Administrator may prescribe, setting forth:

- the amount, date and nature of the expense with respect to which a reimbursement is requested;
- the name of the person, organization or entity and their tax identification number to which the expense was or is to be paid;
- the name of the Eligible Child for whom the expense was incurred;
- any other information requested by the Administrator.

If any person eligible to receive benefits under the Plan or any person claiming to be eligible to receive benefits under the Plan believes he is entitled to benefits in an amount greater than those which he is receiving or has received, he may file a claim with the Administrator. Such a claim shall be in writing and state the nature of the claim, the facts supporting the claim, the amount claimed, and the address of the claimant. The Administrator shall review the claim and within a reasonable period of time after receipt of the claim, give written notice by mail to the claimant of the decision with respect to the claim. Such notice shall be written in a manner calculated to be understood by the claimant and, if the claim is wholly or partially denied, set forth the specific reasons for denial, specific references to the pertinent Plan provisions on which the denial is based, a description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary, and an explanation of the claim review procedure under the Plan.

If claimed benefits would be payable by an insurer under a contract of insurance or by a claims agent under a contract between such agent and Synopsys, the Administrator may (i) refer the claim to representatives of such insurer or claims agent, as the case may be, for decision (such decision

to be subject to the approval of the Administrator) or (ii) to the extent he deems necessary or helpful in making his decision, consult with representatives of such insurer. The Administrator shall also advise the claimant that he or his duly authorized representative may request a review of the denial by filing with the Administrator, within sixty (60) days after notice of the denial has been received by the claimant, a written request for such review.

The claimant shall be informed that he may have reasonable access to pertinent documents and submit comments in writing to the Administrator within the same sixty (60) day period. If a request is so filed, review of the denial shall be made by the Administrator within sixty days after receipt of such request, and the claimant shall be given written notice of the resulting final decision. Such notice shall include specific reasons for the decision and specific references to the pertinent Plan provisions on which the decision is based and shall be written in a manner calculated to be understood by the claimant.

4.3 Records

Synopsys shall keep or cause to be kept all books of account, records and other data as may be necessary or advisable in its judgment for the administration of the Plan.

SECTION 5 – GENERAL PROVISIONS

5.1 Expenses

All costs and expenses incurred in administering the Plan and other administrative expenses shall be paid by Synopsys.

5.2 Non-Assignability

It is a condition of the Plan, and all rights of each person eligible to receive reimbursement under the Plan shall be subject thereto, that no right or interest of any such person in the Plan shall be assignable or transferable in whole or in part, either directly or by operation of law or otherwise, including, but not by way of limitation, execution, levy, garnishment, attachment, pledge, or bankruptcy, but excluding devolution by death or mental incompetence, and no right or interest of any such person in the Plan shall be liable from, or subject to, any obligation or liability of such person, including claims for alimony or the support of any spouse.

5.3 Employment Non-Contractual

The Plan confers no right upon any Employee to continued employment.

5.4 Benefits Solely from General Assets

The benefits provided hereunder will be paid solely from the general assets of Synopsys. Nothing herein will be construed to require Synopsys or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or any other person shall have any claims against, right to, or security or other interest in, any fund, account or asset of Synopsys from which any payment under the Plan may be made.

5.5 No Guarantee of Tax Consequences

Neither the Administrator nor Synopsys makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state tax nor that any other favorable tax treatment will apply to or be available to any Participant with respect to such amounts. It shall be the obligation of each Participant to determine whether each payment under this Section is excludable from the Participant's gross income for federal and state tax purposes, and to notify the Administrator if the Participant has reason to believe that any such payment is not so excludable.

5.6 Indemnification of Synopsys by Participants

If any Participant receives one or more payments or reimbursements under the Plan that are not for Qualified Adoption Expenses, such Participant shall indemnify and reimburse Synopsys for any liability they may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax that the Participant would have owed if the payments or reimbursements that had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any additional income and Social Security tax actually paid by the Participant.

5.7 Notices

Notices, accountings and reports required to be given by the Plan Administrator may be given by personal delivery or by mail addressed to the party involved at the last address of such party recorded on the general address files of the Plan Administrator. If given by mail, the date of mailing shall be deemed to be the date as of which the same was given or furnished to the addressee. Any notice required under the Plan may be waived in writing by the person entitled to such notice.

5.8 Governing Law

The Plan is intended to constitute a benefit plan with the meaning of Section 137 of the IRS Code. To the extent not preempted by federal law, this Plan shall be interpreted and construed in accordance with the above-referenced section and related sections of the Code and the law of the State of California.

5.9 Gender and Number

Whenever used in the Plan, words in the masculine gender shall include masculine or feminine gender, and unless the context otherwise requires, words in the singular shall include the plural, and words in the plural shall include the singular.

SECTION 6 – AMENDMENT AND TERMINATION

6.1 Amendment and Termination

The Plan may at any time and from time to time be amended, modified or terminated by written instrument executed by a duly authorized representative of Synopsys. Any such amendment, modification or termination shall become effective on such date as Synopsys shall determine and may apply to persons eligible to receive benefits or persons receiving benefits under the Plan at the time thereof, or both, as well as to persons who otherwise would be eligible to receive benefits in the future, provided, however, that no such amendment, modification or termination shall deprive any Participant of any benefits attributable to reduction in his compensation made prior to the date of such amendment, modification or termination.

6.2 Official Document

This document, together with all attachments and appendices, constitutes the entire Plan, and it is the official Plan Document which set forth in particularly the terms and conditions of the Plan. Any discrepancy between the terms, condition or language contained in this Plan document and the terms, conditions or language of other documents will be resolved in accordance with this Plan Document. If there are differences in interpretations between this Plan Document and other documents, the interpretation of this Plan Document shall prevail.

IN WITNESS WHEREOF, the undersigned authorized representative has executed this Plan document this _____ day of _____, 20____, on behalf of Synopsys, Inc. to evidence the adoption of the Plan as set forth herein.

For Synopsys, Inc.

By: _____

Title:

Date: _____