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SYMETRA
RETIREMENT | BENEFITS | LIFE

Tax Services Agreement

Policyholder:

City of Broken Arrow

Tax Services Effective Date:

01/01/27

Policyholder Tax Identification Number *(TIN)*:

Coverages	Policy Number/Effective Date
☐ Group Short Term Disability Insurance	01-021705-00 / 01/01/27
☑ Group Long Term Disability Insurance	01-021705-00 / 01/01/27
☐ Statutory Disability Insurance	/
☐ Paid Family and Medical Leave Insurance	/

This Tax Services Agreement (the "Agreement") is between Symetra Life Insurance Company (herein "Symetra," "We," "Us," or "Our") which has issued and insures the group insurance policy(ies) providing the coverages identified above (the "Policy(ies)") and the Policyholder (herein "You" or "Your").

IN CONSIDERATION OF the mutual promises contained herein and in the Policy(ies), You and We agree as follows.

Standard Tax Services

1. You authorize Us to, and We will, withhold and deposit applicable and properly elected United States federal income taxes and state income taxes as well as applicable employee Federal Insurance Contributions Act ("FICA") taxes from benefits that We pay under the Policy(ies). We will make timely filings with the appropriate United States federal and state agencies.
2. We will deposit the taxes using Our tax identification number and will timely notify You of these payments. We will provide this notification to You on Sick Pay Reports.
3. We assume no responsibility for Your share of FICA taxes, except to the extent that You elect Our FICA Match Service pursuant to this Agreement.
4. We assume no responsibility for any other payroll or employment related tax, fee, premium or the like including Federal Unemployment Insurance (FUTA) and State Unemployment Insurance (SUTA), State Disability Insurance, State or Local Occupational Taxes, other jurisdictional taxes such as municipal, city or county taxes, or any Workers' Compensation Tax which may be applicable to the benefits We are paying.
5. We will prepare and deliver to You the annual summary reports of benefits paid, if FICA match is declined for that specific product.
6. The territory of service is limited to the United States of America. You accept responsibility for any applicable tax withholding, payment, or reporting obligations for any jurisdictions outside the United States.

Supplemental Tax Services

You authorize Us to, and We will provide, the Supplemental STD Tax Services, Supplemental LTD Tax Services, Supplemental Statutory Disability Insurance Tax Services and/or Supplemental Paid Family and Medical Leave Insurance Services, as applicable, selected in Appendix A (if any). If you decline all supplemental tax services, We will provide only the Standard Tax Services set forth above.

Symetra Life Insurance Company

Mailing address: P.O. Box 1230 | Enfield, CT 06083
Phone: 1-877-377-6773 | **Fax:** 1-877-737-3650

How Tax Services Apply to Your Locations, Divisions, or Employee Classes

1. Our tax services under this Agreement will apply to all locations, divisions and/or classes of the Policy(ies).

   ☑ Yes ☐ No

   If no, complete Appendix B, listing all locations, divisions and/or classes that will have tax services that differ from the selections in the Supplemental STD Tax Services form and Supplemental LTD Tax Services form, Supplemental Statutory Disability Insurance Tax Services form and/or Supplemental Paid Family and Medical Leave Insurance Services form, as applicable.
2. All or a portion of your employees are exempt from OASDI (Social Security) Tax withholding.

   ☐ Yes ☐ No

   Please note, if you select Yes, and you have a group of employees who are not exempt from OASDI withholdings please list them on Appendix B.

   If your employees' OASDI obligation changes at any time, it is your responsibility to notify Symetra of the change, and a new Tax Services Agreement will be required.

General Provisions

Term

This Agreement will be effective until the conclusion of all tax reporting periods associated with the Policy(ies), unless this Agreement is terminated earlier by mutual agreement of the parties.

Changing Selected Tax Services

You agree that any service change regarding Forms W-2 must be requested in writing on or before November 15th of the current tax year. Any change in W-2 Services after November 15th may result in employees receiving Forms W-2 after January 31st or possible duplicate forms issued from both Us and You.

You agree that any service change regarding FICA Match Service will be effective on January 1st following the date on which a new Supplemental STD Tax Services form, Supplemental LTD Tax Services form, or Supplemental Statutory Disability Insurance Tax Services form and/or Supplemental Paid Family and Medical Leave Insurance Services form has been signed and submitted to Us.

Accurate and Timely Information

You agree to provide Us with accurate and timely information to provide selected tax services, including information to determine the taxable portion of the benefits. Submission of incorrect taxable portion of benefits by You which later requires Us to retroactively correct claimant net benefits may result in fees payable to Us to cover reasonable processing.

Reporting

We make available to you an online Portal (the "Portal") that will enable You to generate or obtain certain reports, which may include the Sick Pay Reports. Unless You have notified Us otherwise in writing, You agree to utilize the Portal to generate or obtain reports that are available via the Portal, including Sick Pay Reports (as applicable), and We will not provide such reports via any other delivery method. You agree to give Us prompt written notice of (i) any suspected error or omission or (ii) Your inability to generate or obtain reports via the Portal.

From time to time, You may request that We provide ad-hoc reports and analysis. Prices for such reports will be mutually agreed to by the parties.

Hold Harmless

You agree to indemnify and hold Us harmless from any and all liability (including but not limited to fines or penalties) that may result from erroneous, incomplete, or untimely information provided by You to Us in connection with Our performance of the services under this Agreement.

Pricing for Selected Tax Services

You agree that the FICA Match Service will require underwriter review. If selection of this service results in a change in premium, We will promptly notify You.

General Provisions *(continued)*

Entire Agreement

This Agreement and any attached Appendices embody the entire agreement between Us and You concerning Our provision of tax services in conjunction with the Policy(ies). There are no promises, terms, conditions, or obligations other than those contained herein, and this Agreement will supersede all previous communications, prior business relationships, representations or agreements, either verbal or written, between the parties. This Agreement may be modified only by agreement of the parties in writing. This Agreement replaces all previously executed Tax Services Agreements between the parties.

Signatures

IN WITNESS WHEREOF, authorized representatives of the Parties have executed this Agreement as of the Effective Date.

Signed for the Policyholder

Authorized Representative’s signature — Date

Authorized Representative’s Name and Title

Signed for Symetra Life Insurance Company

07/28/26

Authorized Representative’s signature — Date

Lindsey Lajoie, Vice President, Workforce Benefits Claims

Authorized Representative's Name and Title

Appendix A to Tax Services Agreement – Supplemental STD Services

STD W-2 Services *(select one)*

☑ You **authorize** Us to, and We will, prepare Forms W-2 for payees and file such forms with the appropriate United States federal and state agencies.

- We will postmark by January 31st of each year, or such other date required by law, Forms W-2 containing sick pay information to payees and make information return filings in accordance with Federal and State requirements regarding income tax, Social Security, and Medicare tax.
- We will issue Forms W-2 using Our tax identification number.
- If the Policy is terminated, We will continue to provide Forms W-2 and make information return filings for disability benefits/sick pay payments on all claims incurred prior to termination of the Agreement.

☐ You **decline** Our service to prepare Forms W-2 for payees or file Federal and State information returns reporting disability benefits/sick pay. We will provide You by January 15th of each year the information required by Federal law to enable You to prepare Forms W-2 for active and terminated employees.

If You decline W-2 services, STD FICA Match Service may not be selected below.

STD FICA Match Service *(select one)*

☐ You **authorize** Us to, and We will, pay Your share of FICA taxes. You agree that adding STD FICA Match Service will require underwriter review. If selection of this service results in a change in monthly premium or fees, We will promptly notify You.

W-2 Services must be selected above if You authorize STD FICA Match Services.

☑ You **decline** Our STD FICA Match Service and will report and deposit Your share of any FICA tax withheld from benefits paid, if applicable.

Appendix A to Tax Services Agreement – Supplemental LTD Services

LTD W-2 Services *(select one)*

☑ You **authorize** Us to, and We will, prepare Forms W-2 for payees and file such forms with the appropriate United States federal and state agencies.

- We will postmark by January 31st of each year, or such other date required by law, Forms W-2 containing sick pay information to payees and make information return filings in accordance with Federal and State requirements regarding income tax, Social Security, and Medicare tax.
- We will issue Forms W-2 using Our tax identification number.
- If the Policy is terminated, We will continue to provide Forms W-2 and make information return filings for disability benefits/sick pay payments on all claims incurred prior to termination of the Agreement.

☐ You **decline** Our service to prepare Forms W-2 for payees or file Federal and State information returns reporting disability benefits/sick pay. We will provide You by January 15th of each year the information required by Federal law to enable You to prepare Forms W-2 for active and terminated employees.

If You decline W-2 services, LTD FICA Match Service may not be selected below.

LTD FICA Match Service *(select one)*

☑ You **authorize** Us to, and We will, pay Your share of FICA taxes.

W-2 Services must be selected above if You authorize LTD FICA Match Services.

☐ You **decline** Our LTD FICA Match Service and will report and deposit Your share of any FICA tax withheld from benefits paid, if applicable.

For Voluntary LTD Benefits only: If You decline Our LTD FICA Match Service you will receive year end reporting related to these benefits which will be provided by Us. You are responsible for ensuring all necessary tax reporting and compliance are managed independently.

Appendix B to Tax Services Agreement

Listing of all Locations, Divisions and/or Classes and provide the Tax Services being requested if different than what was provided in APPENDIX A. i.e.: W-2 and FICA Match (Yes/No).

Locations, Divisions, and/or Classes	W2 (Yes/No)	FICA Match (Yes/No)

Listing of all Locations, Divisions and/or Classes that are not exempt from OASDI taxes.