



Barnes Group Inc.
Domestic Partner Benefit Procedures
Effective as of January 1, 2024

These Domestic Partner Benefits Procedures (the "Procedures") highlight important information about the domestic partner benefits offered by Barnes Group Inc. ("Barnes Group"). The Procedures apply to both same-sex and opposite sex domestic partnerships. Your eligibility for a Barnes Group health benefit plan or the Domestic Partner provisions under the [Barnes Group Inc. Family Medical Leave Policy](#) is not established merely by your receiving these Procedures. These Procedures do not constitute an expressed or implied contract or guarantee of employment. Complete details about each covered group health benefit plan are contained in the legal plan documents that govern plan operation and administration. Complete details about family medical leave for Domestic Partners are contained in the Domestic Partner provisions of the [Barnes Group Inc. Family Medical Leave Policy](#). If there is an inconsistency between these Procedures and a plan document or Policy, the plan document or Policy will govern. Barnes Group reserves the right to interpret these Procedures and all plan provisions and Policies in its sole discretion - Barnes Group's interpretation of these documents is final and binding.

Barnes Group expects to continue its employee benefit plans indefinitely. However, Barnes Group reserves the right, in its sole discretion, to amend, modify, introduce employee contributions, increase, or reduce employee contributions, or terminate any benefit arrangement at any time and for any reason (subject to the applicable laws and any applicable collective bargaining agreements). Barnes Group reserves the right to modify, amend or eliminate the Procedures, in whole or part, and may do so with or without prior notice to employees. Barnes Group reserves the right to modify, amend or eliminate the Domestic Partner provisions of the Barnes Group Inc. Family Medical Leave Policy, in whole or part, and may do so with or without prior notice to employees.

These Procedures are not intended to provide tax advice or advice on any other legal issues. Because there may be tax and legal consequences to enrolling your Domestic Partner or the Eligible Dependents of your Domestic Partner in a Barnes Group benefit plan, you are encouraged to consult your tax and/or legal advisor.

If these Procedures have been delivered to you by electronic means, you have the right to receive written Procedures and may request a copy of these Procedures on a written paper document at no charge by contacting your local benefits administrator.

Introduction

Barnes Group is pleased to offer eligible salaried and non-union hourly U.S. based employees the opportunity to elect benefits under its group health benefit plans for Domestic Partners and the Eligible Dependents of enrolled Domestic Partners and to take Domestic Partner Family and Medical Leave when needed. These Procedures are intended to foster an atmosphere of fairness and professional respect at Barnes Group.

Please review these Procedures very carefully. These Procedures will help you better understand the eligibility and participation requirements for the domestic partner benefits offered by Barnes Group.

Certain terms used in these Procedures are capitalized. The meaning of these terms may be found in the "Definitions" section of these Procedures.

Eligibility

You are eligible to enroll your Domestic Partner in a Barnes Group health benefit plan providing Domestic Partner benefits, or register your Domestic Partner for purposes of the Barnes Group Family and Medical Leave Policy, if you are eligible to participate in such plan or Policy and you are a U.S. based salaried or non-union hourly employee. To register your Domestic Partner, you will be required to provide a signed, notarized affidavit and furnish satisfactory proof of the domestic partnership.

Domestic Partner Benefits

Group Health Benefit Plans

Generally, group medical, prescription drug, dental, and vision coverage under the Barnes Group Inc. Welfare Benefits Plan, along with coverage under the voluntary accident coverage plan, will be available for Domestic Partners and eligible dependents of an enrolled Domestic Partner. However, not all Barnes Group plans provide domestic partner benefits. Also, Pre-tax Premiums, Flexible Spending Accounts, Dependent Care Accounts and Health Saving Accounts cannot generally be used for Domestic Partners and/or Domestic Partner's children.

The following chart summarizes the benefit plans that are available to Domestic Partners and the Eligible Dependents of an enrolled Domestic Partner:

Benefit	Domestic Partner Benefit
Medical & Prescription Drug	The medical and prescription drug plan is available to your Domestic Partner and the Eligible Dependents of your Domestic Partner. <i>(Note: Please refer to the "Continuation of Health Coverage" section of this Policy for important information regarding continuation of health coverage rights and limits).</i>
Wellness Program	The wellness program is available to your Domestic Partner if your Domestic Partner is enrolled in the medical and prescription drug plan.
Dental	The dental plan is available to your Domestic Partner and the Eligible Dependents of your Domestic Partner.
Vision	The vision plan is available to your Domestic Partner and the Eligible Dependent(s) of your Domestic Partner.

Continuation of Health Coverage

Under current federal laws, a domestic partner and his or her dependent children do not have an independent right to elect continuation of health coverage under the Consolidated Omnibus Budget Reconciliation Act of 1985 ("COBRA") upon a "qualifying event." However, Barnes Group offers continuation coverage to qualified Domestic Partners and their dependent children in a manner similar to, but separate from, COBRA. A Domestic Partner and the dependent children of a Domestic Partner who is covered by a Barnes Group health plan at the time of a COBRA qualifying event will be offered the opportunity to elect to continue group health coverage on terms which mirror the COBRA provisions, even though the Domestic Partner and dependent children are not covered by COBRA. Because this coverage is not actual COBRA coverage and is not mandated by law, Barnes Group may modify or eliminate it at any time.

Health Savings Accounts (HSA), Flexible Spending Accounts (FSA) and Dependent Care Flexible Spending Accounts (DCA)

Generally, you may not submit claims for your Domestic Partner, or the Eligible Dependents of your Domestic Partner, for reimbursement from your HSA, FSA or DCA. IRS rules govern the operation of DCAs, FSAs and HSAs. Under these rules, Domestic Partners and the Eligible Dependents of your Domestic Partner do not generally qualify as "spouses" or "dependents." As a result, medical expenses and dependent care expenses cannot be reimbursed from your HSA, your FSA or your DCA without being subject to taxes and penalties. However, if you establish Domestic Partner and/or the Eligible Dependents of your Domestic Partner as a legal tax dependent under the requirements established by the IRS, you may be able to use your HSA, FSA or DCA for that individual's qualifying expenses. Refer to the "Tax Implications" Section of these Procedures for additional information.

Beneficiary Designations

You can name your Domestic Partner (or anyone you wish) to receive benefits that may be payable in the event of your death (i.e., your designated beneficiary) under Barnes Group's Life Insurance/AD&D welfare plans and qualified retirement plans. If no eligible beneficiary exists or you did not name a beneficiary, the proceeds will be paid under the terms of the plan. Please refer to your retirement plan's Summary Plan Description (SPD) to determine the effect of (and rules related to) naming a beneficiary. If you have specific questions, you should contact the plan administrator.

Family and Medical Leave

Under current FMLA law guidelines, you are generally not eligible for FMLA leave due to the serious health condition of your Domestic Partner and/or the Eligible Dependents of your Domestic Partner. However, Barnes Group provides a "FMLA-like" leave benefit so that you can take leave if your registered Domestic Partner or your registered Domestic Partner's child(ren) suffer a serious health condition, all in accordance with the Domestic Partner provisions of the **Barnes Group Inc. Family Medical Leave Policy**. You must first register your Domestic Partner through the Affidavit of Domestic Partnership before you are eligible to take leave under the Domestic Partner provisions of the **Barnes Group Inc. Family Medical Leave Policy**.

Leave of Absence (other than FMLA)

Your Domestic Partner and any dependent children of your Domestic Partner are generally included in the family member definition under the Barnes Group leave policies that include family, such as bereavement leave.

How to Enroll for Benefits

You may enroll your Domestic Partner for group health benefits during your initial period of eligibility or during an annual health plan open enrollment period or within 30 days from the date you have a life event that permits a change to your benefits under the health plan (e.g. *marriage, birth of a baby, etc.*).

Plan and IRS rules limit benefit plan changes during the year. These rules permit you to enroll your Domestic Partner under the group health plan within 30 days of the date of a new qualifying domestic partnership. If you fail to enroll your Domestic Partner within this time frame, you must generally wait until the next group health plan open enrollment period to add your Domestic Partner. There are other limited events which may permit you to make mid-year changes to your Barnes Group health plan benefits. You are encouraged to refer to each plan's summary booklet for additional information about these events. It is your sole responsibility to satisfy the requirements for benefit changes during the year.

To enroll your Domestic Partner for group health benefits or to register your Domestic Partner for purposes of the Domestic Partner provisions of the Barnes Group Inc. Family Medical Leave Policy you and your Domestic Partner:

- (1) must timely complete and return an Affidavit of Domestic Partnership; and
- (2) provide satisfactory proof of the domestic partnership.

NOTE: If you enroll someone who is not eligible, you may have to reimburse Barnes Group for any claims or expenses paid by us for that person. We cannot refund the difference in premium after canceling that person's coverage. You may be subject to disciplinary action – especially if we suspect fraud. Penalties may include termination of coverage for that plan and/or termination of employment.

Affidavit of Domestic Partnership

After reviewing these Procedures, you and your Domestic Partner will need to provide the information requested on the Affidavit of Domestic Partnership form. Return the completed original form directly to **Barnes Group, Inc., Attn: Corporate Benefits Department, 123 Main Street, Bristol, CT 06010**. Forms may also be sent via e-mail to: Benefits@bginc.com. While submitting an Affidavit of Domestic Partnership enables you to enroll your Domestic Partner and/or the Eligible Dependents of your Domestic Partner in certain benefit plans, it does not address beneficiary designations in other benefit plans. Whether or not you elect to enroll your Domestic Partner for Barnes Group health benefits, if you wish to name your Domestic Partner as a beneficiary under any of Barnes Group's benefit plans, including qualified retirement plans, you must follow the beneficiary designation rules for such plans and submit a separate beneficiary designation form. You should refer to the summary plan description for each plan in which you are eligible to participate for additional information. You may also contact the plan administrator of each plan for additional information.

Tax Implications

You and Barnes Group share the cost of covering a Domestic Partner and the Eligible Dependents of your Domestic Partner, just as if you were covering a spouse and your own eligible dependent children. Domestic Partners are not, however, considered as spouses under federal tax law. Under current law, Domestic Partners generally may not receive tax-free benefits from employer benefit plans. The value of Barnes Group paid health benefits for your Domestic Partner and/or the Eligible Dependents of your Domestic Partner is generally treated as taxable income to you. This means the value of the Barnes Group provided coverage will be added to your income and will be subject to federal, state, and local taxes, as well as

applicable employment and payroll taxes. These additions, known as "imputed income," are based on the price of the coverage you select. The amount of your imputed income depends upon the plan in which you are enrolled and the level of your coverage. Imputed income is separate from - and in addition to - your monthly plan cost. Your imputed income is reported on your annual Form W-2. Also, any required contributions or premiums for the benefit must generally be made on an after-tax basis.

For example, if you elect to cover your Domestic Partner and his or her children under the family medical option, then your imputed income will be the premium/price under the plan in which you enroll for the cost of coverage for your partner and his or children.

Based on IRS requirements, imputed income applies only for coverage of an eligible family member who is **not** your tax dependent. If your domestic partner (or your partner's child) qualifies as your dependents for federal income tax purposes and you claim your domestic partner (or your partner's child) as your tax dependent, you should have no imputed income.

You are permitted to establish your Domestic Partner and/or the Eligible Dependents of your Domestic Partner as your legal tax dependent. If your Domestic Partner and/or the Eligible Dependents of your Domestic Partner qualify as your legal tax dependents, you may provide Barnes Group with a "Certification of Domestic Partner as a Dependent" (Section V of the Affidavit of Domestic Partnership) in order to obtain favorable tax treatment for the benefits provided to them.

If you provide a "Certification of Domestic Partner as a Dependent," it is necessary to re-submit your Affidavit of Domestic Partnership annually. If your Affidavit of Domestic Partnership does not include a "Certification of Domestic Partner as a Dependent," you are not required to resubmit it annually.

Under current law, your Domestic Partner and/or the Eligible Dependents of your Domestic Partner may qualify as your legal tax dependent for Federal tax purposes if they meet the following requirements for the applicable tax year. They must:

1. be a member of your household and must share a principal residence with you (except for temporary periods of time such as vacation, education, or military service);
2. receive over half of their support from you;
3. be citizens or residents of the U.S.; and
4. in a relationship with you that does not violate local rules.

Refer to IRS Publication 1040 online at www.irs.gov for more information about qualifying tax dependents. It is important that you understand the tax implications of covering your Domestic Partner and the Eligible Dependents of your Domestic Partner. You are encouraged to consult your tax advisor regarding these tax implications.

Note that the IRS has determined that same-sex couples, legally married in jurisdictions that recognize their marriages, will be treated as married for federal tax purposes regardless of whether the couple lives in a jurisdiction that recognizes same-sex marriage. In other words, for federal tax purposes, the IRS applies a "state of celebration" rather than a "state of residence" standard.

Any same-sex marriage legally entered into in one of the 50 states, the District of Columbia, a U.S. territory, or a foreign country is covered by the IRS rule. However, registered domestic partnerships, civil unions, or similar formal relationships recognized under state law are NOT treated as marriages under the rule. If you and your same-sex Domestic Partner have married, contact **Barnes Group Inc., Attn: Corporate Benefits Department, 123 Main Street, Bristol, CT 06010**, or Benefits@bginc.com in order to complete documentation and adjust federal tax provisions.

Termination of Coverage if Your Relationship Ends

If your relationship with your Domestic Partner ends for any reason, or your Domestic Partner no longer meets all the eligibility requirements (for example, you no longer live together), you are no longer considered to be domestic partners and your former Domestic Partner and/or the covered Eligible Dependents of your Domestic Partner are no longer eligible for Barnes Group benefits.

You must complete and submit a Notice of Dissolution of Domestic Partnership (copy attached) within 30 days after your domestic partnership ends. This form is also available from the Corporate Benefits Department at: Benefits@bginc.com or directly from our Next360 Website at: <https://www.barnesgroupbenefits.com/enrolling/domestic-partner-eligibility/index.shtml>.

Remember, you may also wish to change the beneficiary designations made for your Barnes Group life insurance benefits or retirement benefits and any other benefit plans that require a beneficiary designation if your domestic partnership ends. The termination of your domestic partnership or the submission of the Notice of Dissolution of Domestic Partnership will not automatically affect your beneficiary designations. Changes to your beneficiary designations can be made directly at any time online at:

Life Insurance: <https://benefits.plansource.com/logon/barnes>

401(k)/Retirement Plan Beneficiaries: www.401k.com

For More Information

This information is published at open enrollment annually and available on the Next360 website at www.barnesgroupbenefits.com. If you have questions about any of your benefits, please refer to the summary booklet for each benefit. You may also contact each plan administrator.

Definitions

The capitalized terms used in these Procedures have the following meaning:

Domestic Partner: A Domestic Partner generally means a person of the same or opposite gender as you and with whom you satisfy the following requirements:

- Both you and your partner are unmarried* (including common-law marriage) and are not in a domestic partnership with anyone else.
- Both you and your partner are 18 years of age or older and mentally competent to contract.
- You and your partner are not related by blood to a degree of closeness which would prohibit legal marriage in the state in which you both legally reside.
- You and your partner are in a committed relationship that is intended to be permanent and are jointly responsible for your common welfare, household and living expenses.
- You and your partner reside together in the same household, you have resided together for at least twelve (12) continuous months, and you intend to do so indefinitely.
- You and your partner are each other's sole partner and intend to remain so indefinitely.
- You and your partner have completed and submitted an Affidavit of Domestic Partnership and provided satisfactory proof of your Domestic Partnership.
- You and your partner have agreed to give Barnes Group a signed Notice of Dissolution of Domestic Partnership within 30 days after the domestic partnership ends.

**Legally married (under the law of the State in which the marriage is entered into), same-sex partners are recognized as spouses under federal law. Employees who wish to enroll their same-sex spouse in a benefit plan should enroll their partner as a spouse.*

Eligible Dependents of Your Domestic Partner: The Eligible Dependents of your Domestic Partner generally means the children of your *enrolled or registered* Domestic Partner who meet the requirements set forth in the applicable plan or policy for eligible dependents.

Affidavit of Domestic Partnership: The Barnes Group Affidavit of Domestic Partnership attached to this Policy.

In the event of a conflict between the definition provided in this "Definitions" section for a term and the definition for such term (or substantially similar term) contained in the applicable plan document or Policy, the definition in the plan document or Policy will govern.
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