



NEXTERA ENERGY, INC.

DOMESTIC RELOCATION GUIDEBOOK- TIER 3

A step-by-step guide to your relocation policy and benefits

TABLE OF CONTENTS

INTRODUCTION	3
Program Administration and Eligibility Requirements	3
Submit Your Signed Relocation Repayment Agreement	3
Expense Reimbursement Guidelines	3
Escalation Process	4
Data Privacy	4
BENEFIT SUMMARY	5
RELOCATION AND TRANSITION EXPENSES	6
Home Finding Assistance	6
Travel to New Location: Final Move (Enroute Trip)	6
Return Trips	6
Temporary Living	6
RENTER’S BENEFITS	6
Rental Assistance at Destination	6
HOMEOWNER BENEFITS: DEPARTURE	7
Real Estate Agent Referral Program	7
Listing Your Home	7
Home Marketing Assistance	7
MOVING YOUR HOUSEHOLD GOODS	7
Discard and Donate Program	7
Scheduling Your Move	7
Household Goods Coverage	8
Insurance Coverage	9
Storing Your Household Goods	10
Self-Move Option	10
Shipping Your Automobile(s)	10
TAXES AND TAX ASSISTANCE	10
Federal and Applicable State	10
Social Security and Medicare	10
Relocation Expense Summary Report	10
Tax Summary Chart	11

INTRODUCTION

Congratulations on your upcoming relocation with NextEra Energy, Inc. (“the Company”). We recognize the effort involved in moving to a new community and hope this transition brings you both personal and professional growth. Please take time to review this policy guidebook and familiarize yourself with your relocation benefits.

Program Administration and Eligibility Requirements

The Company has partnered with Cartus to support your move. Cartus specializes in assisting corporations and their transferring employees with all aspects of the relocation process. Upon receiving notification of your move, a Cartus consultant will be assigned as your primary point of contact throughout the relocation.

Eligibility:

- You must be a current or newly hired employee offered this benefit for relocations within the United States.
- The distance between your current departure residence and your new work location must be at least fifty miles greater than the distance between the former residence and the former work location.
- Eligible benefits in this guidebook must be used within twelve months from your effective date of transfer or hire.
- Reimbursable expenses must be submitted to Cartus within ninety days of being incurred.
- Certain provisions of this guidebook also apply to eligible family members, which include your spouse and legal dependent children who currently and permanently reside with you in your departure residence and will relocate with you.
- If both you and another member of your household work for the Company and are relocating to new positions at the Company’s request, only one set of benefits will be provided.
- The Company reserves the right to modify the terms of this guidebook at its sole discretion, and all benefits cease upon termination of employment.

Submit Your Signed Relocation Repayment Agreement

The Company makes a substantial investment when relocating an employee. Therefore, if you are terminated for cause or elect to voluntarily terminate your employment with the Company within the twenty-four months immediately following the effective date of your new job, you will be required to repay the Company for all relocation costs incurred (to include tax assistance).

You will have to sign and return a Relocation Repayment Agreement provided to you by the Company prior to receiving any benefits under this policy.

Expense Reimbursement Guidelines

Cartus will process expense reimbursements within 7 to 10 business days, upon receiving your completed relocation expense form and supporting documentation (receipts). You must submit your reimbursement within 90 days of incurring the expense. Your consultant will explain the steps to guide you through this process.

Once submitted, you will be reimbursed for reasonable, necessary, and properly authorized expenses covered under this relocation policy. The Company reserves the right to decline reimbursement, in full or in part, for any expense it deems unreasonable or excessive. All expenses, unless otherwise specified, must be in accordance with the Company’s Travel and Expense Policy.

Important to remember:

- Use a personal credit card for relocation-related expenses.
- Retain and submit itemized receipts for all expenses more than \$75.

- Credit card statements cannot be used in lieu of receipts.
- Submit reimbursement requests within ninety days of incurring the expense.
- Keep business expenses separate and do not include in reimbursement requests through Cartus.

Register to submit expenses online at <https://online.cartus.com> or download CartusMobile for Android or iPhone. You will receive an ID and password to access the site from Cartus.

Escalation Process

All relocation-related questions or concerns should be directed to your Cartus consultant. If necessary, they will collaborate with the designated Company representative to resolve any issues. Please note that all transactions administered by Cartus are conducted on behalf of the Company, and expenses are reimbursed to Cartus by the Company. To ensure fair and consistent application of the program, Cartus administers the program according to the Company's terms and conditions.

Data Privacy

To enable Cartus to administer the benefits outlined in this guidebook, the Company provides certain employee information (i.e., salary, Social Security number, and tax information). By choosing to utilize the services described in this guidebook, you consent to such disclosure by the Company. Cartus is committed to ensuring its employees maintain the confidentiality of this personal information and use it strictly for the purposes set forth in this guidebook.

When you first log into CartusOnline to begin the relocation process, you will be required to "opt-in" and agree to allow Cartus to manage this personal information.

BENEFIT SUMMARY

This is a high-level description of your benefits. Detailed information will be provided later in this guidebook.

Program Provision	Summary Description	Current Homeowner	Current Renter
Home Finding Assistance	General information regarding facilities, services, attractions, real estate agents, and other destination-specific facts.	X	X
Travel to New Location: Final Move	Reimbursement of reasonable and actual enroute one-way expenses for you and your family to move to the new location, to include airfare/mileage, lodging, and meals.	X	X
Return Trips	Reimbursement for round-trip airfare for you to return to the departure location to manage personal matters, visit family, or assist eligible family members with their final enroute travel. Reimbursement for one additional round trip will be provided for relocation distances of five hundred miles or greater.	X	X
Temporary Living	Payment of a lump sum for lodging, meals, and rental car for up to thirty days. <ul style="list-style-type: none"> \$2,500 for “out of season” (May – October) \$5,000 for “in season” (November – April) 	X	X
Renter’s Benefits	Assistance with finding a real estate agent to customize a search to locate a new rental property to meet your needs in the destination location.		X
Home Sale Benefits	Personalized counseling and home marketing service will guide you through the crucial steps associated with listing, marketing, and selling your home.	X	
Shipment & Storage of Household Goods	<ul style="list-style-type: none"> Discard and Donate Program Household goods moved via van line; insured for full replacement value (exclusions apply), packing and partial unpacking Storage for up to thirty days OR Payment of a \$1,000 lump sum to cover the costs associated with moving your goods on your own.	X	X
Shipment of Automobile(s)	Reimbursement for the shipment of up to two automobiles if the distance to the new location is five hundred miles or more.	X	X
Tax Assistance	Gross-up of specific non-deductible expenses for Federal and State taxes as outlined in the “Taxes and Tax Assistance” section of this guidebook.	X	X

RELOCATION AND TRANSITION EXPENSES

Home Finding Assistance

Before beginning the search for your new home in your new location, please contact your Cartus consultant. They will provide you with general information regarding facilities, services, attractions, real estate agents, and other destination specific facts. Your consultant will also help you choose a real estate agent who will help you find available homes in areas that meet as many of your criteria as possible.

Travel to New Location: Final Move (Enroute Trip)

You will be reimbursed for one-way transportation for you and your eligible family members to travel to the new location via the most direct route. Covered expenses are as follows:

- One-way airfare via coach class if distance between your departure and destination locations is five hundred miles or more (seven-day advance purchase is required), or mileage for up to two vehicles at current business rate (using the most direct route calculation), tolls and parking
- Lodging for final night in the departure location
- Reasonable meals while enroute

Return Trips

You will be reimbursed for one round-trip airfare or mileage at the current business rate to travel from the destination location back to your departure location to visit family, manage personal business, and/or to assist your family with their enroute travel. If the distance between your departure and destination locations is five hundred miles or more, you will be reimbursed for one additional round trip for either you or an eligible family member.

Flight(s) must be coach class airfares in total (seven-day advance ticket purchase is required) and may originate from either the departure location (for example, an eligible family member traveling to visit you at destination and then returning to the departure location), or the destination location (for example, you or an eligible family member traveling to the departure location and then returning to the destination location).

Temporary Living

You will receive a one-time lump sum payment designed to cover up to thirty days of temporary living lodging accommodations, meals, and rental car expenses in the destination location.

The lump sum amount is determined as follows:

- \$2,500 for “out of season” (defined as May-October)
- \$5,000 for “in season” (defined as November-April)

RENTER’S BENEFITS

(Current renters only)

Rental Assistance at Destination

Your Cartus consultant will refer you to a local experienced real estate rental agent. This agent will collaborate with you to identify available properties (houses or apartments) based on your requested budget and preferences.

HOMEOWNER BENEFITS: DEPARTURE

(Current homeowners only)

Real Estate Agent Referral Program

To improve the quality of real estate agent selection and manage costs, the Company partners with Cartus through a “Broker/Real Estate Agent Referral” program. Your participation in this program in both the home selling and buying portions of your relocation is important. Agents in the Cartus network have been specifically trained to help you effectively market your home and address needs that are unique to relocation. Using a real estate agent who is a friend or family member is considered a conflict of interest under this program.

Before contacting any agent, please inform your Cartus consultant of your preferred real estate agent. Your consultant will manage the registration process for this agent. If you do not have an agent in mind, your consultant will help you select a qualified agent at both the departure (home sale) and destination (home purchase), as applicable.

Listing Your Home

To list your home, follow these steps:

- Contact your Cartus consultant to review real estate agents.
- Register your selected agent with your Cartus consultant.
- After your real estate agent has contacted you and developed your listing agreement, notify your consultant before you sign your listing agreement.
- Finalize your home marketing strategy with your real estate agent and your Cartus consultant.
- Complete any needed repairs and improvements that will help you sell your home.
- Make sure your home is in top selling condition.

Home Marketing Assistance

Your Cartus consultant will work in partnership with you and your listing real estate agent to ensure that an effective marketing strategy for your home is in place and may also make recommendations to adjust the price, terms, or conditions based on market conditions during your listing period.

Marketing assistance also includes:

- Suggestions while preparing your home for sale
- Sharing a recommended listing price and anticipated sales price
- Offering information on competing properties for sale and recently closed comparable homes
- Providing proactive marketing strategy calls
- Following-up on buyer and real estate agent feedback, advertising, and open house events

MOVING YOUR HOUSEHOLD GOODS

Discard and Donate Program

This program is available in conjunction with a van line carrier shipment through Cartus. An organizer can assist you with identifying household items that are no longer wanted or needed prior to your shipment.

Arrangements will be made to have those items donated or discarded, as appropriate. You will receive donation receipts for any items given to charity. This service will reduce the size and weight of the household goods move, minimizing the environmental footprint and cost of your shipment.

Scheduling Your Move

A crucial part of your move is to get your belongings safely, swiftly, and conveniently shipped to your new home. Cartus will select a carrier for your move who is qualified and has a record of superior

service. Cartus will also track the shipment from packing and loading through delivery to make sure it is handled properly.

Shipment of goods may not occur any sooner than thirty days prior to your effective start date with the Company. You should contact your Cartus consultant as early as possible to establish a preliminary schedule as household goods shipments can take up to three weeks to book. Once a van line has been selected, a representative will contact you to arrange a pre-move survey. The van line representative will be your point of contact for scheduling of packing, moving, and delivery of your household goods.

Shipping Delivery Dates:

The van line representative will provide confirmation of shipment dates. The range of dates for your delivery is known as the “delivery spread.” You or your designated representative must be present during the packing and loading, and to accept your shipment on all dates during the delivery spread. It is recommended that you avoid travel and any real estate closings on your loading and unloading dates.

Company Approved Moving Days:

You are allowed up to three days off from work to move your household goods. The days off should be pre-approved and recorded on your time sheet as (09)-Absences Other Paid. All moves should be scheduled for Monday through Friday. Please note that no additional airfare is provided beyond the airfare covered in the Final Move benefit.

Household Goods Coverage

The Company will pay the cost of moving typical household goods and personal effects from your current primary residence to your new home, which includes packing, transporting, and unpacking your goods.

Additional Services:

As part of the movement of your household goods there may be additional services needed such as crating of flat-screen televisions, exercise equipment, glass tabletops, etc. These costs will be covered by the Company up to a total cost of \$1,000.

In addition to shipping normal household goods, the costs associated with disconnecting and reconnecting typical major appliances are covered (washer, dryer, icemaker, etc.). No costs will be paid to run additional electrical or fuel lines to make hook-ups possible, or to convert to/from gas/electric. During the pre-move survey, your van line representative should assist you in arranging for servicing at both the departure and destination locations.

Excluded Items:

There are normal restrictions on moving items that are not suited to furniture van transport, or which require special handling. The Company will not assume expense or liability associated with:

- Transportation of livestock, bricks/pavers, stone, firewood, lumber, outdoor buildings, outdoor water fountains/sculptures, playhouses, swing sets, boats, campers, taxidermy, permanent fixtures, animal enclosures/pens, hot tubs, pools
- Recreational vehicles, utility trailers, farm machinery, snowmobiles, motorcycles, boats exceeding fourteen feet (including trailer), airplanes, or similar items
- Valuables such as jewelry, currency, furs, art, dissertations or publishable papers, and other collectibles or items of extraordinary value
- Shipment of hazardous materials such as explosives, chemicals, flammable materials, firearms, garden chemicals

- Shipment of plants, food, wine collections, or other perishables
- Disassembly/dismantling, and/or installation/reassembly of pool tables, gym sets/equipment, chandeliers/lighting fixtures, statues, carpet, wall shelving, window treatments, drapery rods, radio/ television antennas, satellite dishes and associated cables, or similar items
- Servicing/tuning of grandfather clocks, pianos, or organs after shipment
- Overtime charges for the van line (weekends and evening hours)
- Moving van waiting time, extra pickups, or deliveries
- Inventory/goods related to a secondary business
- Crating/additional services exceeding a total of \$1,000; additional TV armor packs above two

This list is not all inclusive. Check with your Cartus consultant for further details or questions.

Insurance Coverage

Insurance at full replacement value is provided for your personal property, including high value items, while in transit and in carrier-managed storage. You will not be required to complete a detailed value inventory; however, you are required to complete a Declaration of High Value Item list.

High Value Items are defined as, but not limited to:

- Furniture and antique furniture with replacement values over \$10,000
- Electronics, appliances, mattress sets, objects or art, paintings, antiques, grandfather and other specialty clocks, carpets, china, crystal, and silver with replacement values over \$5,000
- Clothing, accessories, luggage, camera equipment, computers and related equipment, tools/shop equipment, musical instruments, collections of CDs, DVDs, albums and other like goods, or items of unusual value with replacement values over \$2,500
- The total of your high value items will be added to the base Program minimum valuation requirements

Insurance Policy Exclusions include, but are not limited to:

- Currency, stocks, deeds, portfolios, or other personal documents
- Jewelry
- Coins, stamps, sports cards and sports memorabilia, or other collections
- Damage caused by insects, moths, vermin, or inherent vice
- Damage due to changes in climactic conditions including humidity or temperature extremes (i.e., cracking and warping)
- Wrinkled or soiled clothing
- Spoilage or leakage of wine or other alcoholic beverages
- Shipments stored in self-storage units versus professional movers' warehouses

Delivery into self-storage constitutes final delivery and only exceptions taken at delivery into the warehouse will be honored. These items must be inspected prior to moving to the permanent residence.

Reporting an Insurance Claim:

In the event of damage, a claim must be reported to your Cartus consultant within one hundred days of delivery. The settlement of individual items that may be damaged will be based on the lesser of either the cost to repair the item to pre-move condition or its actual replacement cost. There is no consideration for a decrease in value due to depreciation of an item, excluding automobiles. Shipped automobiles will be insured at book value.

Storing Your Household Goods

If you are not able to move your household goods directly to your new residence, temporary storage will be arranged through the carrier for a maximum of thirty days. Removal of your household goods from storage will be covered one time only. If a partial shipment is made, you will be responsible for all expenses associated with additional shipments.

Self-Move Option

If you prefer to manage the moving of your own household goods, you may request a lump sum option in lieu of using a professional mover. Through this option, you will receive a one-time lump sum payment in the amount of \$1,000 to cover moving expenses.

Shipping Your Automobile(s)

You are expected to drive your automobile(s) if the distance between your departure and destination location is under five hundred miles. In such case, you will be reimbursed mileage at current business rates for up to two automobiles. If the distance between these locations is five hundred miles or more, the Company will pay for the shipment (open carrier) of up to two automobiles in lieu of mileage.

Automobiles must have a title and current registration. One boat or motorcycle may be substituted for one automobile if it does not result in additional cost to the Company. You will be responsible for any additional cost. If the boat is less than fourteen feet (including the trailer), it may be shipped in the truck with the household goods. If the boat is fourteen feet or greater (including the trailer), it cannot be shipped in the truck with the household goods and must be shipped via a flatbed trailer. The Company will not assume any liability for classic or vintage automobiles, which must be moved or stored solely at the owner's expense. Vehicles that are not in good working order will not be shipped.

TAXES AND TAX ASSISTANCE

PLEASE READ THIS SECTION IN ITS ENTIRETY- IT WILL AFFECT YOUR TAKE HOME PAY THROUGHOUT THE RELOCATION PROCESS.

Taxable relocation benefits, either paid to you or paid to others on your behalf, will be added to your taxable income, and reflected on your pay stub as "Imputed Income."

Federal and Applicable State

For tax assisted relocation benefits, the Company will make an additional taxable payment to help offset the amount of federal income taxes due on the relocation benefit. This amount is called a "gross-up payment." The gross-up is intended to cover a portion of the additional income taxes on the relocation benefit and the gross-up payment itself but does not cover any other payroll taxes which may be due on those payments. The gross-up will be calculated based on your projected employment earnings and relocation benefits from the Company. The calculation will be based on the current Federal supplemental rate and the applicable State supplemental rate.

Social Security and Medicare

Social Security and Medicare taxes will be due on both the relocation benefit and the gross-up payment. Social Security and Medicare taxes will not receive tax gross up and will have taxes withheld from reimbursements processed by Cartus.

Relocation Expense Summary Report

You will receive a relocation expense summary report at year-end from Cartus. The report sets forth the amount and types of relocation benefits you have received and instructions to help you comply

with the tax reporting requirements related to your relocation benefits. You are encouraged to consult with your personal tax advisor on any tax questions related to relocation benefits. Your Cartus Consultant cannot advise you on tax issues. The chart that follows shows you which of the Company's relocation benefits are reportable as earnings, will be subject to tax, and which benefits will receive tax assistance.

The Company does not assume responsibility for specific guidance in the matter of filing individual tax returns, this remains your responsibility. Please consult with your tax advisor.

Tax Summary Chart

The following chart shows what expenses are considered taxable income and those for which The Company will provide tax assistance.

PROVISION	ADDED TO FORM W2	TAXABLE INCOME	TAX ASSISTANCE *SEE NOTE
Return Trips	Yes	Yes	Yes
Self-move of Household Goods	Yes	Yes	Yes
Shipment of Automobiles	Yes	Yes	Yes
Shipment of Household Goods	Yes	Yes	Yes
Storage of Household Goods	Yes	Yes	Yes
Temporary Living	Yes	Yes	Yes
Travel to New Location: Final Move	Yes	Yes	Yes

**Note – Tax assistance provided for any expenses is for Federal and State only. Tax gross up on Medicare and FICA will only apply to household goods, new home purchase costs, and rental tours when invoiced to Cartus directly.*

Tax Assistance calculations will be based on the current Federal supplemental rate and the applicable State supplemental rate only. Social Security and Medicare taxes will be deducted from Cartus reimbursements and are not subject to tax assistance.

The above chart/taxability of relocation expenses is based on current income tax laws and is subject to change.