



DOMESTIC PARTNER BENEFITS ENROLLMENT GUIDE

Effective as of January 1, 2019

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This guide is intended to help you understand and enroll your eligible domestic partner or civil union partner and eligible dependents in certain Nutanix employee health & welfare benefit programs.

Every effort has been made to make the information in this guide as accurate as possible as of December 31, 2018. In the case of any discrepancy between this guide and the plan documents, the official plan documents govern. The benefits described in this guide are effective only if you are eligible for coverage, become covered and remain covered in accordance with the provisions of the applicable benefit program.

No person has the authority to make any verbal statements of any kind at any time that are legally binding for Nutanix or any of its operating companies, or alter the official plan documents and contracts maintained in conjunction with the plans. Nutanix reserves the right to amend, modify, terminate, or discontinue any or all of the programs described in this guide at any time at its sole discretion.

INTRODUCTION

Nutanix (“Nutanix”) offers certain health and welfare benefits to eligible same sex spouses, domestic partners and civil union partners of employees. The provision of these benefits reflects Nutanix’s commitment to attracting and retaining a diverse workforce, and offering a competitive benefits package. This guide has been prepared to help employees understand the eligibility and tax rules that apply to health and welfare benefits available to domestic partners and civil union partners.

Before 2013, a federal law known as the Defense of Marriage Act, or DOMA, prevented Nutanix from treating same sex couples the same as opposite sex couples for federal tax purposes, even if those couples were considered legally married in their state of residence. In mid-2013, the United States Supreme Court ruled that the section of DOMA that prevented the federal government from treating same sex spouses the same as opposite sex spouses for the purpose of federal laws or programs was unconstitutional. Due to the Supreme Court ruling, health care coverage for same sex spouses qualified for favorable federal tax treatment. A separate Supreme Court ruling in June 2015 requires all states to recognize same sex marriage. The tax treatment of health care coverage within a state is the same regardless of whether married couples are of the same or opposite sex.

Please note however, that the Supreme Court ruling only applies to legally married same sex spouses; it does not apply to individuals (whether same or opposite sex) who have entered into a domestic partnership, civil union, or other similar relationship recognized under state law or recognized by Nutanix that is not denominated as a marriage under the state law. While Nutanix continues to offer health benefits to these eligible domestic partners, their health coverage may not receive favorable federal tax treatment.

Note that state tax treatment of benefits provided to domestic partners continues to be a complex and evolving area of law. Although state tax treatment is addressed in this Guide, employees are encouraged to talk to their personal tax advisor.

IMPORTANT DEFINITIONS

The term “same sex spouse” means your spouse of the same sex with whom you are legally married in accordance with the laws of any state, territory or foreign country.

The term “domestic partner” includes registered domestic partners and domestic partners, as defined by Nutanix, and civil union partners, except where specifically noted. See Section 2.

COVERAGE FOR DOMESTIC PARTNERS

ELIGIBILITY

ELIGIBLE DOMESTIC PARTNERS

Your domestic partner is eligible for certain Nutanix health and welfare benefits if:

- You are eligible for and enrolled or enrolling in health and welfare benefits;
- You and your domestic partner have a domestic partnership as defined below; and
- You complete the enrollment process outlined below for your domestic partner, which includes submission of a Certificate of Registration or a completed Nutanix Statement of Domestic Partnership and the provision of any required supporting documentation.

Note: You may not cover your domestic partner as a dependent if he or she is enrolled for coverage as an employee of Nutanix or any operating companies that participate in the Nutanix health and welfare plan.

DEFINITION OF DOMESTIC PARTNER

Eligible domestic partners are:

- Your domestic partner or civil union partner of the same or opposite sex that is currently registered as such with any governmental body, pursuant to state or local law; or
- Nutanix domestic partners, which means partners of the same or opposite sex who have a dedicated relationship characterized by all of the following:
 - Both partners are at least 18 years old and mentally competent;
 - Both intend the relationship to last indefinitely;
 - Both share the same residence and have for at least six months;
 - Neither partner is related by blood to a degree that would prohibit marriage in your state; and
 - Neither is married under statutory or common law, legally separated, or in a partnership with anyone else, and neither has been in such a relationship for the last six months.

ELIGIBLE CHILDREN

Children of domestic partners are eligible for dependent coverage if they fall under at least one of the following categories:

- Children up to the end of the month in which they attain age 26.
- Children of any age who are totally and permanently disabled by age 26 and who are chiefly dependent upon the employee or domestic partner for support and maintenance.

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Note: If you and your domestic partner are both employees of Nutanix or of any operating companies that participate in the health & welfare plan, only one of you may enroll a child as your dependent.

DEFINITION OF CHILD

“Child” (or children) means any child born to your domestic partner, adopted by your domestic partner or placed with your domestic partner for adoption, stepchild, any child placed with the domestic partner by an authorized placement agency or by judgment, decree or other order by any court of competent jurisdiction, or any child for whom you or your domestic partner is required to provide coverage under a Qualified Medical Child Support Order (QMCSO).

HOW TO ENROLL

You may enroll your domestic partner upon your initial eligibility for benefits or during the annual open enrollment period if he or she meets the eligibility requirements described in the section above titled “Eligible Domestic Partners.” Thereafter, you may change your benefit elections during the open enrollment period for the following plan year, or at other times during the year if you experience a status change or special enrollment event, as described in the section below titled “Domestic Partner Benefits.”

Follow these steps to enroll your domestic partner in Nutanix benefits:

STEP ONE

Read all the information in this guide carefully to ensure your domestic partner is eligible for coverage. See section above titled “Eligible Domestic Partners” for information on eligibility. Consult a tax professional if you have any questions about whether or not your domestic partner is eligible for tax-free benefits under federal or state tax law.

STEP TWO

You may enroll your domestic partner by completing the enrollment process through Workday at <https://nutanix.okta.com>. If you require assistance, please submit a Service Now ticket. Upon completion of your benefit enrollment changes, you will find a link on the review page (which is the last step of the action before finalizing the election changes), to the [Nutanix Statement of Domestic Partnership form](#). Please click the link to print the form. Your state of residence is necessary to determine state tax treatment of benefits. Note, a certification of registration issued by a government agency may be submitted in lieu of a Nutanix Statement of Domestic Partnership.

STEP THREE

Please complete the Statement of Domestic Partnership form, notarize the document, and then send it to the Benefits team by emailing HR@Nutanix.com, or by opening a Service Now ticket. If verification of your relationship is not submitted or not approved, your benefit election will revert back to the election you had prior to making the change via Workday.

Nutanix Human Resources
Email: HR@nutanix.com

EFFECTIVE DATE OF COVERAGE

Once you submit your enrollment request via Workday and you timely return the required forms, your domestic partner's and eligible children's coverage will become effective on:

- The date you are initially eligible for benefits;
- January 1 if you are enrolling during open enrollment; or
- The effective date of a qualified status change or special enrollment event provided you enroll your domestic partner within the appropriate time limits described in this guide.

RIGHT TO REQUEST DOCUMENTATION

Nutanix reserves the right to request proof of partnership, dissolution, termination of partnership, birth, adoption, disability, or any other documentation that demonstrates eligibility for benefits for all employees and plan participants at any time.

FRAUD OR INTENTIONAL MISREPRESENTATION

If you cover a domestic partner – or any other person – as a result of fraud or intentional misrepresentation of fact, you will be subject to Nutanix's disciplinary policy, and coverage for you, your domestic partner and your children may be terminated retroactively. For example, if you intentionally misrepresent that your partner meets Nutanix's definition of domestic partner in order to obtain coverage, your domestic partner's benefits may be terminated or you may be required to reimburse the benefit plan for all expenses paid while your domestic partner (and his/her children) was ineligible for coverage. Expenses may include but are not limited to premiums, claims and administrative fees. Other disciplinary actions may include civil action to recover any losses and termination of your employment.

DOMESTIC PARTNER BENEFITS

BENEFIT PROGRAMS

You may enroll your eligible domestic partner in the following benefit programs.

- Medical
- Dental
- Vision
- Dependent Life / AD&D Insurance

Subject to the terms of the relevant insurance contracts, if any, your domestic partner is treated like your spouse for purposes of the following benefits:

- Medical
- Dental
- Vision
- Dependent Life / AD&D Insurance

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If you enroll your eligible domestic partner, you will pay the same employee contribution for domestic partner coverage as you would for spousal coverage.

SPECIAL RULES REGARDING CERTAIN BENEFITS

Health Savings Account

You may not receive tax-free distributions from a Health Savings Account (HSA) bank account for reimbursement of medical expenses for your domestic partner and his or her child unless your domestic partner and his or her child are otherwise eligible for tax-free coverage under the Internal Revenue Code (IRC) as described in the section below titled “Cost of Domestic Partner Coverage.” Employees’ HSA funds used to pay for medical expenses for their non-tax dependents are subject to federal income tax and possibly an additional 20 percent penalty tax.

Other special rules apply to HSAs. For more information, refer to the Summary Plan Description and IRS Publication 969.

Flexible Spending Accounts (FSA)

In limited circumstances, you may receive reimbursements from your Flexible Spending Accounts for eligible health care or day care expenses incurred by your domestic partner and his or her children, as described below.

Health Care Flexible Spending Account

Medical expenses of a domestic partner and his or her children may be reimbursed by a Health Care Flexible Spending Account (Health FSA) only if the domestic partner and/or his or her children meet the criteria for tax-favored health benefits under the Internal Revenue Code (IRC), as described in the section below titled “Cost of Domestic Partner Coverage.” For more information about the Health Care Flexible Spending Account, refer to the Summary Plan Description or IRS Publication 502, *Medical and Dental Expenses*.

Dependent Care Flexible Spending Account

The Dependent Care Flexible Spending Account may be used for reimbursement of eligible expenses for qualified dependents, in accordance with the IRC. For more information about the Dependent Care Flexible Spending Account, refer to the Summary Plan Description or IRS Publication 503, *Child and Dependent Care Expenses*.

MAKING CHANGES TO YOUR ELECTIONS

After initial enrollment, you may elect benefits for a domestic partner or his/her children only during the open enrollment period or within 30 days (or 60 days, under certain circumstances) after you experience a qualified status change or special enrollment event. For information about qualified status changes or special enrollment events, refer to the Summary Plan Description.

If you marry your domestic partner, you must process a “marriage” event through the Workday website to change your domestic partner to a spouse. If you fail to process this event within 30 days of the marriage, any imputed income you were paying on behalf of a domestic partner will continue even though he/she is now your spouse and may be eligible for tax free coverage. Imputed income that you were paying on behalf of a domestic partner’s child will also be continued.

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If you commence a domestic partnership, your partnership ends, your domestic partner dies, your domestic partner's tax status changes, or your domestic partner's child is no longer eligible for benefits, you must update your status through Workday at <https://nutanix.okta.com>, or by submitting a Service Now ticket for assistance.

If you are adding Domestic Partner coverage, you will need to submit a notarized copy of the Nutanix Statement of Domestic Partnership form within 30 days of the election change. Upon completion of your benefit enrollment changes, you will find a link on the review page (which is the last step of the action before finalizing the election changes), to the [Nutanix Statement of Domestic Partnership form](#). Please click the link to print the form.

Please complete the Statement of Domestic Partnership form, notarize the document, and then send it to the Benefits team by emailing HR@Nutanix.com, or by opening a Service Now ticket.

As permitted by law and regulation, failure to provide notification within 30 days via Workday at <https://nutanix.okta.com> may result in the following actions by Nutanix:

- Termination of your domestic partner's (and his or her children's) coverage retroactive to the termination of your partnership.
- A requirement that you reimburse Nutanix for all expenses paid while your domestic partner (and his or her children) was ineligible for coverage.
- Disciplinary action.
- Civil action to recover any losses.
- Termination of your employment.

SPECIAL NOTE ABOUT MID-YEAR ELECTION CHANGES

Generally, plan enrollment or coverage changes can only be made during the annual Open Enrollment period to be effective the next plan year. For exceptions to this rule, please refer to the Summary Plan Description.

Due to IRS rules, if your domestic partner does not qualify for tax-free health benefits, mid-year election changes made due to an event involving your domestic partner may not be available or may not be available on a tax-free basis. Thus, if you make a mid-year change due to an event involving your domestic partner that change must generally be made on an "after-tax basis," unless your domestic partner qualifies for tax-free health benefits under the IRC. Please contact HR@nutanix.com to determine whether an after-tax change is permitted.

COST OF DOMESTIC PARTNER COVERAGE

TAX CONSEQUENCES

If you enroll your domestic partner, you will pay the same employee contribution for coverage as you would for a spouse. **However, because of federal tax law, enrolling your domestic partner will affect your federal income and payroll taxes unless your domestic partner qualifies for tax-free benefits. Enrollment of your domestic partner may also affect your state taxes.**

FEDERAL TAXES

If your domestic partner (and his or her children) does not meet the IRC criteria for tax-free health benefits:

- You must pay income and payroll taxes on Nutanix's contribution toward your domestic partner's coverage;
- Your contribution for domestic partner coverage will be taxable; and
- You cannot use your Health Care FSA or HSA bank account to pay for your domestic partner's health expenses.

Nutanix's contribution toward your domestic partner's coverage is equal to the full cost of coverage, less any amount you contribute, and will be added to your other taxable income. You will be subject to taxation for adding your domestic partner and his or her children even if you are already paying the family rate for coverage. The amount subject to taxation will appear on your pay statement as additional income or "imputed income," even though you do not actually receive the additional cash. In effect, this amount will increase the amount used to calculate how much you will pay in taxes. Please note that this amount can be substantial.

The applicable withholdings will be deducted from your pay each pay period. The taxable income will be reported on the W-2 form issued to you for the years in which your domestic partner coverage is provided.

If your domestic partner qualifies for tax-free benefits, please contact the Nutanix Benefits team for assistance, by sending an email to HR@nutanix.com, or by submitting a Service Now ticket, within 30 days from the Qualifying Life Event. This must be done within 30 days of the date you declare that your domestic partner qualifies for tax-free status.

FEDERAL RULES FOR TAX-FREE BENEFITS

Domestic Partners

Under current federal law, a domestic partner who shares your residence as a member of your household may satisfy the criteria for tax-free health benefits under the Internal Revenue Code if:

- He or she lives with you as a member of your household (shares a principal residence) for the full calendar year, except for temporary reasons such as vacation, military service, or education;
- He or she receives more than half of his or her support from you;
- He or she can't be claimed as anyone else's IRC Qualifying Child dependent, and if he or she can be claimed, that person is only required to file a tax return to get a refund;
- He or she is a citizen, national, or legal resident of the United States or a resident of Canada or Mexico; and

In order to be your federal tax dependent, your domestic partner must rely on you for the majority of his or her economic support. If you both contribute to your household expenses equally, your domestic partner will not qualify as your tax dependent under the IRC.

Alternatively, if you can claim a federal tax exemption for your domestic partner and/or your domestic partner's children, then those individuals are eligible for tax-free health coverage.

Domestic Partner's Children

Under federal law, a domestic partner's child would be eligible for tax-free benefits if he or she lives with you as a member of your household (shares a principal residence) for the entire calendar year, except for temporary absences such as vacation, military service, or education if:

- He or she is not married;
- He or she receives more than half of his or her support from you;
- He or she can't be claimed as anyone else's IRC Qualifying Child¹, and if he or she can be claimed, that person is only required to file a tax return to get a refund;
- He or she is a citizen, national, or legal resident of the United States or a resident of Canada or Mexico (this requirement doesn't apply to children being adopted by a U.S. citizen or national); and

Children of domestic partners often qualify as an IRC "Qualifying Child" of the domestic partner, and don't satisfy the exception above. Therefore, many children of domestic partners will not qualify for tax-free health benefits. When this is the case, coverage for the domestic partner's children will be paid for on an after-tax basis and the value of the coverage must be imputed as income to you. If you have legally adopted your domestic partner's child, the child may qualify for tax-free coverage. For more information about child eligibility for tax-free coverage, please refer to the Summary Plan Description.

STATE/LOCAL TAXES

In general, the value of health benefits provided to domestic partners of employees is also subject to state and/or local income and payroll taxes. However, in certain states, the value of the benefits for domestic partners is excluded from applicable state and/or local income and payroll taxes. Nutanix will report and withhold income for domestic partners if it is required to do so by the state laws for your state of residence. State and/or local laws frequently change. The information in the chart is based on Nutanix's understanding of state laws as of July 31, 2015. This chart has been provided for informational purposes only and should not be relied upon in determining your individual tax liability. For additional information, consult with your tax advisor or contact the Nutanix Payroll Team at Payroll@nutanix.com.

State	Recognizes life partners	Taxes wages	Allows tax exclusion for partner's health coverage	Other benefits
California	Domestic partnerships (same-sex after age 18; opposite-sex if one partner older than age 62)	Yes	Yes	All spousal benefits
Colorado	Civil unions (same- and opposite-sex)	Yes	No	All spousal benefits except tax-favored status for income

¹ An employee can treat another person's "Qualifying Child" as eligible for tax-free health benefits if the child satisfies the other requirements above, and if the other person is not required to file a tax return and either does not file a return or files one only to get a refund of withheld income taxes. For example, this could allow tax-free health coverage for the children of an employee's non-working domestic partner.

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State	Recognizes life partners	Taxes wages	Allows tax exclusion for partner's health coverage	Other benefits
District of Columbia	Domestic partnerships (same- and opposite-sex)	Yes	Yes — but scope unclear	Limited spousal rights
Hawaii	Civil unions (same- and opposite-sex)	Yes	Yes	All spousal benefits
Illinois	Civil unions (same- and opposite-sex)	Yes	Yes	All spousal benefits
Nevada	Domestic partnerships (same- and opposite-sex)	No	N/A	All spousal benefits except employer-provided health insurance
New Jersey	Civil unions (same-sex only)	Yes	Yes	All spousal benefits
New Jersey	Domestic partnerships (same- or opposite-sex; no new in-state partnerships after Feb. 19, 2007, unless both partners ages 62 or older)	Yes	Yes	Limited spousal rights
Oregon	Domestic partnerships (same-sex only)	Yes	Yes	All spousal benefits
Pennsylvania	Not recognized, but benefit tax exclusion may apply	Yes	Yes (same- and opposite-sex)	Tax exclusion only
Rhode Island	Civil unions (same-sex only; no new in-state civil unions on or after Aug. 1, 2013)	Yes	Yes	All spousal benefits
Vermont	Civil unions (same-sex only; no new in-state civil unions on or after Jan. 1, 2009)	Yes	Yes	All spousal benefits
Washington	Domestic partnerships (same- or opposite-sex if one partner is age 62 or older)	No	N/A	All spousal benefits

TAX CONSEQUENCES: AN EXAMPLE

Jean elected to cover her domestic partner under the UHC Select/Choice Plus POS Plan for 2019. Because Jean's domestic partner does not qualify for tax-free benefits under the federal tax code, Nutanix's contribution toward her domestic partner's coverage will be taxable to Jean as imputed income, and Jean's own contribution for the domestic partner coverage will be taxed.

Below is a summary of the UHC Select/Choice Plus POS Plan rates and contributions:

	UHC SELECT/CHOICE PLUS POS PLAN	
	Premium Rate (monthly)	Employee Contribution (monthly)
Employee Only	\$668.20	\$0.00
Employee and Domestic Partner (DP)	\$1,536.83	\$0.00
Employee and Child(ren)	\$1,135.92	\$0.00
Employee and Family	\$1,937.75	\$0.00

The premium rate is the full cost for Nutanix employees and their families to have health insurance. The portion of the cost for Jean's domestic partner is the Employee and Spouse/DP premium rate less the Employee Only rate:

Premium Rate DP	Minus	Premium Rate Single	Equals	Premium Rate for Domestic Partner
\$1,536.83	–	\$668.20	=	\$868.63

Jean's taxable contribution is the difference between what she pays for her own coverage with pre-tax dollars and what she pays when she adds coverage for her domestic partner:

Employee + Spouse Contribution	Minus	What Jean Pays for Her Own Coverage (Pre-Tax)	Equals	Jean's Taxable Contribution for Domestic Partner
\$0.00	–	\$0.00	=	\$0.00

Imputed income will be added to Jean's taxable income, increasing her tax liability. The imputed income is the total premium rate for domestic partner coverage, less Jean's contribution:

Premium Rate for Domestic Partner	Minus	Jean's Taxable Contribution for Domestic Partner	Equals	Monthly Imputed Income
\$868.63	–	\$0.00	=	\$868.63

Because Jean's domestic partner does not qualify for tax-free benefits under the federal tax code, Nutanix's contribution toward her domestic partner's coverage will be taxable to Jean as imputed income.

If you would like to know Nutanix's contribution for your domestic partner's coverage in another plan, please contact Human Resources.

COBRA COVERAGE EQUIVALENT

The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) provides for continuation of group health plan coverage for you and your eligible dependents in certain situations.

Although your domestic partner is not considered a qualified beneficiary under COBRA, Nutanix will offer your domestic partner the option to continue health benefits under certain circumstances (“qualifying events”) and subject to applicable insurance carrier restrictions. This coverage continuation is called COBRA Coverage Equivalent. For purposes of this section, the term “domestic partner” includes your former domestic partner in the event that eligibility ends.

Note that the children of your domestic partner who lose coverage under the plan may be considered qualified beneficiaries under COBRA similar to other children who lose coverage.

See the Summary Plan Description for more information on COBRA coverage.

There may be other coverage options available through the Health Insurance Marketplaces created as part of the Patient Protection and Affordable Care Act or Medicaid. In a Marketplace, you or your domestic partner could be eligible for a new kind of tax credit that lowers your monthly premiums right away, and you can see what your premium, deductibles, and out-of-pocket costs will be before you make a decision to enroll. Being eligible for COBRA or COBRA Equivalent coverage does not limit eligibility for coverage for a tax credit through the Marketplace. But if you or your domestic partner do not enroll in the Marketplace when you first lose eligibility for this employer plan, you will generally have to wait until Marketplaces hold open enrollment to enroll. Also, if COBRA is elected, you or your domestic partner will have to wait until expiration of the COBRA maximum coverage period or until the Marketplace holds open enrollment to enroll. For more information about the Marketplace, visit www.HealthCare.gov.

If your domestic partner loses coverage under any of the circumstances summarized in the chart below, he or she may elect COBRA Coverage Equivalent.

SUMMARY OF COVERAGE OPTIONS UNDER COBRA COVERAGE EQUIVALENT	
Qualifying Event	Maximum Continuation Period for your Partner
1. You lose coverage because of reduced work hours at Nutanix or you take an unpaid leave of absence (other than under the Family Medical Leave Act)	18 months
2. You terminate employment for any reason (except gross misconduct)	18 months
3. You or your domestic partner are disabled — as defined by the Social Security Act — at the time of your qualifying event or at any time during the first 60 days of COBRA or COBRA Coverage Equivalent and you provide notice of the disability within the time limits outlined in the Nutanix active employees summary plan description	29 months
4. You die	36 months
5. Your domestic partnership terminates by court order, if legally established under applicable law, or otherwise ends	36 months
6. You transfer to an operating company of Nutanix that does not offer domestic partner coverage	36 months

HOW TO ELECT COBRA COVERAGE EQUIVALENT

If your domestic partner loses coverage as a result of a qualifying event, you and/or your domestic partner will be notified of election options by mail. COBRA Coverage Equivalent must be elected within 60 days of the later of the following:

- The date of the qualifying event
- The date you and/or your domestic partner is sent a notice of eligibility to continue coverage.

You must notify Nutanix within 30 days if you experience either of the events described in 3. or 5. in the chart above through the Workday at <https://nutanix.okta.com>. If you need assistance, please email HR@nutanix.com or open a ticket via Service Now.

PAYING FOR COBRA COVERAGE EQUIVALENT

To continue coverage, your domestic partner must make the initial premium payment within 45 days of the date he or she elects to continue coverage. Subsequent payments are due on a monthly basis. In general, monthly premiums are based on the full group rate, plus 2% for administrative costs (102%).

WHEN COBRA COVERAGE EQUIVALENT ENDS

COBRA Coverage Equivalent ends for your domestic partner before the end of the maximum continuation period if one of the following occurs:

- Your domestic partner, after electing COBRA Coverage Equivalent, becomes covered under another group health plan not offered by Nutanix, provided the plan does not subject him or her to a legally valid preexisting condition exclusion or limitation;
- Your domestic partner, after electing COBRA Coverage Equivalent, becomes entitled to Medicare;
- Your domestic partner fails to make timely premium payments or contributions as required; or
- Nutanix no longer provides health care benefits to any of its employees.

WHEN COBRA COVERAGE EQUIVALENT CAN BE EXTENDED

If COBRA coverage is extended for you or your other dependents due to disability, COBRA Coverage Equivalent will be similarly extended for your domestic partner.

In general, Nutanix shall adopt such rules for the administration of these COBRA Coverage Equivalent provisions as it deems necessary and appropriate from time to time. As permitted by law and regulation, Nutanix reserves the right to terminate continuation of coverage retroactively if your domestic partner is determined to be ineligible for continued coverage.

FAMILY CARE AND MEDICAL LEAVE EQUIVALENT

Nutanix allows employees to take a Family Care and Medical Leave Equivalent to care for their domestic partners or their children, as provided for spouses under applicable federal or state laws.

For more information about the Family Care and Medical Leave Equivalent, including the effect of leave on your benefits, and the procedures and requirements for taking a leave, please refer to the Summary Plan Description and the Nutanix FMLA Leave of Absence Policy.

Domestic Partner Form

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Statement of Domestic Partnership

We, the undersigned, each represent that we have assumed legal responsibility for each other's common welfare and financial obligations and that by the execution of this Declaration of Domestic Partner Status form, we are declaring a legally binding relationship with each other to the extent permitted by law. We further represent:

1. Each of us is presently unmarried under statutory or common law, legally separated, or in a partnership with anyone else, and neither has been in such a relationship for the last six months;
2. Each of us is unrelated by blood to a degree that would prohibit marriage in our state;
3. Each of us is at least 18 years old and mentally competent;
4. We share the same residence, and have, for at least the last six months;
5. Each of us intends that the relationship to last indefinitely.

We understand that as Domestic Partners, we are subject to the same window period governing all other employees by or applying for benefit plan coverage.

We understand that as Domestic Partners, the Employee is subject to an Imputed Income Tax on the value of the benefit(s) for the Domestic Partner and/or Domestic Partner Child(ren). For current Imputed Income amounts, please contact the Benefits Team at HR@nutanix.com.

We agree to notify the Human Resources department if there is any change in our status as Domestic Partners.

We have provided the information in this Declaration of Domestic Partner Status form for use by Nutanix, Inc. Human Resources department for the sole purpose of determining our eligibility for insurance benefits. We agree to furnish any additional information requested to demonstrate our financial interdependence or to evaluate the current status of our Domestic Partnership relationship. Return form to Nutanix Benefits; email HR@nutanix.com or fax 1-408-490-2794.

Employee Name (please print)

Domestic Partner Name (please print)

Employee Signature

Domestic Partner Signature

Date Signed

Requested Coverage Effective Date

Sworn and subscribed before me under penalty of perjury in the State of

_____, this _____ day of _____, 20_____.

Notary Public