

## 2025 U.S. YEAR-END EVENTS, DATES AND TIMING

Last Day Worked	11/28/2025	12/01 - 12/30/2025	12/31/2025	1/2/2026
Pension - Lump Sum Option	All inquiries regarding the processing schedule and timing of payments should be directed to the Berkshire Hathaway Pension Service Center at 877-459-2403.			
401(k) Match True-up	If applicable, employee is eligible to receive an additional match contribution in Feb. 2026.***			
Age-Weighted DC	Does not qualify for 2025 contribution	Does not qualify for 2025 contribution	Last work day of 12/31/2025 qualifies for 2025 AWDC contribution	Last work day of 01/02/2026 qualifies for 2025 AWDC contribution
2025 Variable Pay (YEV/AIP/SIP); paid in 2026	Not eligible	Not eligible	A Participant who separates from service after the end of the Plan Year, but prior to payment of an Individual Award, will forfeit the award unless otherwise required by applicable law; provided however that a Participant who voluntarily separates from service after the end of the Plan Year will be eligible to receive the Participant's Individual Award if (i) the Participant is 55 or older at the end of the Plan Year and (ii) the Participant's age plus years of service (as determined by applicable Company policy) is equal to or greater than 75 at the end of the Plan Year.	
Floating Holidays	NA	NA	NA	NA
Vacation	Eligible for accrued unused vacation from current year	Eligible for maximum of 8 hrs of accrued unused vacation from current year	No accrued unused vacation payout <input type="checkbox"/>	No accrued unused vacation payout <input type="checkbox"/>
Retiree HRA	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Healthcare coverages	Coverage through 11/30	Coverage through 12/31	Coverage through 12/31	Coverage through 1/31

### Important Information:

- 12/31 is a Wednesday. 12/31 is the last work day in 2025 for employees who work M-F.
- Healthcare coverage continues until the end of the month of the last day worked.
- Employees in the AWDC are considered active employees for purposes of the plan until the end of business on their termination/retirement date. To be eligible for the 2025 contribution the employee must work 12/31.
- \* Prior year interest rates are based on October 2024 Rates published by the IRS.
- \*\*Current year interest rates are based on October 2025 Rates published by the IRS.
- \*\*\*Lubrizol will look at an employee's total eligible compensation, contributions, and match deposited in 2025 to determine if they received their full matching contribution benefit. If additional match is needed, Lubrizol will fund this in February. 2026.