

Frequently Asked Questions – General

Q: Why was the Employee Relief Fund established?

A: WestRock and our employees have a long history of generosity to help aid victims of natural disasters throughout the world. In 2005, when disaster struck in communities where we operate, employees expressed the desire for their donations to directly assist fellow co-workers. This sentiment led to the creation of the WestRock Employee Relief Fund.

Q: Who can request assistance from the Fund?

A: The Fund is designed to help WestRock employees globally. Any active, full-time or benefits-eligible, part-time employee of WestRock or an affiliated company where WestRock holds a majority interest may apply for a grant from the Fund.

Q: If both my spouse and I work for WestRock, can we both apply for a grant?

A: No. Only one application per household is allowed.

Q: What types of hardships qualify for grants from the Fund?

A: The Employee Relief Fund provides grants for basic needs such as food, clothing, or shelter resulting from a natural or man-made disaster which may include hurricanes, tornados, floods, earthquakes, or house/apartment fires of a primary residence or qualifying secondary residence.

Q: What is a qualifying secondary residence?

A: Qualifying secondary residence means a residence, other than the employee's primary residence, occupied by an employee as a result of a transfer by WestRock or other bona fide work-related reason.

Q: What types of hardships do not qualify for grants from the Fund?

A: The Employee Relief Fund does not provide grants for medical or dental expenses, funeral-related expenses or travel, or general financial difficulties.

Q: Is the Employee Relief Fund part of WestRock Company or the WestRock Foundation?

A: The WestRock Employee Relief Fund is a separately incorporated, tax-exempt public charity. It is not part of WestRock Company or the WestRock Foundation.

Frequently Asked Questions – Applying for a grant

Q: How do I apply for a grant from the Employee Relief Fund?

A: Applications are available on the WestRock Employee Relief Fund website at www.westrock.com/employee-relief-fund. Forms may also be obtained from your local Human Resources manager.

Q: If I submit an application, will my information remain confidential?

A: Absolutely.

Q: To whom do I send my application form?

A: Applications can be faxed to our confidential fax number at 1-804-386-0789, emailed to employeerelieffund@westrock.com or mailed to:
WestRock Employee Relief Fund
ATTN: Mandy Burnette
1000 Abernathy Road NE, Suite 125
Atlanta, GA 30328 USA

Q: How long is the application review process and when can I expect an answer or funds?

A: Once the application is received, the Fund's administrative committee will review and determine eligibility. Please allow 2-3 weeks for processing.

Q: If approved, how will I receive my grant?

A: Grant payments are made via direct deposit to the account on file with payroll. If the employee does not use direct deposit for their paycheck, a check will be mailed to the address on file with Human Resources.

Q: Are grants made by the Fund to employees considered as taxable income at the federal or state level?

A: Tax laws governing grants vary by country and region. In general, grants made to US-based employees are not taxable. All grant recipients should consult with their individual tax advisors to determine the treatment of the funds they receive.

Q: For grants that are approved, how much money is available?

A: The maximum grant amount is USD \$5,000.

Q: Is there a limit to how many times any one employee (and his or her family) may receive a grant?

A: It is our hope that an employee will never need to apply for a grant. However, if disaster strikes, the Employee Relief Fund will consider one grant application per employee for that disaster. Should an employee experience a different disaster at another time, a new grant application may be submitted.

WestRock
EMPLOYEE RELIEF FUND

Frequently Asked Questions – Contributions to the Fund

Q: How is the Employee Relief Fund funded?

A: The Employee Relief Fund receives most of its donations from WestRock employees, the Company and the WestRock Foundation. Although the Employee Relief Fund assists employees globally, as a public charity registered in the United States, the US Internal Revenue Service requires that the Fund receive a significant percentage of contributions from individuals.

Q: How can I make a donation?

A: Employees in the U.S. are eligible to donate via [payroll deduction](#). Employees in the U.S. may donate via check, and all employees can donate through PayPal. *(Please note that due to state laws employees who live or work in California or Illinois are NOT eligible to contribute through payroll deduction.)*

Q: If I want to contribute to the Fund by check, where do I send it?

A: You may send your check to:
WestRock Employee Relief Fund
ATTN: Mandy Burnette
1000 Abernathy Road NE, Suite 125
Atlanta, GA 30328 USA

Q: Is my donation tax deductible?

A: The United States Internal Revenue Service has classified the Employee Relief Fund as a tax-exempt public charity which makes contributions to the Fund tax-deductible in the United States, as allowed by law. Employees located outside the United States should consult with their tax advisor due to tax law variations around the world.