

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM S-8  
REGISTRATION STATEMENT**  
*UNDER  
THE SECURITIES ACT OF 1933*



**Koppers Holdings Inc.**

(Exact name of registrant as specified in its charter)

**Pennsylvania**  
(State or other jurisdiction of  
incorporation or organization)

**20-1878963**  
(IRS Employer  
Identification Number)

**436 Seventh Avenue**  
**Pittsburgh, Pennsylvania**  
(Address of principal executive offices)

**15219**  
(Zip Code)

**Koppers Holdings Inc. Director Deferred Compensation Plan**  
(Full title of the plan)

**Stephanie L. Apostolou**  
**General Counsel and Secretary**  
**Koppers Holdings Inc.**  
**436 Seventh Avenue**  
**Pittsburgh, PA 15219**  
(Name and address of agent for service)

**(412) 227-2001**  
(Telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company (as defined in Rule 12b-2 of the Exchange Act):

Large accelerated filer	<input type="checkbox"/>		Accelerated filer	<input checked="" type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>		Smaller reporting company	<input type="checkbox"/>
			Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

**CALCULATION OF REGISTRATION FEE**

Title of securities to be registered	Amount to be registered (1)	Proposed maximum offering price per share (2)	Proposed maximum aggregate offering price (2)	Amount of registration fee
Common Stock, par value \$0.01 per share	100,000 shares	\$30.955	\$3,095,500.00	\$337.72

- (1) This Registration Statement also covers additional securities to be offered or issued upon any adjustment or change made to the registered securities by reason of any stock split, stock dividend, recapitalization or similar transaction effected without the receipt of consideration which results in an increase in the number of the Registrant's outstanding shares of common stock, par value \$0.01 per share ("Common Stock"), as permitted by Rule 416(a) and Rule 416(b) under the Securities Act of 1933, as amended (the "Securities Act").
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(c) and Rule 457(h) under the Securities Act. The fee is calculated on the basis of the average of the high and low trading prices for the Common Stock on The New York Stock Exchange on July 30, 2021, which was \$30.955.



## EXPLANATORY NOTE

This Registration Statement on Form S-8 (the "Registration Statement") registers 100,000 shares of common stock, par value \$0.01 per share (the "Common Stock"), of Koppers Holdings Inc., a Pennsylvania corporation (the "Registrant"), that may be issued under the Koppers Holdings Inc. Director Deferred Compensation Plan (the "Plan") pursuant to the deferral of cash retainer fees, in accordance with the terms of the Plan.

### PART I

#### INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

##### ITEM 1. PLAN INFORMATION.\*

##### ITEM 2. REGISTRANT INFORMATION AND EMPLOYEE PLAN ANNUAL INFORMATION.\*

\* Information required by Part I to be contained in the Section 10(a) prospectus is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act of 1933, as amended (the "Securities Act"), and the Note to Part I of Form S-8. The document containing the information specified in Part I will be delivered to participants in the Plan as required by Rule 428(b)(1). In accordance with the rules and regulations of the Commission and the instructions to Form S-8, such documents are not being filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act.

### PART II

#### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

##### ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE.

The following documents filed by the Registrant with the Commission are incorporated by reference into this Registration Statement:

1. [The Registrant's Annual Report on Form 10-K for its fiscal year ended December 31, 2020, as filed on February 24, 2021 \(File No. 001-32737\);](#)
2. All other reports filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), since December 31, 2020 (except to the extent of any information furnished in a Current Report on Form 8-K under Item 2.02 or Item 7.01 and exhibits furnished therein that relate to such items); and
3. [The description of the Common Stock contained in the Registrant's Registration Statement on Form 8-A filed with the Commission under Section 12\(b\) of the Exchange Act on January 27, 2006, including all amendments and reports updating such description.](#)

All documents subsequently filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act after the date of this Registration Statement, but prior to the filing of a post-effective amendment to this Registration Statement that indicates that all securities

offered by this Registration Statement have been sold or which deregisters all such securities then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement; provided, however, that the Registrant is not incorporating by reference any information furnished (but not filed) under Item 2.02 or Item 7.01 of any Current Report on Form 8-K or any exhibit furnished therein that relates to such items. Each document incorporated by reference into this Registration Statement shall be deemed to be a part of this Registration Statement from the date of filing of such document with the Commission until the information contained therein is superseded or updated by any subsequently filed document that is incorporated by reference into this Registration Statement or by any document that constitutes part of the prospectus relating to the Plan, each meeting the requirements of Section 10(a) of the Securities Act.

**ITEM 4. DESCRIPTION OF SECURITIES.**

Not applicable.

**ITEM 5. INTERESTS OF NAMED EXPERTS AND COUNSEL.**

Not applicable.

**ITEM 6. INDEMNIFICATION OF DIRECTORS AND OFFICERS.**

1. *Pennsylvania Business Corporation Law.* Sections 1741 and 1742 of the Pennsylvania Business Corporation Law (the “BCL”) provide that a business corporation shall have the power to indemnify any person who was or is a party, or is threatened to be made a party, to any proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation), by reason of the fact that such person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or other enterprise, against expenses (including attorneys’ fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with such action or proceeding, if such person acted in good faith and in a manner such person reasonably believed to be in, or not opposed to, the best interests of the corporation, and, with respect to any criminal proceeding, had no reasonable cause to believe such person’s conduct was unlawful. In the case of an action by or in the right of the corporation, such indemnification is limited to expenses (including attorneys’ fees) actually and reasonably incurred by such person in connection with the defense or settlement of such action, except that no indemnification shall be made in respect of any claim, issue or matter as to which such person has been adjudged to be liable to the corporation unless, and only to the extent that, a court determines upon application that, despite the adjudication of liability but in view of all the circumstances, such person is fairly and reasonably entitled to indemnity for the expenses that the court deems proper.

BCL Section 1744 provides that, unless ordered by a court, any indemnification referred to above shall be made by the corporation only as authorized in the specific case upon a determination that indemnification is proper in the circumstances because the indemnitee has met the applicable standard of conduct. Such determination shall be made:

- by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to the proceeding;
- if such a quorum is not obtainable, or if obtainable and a majority vote of a quorum of disinterested directors so directs, by independent legal counsel in a written opinion; or
- by the shareholders.

Notwithstanding the above, BCL Section 1743 provides that to the extent that a director, officer, employee or agent of a business corporation is successful on the merits or otherwise in defense of any proceeding referred to in BCL Section 1741 or 1742, or in defense of any claim, issue or matter therein, such person shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by such person in connection therewith.

BCL Section 1745 provides that expenses (including attorneys' fees) incurred by an officer, director, employee or agent of a business corporation in defending any proceeding may be paid by the corporation in advance of the final disposition of the proceeding upon receipt of an undertaking by or on behalf of the indemnitee to repay the amount advanced if it is ultimately determined that the indemnitee is not entitled to be indemnified by the corporation.

BCL Section 1746 provides that the indemnification and advancement of expenses provided by, or granted pursuant to, the foregoing provisions is not exclusive of any other rights to which a person seeking indemnification or advancement of expenses may be entitled under any bylaw, agreement, vote of shareholders or disinterested directors or otherwise, and that indemnification may be granted under any bylaw, agreement, vote of shareholders or disinterested directors or otherwise for any action taken or any failure to take any action whether or not the corporation would have the power to indemnify the person under any other provision of law and whether or not the indemnified liability arises or arose from any action by or in the right of the corporation, provided, however, that no indemnification may be made in any case where the act or failure to act giving rise to the claim for indemnification is determined by a court to have constituted willful misconduct or recklessness.

BCL Section 1747 permits a Pennsylvania business corporation to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or other enterprise, against any liability asserted against such person and incurred by such person in any such capacity, or arising out of such person's status as such, whether or not the corporation would have the power to indemnify the person against such liability under the provisions described above.

BCL Sections 1748 and 1749 extend the indemnification and advancement of expenses provisions to successor corporations in consolidations, mergers or divisions and to representatives serving as fiduciaries of employee benefit plans. BCL Section 1750 provides that the indemnification and advancement of expenses provided by, or granted pursuant to, Subchapter E of the BCL, shall, unless otherwise provided when authorized or ratified, continue as to a person who has ceased to be a representative of the corporation and shall inure to the benefit of the heirs and personal representative of such person.

2. *Articles of Incorporation Provision on Liability of Directors.* The Registrant's Amended and Restated Articles of Incorporation, as amended (the "Articles of Incorporation"), provide that the liability of directors for monetary damages shall be eliminated to the fullest extent permissible under Pennsylvania law.

3. *Indemnification Bylaw.* Article VII of the Registrant's Second Amended and Restated Bylaws (the "Bylaws") provides that the directors and officers of the Registrant and certain other persons designated by the Board of Directors of the Registrant shall be indemnified as of right in connection with any actual or threatened, pending or completed action, suit, appeal or proceeding of any nature, whether civil, criminal, administrative or investigative, whether formal or informal, and whether brought by or in the right of the Registrant, a class of its security holders or otherwise, arising out of their service to the Registrant or to another enterprise at the request of the Registrant, with certain limitations and exceptions.

Article VII of the Bylaws also provides that the Registrant may purchase and maintain insurance to protect the Registrant and any director, officer, agent or employee entitled to indemnification under Article VII against any liability asserted against such person and incurred by such person in respect of the service of such person to the Registrant.

As permitted by BCL Section 1713, the Articles of Incorporation and Bylaws provide that no director shall be personally liable for monetary damages (including, without limitation, any judgment, amount paid in settlement, penalty, punitive damages or expense of any nature (including, without limitation, attorneys' fees and disbursements)) for any action taken, or failure to take any action, unless: (A) the director has breached or failed to perform the duties of such director's office under Title 15, Chapter 17, Subchapter B; and (B) such director's breach of duty or failure to perform constituted self-dealing, willful misconduct or recklessness. The BCL states that this exculpation from liability does not apply to the responsibility or liability of a director pursuant to any criminal statute or the liability of a director for the payment of taxes pursuant to federal, state or local law. It may also not apply to liabilities imposed upon directors by the federal securities laws. BCL Section 1715(d) creates a presumption, subject to exceptions, that a director acted in the best interests of the corporation. BCL Section 1712, in defining the standard of care a director owes to the corporation, provides that a director stands in a fiduciary relation to the corporation and must perform such director's duties as a director or as a member of any committee of the Board of Directors in good faith, in a manner such director reasonably believes to be in the best interests of the corporation and with such care, including reasonable inquiry, skill and diligence, as a person of ordinary prudence would use under similar circumstances.

4. *Director and Officer Liability Insurance.* The Registrant maintains directors' and officers' liability insurance covering its directors and officers with respect to liability which they may incur in connection with their serving as such, which liability could include liability under the Securities Act. Under the insurance, the Registrant is entitled to reimbursement for amounts as to which the directors and officers are indemnified under the Bylaw indemnification provision. The insurance may also provide certain additional coverage for the directors and officers against certain liability even though such liability is not subject to the foregoing Bylaw indemnification provision.

#### **ITEM 7. EXEMPTION FROM REGISTRATION CLAIMED.**

Not Applicable.

#### **ITEM 8. EXHIBITS.**

The following exhibits are filed herewith or incorporated by reference as part of this Registration Statement:

- 4.1 [Amended and Restated Articles of Incorporation of Koppers Holdings Inc., as amended on May 7, 2015 \(Incorporated herein by reference to Exhibit 3.1 to the Quarterly Report on Form 10-Q filed on August 6, 2015 by Koppers Holdings Inc. \(Commission File No. 001-32737\)\).](#)
- 4.2 [Second Amended and Restated Bylaws of Koppers Holdings Inc., as adopted on August 2, 2017 \(Incorporated herein by reference to Exhibit 3.2 to the Quarterly Report on Form 10-Q filed on August 3, 2017 by Koppers Holdings Inc. \(Commission File 001-32737\)\).](#)
- 5.1 [Opinion of K&L Gates LLP \(filed herewith\).](#)
- 23.1 [Consent of KPMG LLP, independent registered public accounting firm \(filed herewith\).](#)
- 23.2 [Consent of K&L Gates LLP \(included in Exhibit 5.1\).](#)
- 24.1 [Powers of Attorney \(included on the signature page to this Registration Statement\).](#)
- 99.1 [Koppers Holdings Inc. Director Deferred Compensation Plan \(filed herewith\).](#)

## ITEM 9. UNDERTAKINGS.

(a) The undersigned Registrant hereby undertakes:

1. To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

i. To include any prospectus required by Section 10(a)(3) of the Securities Act;

ii. To reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement; and

iii. To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in this Registration Statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) of this section do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this Registration Statement.

2. That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

3. To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for

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indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.



## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on this 6th day of August, 2021.

KOPPERS HOLDINGS INC.

By: /s/ Leroy M. Ball

Leroy M. Ball  
President and Chief Executive Officer

## POWER OF ATTORNEY

Each of the undersigned directors and officers of Koppers Holdings Inc., a Pennsylvania corporation, do hereby constitute and appoint Stephanie L. Apostolou, Leroy M. Ball, and Michael J. Zugay, or any of them, the undersigned's true and lawful attorneys and agents, with full power of substitution and resubstitution in each, to do any and all acts and things in our name and on our behalf in our respective capacities as directors and officers and to execute any and all instruments for us and in our names in the capacities indicated below, which said attorneys and agents, or either of them, may deem necessary or advisable to enable said corporation to comply with the Securities Act, as amended, and any rules, regulations and requirements of the Securities and Exchange Commission, in connection with this Registration Statement, including specifically, but without limitation, power and authority to sign for us or any of us in our names in the capacities indicated below, any and all amendments (including post-effective amendments) hereto, and each of the undersigned does hereby ratify and confirm all that said attorneys and agents, or either of them or any substitute, shall do or cause to be done by virtue hereof. This Power of Attorney may be executed in any number of counterparts.

Pursuant to the requirements of the Securities Act of 1933, as amended, the following persons in the capacities and on the dates indicated have signed this Registration Statement below.

<u>Signature</u>	<u>Capacity</u>	<u>Date</u>
<u>/s/ Leroy M. Ball</u> Leroy M. Ball	President and Chief Executive Officer and Director (Principal Executive Officer)	August 6, 2021
<u>/s/ Michael J. Zugay</u> Michael J. Zugay	Chief Financial Officer (Principal Financial Officer)	August 6, 2021
<u>/s/ Bradley A. Pearce</u> Bradley A. Pearce	Chief Accounting Officer (Principal Accounting Officer)	August 6, 2021
<u>/s/ Xudong Feng</u> Xudong Feng	Director	August 6, 2021
<u>/s/ Traci L. Jensen</u> Traci L. Jensen	Director	August 6, 2021
<u>/s/ David L. Motley</u> David L. Motley	Director	August 6, 2021
<u>/s/ Albert J. Neupaver</u> Albert J. Neupaver	Director	August 6, 2021
<u>/s/ Louis L. Testoni</u> Louis L. Testoni	Director	August 6, 2021
<u>/s/ Stephen R. Tritch</u> Stephen R. Tritch	Director	August 6, 2021
<u>/s/ Sonja M. Wilkerson</u> Sonja M. Wilkerson	Director	August 6, 2021



August 6, 2021

Koppers Holdings Inc.  
436 Seventh Avenue  
Pittsburgh, Pennsylvania 15219

Ladies and Gentlemen:

We have acted as counsel to Koppers Holdings Inc., a Pennsylvania corporation (the "Company"), in connection with the Registration Statement on Form S-8 (the "Registration Statement") to be filed by the Company with the Securities and Exchange Commission for the registration under the Securities Act of 1933, as amended (the "Securities Act"), of the offer and sale of an aggregate of 100,000 shares of the Company's common stock, par value \$0.01 per share (collectively, the "Shares"), pursuant to the Koppers Holdings Inc. Director Deferred Compensation Plan (the "Plan").

This opinion letter is being delivered in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act.

You have requested our opinions as to the matters set forth below in connection with the Registration Statement. For purposes of rendering those opinions, we have examined (i) the Plan; (ii) the Registration Statement, including the exhibits filed therewith; (iii) the Company's Amended and Restated Articles of Incorporation, as amended (the "Articles of Incorporation"); (iv) the Company's Second Amended and Restated Bylaws (the "Bylaws"); and (v) resolutions adopted by the Board of Directors of the Company (the "Board of Directors") which authorize the Plan and authorize and provide for the filing of the Registration Statement. We have made such other investigation as we have deemed appropriate. We also have examined and relied upon certificates of public officials.

Based upon and subject to the foregoing and the additional qualifications and other matters set forth below, we are of the opinion that the Shares have been duly and validly authorized and that the Shares, when issued in accordance with the terms of the Plan, will be validly issued, fully paid and nonassessable.

The opinions expressed in this opinion letter are limited to the Business Corporation Law of the Commonwealth of Pennsylvania. The foregoing opinions are rendered as of the date of this letter. We assume no obligation to update or supplement any of such opinions in order to reflect any changes of law or fact that may occur.

We are furnishing this opinion letter to you solely in connection with the Registration Statement. You may not rely on this opinion letter in any other connection, and it may not be furnished to or relied upon by any other person for any purpose, without our specific prior written consent. We hereby consent to the filing of this opinion as Exhibit 5.1 to the Registration Statement and to the use of our name wherever appearing in the Registration Statement. In giving our consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations thereunder.

Very truly yours,

/s/ K&L Gates LLP

**Consent of Independent Registered Public Accounting Firm**

We consent to the use of our reports dated February 24, 2021, with respect to the consolidated financial statements and financial statement schedule II of Koppers Holdings Inc. and subsidiaries, and the effectiveness of internal control over financial reporting, incorporated herein by reference.

/s/ KPMG LLP

Pittsburgh, Pennsylvania  
August 6, 2021

**KOPPERS HOLDINGS INC.  
DIRECTOR DEFERRED COMPENSATION PLAN**

1. **Name:**

This plan shall be known as the “Koppers Holdings Inc. Director Deferred Compensation Plan” (the “Plan”).

2. **Purpose:**

The purpose of this Plan is to provide Non-Employee Directors with the opportunity to defer some or all of their eligible compensation received as directors of Koppers Holdings Inc. (the “Company”). The Company is establishing the Plan effective as of January 1, 2022. It is the intent of the Company that amounts deferred under the Plan by a Non-Employee Director shall not be taxable to the Non-Employee Director for United States federal income tax purposes until the time actually received by the Non-Employee Director. The provisions of the Plan shall be construed and interpreted to effectuate such intent.

3. **Definitions:**

For purposes of the Plan, the following terms shall have the following meanings:

“**Account**” means the bookkeeping account representing the total of all Stock Units credited for the benefit of a Participant under the Plan. All Accounts shall be maintained in Stock Units on the books of the Company to record a Participant’s interest attributable to all Cash Compensation and Stock Compensation deferred by the Participant under the Plan, as adjusted from time to time pursuant to the terms of the Plan.

“**Board**” means the Board of Directors of the Company.

“**Cash Compensation**” means any cash retainer fees payable to a Non-Employee Director for his or her service as a Non-Employee Director.

“**Common Stock**” means the common stock of the Company.

“**Company**” means Koppers Holdings Inc., a Pennsylvania corporation, including any successor thereto.

“**Effective Date**” means January 1, 2022.

“**Fair Market Value**” of a share of Common Stock on any date means the closing selling price per share at the close of regular hours trading (i.e., before after-hours trading begins) on the date in question on the Stock Exchange serving at the time as the primary market for the Company’s common stock, as such price is reported by the National Association of Securities Dealers (if primarily traded on the Nasdaq Global or Global Select Market) or as officially quoted in the composite tape of transactions on any other Stock Exchange on which the Company’s Common Stock is then primarily

traded. If there is no closing selling price for the Company's Common Stock on the date in question, then the Fair Market Value shall be the closing selling price on the last preceding date for which such quotation exists.

**"Non-Employee Director"** means a member of the Board who is not an officer or employee of the Company or any of its subsidiaries.

**"Participant"** means a Non-Employee Director who has elected to participate in the Plan as provided in paragraph 5(b) below.

**"Plan"** means this Koppers Holdings Inc. Director Deferred Compensation Plan, as set forth herein, and as amended from time to time.

**"Plan Administrator"** means the Management Development and Compensation Committee of the Board.

**"Plan Year"** means the calendar year.

**"RSU"** means a restricted stock unit granted to a Non-Employee Director for his or her service as a Non-Employee Director.

**"Section 409A"** means Section 409A of the Internal Revenue Code of 1986, as it may be amended from time to time, and all authoritative interpretive guidance issued thereunder.

**"Separation from Service"** means a Non-Employee Director ceasing to be a member of the Board due to a voluntary or involuntary separation from service, for any reason, determined in accordance with Section 409A.

**"Stock Compensation"** means any shares of Common Stock issuable with respect to the settlement of an RSU.

**"Stock Exchange"** shall mean the American Stock Exchange, the Nasdaq Global or Global Select Market, the New York Stock Exchange, or any other principal securities exchange upon which the Company's Common Stock is traded.

**"Stock Unit"** means a notional unit representing the right to receive one (1) share of Common Stock.

#### 4. Administration:

The Plan Administrator shall be responsible for administering the Plan. The Plan Administrator shall have all of the powers necessary to enable it to properly carry out its duties under the Plan. Not in limitation of the foregoing, the Plan Administrator shall have the power to construe and interpret the Plan and to determine all questions that shall arise hereunder. The Plan Administrator shall have such other and further specified duties, powers, authority and discretion as are elsewhere in the Plan either expressly or by necessary implication conferred upon it. The Plan Administrator may appoint

such agents as it may deem necessary for the effective performance of its duties, and may delegate to such agents such powers and duties as the Plan Administrator may deem expedient or appropriate that are not inconsistent with the intent of the Plan. The decision of the Plan Administrator upon all matters within its scope of authority shall be final and conclusive on all persons, except to the extent otherwise provided by law. The Plan Administrator shall not be liable for any action or determination made in good faith with respect to the Plan and the Company shall indemnify and hold harmless the Plan Administrator from all losses and expenses (including reasonable attorneys' fees) arising from the assertion or judicial determination of any such liability.

#### 5. Operation:

(a) Eligibility. Each Non-Employee Director shall be eligible to participate in the Plan as of the date he or she is appointed as a Non-Employee Director.

(b) Elections to Defer. A Non-Employee Director may become a Participant in the Plan for a Plan Year by irrevocably electing, on a form (which may be in writing or electronic) provided by the Plan Administrator, to defer all or any portion of any Cash Compensation and/or any Stock Compensation for the Plan Year. In order to be effective, a Non-Employee Director's election to defer must be executed and returned to the Plan Administrator on or before the date specified by the Plan Administrator for such purpose, which such date must be prior to the beginning of the Plan Year to which the election applies. An election for a Plan Year shall apply to (1) Cash Compensation earned during such Plan Year, and (2) Stock Compensation issuable with respect to an RSU granted during such Plan Year. Except as otherwise provided below, the first Plan Year with respect to which a Non-Employee Director may make an election to defer pursuant to this paragraph 5(b) is the 2022 Plan Year. Notwithstanding the foregoing, (i) an individual who first becomes a Non-Employee Director after the start of a Plan Year may make a deferral election with respect to such Plan Year no later than the day before such individual is appointed as a Non-Employee Director; and (ii) a Non-Employee Director who becomes eligible to participate in the Plan on the Effective Date may elect to defer the Cash Compensation otherwise payable in January 2022 with respect to service from July 1, 2021 to December 31, 2021, provided that any such election is made no later than the 30<sup>th</sup> day after the Effective Date and that such election will apply only to the portion of such Cash Compensation paid for services after the date of such election. A Participant's election to defer for any Plan Year shall continue to apply to any subsequent Plan Year unless and until the Participant changes or revokes such election on or before the date specified by the Plan Administrator for such purpose, which such date must be prior to the beginning of such subsequent Plan Year. Any election pursuant to this paragraph 5(b) shall be irrevocable once it has been received by the Plan Administrator and the deadline for making such election has expired.

(c) Establishment of Account.

(i) The Company shall establish and maintain on its books an Account for each Participant. Each Account shall be designated by the name of the Participant for whom it is established.

(ii) Any Cash Compensation deferred by a Participant shall be credited to the Participant's Account and such amounts shall be credited to the Account as of the date the amounts would have otherwise been paid to the Participant with the number of Stock Units equal to the dollar amount of the deferred Cash Compensation divided by the Fair Market Value of a share of Common Stock on such date.

(iii) Any Stock Compensation deferred by a Participant shall be credited to the Participant's Account in a number of Stock Units equal to the corresponding number of shares of Common Stock subject to the agreement and/or plan pursuant to which such Stock Compensation was awarded to the Participant (including any fractional shares). The Stock Units shall be credited to the Participant's Account as of the date the shares would have otherwise been issued under the agreement and/or plan pursuant to which such Stock Compensation was awarded to the Participant.

(d) Account Adjustments. Each Account shall be credited additional full or fractional Stock Units for cash dividends paid on the Common Stock based on the number of Stock Units in the Account on the applicable dividend record date and calculated based on the Fair Market Value of the Common Stock on the applicable dividend payment date. Each Account shall also be equitably adjusted as determined by the Plan Administrator in the event of any stock dividend, stock split or similar change in the capitalization of the Company.

(e) Payment.

(i) Payment Form. A Participant shall be given the opportunity to elect that payment of his or her Account be made in one of the following forms at the time the Participant first elects to defer any payment under the Plan:

(A) One lump-sum payment; or

(B) Annual installments, up to a maximum period of five (5) years. The Participant's Account shall continue to be credited with adjustments under paragraph 5(d) above until the Account is fully paid out. The first annual installment shall be paid on the date on which payment commences pursuant to paragraph 5(e)(ii) and each subsequent annual installment shall be made on the anniversaries thereof. The number of Stock Units with respect to which each installment payment shall be made shall be equal to the number of Stock Units credited to the Participant's Account as of the date of such installment payment divided by the number of remaining installment payments, including the installment payment then due.

A Participant's election shall be made on the election form used by the Participant for making such Participant's initial deferral election pursuant to paragraph 5(b), which shall remain in effect unless and until Participant changes such election in accord with paragraph 5(e)(iii). A Participant who fails to make a payment election in accordance with the provisions of paragraph 5(e)(i) shall be deemed to have elected a lump sum payment to be paid in accordance with the requirements of paragraph 5(e)(i)(A). Any payment due hereunder shall be considered timely if made within 30 days of the date on which such payment is otherwise due.

(ii) Payment Timing. Payment of a Participant's Account shall be made or commence on the May 31<sup>st</sup> next following the Participant's Separation from Service or, if later, and elected by the Participant at the time the Participant first elects to defer any payment under the Plan, May 31<sup>st</sup> of the year specified by the Participant. A Participant's election shall be made on the election form used by the Participant for making such Participant's initial deferral election pursuant to paragraph 5(b).

(iii) Subsequent Changes to Payment Elections. A Participant may change the form of payment elected under paragraphs 5(e)(i) and (ii) above only if (A) such election is made at least twelve (12) months prior to the date payment would have otherwise commenced and (B) the effect of such elections is to defer commencement of such payment by at least five (5) years. For purposes of this Paragraph 5(e)(iii), a series of installment payments is treated as a single payment to be made in the year that the first installment would have otherwise been paid. Any election pursuant to this paragraph 5(e)(iii) shall be made on an election form provided by the Plan Administrator for such purpose. Any election by a Participant under this paragraph 5(e)(iii) with respect to a payment elected by the Participant pursuant to paragraph 5(e)(ii) shall be made not less than 12 months before the date such payment is scheduled to be paid or commence. This paragraph 5(e)(iii) is intended to comply with Treas. Reg. Section 1.409A-2(b) and shall be interpreted accordingly. No election that fails to comply with the requirements of Treas. Reg. Section 1.409A-2(b) shall be permitted under this paragraph 5(e)(iii).

(iv) Death. If a Participant dies after having commenced installment payments, any remaining unpaid installment payments shall be paid to the Participant's beneficiary as and when they would otherwise have been paid to the Participant had the Participant not died. If a Participant's Separation from Service is due to his death, the Participant's Account shall be payable to the Participant's beneficiary in a single payment to be made as soon as administratively practicable after the date of the Participant's death. Participants may designate a beneficiary under the Plan in accordance with such procedures as the Plan Administrator may establish from time to time. If a Participant does not have a beneficiary designation in effect, the designated beneficiary shall be the Participant's estate.



(v) Medium of Payment. All payments from a Participant's Account shall be in the form of shares of the Company's Common Stock. The number of shares of Common Stock issued shall be equal to the number of Stock Units with respect to which payment is due. Notwithstanding the foregoing, the Company may elect to pay any fractional share in cash in amount equal to the Fair Market Value of such fractional share.

(vi) Cashouts. Notwithstanding any other provision of the Plan, if, on the date that payment of a Participant's Account would otherwise be made or commenced, the Fair Market Value of the Common Stock issuable with respect to the number of Stock Units credited to the Participant's Account as of such date is less than \$25,000, such Participant's Account shall be paid in a single lump sum on such date.

(f) Vesting. All amounts credited to a Participant's Account shall be 100% vested at all times.

#### **6. Amendment, Modification, and Termination of the Plan**

The Board shall have the right and power at any time and from time to time to amend the Plan in whole or in part and at any time to terminate the Plan; provided, however, that no such amendment or termination shall reduce the amount actually credited to a Participant's Accounts under the Plan on the date of such amendment or termination, or further defer the due dates for the payment of such amounts, without the consent of the affected Participant. Notwithstanding any provision of the Plan to the contrary, but only to the extent permitted by Section 409A, in connection with any termination of the Plan the Board shall have the authority to cause the Accounts of all Participants to be paid in a single payment as of a date determined by the Board or to otherwise accelerate the payment of Accounts in such manner as the Board shall determine in its discretion.

#### **7. Applicable Law and Venue:**

The Plan shall be construed, administered, regulated and governed in all respects under and by the laws of the United States to the extent applicable, and to the extent such laws are not applicable, by the laws of the Commonwealth of Pennsylvania.

#### **8. Compliance with Section 409A:**

The Plan is intended to comply with Section 409A. Notwithstanding any provision of the Plan to the contrary, the Plan shall be interpreted, operated and administered consistent with this intent.

#### **9. Tax Withholding:**

The Company shall have the power and the right to deduct or withhold, or require a Participant to remit to the Company, an amount sufficient to satisfy federal, state, local, foreign or other taxes required by law to be withheld with respect to any taxable event arising as a result of this Plan.

**10. Miscellaneous:**

A Participant's rights and interests under the Plan may not be assigned or transferred by the Participant. The Plan shall be an unsecured, unfunded arrangement. To the extent the Participant acquires a right to receive payments from the Company under the Plan, such right shall be no greater than the right of any unsecured general creditor of the Company. Nothing contained herein shall be deemed to create a trust of any kind or any fiduciary relationship between the Company and any Participant. The Plan shall be binding on the Company and any successor in interest of the Company.

IN WITNESS WHEREOF, this instrument has been executed by an authorized officer of the Company as of the 26th day of May, 2021.

KOPPERS HOLDINGS INC.

/s/ Stephanie Apostolou

By: Stephanie Apostolou  
Title General Counsel and Secretary