

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

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

The Dixie Group, Inc.  
(Exact name of registrant as specified in its charter)

TENNESSEE  
(State or other jurisdiction of  
incorporation or organization)

62-0183370  
(I.R.S. Employer  
Identification No.)

475 Reed Road  
Dalton, Georgia 30720  
(706) 876-5800  
(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

The Dixie Group, Inc. Omnibus Equity Incentive Plan  
(Full title of the plan)

Allen L. Danzey  
Chief Financial Officer  
The Dixie Group, Inc.  
475 Reed Road  
Dalton, Georgia 30720  
(Name and address of agent for service)

(706) 876-5800  
(Telephone number, including area code, of agent for service)

With copies to:

John F. Henry, Jr., Esq.  
Miller & Martin PLLC  
Suite 1000, Volunteer Building  
832 Georgia Avenue  
Chattanooga, Tennessee 37402  
(423) 756-6600

Indicate by check mark whether the registrant is a "large accelerated filer", an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer ☐ Accelerated filer ☐  
Non-accelerated filer ☐ Smaller reporting company ☒

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The documents containing information specified in Part I of Form S-8 (Items 1 and 2) are not being filed with the Securities and Exchange Commission (the "Commission") as part of this Registration Statement, but will be sent out or given to plan participants as specified by Rule 428 promulgated under the Securities Act of 1933, as amended (the "Securities Act"). These documents and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II of Form S-8, taken together, constitute a prospectus that meets the requirement of Section 10(a) of the Securities Act.

## PART II

### Information Required in the Registration Statement

#### Item 3. Incorporation of Documents by Reference

The following documents filed with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Exchange Act of 1934, as amended (the "Exchange Act"), by The Dixie Group, Inc. (the "Company" or the "Registrant"), Commission File No. 0-2585, are hereby incorporated by reference in this Registration Statement:

- (1) the Registrant's Annual Report on Form 10-K for the fiscal year ended December 25, 2021, filed with the Commission on March 23, 2022;
- (2) the Registrant's Quarterly Report on Form 10-Q for the quarter ended March 26, 2022, filed with the Commission on May 9, 2022;
- (3) the Registrant's Current Reports on Form 8-K dated March 10, 2022, March 16, 2022, March 18, 2022, March 21, 2022, March 22, 2022 and May 6, 2022;
- (4) the Registrant's other reports filed with the Commission pursuant to Section 13 or 15(d) of the Exchange Act since December 25, 2021; and
- (5) the description of the Registrant's common stock set forth in the Company's registration statement filed with the Commission pursuant to Section 12 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and any amendment or report filed for the purpose of updating any such description.

All documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act after the effective date of this Registration Statement and prior to the filing of a post-effective amendment indicating that all the securities offered hereby have been sold, or deregistering all such securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

#### Item 4. Description of Securities

Not Applicable.

#### Item 5. Interests of Named Experts and Counsel

Not Applicable.

#### Item 6. Indemnification of Directors and Officers

The Tennessee Business Corporation Act (the "TBCA") governs permissive and mandatory indemnification of officers and directors of Tennessee corporations who are made parties to any threatened, pending or completed action, suit or proceedings, whether civil, criminal, administrative or investigative and whether formal or informal (collectively, a "Proceeding") by reason of their service to the corporation in such capacity. In general, a Tennessee corporation may indemnify a director of the corporation against liability if the director's conduct was in good faith and the director reasonably believed that his conduct was in the best interest of the corporation with respect to his conduct in his official capacity with the corporation, and was at least not opposed to the corporation's best interest in all other cases. In the case of any criminal Proceeding, a corporation may indemnify a director against liability if the director had no reasonable cause to believe his conduct was unlawful. The TBCA specifically provides that a

director's conduct with respect to an employee benefit plan for a purpose the director reasonably believed to be in the interests of the participants in and beneficiaries of the plan is conduct which satisfies the requirement that the director's conduct was at least not opposed to the corporation's best interest. The termination of a Proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent is not, of itself, determinative that the director did not meet the standard of conduct described in this paragraph.

A Tennessee corporation may not indemnify a director in connection with a Proceeding by or in the right of the corporation in which the director was judged liable or in connection with a Proceeding charging improper personal benefit, whether or not in the director's official capacity, in which the director was found to have, in fact, benefited improperly.

Unless limited by its Charter, a Tennessee corporation must indemnify a director who was wholly successful, on the merits or otherwise, in the defense of any Proceeding to which the director was a party because the director is or was a director of the corporation against reasonable expenses incurred by the director in connection with the Proceeding.

The TBCA allows a Tennessee corporation to pay for or reimburse the reasonable expenses incurred by a director who is a party to a Proceeding in advance of final disposition of the Proceeding if: (i) the director furnishes the corporation with a written affirmation of the director's good faith belief that he has met the standards of conduct discussed above; (ii) the director furnishes the corporation with a written undertaking, executed personally or on his behalf, to repay the advance if it is ultimately determined that that director did not meet the appropriate standard of conduct; and (iii) a determination is made that the facts then known to those making the determination would not preclude indemnification under the TBCA. The undertaking which the director furnishes the corporation must be an unlimited general obligation of the director, but it need not be secured and may be accepted without reference to financial ability to make repayment.

Unless a corporation's Charter provides otherwise, the TBCA allows a director who is a party to a Proceeding to apply for indemnification to the court conducting the Proceeding or to another court of competent jurisdiction. On receipt of an application, the court, after giving any notice the court considers necessary, may order indemnification if it determines that the director is entitled to mandatory indemnification under the TBCA (in which case the court shall also order the corporation to pay the director's reasonable expenses to obtain court-ordered indemnification), or if it determines that the director is fairly and reasonably entitled to indemnification in view of all the relevant circumstances, whether or not the director has met the standard of conduct for permissive indemnification. If, however, the court determines that a director who was adjudged liable to the corporation in a Proceeding by or in the right of the corporation, or where the director received an improper personal benefit, is nonetheless "entitled to indemnification in view of all the relevant circumstances," such indemnification is limited to the director's reasonable expenses incurred in connection with the Proceeding.

A Tennessee corporation may not indemnify a director (or advance expenses) under the TBCA unless authorized in the specific case following a determination that the indemnification is permissible. The determination must be made (i) by vote of a majority of a quorum of the board of directors not parties to the Proceeding; (ii) if such a quorum cannot be obtained, by a majority vote of a special committee designated by the board consisting solely of two or more members of the board who are not parties to the Proceeding; (iii) by independent legal counsel selected either by the majority of the nonparty quorum, by a majority of the designated committee, or, if neither of the foregoing are possible, by a majority of the full board; or (iv) by the shareholders, without the vote of shares held by or under the control of directors who are parties to the Proceeding. Authorization of indemnification and the determination of reasonableness of expenses shall be determined in the same manner as the permissibility of indemnification; provided, that if permissibility of indemnification is determined by special legal counsel, the authorization of indemnification and determination of reasonableness regarding expenses shall be made by the body which selected the special legal counsel.

An officer of a corporation, regardless of whether he is a director, is entitled to indemnification and to the advance of expenses to the same extent as a director. The corporation may voluntarily indemnify and advance expenses under the TBCA to an officer, employee, or agent of the corporation to the extent, consistent with public policy, that may be provided by its Charter, bylaws, general or specific action of its Board of Directors, or by contract. The TBCA also provides, however, that no such indemnification may be provided to any director or officer of the corporation if a judgment or other final adjudication establishes such director's or officer's liability for: (i) breach of his duty of loyalty to the corporation or its shareholders; (ii) acts or omissions not done in good faith or which involve intentional misconduct or a knowing violation of law; or (iii) participation in an unlawful distribution to one or more shareholders.

in violation of the TBCA. The foregoing restrictions do not apply, however, to any contractual or other indemnification provided (to the extent consistent with the charter) to employees or agents who are not directors or officers of the corporation.

The TBCA provides that a corporation may purchase and maintain insurance on behalf of an individual who is or was a director, officer, employee, or agent of the corporation or who, while a director, officer, employee, or agent of the corporation, is or was serving at the request of the corporation as a director, officer, partner, trustee, employee, or agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan, or other enterprise, against liability asserted against or incurred by the individual in that capacity or arising from the individual's status as a director, officer, employee, or agent, whether or not the corporation would otherwise have the power to indemnify the individual against the same liability under the TBCA.

Paragraph 8 of Part I of the Company's Restated Charter, as amended (the "Dixie Charter") allows indemnification to the fullest extent authorized by the TBCA, as the same exists as of the date of adoption of the Dixie Charter or as later amended, of the Company's directors for liability to the corporation or its shareholders for money damages for breach of fiduciary duty as a director; provided that, unless and to the extent so provided by Tennessee law, the foregoing shall not eliminate liability for any breach of the director's duty of loyalty to the corporation or its shareholders, for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, or for unlawful distributions.

Article 11 of the Amended and Restated By-Laws of the Company provides that the Company's officers and directors (or their administrators or executors, as applicable) are entitled to indemnification against liability asserted against or incurred by any such person in such capacity, or arising out of such person's status as an officer or director of the Company, as well as to the advancement of expenses incurred in defending against any such liability, each to the fullest extent permitted by Tennessee law. Article 11 also provides that the Company may purchase and maintain insurance on behalf of any person who is or was serving at the Company's request as a director, officer, employee or agent of the Company, or of another corporation, partnership, joint venture, trust or other enterprise at the Company's request, against any liability asserted against or incurred by any such person in such capacity, or arising out of such status, regardless of whether Article 11 gives the Company the power to indemnify any such person.

The Company and its directors and officers are insured under a Directors' and Officers' Liability Insurance Policy. Additionally, one or more of the directors or officers of the Company may be beneficiaries of insurance policies or agreements which provide for indemnification of liabilities arising from their services as directors or officers of the Company and which are not provided by Dixie.

**Item 7. Exemption From Registration Claimed**

Not Applicable.

**Item 8. Exhibits**

**Exhibit Number   Description of Exhibit**

- 4.1 Text of Restated Charter of The Dixie Group, Inc. as Amended - Blackline Version (incorporated by reference to Exhibit (3.4) to the Registrant's Annual Report on Form 10-K for the year ended December 27, 2003).
- 4.2 Amended By-Laws of The Dixie Group, Inc. as of February 22, 2007 (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K dated February 26 2007).
- 5.1 Opinion of Miller & Martin PLLC (filed herewith).
- 10.1 The Dixie Group, Inc. Omnibus Equity Incentive Plan (as previously filed with the Commission on March 29, 2022 as Annex A to the Proxy Statement for the Registrant's Annual Meeting of Shareholders held May 4, 2022) (filed herewith).
- 23.1 Consent of Miller & Martin PLLC (included in Exhibit 5.1)

23.2 Consent of Dixon Hughes Goodman LLP, Independent Registered Public Accounting Firm (filed herewith).

24 Powers of Attorney (included in Signatures page of this Registration Statement).

107 Calculation of filing fee (filed herewith).

#### **Item 9. Undertakings**

A. The 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 of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information 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 a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;

(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 the registration statement;

Provided, however, that paragraphs (A)(i)(i) and (A)(i)(ii) of this section do not apply if the registration statement is on Form S-3 or Form S-8 or Form F-3, and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to section 13 or section 15 (d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, 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 of 1933, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the 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 of 1933 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 Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for 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 Act and will be governed by the final adjudication of such issue.

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## 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 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Chattanooga, State of Tennessee on May 11, 2022.

### THE DIXIE GROUP, INC.

/s/ Daniel K. Frierson

By: \_\_\_\_\_  
Daniel K. Frierson  
*Chairman and Chief Executive Officer*

## POWER OF ATTORNEY

Each person whose signature appears below hereby constitutes and appoints each of Daniel K. Frierson and Allen L. Danzey, with full power to act without the other, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities (until revoked in writing) to sign any and all amendments (including post-effective amendments) to this Registration Statement covering securities issued or issuable under or in connection with The Dixie Group, Inc. Omnibus Equity Incentive Plan (as now or hereafter amended), to file the same, together with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, to sign any and all applications, registration statements, notices and other documents necessary or advisable to comply with the applicable state securities laws, and to file the same, together with all other documents in connection therewith, with the appropriate state securities authorities, granting unto said attorneys-in-fact and agents or any of them, or their or his or her substitutes or substitute, full power and authority to perform and do each and every act and thing necessary and advisable as fully to all intents and purposes and he or she might or could perform and do in person, thereby ratifying and confirming all that said attorneys-in-fact and agents or any of them or their or his or her substitutes or substitute, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.



<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Daniel K. Frierson</u> Daniel K. Frierson	Chairman of the Board, Director and Chief Executive Officer	May 11, 2022
<u>/s/ Allen L. Danzey</u> Allen L. Danzey	Vice President and Chief Financial Officer	May 11, 2022
<u>/s/ D. Kennedy Frierson, Jr.</u> D. Kennedy Frierson, Jr.	Vice President, Director and Chief Operating Officer	May 11, 2022
<u>William F. Blue, Jr.</u> William F. Blue, Jr.	Director	May 11, 2022
<u>/s/ Charles E. Brock</u> Charles E. Brock	Director	May 11, 2022
<u>/s/ Lowry F. Kline</u> Lowry F. Kline	Director	May 11, 2022
<u>/s/ Hilda S. Murray</u> Hilda S. Murray	Director	May 11, 2022
<u>/s/ Michael L. Owens</u> Michael L. Owens	Director	May 11, 2022



## EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
4.1	<a href="#"><u>Text of Restated Charter of The Dixie Group, Inc. as Amended - Blackline Version (incorporated by reference to Exhibit (3.4) to the Registrant's Annual Report on Form 10-K for year ended December 27, 2003).</u></a>
4.2	<a href="#"><u>Amended Bi-Laws of The Dixie Group, Inc. as of February 22, 2007 (incorporated by reference to Exhibit 3.1 to the Registrant's current report on Form 8-K dated February 26, 2007).</u></a>
5.1	<a href="#"><u>Opinion of Miller &amp; Martin PLLC (filed herewith).</u></a>
10.1	<a href="#"><u>The Dixie Group, Inc. Omnibus Equity Incentive Plan (as previously filed with the Commission on March 29, 2022 as Annex A to the Proxy Statement for the Registrant's Annual Meeting of Shareholders held May 4, 2022 ) (filed herewith).</u></a>
23.1	<a href="#"><u>Consent of Miller &amp; Martin PLLC (included in Exhibit 5.1).</u></a>
23.2	<a href="#"><u>Consent of Dixon Hughes Goodman LLP, Independent Registered Public Accounting Firm (filed herewith).</u></a>
24.1	<a href="#"><u>Powers of Attorney (included on signature page of this Registration Statement).</u></a>
107	<a href="#"><u>Calculation of filing fee (filed herewith).</u></a>

Exhibit 107

Calculation of Filing Fee Tables

Form S-8  
(Form Type)

The Dixie Group, Inc.  
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock	Other	1,300,000 <sup>(1)</sup>	\$2.54	\$3,302,000 <sup>(2)</sup>	.0000927	\$306.48 <sup>(3)</sup>
Total Offering Amounts					\$3,302,000		\$306.10
Total Fee Offsets							0
Net Fee Due							\$306.10

(1) This figure represents the aggregate number of shares of Common Stock being registered hereby for issuance pursuant to the Omnibus Equity Incentive Plan (the "Plan") of The Dixie Group, Inc. (the "Company"). Also, there are registered an undetermined, pursuant to Rule 416(c) under the Securities Act, number of additional shares of Common Stock that may become issuable under the Plan in the vent of certain changes in the outstanding shares of Common Stock or in the capital structure of the Company, including any stock dividend, stock split, recapitalization or similar transaction.

(2) Estimated solely for the purpose of calculating the registration fee in accordance with Securities Act Rules 457(c) and 457(h), based on the average of the high and low prices reported for the Common Stock on the Nasdaq Global Market on May 3, 2022.

(3) Calculated pursuant to Section 6(b) of the Securities Act of 1933, as amended.





May 11, 2022

The Dixie Group, Inc.  
475 Reed Road  
Dalton, Georgia 30720

Gentlemen:

This opinion is furnished in connection with the Registration Statement on Form S-8 (the "Registration Statement") to be filed under the Securities Act of 1933, as amended (the "Act") with respect to 1,300,000 shares of the common stock, \$3.00 par value (the "Common Stock") of The Dixie Group, Inc. (the "Company") that may be issued under The Dixie Group, Inc. Omnibus Equity Incentive Plan (the "Plan").

In rendering this opinion, we have conducted such investigation, have reviewed such matters of law, and have examined such corporate books, records and other documents (including the Registration Statement) as we have deemed necessary or relevant to this opinion. In rendering our opinion, we have relied to the extent we deem such reliance appropriate as to certain matters on statements, representations and other information obtained from public officials, officers of the Company and other sources believed by us to be responsible.

Based on the foregoing, we are of the opinion that the Common Stock which may be issued in accordance with the Plan and the Registration Statement will, when issued, be legally authorized, issued, fully paid and non-assessable.

Our opinion is limited to the federal laws of the United States and the corporate laws of the State of Tennessee, and we are not expressing any opinion as to the effect of the laws of any other jurisdiction.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act.

Very truly yours,

MILLER & MARTIN PLLC

## EXHIBIT 10.1

### DIXIE GROUP, INC.

#### Omnibus Equity Incentive Plan

1. Purpose. The primary purposes of the Omnibus Equity Incentive Plan are to attract, retain and motivate employees, officers, agents or other eligible plan participants, including non-employee directors of the Company, and to compensate them for their contributions to the growth and profits of the Company.

2. Definitions. Except as otherwise provided in an applicable Award Document, the following capitalized terms shall have the meanings indicated below for purposes of the Plan and any Award:

“Administrator” means the Committee or any subcommittee or individual appointed by the Committee to administer the Plan.

“Award” means any Award of Restricted Stock, Stock Units, Performance Units, Options, Cash or Other Awards (or any combination thereof) made under and pursuant to the terms of the Plan.

“Award Date” means the date specified in a Participant’s Award Document as the grant date of the Award.

“Award Document” means a written document (including in electronic form) that sets forth the terms and conditions of an Award. Award Documents shall be authorized in accordance with Section 11(c).

“Board” means the Board of Directors of The Dixie Group, Inc.

“Code” means the Internal Revenue Code of 1986, as amended, and the applicable rulings, regulations and guidance thereunder.

“Committee” means the Compensation Committee of the Board, any successor committee thereto or any other committee of the Board appointed by the Board to administer the Plan or to have authority with respect to the Plan, or any subcommittee appointed by such Committee.

“Company” means The Dixie Group, Inc. and all of its Subsidiaries.

“Eligible Individuals” means the individuals described in Section 6 who are eligible for Awards.

“Exchange Act” means the Securities Exchange Act of 1934, as amended, and the applicable rulings and regulations thereunder.

“Fair Market Value” means, with respect to a Share, the fair market value thereof as of the relevant date of determination, as determined in accordance with a valuation methodology approved by the Committee.



“Incentive Stock Option” or “ISO” means an Option that is intended to qualify for special federal income tax treatment pursuant to Sections 421 and 422 of the Code, as now constituted or subsequently amended, or pursuant to a successor provision of the Code, and which is so designated in the applicable Award Document.

“Option” or “Stock Option” means a right, granted to a Participant pursuant to Section 9, to purchase Shares of The Dixie Group, Inc. common stock (Common Stock and Class B Common Stock).

“Other Award” means any other form of Award authorized under Section 12.

“Participant” means an individual to whom an Award has been made.

“Plan” means the Dixie Group, Inc. Omnibus Equity Incentive Plan, as amended from time to time in accordance with Section 14(e).

“Restricted Stock” means Shares granted or sold to a participant pursuant to Section 7.

“Section 409A” means Section 409A of the Code.

“Shares” means shares of Stock.

“Stock” means the Common Stock, Par Value \$3.00 per share, of The Dixie Group, Inc., and, where permitted under the Plan, the Class B Common Stock, \$3.00 Par Value per share of The Dixie Group, Inc.

“Stock Unit” means a right, granted to a Participant pursuant to Section 8, redeemable in shares or cash, as authorized by the Committee.

“Subsidiary” means (i) a corporation or other entity with respect to which the Dixie Group, Inc. directly or indirectly, has the power, whether through the ownership of securities, by contract or otherwise, to elect at least a majority of the members of such corporation’s board of directors or analogous governing body, or any other corporation or other entity in which the Dixie Group, Inc. directly or indirectly, has an equity or similar interest and which the Committee designates as a Subsidiary for purposes of the Plan.

### 3. Effective Date.

(a) Effective Date. The Plan shall become effective upon its adoption by the Board, subject to its approval by The Dixie Group Inc.’s stockholders. Prior to such stockholder approval and subject to applicable regulatory limitations, the Committee may grant Awards conditioned on stockholder approval, but no shares may be issued or delivered pursuant to any such Award until The Dixie Group, Inc.’s stockholders have approved the Plan. If such stockholder approval is not obtained the Plan and any awards made thereunder shall terminate ab initio and be of no further force and effect.

(b) Term of Plan. No awards may be made after May 4, 2032.





4. Stock Subject to Plan.

(a) Overall Plan Limit. The total number of Shares that may be delivered pursuant to Awards shall be 1,300,000 as calculated pursuant to Section 4(c). the number of Shares available for delivery under the Plan shall be adjusted as provided in Section 4(b). Shares delivered under the Plan may be authorized but unissued shares or treasury shares that the Company acquires in the open market, in private transactions or otherwise.

(b) Adjustments for Certain Transactions. In the event of a stock split, reverse stock split, stock dividend, recapitalization, reorganization, merger, consolidation, extraordinary dividend or distribution, split-up, spin-off, combination, reclassification or exchange of shares, warrants or rights or other change in corporate structure or any other event that affects the Company's capitalization, the Committee shall have the authority to equitably adjust (i) the number and kind of Shares authorized for delivery under the Plan, including the maximum number of shares available for Awards and Options as provided in Section 4(d), the maximum number of Incentive Options as provided in Section 4(e) and (ii) the number and kind of shares subject to any outstanding Award and the purchase price per share, if any, under any outstanding Award. The Committee shall make all such adjustments, and its determination as to what adjustments shall be made, and the extent thereof, shall be final. Unless the Committee determines otherwise, such adjusted Awards shall be subject to the same vesting schedule and restrictions to which the underlying Award is subject.

(c) Calculation of Shares Available for Delivery. In calculating the number of Shares that remain available for delivery pursuant to Awards at any time, the following rules shall apply (subject to the limitation in Section 4(e)):

(1) the number of Shares available for delivery shall be reduced by the number of shares subject to an Award and, in the case of an Award that is not denominated in Shares, the number of Shares actually delivered upon payment or settlement of the Award.

(2) the number of Shares tendered (by actual delivery or attestation) or withheld from an Award to pay the exercise price of the Award or to satisfy any tax withholding obligation or liability of a Participant shall be added back to the number of Shares available for delivery pursuant to Awards.

(3) the number of Shares in respect of any portion of an Award that is canceled or that expires without having been paid or settled by the Company shall be added back to the number of Shares available for delivery pursuant to clause (1).

(4) If an Award is settled or paid by the Company in whole or in part through the delivery of consideration other than Shares, or by delivery of fewer than the full number of Shares that was counted against the Shares available for delivery pursuant to clause (1), there shall be added back to the number of shares available for delivery pursuant to Awards the excess of the number of Shares that had been so counted over the number of shares (if any) actually delivered upon payment or settlement of the Award.

(d) Individual Limit on Options. The maximum number of Shares that may be subject to Options granted to a Participant in any fiscal year shall be 150,000 Shares.



(e) ISO Limit. In calculating the number of Shares that remain available for Awards of Incentive Stock Options, the rules set out in Section 4(c) shall not apply to the extent not permitted by Section 422 of the Code.

5. Administration.

(a) Committee Authority Generally. The Committee shall administer the Plan and shall have full power and authority to make all determinations under the Plan, subject to the express provisions hereof, including, without limitation: (i) to select participants from among the Eligible Individuals; (ii) to make Awards; (iii) to determine the number of Shares subject to each Award or the cash amount payable in connection with an Award; to establish the terms and conditions of each Award, including, without limitation, those related to vesting, cancellation, payment, exercisability, and the effect, if any, of certain events on a Participant's Awards, such as the Participant's termination of employment with the Company; (v) to specify and approve the provisions of the Award Documents; (vi) to construe and interpret any Award Document; (vii) to prescribe, amend and rescind rules and procedures relating to the Plan; (viii) to make all determinations necessary or advisable in administering the Plan and Awards, including, without limitation, determinations as to whether (and if so as of what date) a Participant has commenced, or has experienced a termination of, employment; provided, however, that to the extent full or partial payment of any Award that constitutes a deferral of compensation subject to Section 409A is made upon or as a result of a participant's termination of employment, the Participant will be considered to have a termination of employment if, and only if, the participant has experienced a separation of service for purposes of Section 409A; (ix) to vary the terms of Awards to take account of securities law and other legal or regulatory requirements of jurisdictions in which Participants work or reside or to procure favorable tax treatment for participants; and (x) to formulate procedures necessary or advisable for the administration of the Plan.

(b) Authority to Construe and Interpret. The Committee shall have full power and authority, subject to the express provisions hereof, to construe and interpret the Plan.

(c) Committee Discretion. All of the Committee's determinations in carrying out, administering, construing, and interpreting the Plan shall be made or taken in its sole discretion and shall be final, binding and conclusive for all purposes and upon all persons. The Committee's determinations need not be uniform and may be made by it selectively among persons who receive, or are eligible to receive, Awards under the Plan (whether or not such persons are similarly situated). Without limiting the generality of the foregoing, the Committee shall be entitled, among other things, to make non-uniform and selective determinations and to enter into non-uniform and selective Award Documents, as to persons receiving Awards under the Plan, and the terms and provisions of Awards under the Plan.

(d) No Liability. Subject to applicable law: (i) no member of the Committee or any Administrator shall be liable for anything whatsoever in connection with the exercise of authority under the Plan or the administration of the Plan except such person's own willful misconduct; (ii) under no circumstances shall any member of the Committee or any Administrator be liable for any act or omission of any other member of the Committee or an Administrator; and (iii) in the performance of its functions with respect to the Plan, the Committee and any Administrator shall be entitled to rely upon information and advice furnished by the Company's



officers, the Company's accountants, the Company's counsel and any other party the Committee deems necessary, and no member of the Committee shall be liable for any action taken or not taken in good faith reliance upon any such advice.

6. **Eligibility.** All "employees" of the Company- within the SEC's broad definition set forth in the instructions to the Form S-8 registration statement, which includes, employees, officers, directors and (subject to certain restrictions) consultants and advisors to the Company- are eligible to receive Awards under the Plan. Participation is discretionary- Awards are subject to approval by the Committee.

7. **Restricted Stock.** An Award of Restricted Stock shall be subject to the terms and conditions established by the Committee in connection with the Award and specified in the applicable Award Document. Restricted Stock may, among other things, be subject to restrictions on transfer, vesting requirements or cancellation under certain circumstances. Notwithstanding any other provision herein to the contrary, the maximum number of shares of restricted stock that may be granted to any one participant (other than a non-employee director) during any fiscal year under the plan shall be 330,000 and the maximum number of shares of restricted stock that may be granted to any non-employee director in any one fiscal year shall be 20,000. Limits on option awards shall be governed by section 9, hereof.

8. **Stock Units.** A stock Unit is an Award denominated in Shares that may be settled either in Shares and or in cash, or partly in cash and partly in Shares subject to terms and conditions determined by the Compensation Committee.

9. **Options.**

(a) **Options Generally.** An Award of Options shall be subject to the terms and conditions established by the Committee in connection with the Award and specified in the applicable Award Document. The Committee shall establish (or shall authorize the method for establishing) the exercise price of all Options awarded under the Plan, except that the exercise price of an option shall not be less than 100% of the Fair market Value of one share on the Award Date (110% in the case of a 10% Shareholder). Upon satisfaction of the conditions to exercisability of the Award, a Participant shall be entitled to exercise the Options included in the Award and to have delivered, upon the Company's receipt of payment of the exercise price and completion of any other conditions or procedures specified by the Company, the number of shares in respect of which the Options shall have been exercised. Options may be either nonqualified stock options or Incentive Stock Options. Options and the Shares acquired upon exercise may, among other things, be subject to restrictions on transfer, vesting requirements or cancellation under specified circumstances.

(b) **Prohibition on Repricing.** Anything in the Plan to the contrary notwithstanding, the committee may not reprice any Option. "Reprice" means any action that would have the effect of reducing the exercise price of such Option.

(c) **Payment of Exercise Price.** Subject to the provisions of the Applicable Award Document and to the extent authorized by the Company from time to time, the exercise



price of an Option may be paid in cash, by actual delivery of Shares already owned by the person exercising the Option, or by such other means as the Company may authorize.

(d) Maximum Term on Options. No Incentive Stock Option shall have an expiration date that is later than the tenth anniversary of the Award Date thereof.

#### 10. Certain Restrictions.

(a) Stockholder Rights. Except as otherwise provided in Section 4(b) or 12(b), no adjustments shall be made for dividends or distributions on, or other events relating to, Shares subject to an Award for which the record date is prior to the date such Shares are delivered. Except for the risk of cancellation and the restrictions on transfer that may apply to certain Shares (including restrictions relating to any dividends or other rights) or as otherwise set forth in the applicable Award Document, the Participant shall be the beneficial owner of any Shares delivered to the Participant in connection with an Award and, upon such delivery shall be entitled to all rights of ownership, including, without limitation, the right to vote the Shares and to receive cash dividends or other dividends (whether in Shares, other securities or other property) thereon.

(b) Transferability. No Award granted under the Plan shall be transferable, whether voluntarily or involuntarily, other than by will or by the laws of descent and distribution; provided that, except with respect to Incentive Stock Options, the Committee may permit transfers on such terms and conditions as it shall determine. During the lifetime of a Participant to whom Incentive Stock Options were awarded, such Incentive Stock Options shall be exercisable only by the Participant.

#### 11. General Terms and Provisions.

(a) Awards in General. Awards may be granted as an award of cash, as Shares, as Restricted Stock, as a Performance Award, as Options or as Stock Units. Awards may be granted independent of other Awards. The grant, vesting or payment of an Award may, among other things, be conditioned on the attainment of performance objectives as established by the Committee.

(b) Dividends and Distributions. If the Company pays any dividend or makes any distribution to holders of Stock the Committee may in its discretion authorize payments) which may be in cash, Stock (including Restricted Stock) or Stock Units or a combination thereof) with respect to the Shares corresponding to an Award, or may authorize appropriate adjustments to outstanding Awards, to reflect such dividend or distribution. The Committee may make any such payments subject to vesting, deferral, restrictions on transfer or other conditions. Any determination by the Committee will be part of the terms and conditions of the Award.

(c) Award Documentation and Award Terms. The terms and conditions of an Award shall be set forth in an Award Document authorized by the Committee. The Award Document shall include any vesting, exercisability, payment, and other restrictions applicable to an Award (which may include, without limitation, the effects of termination of employment, cancellation of the Award under certain circumstances, restrictions on transfer or provision for mandatory resale to the Company).





(d) Proportional Exercise for Common Stock and Class B Common Stock. All awards granted under the Plan shall be documented with reference to the number of shares of Common Stock subject to such Award; provided, however, that any participant who already owns shares of Class B Common Stock shall be entitled to elect to receive shares of both Common Stock and Class B Common stock with respect to such Award, with the maximum number of shares of Class B Common Stock that the Participant may elect to receive being limited to a number that will not increase the ratio of the number of shares of Class B common Stock held by the Participant to the total number of shares of Common Stock and Class B Common Stock held by such participant on the Election Date. For any Award which is an ISO or non-qualified Stock Option (or portion thereof, in the case of Options which vest over time), the Election Date shall be the date on which such Award (or any applicable portion of such Award) is exercised, unless the Participant chooses to express such election on the date of grant. For any Award of Restricted Stock, the Election Date shall be the date on which the Award is granted. Any Participant who holds shares of Class B Common stock and fails to make the applicable election will only receive shares of Common Stock with respect to such Award. References to Common Stock shall where applicable be deemed to include Class B Common Stock, unless otherwise indicated.

(e) Voting. Participants shall have the right to vote shares of Common Stock and Class B Common stock allocated to an Award of Restricted Stock.

12. Representation; Compliance with Law. The Committee may condition the grant, exercise, settlement or retention of any Award on the Participant making any representations required in the applicable Award Document. Each Award shall also be conditioned upon the making of any filings and the receipt of any consents or authorizations required to comply with, or required to be obtained under, applicable law.

13. Miscellaneous Provisions.

(a) Satisfaction of Obligations. As a condition to the making or retention of any Award, the vesting, exercise or payment of any Award or the lapse of any restrictions pertaining thereto, The Dixie Group, Inc. may require a Participant to pay such sum to the Company as may be necessary to discharge the Company's obligations with respect to any taxes, assessments or other governmental charges (including FICA and other social security or similar tax) imposed on property or income received by a Participant pursuant to the Award or to satisfy any obligation that the Participant owes to the Company. In accordance with rules and procedures authorized by The Dixie Group, Inc., (i) such payment may be in the form of cash or other property, including the tender of previously owned Shares, and (ii) in satisfaction of such taxes, assessments or other governmental charges or, exclusively in the case of an Award that does not constitute a deferral of compensation subject to Section 409A, of other obligations that a Participant owes to the Company, The Dixie Group, Inc. may make available for delivery a lesser number of Shares in payment or settlement of an Award, may withhold from any payment or distribution of an Award or may enter into any other suitable arrangements to satisfy such withholding or other obligation. To the extent an Award constitutes a deferral of compensation subject to Section 409A, the Company may not offset from the payment of such Award amounts that a Participant owes to the Company with respect to any such other obligation except to the extent such offset is not prohibited by Section 409A and would not cause a Participant to recognize income for United States federal



income tax purposes prior to the time of payment of the Award or to incur interest or additional tax under Section 409A.

(b) No Right to Continued Employment. Neither the Plan nor any Award shall give rise to any right on the part of any Participant to continue in the employ of the Company.

(c) Headings. The headings of sections herein are included solely for convenience of reference and shall not affect the meaning of any of the provisions of the Plan.

(d) Governing Law. The Plan and all rights hereunder shall be construed in accordance with and governed by the laws of the State of Tennessee, without regard to any conflicts or choice of law, rule or principle that might otherwise refer the interpretation of the award to the substantive law of another jurisdiction.

(e) Amendments and Termination. The Board or Committee may modify, amend, suspend or terminate the Plan in whole or in part at any time and may modify or amend the terms and conditions of any outstanding Award (including by amending or supplementing the relevant Award Document at any time); provided, however, that no such modification, amendment, suspension or termination shall, without a Participant's consent, materially adversely affect that Participant's rights with respect to any Award previously made; and provided, further, that the Committee shall have the right at any time, without a Participant's consent and whether or not the Participant's rights are materially adversely affected thereby, to amend or modify the Plan or any Award under the Plan in any manner that the Committee considers necessary or advisable to comply with any law, regulation, ruling, judicial decision, accounting standards, regulatory guidance or other legal requirement. Notwithstanding the preceding sentence, neither the Board nor the Committee may accelerate the payment or settlement of any Award, including, without limitation, any Award subject to a prior deferral election, that constitutes a deferral of compensation for purposes of Section 409A except to the extent such acceleration would not result in the Participant incurring interest or additional tax under Section 409A.





**Exhibit 23.2****Consent of Independent Registered Public Accounting Firm**

We consent to the incorporation by reference in this Registration Statement on Form S-8 of The Dixie Group, Inc. for the registration of Omnibus Equity Incentive Plan, of our report dated March 23, 2022, with respect to the consolidated financial statements of The Dixie Group, Inc. included its Annual Report on Form 10-K for the fiscal year ended December 25, 2021, filed with the Securities and Exchange Commission.

/s/ Dixon Hughes Goodman LLP

Atlanta, Georgia  
May 11, 2022