

## Adoption Assistance Policy

**Effective Date:** January 1, 2018

**Last Review Date:** May 11, 2018

### **Introduction**

The Company, including its subsidiary companies (collectively, the “Company”), helps employees who choose to adopt by offering an adoption assistance benefit.

### **Scope**

Regular full-time and regular part-time employees scheduled to work 30 or more hours per week and who have been actively employed by the Company for at least 12 months are eligible for benefits under this Policy. For purposes of this Policy, employment with another company that was merged with or acquired by the Company will count toward the 12 month eligibility requirement.

### **Description**

The Company offers an adoption assistance benefit to eligible employees.

### **Policy**

The Company will reimburse allowable expenses associated with an adoption as described below up to a maximum of \$2,500 per child once the adoption is final. If both parents are employed by the Company or one of its subsidiaries, they may only receive a combined reimbursement of \$2,500 per child.

#### Eligible Expenses

The following expenses related to the adoption are eligible for reimbursement from this program:

- legal fees;
- court fees;
- adoption agency fees, including foreign adoption fees;
- temporary foster care expenses;
- reasonable travel expenses (transportation, meals and lodging) while traveling away from home for the sole purpose of arranging for an adoption or to bring the child to the adopting parents; and
- medical examination fees for the child, if required.

The following expenses are not eligible for reimbursement under this Policy:

- medical examination fees for the adopting parents;
- cost of personal items such as clothing, food, etc. for either parents or child;
- expenses reimbursed under any other company program;
- expenses incurred in violation of state or federal law or in carrying out any surrogate parenting arrangements; and
- pregnancy expenses for the birth mother.

The child being adopted must be 18 years of age or younger. Adoption Assistance will not be provided to obtain legal guardianship of a child; to obtain custody of a child; or to adopt a child when the employee, the employee's spouse, or the employee's domestic partner is a biological parent of the child being adopted.

#### Procedure

Eligible employees must submit the completed Adoption Assistance Request Form and attach a copy of proof of adoption and copies of original receipts showing payment was made for all eligible expenses for which the employee is seeking reimbursement. These documents should be submitted to the Benefits Department for verification, final approval and processing. Employees should retain a copy of the form and attachments before submission.

The Company reserves the right to make the final determination regarding the appropriateness of an expense and whether the reimbursement will be approved or denied based on the documentation submitted. Reimbursement will not be provided in the event an employee is not employed at the time of final adoption and/or at the time of submission of the expense report, regardless of whether adoption expenses were incurred prior to separation.

Reimbursement payment will be processed within 6 weeks of receipt of the Adoption Assistance Request Form. Reimbursement will be made with the normal payroll cycle. If the request is denied, in whole or in part, written notification will be sent to the employee within 4 weeks of receipt of the Adoption Assistance Request Form with reason for denial.

No benefit will be paid unless the properly completed reimbursement form is filed within 12 months after the adoption is final. Please note that reimbursement will not be issued until the child is placed in the home.

Taxation of Benefits: Benefits paid under this Policy will be added to your W-2 earnings statement and will not be grossed up. Please consult your tax advisor for further information about whether this may be excludable income to you when you file your taxes.

The Company reserves the right to modify this Policy at any time, without prior notice, and at its sole discretion. Nothing in this Policy is intended to create a contract, nor is it to be construed to constitute contractual obligations of any kind or a contract of employment between the Company and any of its employees. The Company is an employment-at-will company.

#### **Questions**

If you have any questions about this Policy, please contact your local Human Resources representative.