

ADOPTION ASSISTANCE PLAN

All regular full-time employees (see policy 4142 RE) and having over one year of continuous employment shall be provided with financial assistance toward eligible expenses incurred in the adoption of children. Eighty percent of eligible expenses up to a maximum of \$1,000.00 will be reimbursed for each adoption per family.

Benefits will be paid at the time the child becomes a member of the household, which may occur prior to the final date of adoption. The attached form (4149.a) is to be used to request reimbursement along with itemized bills/receipts. Bills may be submitted prior to actual payment.

The following types of expenses are eligible for reimbursement:

- Adoption agency fees (such as the "flat" fee or "sliding" fee or specific charges such as for registration/application, home study and supervision after placement);
- Lawyer's fees and/or court costs;
- Medical expenses (such as hospital expenses for the newborn infant and maternity expenses for the child's natural mother not paid for through other forms of medical assistance or insurance) and physical examinations for adopting parents;
- Temporary foster care charges for the child prior to placement with the adoptive family.

The following types of expenses are ineligible for reimbursement under this policy:

- Travel expenses for the child and/or for the adoptive parents;
- Voluntary donations or contributions made to an adoption agency in lieu of an adoption fee;
- Legal fees incurred to obtain guardianship or custody of one's own maternal child.

Single employees who meet the eligibility requirements are permitted to apply for reimbursement under this plan. Also, an employee or spouse of an employee who is adopting children from the other's previous marriage and who meets the eligibility requirements is permitted to apply for reimbursement (i.e., for lawyers' court costs associated with the process).

NOTE: Reimbursement under this plan is subject to withholding of applicable federal, state, and local income and employment taxes.

Benefit

Revised: January 1, 1999

