



## Nemours Adoption Assistance Benefit Plan

### Plan Overview

The purpose of this plan is to offer assistance to associates who are building their families through adoption.

### Eligibility

All full-time and part-time benefits-eligible associates are eligible for adoption assistance after completing their initial 90-day evaluation period. If an associate and his/her/their spouse both work for Nemours, only one associate can utilize the adoption assistance benefit. The associate must be actively employed at the time the reimbursement is made.

Adopted children must be under the age of 18. They may be a relative of the associate but not a stepchild.

### Financial Reimbursement

Eligible adoption-related expenses will be reimbursed up to the maximum IRS adoption assistance limit for the calendar year in which the adoption was finalized. Full-time associates (working 30 to 40 hours per week) are eligible up to the Internal Revenue Service (IRS) maximum, and part-time associates (working 20 to 29 hours per week) are eligible for 50% of the IRS maximum per adopted child, up to three adopted children per associate family. Note that maximums may increase in future years based on cost-of-living adjustments made by the IRS. Most expenses directly related to the adoption are reimbursable. Eligible expenses include:

- Application fees
- Home studies
- Agency and placement fees
- Legal fees and court costs
- Immigration, immunization, and translation fees
- Transportation, meals, and lodging
- Parent, child, and family adoption counseling

The maximum reimbursement amount may be available regardless of actual expenses for adopting a child with special needs as defined by the IRS.

### Timing and Procedure for Reimbursement

Upon finalizing the adoption, obtain the [Nemours Adoption Payment Request form](#), located on the online benefits guide ([www.nemoursbenefitsguide.com](http://www.nemoursbenefitsguide.com)) under Resource Library. A copy of the final adoption decree and itemized expense receipts must accompany the completed form and be submitted to Human Resources—Benefits through MyTech. The form, decree, and receipts will need to be uploaded to the ticket for review and approval



Reimbursements will be made after the adoption is final.

Associates should refer to IRS Form 8839, *Qualified Adoption Expenses*, for additional information regarding the taxation of financial benefits, tax credits, and tax exclusions.

### **Effective Date**

This plan, effective Jan. 1, 2015, is subject to change.