

## **Adoption Assistance**

In support of the University's work-life initiatives and to offer assistance to all employees who are building families, St. John's University has a policy to provide eligible employees with adoption benefits, including financial reimbursement, adoption leave of absence, and resource and referral services.

Eligible employees can request financial reimbursement of Qualifying Adoption Expenses up to the limits imposed by this policy and can receive information as indicated below. Qualifying Adoption Expenses incurred on or after the employee's first day of employment with St. John's University, but not before January 1, 2004, are eligible for reimbursement.

### ***Eligible children***

To qualify for this benefit, adopted children must be under the age of 18, or physically or mentally incapable of caring for him or herself, and may not be related to either parent. Kinship adoptions and stepchild adoptions do not qualify under this program. The University's Adoption Assistance program does not cover surrogate-parenting agreements.

### ***Financial Reimbursement***

The University will reimburse eligible employees up to \$5,000 for Qualifying Adoption Expenses incurred by the eligible employee; or up to \$6,000 for Qualifying Adoption Expenses incurred by the eligible employee for the adoption of an eligible child with special needs (as defined by IRS Code Section 23(d)(3)). Up to \$10,000 of Qualifying Adoption Expenses incurred by the eligible employee will be reimbursed for the simultaneous adoption of two eligible children, with no additional compensation for an eligible child with special needs.

### ***Qualifying Adoption Expenses***

Qualifying Adoption Expenses means reasonable and necessary fees, costs and expenses which are directly related to, and the principal purpose of which is for, the legal adoption of an eligible child by the eligible employee, such as:

- adoption fees;
- court costs and attorney fees;
- traveling expenses associated with the adoption, including transportation, meals and lodging; and;
- any other reasonable and necessary expenses that are directly related to, and the principal purpose of which is for, the legal adoption of an eligible child.

The University will not consider for reimbursement any expense (i) that violates applicable international, federal, state or local laws, (ii) for carrying out any surrogate parenting arrangement, nor for kinship or stepchild adoption, (iii) are paid using funds received from a local, state or federal program or other source, (iv) are allowed as a credit or deduction under another federal income tax rule, or (v) which are otherwise reimbursed under another program or plan.

**Applicable Tax Treatment:** Please refer to the Adoption Assistance Policy (#625) in the University's Policy Manual

**Leave Time:** Up to 12 weeks of job-protected and benefit-protected leave is provided in accordance with the University's policy on Family and Medical Leave, policy #502 in the HR Policy Manual. Employees may choose to use accrued vacation time; such paid time would run concurrently with the 12 weeks of family and medical leave.

### ***How To File a Claim***

Reimbursements are made once the adoption is final and the child has been placed in the employee's home. Applications for reimbursement must be made within six (6) months following the placement.