Adoption Assistance

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<th>Section</th>
<th>Policy Number</th>
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<tbody>
<tr>
<td>Benefits</td>
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<th>Responsible Office</th>
<th>Effective Date</th>
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<td>HR/Benefits</td>
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**Scope**

Full-time staff and administrators and full-time faculty in the Law School are eligible for this benefit immediately upon hire. If an eligible employee and his/her eligible spouse both work at St. John’s, only one employee can utilize the benefit.

**Policy**

In support of the University’s work-life initiatives, the Adoption Assistance program is provided to offer assistance to employees who choose to build their families through adoption. Effective January 1, 2004, eligible employees can request financial reimbursement of Qualifying Adoption Expenses up to the limits imposed by this policy and can receive resource information as indicated below. Qualifying expenses incurred on or after the employee’s first day of St. John’s employment, but not before January 1, 2004, are eligible for reimbursement in accordance with this policy.

**Eligible children**: To qualify under this benefit, adopted children must be under the age of 18 and may not be related to either parent. Kinship adoptions and stepchild adoptions do not qualify under this benefit. 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; or up to $6,000 for Qualifying Adoption Expenses for the adoption of a child with special needs (as defined by IRS regulations). Up to $10,000 of Qualifying Adoption Expenses will be reimbursed for the simultaneous adoption of two eligible children, with no additional compensation for a child with special needs.

**Qualifying Adoption Expenses**: Qualifying adoption expenses include reasonable and necessary adoption fees, court costs, attorney fees, traveling expenses (including amounts spent for meals and lodging) while away from home, and other expenses directly related to, and whose principal purpose is for, the legal adoption of an eligible child, such as:

- Reasonable and customary public and private adoption agency fees permitted or required under the law of the state having jurisdiction over the adoption.
- Reasonable and customary court costs and legal fees.
- Reasonable and customary medical/hospital expenses provided to the child (not otherwise covered by insurance).
- Traveling expenses associated with the adoption, including transportation, meals and lodging.
- Immigration, child’s immunization and translation fees.
- Temporary foster care charges provided before placement of the eligible child in the employee’s home.
The University will not consider for reimbursement any expenses that violate applicable international, federal, state or local laws, for carrying out any surrogate parenting arrangement, nor for kinship or stepchild adoption.

**Procedure for Reimbursement:** 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. Reimbursement forms can be downloaded from the St. John’s University Human Resources website by clicking on the “Benefit Forms” link, or can be requested from the Benefits Office by calling 718-990-6587. Employees seeking reimbursement must complete a reimbursement form and submit it with applicable documents and invoices subject to verification at the sole discretion of St. John’s University. The completed form, applicable documents and invoices should be delivered or mailed to St. John’s University, Human Resources Benefits, CCK Hall, Queens, NY 11439.

**Applicable Tax Treatment:** The IRS provides for a tax credit and exclusion to offset the expenses of adopting a child. Please refer to the IRS Instructions for form 8839 Qualified Adoption Expenses for information, requirements and tax treatment. The instructions, tax form and related articles can be accessed on the IRS website at [http://www.irs.gov/formspubs/](http://www.irs.gov/formspubs/).

St. John’s University will not withhold any federal, state or city taxes on reimbursements paid to the employee under the University’s Adoption Assistance program. FICA and Medicare taxes will be withheld on reimbursements according to IRS requirement. This policy does not constitute legal, financial or tax advice, so employees should consult with their own tax and/or legal advisors for guidance. Employees are responsible for the accurate reporting to the IRS and state and local taxing authorities of amounts reimbursed under the St. John’s University Adoption Assistance program. Such amounts are identified on the employee’s year-end W-2 for the year in which the benefit is paid. Reimbursement amounts will be shown in Box 13 with code “T.”

**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.

**Adoption Resources:** The University’s Employee Assistance Program (EAP), called More to Life™, is available to partner with employees to provide adoption information, research and referral services. EAP services can be reached by calling the More to Life™ help line at (888) 777-0052 or by visiting [http://www.moretolifeonline.com](http://www.moretolifeonline.com) (Username: stj; Password: member). The EAP also provides guidance and support for emotional, stress, and family issues that employees and their families may experience during the adoption process.

**Termination of Employment:** If an employee’s employment terminates, the employee shall be eligible for reimbursement of Qualified Adoption Expenses, only if the placement of the eligible child in the employee’s home occurred prior to the effective date of termination. All expenses claimed must have been incurred while the employee was employed by the University. Claims for reimbursement must be made within 30 days of termination.