

ADOPTION ASSISTANCE

I. INTRODUCTION

This regulation outlines the process employees can use to request adoption assistance reimbursement, including financial reimbursement and parental leave, to support the city's commitment to assist employees who are expanding their families through adoption. The city retains the right to amend, suspend, or terminate the adoption assistance benefit at any time.

II. EMPLOYEE ELIGIBILITY AND PARTICIPATION

All regular full- and part-time benefit eligible employees who have completed 60-days of regular employment with the city are eligible to apply for adoption assistance. Bargaining unit employees, temporary employees and employees in limited duration positions are not eligible for this benefit.

Adopted children, to be considered for this benefit, must be under the age of eighteen and may be a relative of the employee but not a stepchild.

III. REIMBURSEMENT CRITERIA

The following criteria apply to adoption reimbursement:

Eligible employees whose reimbursement request is approved, may receive up to \$15,000 per adoption. Per adoption is defined as each instance of adoption regardless of number of children being adopted in each instance. Expenses which may be eligible for reimbursement include:

- A. Agency fees
- B. Home studies
- C. Legal fees and court costs
- D. Out-of-pocket medical expenses for the adopted child not covered by insurance
- E. Medical expenses of the birthmother
- F. Temporary foster care expenses
- G. Travel and lodging expenses
- H. Immigration and naturalization fees

I. Immunization and translation fees

Ineligible expenses include:

- A. Medical examination fees for the adopting parents
- B. Cost of personal items such as clothing and food for either parents or child
- C. Expenses incurred prior to eligibility for this benefit
- D. Any expenses that violate state or federal law
- E. Costs paid using funds received from any federal, state, or local program
- F. Expenses allowed as a credit or deduction under any other federal income tax rule
- G. Expenses already paid or reimbursed by another employer or other party

IV. REQUEST AND REIMBURSEMENT PROCEDURE

Requests for adoption assistance must include the "Adoption Assistance Financial Reimbursement Form" and itemized receipts for the items listed above as they are incurred or upon successful completion of the adoption but is limited to reimbursement once quarterly. If the employee has out-of-pocket expenses not listed above, the designated administrator of this benefit will make the determination on eligibility for reimbursement.

Upon approval, reimbursement funds will be paid out through payroll. Any taxable portion of the adoption assistance benefit will be the employee's responsibility and may be due at the end of the tax year.

NOTE: Depending upon employee's financial circumstances, the federal adoption tax credit may be more beneficial than the adoption assistance benefit offered under this regulation. Therefore, eligible employees are strongly encouraged to consult with an accountant, attorney, or other financial advisor to determine which option is more beneficial for them before applying for the assistance benefit offered under this regulation.

Employees should refer to Internal Revenue Service instructions regarding taxation of financial benefits, tax credits and tax exclusions for more information. Tax laws and regulations are subject to change; therefore, it is the employee's responsibility to verify their tax obligations prior to seeking adoption benefits e under this regulation.

V. LEAVE FOR ADOPTION

Please see the Parental Leave regulation for information regarding Parental Leave benefits offered by the city. Employees eligible for Family & Medical Leave Act (FMLA) leave, should refer to that regulation regarding additional leave which may be available.

VI. OTHER

The city's Employee Assistance Program (EAP) may have additional guidance on adoption on their website.