

## Adoption Assistance Benefit

**Purpose:** To offer assistance to eligible Robins & Morton team members who are building families. Those who are eligible may request financial reimbursement of Qualifying Adoption Expenses up to \$14,000.

### Employee Eligible:

- Salaried employees working a minimum of 30 hours per week, who have been employed with Robins & Morton for at least one consecutive year
- If you and your spouse work for Robins & Morton, only one employee can utilize this benefit.

### Eligible Children:

To qualify under this benefit, adopted children must be under the age of 18. This benefit does not cover stepchild adoptions.

### Financial Reimbursement:

Robins & Morton will reimburse eligible employees up to \$14,000 for 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 cost 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.

Robins & Morton **will not** consider for reimbursement any expenses that violate applicable international, federal, state or local laws, 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. Request for reimbursement must be made within six (6) months following the placement. Employees seeking reimbursement must complete an expense report form and submit it with applicable documents and invoices, subject to verification at the sole discretion of Robins & Morton, to the Vice President of People & Development in the Birmingham Office for approval.

### Applicable Tax Treatment:

This benefit is considered a taxable benefit, and will be shown on your final check for the calendar year as income and will be subject to federal, state and local taxes.

### Adoption Resources:

Robins & Morton's Employee Assistance Program (EAP) is available to partner with employees to provide adoption information, research and referral services. EAP can be reached by calling 1-800-245-1150.

### Coordination with other Benefits:

At the time of placement, you may add your child to your medical group life insurance policies. In addition, qualified employees may enroll in the Flexible Spending Dependent Care Plan. Any additions to your benefits plan must occur within 30 days of placement.