

# Emory University

Adoption Reimbursement

Taxable Adoption Assistance

**Employee Information:**

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Last Name	First Name	M.I.	Employee ID (or SSN)
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Email	Daytime Phone Number
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**Your Child's Information:**

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Name	Date of Birth
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Adoption Agency or Institution, if applicable	Special Needs Adoption (Y/N)
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Agency Address	City	State	Zip
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Contact Name	Agency Phone Number	Date Adoption Finalized
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Upon finalization of the adoption, submit this completed form along with itemized receipts and a copy of the final adoption papers from the appropriate Court to the Emory University Benefits Department. Approved reimbursement will be processed through payroll as soon as administratively possible. Please note that while the adoption reimbursement is not subject to federal income tax withholding, the reimbursement will be taxed for Social Security and Medicare purposes as required by law.

Qualified expenses include but are not limited to: Adoption fees, court costs, attorney's fees and other expenses that are (i) directly related to the adoption of an eligible child by the employee, (ii) not incurred in violation of state or federal law, or in carrying out any surrogate parenting arrangement, (iii) not for the adoption of the child of the employee's spouse or partner, and (iv) not reimbursed by another source (e.g.) grants, another employer. It is intended that this Plan meet the requirements of Section 137 of the Internal Revenue Code pertaining to adoption assistance programs. However, any tax liability on any payments made under the Plan is the sole responsibility of the participating employee. See Supplement A, Supplemental Taxable Adoption Assistance Policy, in the Plan Document for additional eligible children.

Date of Expense	Description	Amount
Total		

I certify that I have reviewed the adoption reimbursement plan document and the information provided on this form and the documentation is true and complete.

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Employee Signature	Date
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## **EMORY UNIVERSITY ADOPTION REIMBURSEMENT PLAN**

Emory University will reimburse Eligible Employees for Qualified Adoption Expenses up to \$5,000 per finalized adoption under the Emory University Adoption Reimbursement Plan (the "Plan") set forth below. In addition, the University has implemented a separate policy to provide taxable benefits to reimburse employees eligible to participate in this plan for certain expenses incurred for the adoption of a child of a spouse or a child of a same-sex domestic partner.

### **Eligibility**

*Eligible Employees:* You are an "Eligible Employee" if you have completed one year of service and are (i) a faculty member who regularly works 50% or more of the required full-time workload or (ii) a staff member or postdoctoral fellow who regularly works 20 hours or more per week.

An Eligible Employee does not include medical residents, students, any leased employees within the meaning of §414(n) of the Code, any party not classified as an employee by Emory University, or employees of Emory Healthcare.

*Eligible Child:* An "Eligible Child" is any individual who, at the time the Qualified Adoption Expenses are paid, is under the age of 18 or is physically or mentally incapable of caring for him or herself and is being adopted by an Eligible Employee. An Eligible Child does not include a blood relative or a child or blood relative of your spouse, same sex spouse, or domestic partner.

### **Benefit Amount**

Reimbursement for Qualified Adoption Expenses (as described below) will only be made after a finalized adoption of an Eligible Child and if you are an Eligible Employee at the time that the expense was paid and the reimbursement is requested. The Plan will reimburse up to \$5,000 of Qualified Adoption Expenses per Eligible Child.

### **Qualified Adoption Expenses**

"Qualifying Adoption Expenses" are reasonable and necessary adoption related expenses (as defined in Section 36C(d)(1) of the Internal Revenue Code), and currently include, but are not exclusively limited to:

- Domestic and foreign agency and placement fees;
- Counseling fees associated with the placement and initial adjustment;
- Immigration, immunization, and translation fees;
- Temporary foster care provided before placement of the Eligible Child in your home;
- Home inspections costs;
- Medical expenses paid on behalf of the Eligible Child prior to adoption that are not otherwise covered by insurance; and
- Travel expenses (including amounts expended for meals and lodging while away from home)

Qualifying Adoption Expenses do not include the following expenses:

- Expenses paid while not an Eligible Employee
- Expenses paid in violation of state or federal law;
- Expenses paid in carrying out any surrogate parenting arrangement;
- Expenses for establishing legal guardianship;
- Expenses paid for the routine care of an Eligible Child;
- Expenses reimbursed under another adoption program; and
- Expenses claimed as a credit on your personal tax return.

### **Tax Exclusion or Tax Credit?**

This tax information described in this Section is not intended to give specific tax or legal advice; the information provided is a summary of the current tax laws as they apply to the Plan. The tax laws regarding the adoption tax credit are complicated and they affect different individuals in different ways. A professional tax advisor is your best source of information about whether you should seek reimbursement of Qualifying Adoption Expenses from the Plan or claim the tax credit. You may also obtain further information from IRS Form 8839, Qualified Adoption Expenses and its instructions that can be obtained from the IRS website at [www.irs.gov](http://www.irs.gov).

### **Reimbursement Procedures**

Eligible employees may apply for reimbursement of qualified adoption expenses upon placement of the eligible child in the employee's home. Applications for reimbursement must be made within six (6) months following the finalization of the adoption.

Submit the completed adoption reimbursement claim form with verifying documents and invoices to:

Emory University Benefits Department  
1599 Clifton Rd NE, Atlanta, GA 30322  
Fax: 404-727-7145  
Email: [hrcbenef@emory.edu](mailto:hrcbenef@emory.edu)

*This description summarizes the major features of the Plan as in effect on January 1, 2014 but it is not intended as a substitute for the legal plan document. If a provision in the legal plan document and this plan description conflict, the provisions of the legal plan documents will control. Emory University reserves the right to amend or terminate the Plan at any time in whole or in part, for any reason.*