

**Purpose:** To establish guidelines for a University of Chicago Adoption Assistance Program.

**Background:** To offer assistance to regular, benefits-eligible employees who are building a family, the University of Chicago has established this assistance program to provide eligible employees with financial assistance for adoption.

**Policy:** The University of Chicago provides regular, benefits-eligible employees who are adopting a child some financial assistance to help defray expenses related to the medical, legal and administrative costs associated with adoption.

**Procedures:**

1. Employee Eligibility

- A. All regular, benefits-eligible employees are eligible for adoption benefits immediately upon hire. For an employee to receive the benefit, the adoption must occur while he/she is a regular, benefits-eligible employee. If an employee and his/her spouse, University-Registered Same-Gender Domestic Partner, or Illinois Civil Union Partner both work at the University of Chicago, only one employee may use the benefit
- B. To be considered for this benefit, an adopted child must:
  - 1. Be under 18 (unless the child is physically or mentally incapable of caring for him/herself, which is known as a special needs adoption);
  - 2. Not be related to the adoption of a spouse's or partner's child;
  - 3. Meet the philosophy of this benefit (children not otherwise in a family unit); and
  - 4. Not be subject to reimbursement under another program.

2. Financial Reimbursement

- A. Eligible adoption-related expenses will be reimbursed to a maximum of \$5,000 per adoption with a maximum lifetime benefit of \$10,000. If both spouses, University-Registered Same-Gender Domestic Partners, or Illinois Civil Union Partners are employed by the University of Chicago, the maximum combined reimbursement amount for adoption assistance will be \$5,000 per adoption with a maximum lifetime benefit of \$10,000.
- B. Most expenses directly related to the adoption are reimbursable within reason and up to the reimbursement maximum.
  - 1. Agency and placement fees
  - 2. Legal fees and court costs
  - 3. Medical expenses of the birthmother
  - 4. Medical expenses of the child that are not covered by insurance
  - 5. Temporary foster care costs
  - 6. Immigration, immunization and translation fees
  - 7. Transportation and lodging

3. Timing and Procedure for Benefit Assistance/Reimbursement

- A. Ninety days prior to the date of the placement/adoption,
  - 1. The employee must provide “Notice of Intent to Adopt” to Human Resources – Benefits.
  - 2. The employee must provide a written statement from the adoption agency indicating the anticipated date of placement, anticipated dates(s) of travel, and estimate of adoption costs.
  
- B. Within ninety days following the placement of the adopted child,
  - 1. The employee must obtain an Adoption Assistance Claim Form from Human Resources, Benefits.
  - 2. Itemized receipts for expenses are required for documentation.
  - 3. The University of Chicago will forward a lump sum reimbursement check to the employee for actual costs incurred, up to \$5,000 per adoption with a maximum lifetime benefit of \$10,000.
  - 4. The reimbursement payment will be added to the taxable income at the end of the calendar year in which the payment is received.
  - 5. The University of Chicago will provide payment after receiving proof of placement/adoption and confirmation that all policy requirements have been met.

Expenses incurred in connection with an adoption will not be reimbursed if such expenses: (i) are incurred in violation of state or federal law; (ii) are incurred in carrying out a surrogate parenting arrangement; (iii) relate to your adoption of the child of your spouse, university-registered same-gender domestic partner or Illinois Civil Union; or (iv) are reimbursed under any other arrangement.

4. Procedure:

- A. Employee
  - 1. The employee is responsible for keeping a record of expenses and copies of the itemized bills and receipts/cancelled checks once the adoption procedure begins.
  - 2. Within 90 days of the adoption’s becoming, final, the employee must complete the Adoption Assistance Claim form, attach supporting documents for expenses, sign the form and attachments, and submit the request to the Human Resources—Benefits.
  
- B. Human Resources
  - 1. Reviews form and documented expenses for compliance with the policy.
  - 2. Approves eligible expenses.
  - 3. Submits a copy of the Claim form to Payroll for processing.
  
- C. Payroll
  - 1. Deducts Taxes from reimbursement.
  - 2. Reports annually on W-2 form.
  - 3. Employees can consult the IRS at 1-800-TAX-FORM or a personal tax professional for more information.