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PURPOSE:

To outline the Adoption Assistance Program offered by Parkland Health to help pay for some costs associated with legal adoption of a child under the age of eighteen (18).

SCOPE:

All Parkland Workforce Members.

POLICY:**1. Employee Eligibility**

A. Parkland employees are eligible to receive reimbursement for adoption assistance as long as the following criteria are met at the time of approval of the Adoption Assistance Program request *and* at the time the expense is scheduled for reimbursement under Parkland Health's ordinary payroll practices:

- 1) Must be in active status. Employees on an approved leave of absence may be eligible for reimbursement but may not submit a reimbursement request while on a leave of absence.
- 2) Must be in a full-time or part-time with benefit status.
- 3) Must have six (6) months or more of service at Parkland as of the date of their Adoption Assistance Program request.
- 4) If an employee and their spouse both work at Parkland only one employee can be reimbursed under this policy.

2. Family Medical Leave of Absence (FMLA)

A. Eligible employees may be able to take Family and Medical Leave (FMLA) for adoption or placement of a child, as further described in the Family & Medical Leave of Absence Policy.

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3. Eligible expenses and Reimbursement Amounts

- A. Eligible adoption-related expenses include but are not limited to: adoption fees paid to a licensed adoption agency; attorneys' fees; court costs; required home study costs; reasonable travel expenses; immigration fees paid to the United States immigration authority and immigration authorities of any country-of-origin for the child; parent, child and family adoption counseling; and other reasonable adoption-related expenses as Parkland Health determines in its discretion.
- B. The adoption assistance benefit will reimburse up to \$10,000 to eligible full-time employees and up to \$5,000 for eligible part time with benefits employees per adoption after the adoption is final.
- C. Parkland will reimburse a lifetime maximum of two (2) adoption benefits per eligible employee.
- D. Reimbursable expenses must have been incurred on or after the date the employee became eligible.
- E. Adoption assistance benefits are not eligible for adoption of a spouse's child.
- F. Adoption assistance is subject to funding appropriation by the Board of Managers.

4. Tax Implications

- A. Participating employees should contact a tax advisor and/or review the instructions for IRS Form 8839 Qualified Adoption Assistance to determine if they can claim certain adoption expenses on their income tax return. Parkland makes no representations regarding the tax consequences of adoption assistance funds.
- B. Parkland will report the reimbursement of adoption expenses as income to the employee.

5. To File a Reimbursement Request

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- A. Upon finalizing the adoption process, the employee should submit a request form for expense reimbursement on the Office of Talent Management (OTM) Self-Service Portal.
- B. Complete the Adoption Assistance Program request form and acknowledge terms and conditions of the program.
- C. Upload expense documentation with the OTM ticket and request form.
- D. Employees must file for reimbursement no later than three (3) months after the adoption is final.

6. Reimbursement Process

- A. Employee's reimbursement will be processed through payroll processing and added to the paycheck within 1-to-2 pay periods following approval, provided all conditions are met.

7. Work Commitment

- A. In the event an employee terminates employment--voluntarily or involuntarily--prior to the expiration of one (1) calendar year following the date on which the employee receives adoption assistance reimbursement, the employee must repay 100% of the reimbursement received.
- B. However, if an employee is involuntarily terminated due to a reduction in force, the employee has no obligation to repay the Adoption Assistance Program reimbursement.

8. Overpayment/repayment

- A. In the event that an employee receives an overpayment or must repay money under the Adoption Assistance benefit, the employee must reimburse Parkland. The employee must authorize repayment of any overpayment through payroll deduction as described in the Adoption Assistance Program request form.
- B. If the employee is no longer employed at Parkland when the overpayment or need for repayment is detected, the overpayment and/or repayment will be deducted

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from the employee's accrued and unused Paid Time Off ("PTO") if available. If there is not sufficient accrued unused PTO to satisfy the amount owed, the employee will be invoiced for any remaining balance after any deduction from PTO has occurred. The employee must pay any remaining balance owed within thirty (30) days from the invoice date.

DEFINITIONS:

Workforce member: A full time or part time with benefits employee.

REFERENCES:

N/A

Tags: adopt, adoption.