

ArentFox Schiff Adoption Reimbursement Program

Effective January 1, 2024

ArentFox Schiff (the “Firm”) recognizes that families are built in many ways. In order to support eligible individuals on their path to building a family, the Firm offers an Adoption Reimbursement Program (the “Program”). The Program can provide financial assistance for eligible reimbursable adoption-related expenses for an “Eligible Individual”.

Eligibility

You are an “Eligible Individual” for purposes of the Program if you have successfully completed 180 days of service with the Firm since date of hire or rehire and are:

- a regular full-time employee;
- a regular employee with reduced hours working at least 28 hours per week; or
- an Income Partner with at least an 80% commitment level.

If you and your spouse/domestic partner are Eligible Individuals, only one of you can be reimbursed for adoption expenses.

Please be aware that you may not receive benefits under this Program if you or your spouse/domestic partner are receiving financial assistance through Firm’s Surrogacy Reimbursement Program with respect to the same child.

How Adoption Reimbursement Works

An Eligible Individual can be reimbursed up to a maximum of \$25,000 for qualified adoption expenses for adoption of an “Eligible Child” finalized on or after March 1, 2022. There is a lifetime maximum reimbursement of \$50,000 combined for the Firm’s Adoption and Surrogacy Reimbursement Programs. Accordingly, no Eligible Individual in his/her lifetime may receive reimbursement from the Firm in excess of \$50,000 for qualified adoption or surrogacy expenses.

An “Eligible Child” is defined as an adopted child under age 18 at the time a qualified adoption expense is paid. An Eligible Child may be biologically related to you or your spouse/domestic partner.

Qualified Adoption Expenses

Qualified adoption expenses include reasonable and necessary expenses directly related to the adoption of a child, such as:

- Private and public adoption agency placement fees.
- Legal fees, court costs and birth certificate fees.
- Temporary foster care expenses that are required by the State before the child is adopted.
- Fees related to the immigration, immunization and translating documents prepared in other languages.
- Travel expenses related to the adoption if the child is born in another city or state and you need to travel to pick the child up. This could include transportation (such as coach or economy airfare, but not first-class airfare) and lodging for up to seven days before the child is born.
- Costs associated with a state-required home study.

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The following expenses are not considered qualified adoption expenses.

- Adoption of individuals 18 years of age or older.
- Expenses already reimbursed, paid or funded under any state, local or federal program, or other source (For example, adoption expenses reimbursed through your spouse's/domestic partner's adoption program.).
- Expenses related to establishing legal guardianship or custody.
- Expenses claimed as a credit or deduction on your personal tax return.
- Travel expenses to a lawyer's office.
- Costs for car seats, strollers, cribs and other items that a parent may buy, regardless of whether the child is adopted.

Note: Eligible Individuals generally will not be reimbursed for any expenses related to a failed adoption. Reimbursements for failed adoption will only be made if the Eligible Individual later succeeds in an adoption for the same child within a 1-year period. The 1-year period is measured from date that the adoption process is stopped before placement is legally finalized.

How to Submit for Reimbursement

Eligible Individuals seeking reimbursement under the terms of this Program must file a reimbursement within 180 days following the adoption date. The reimbursement request should be filed only once for each child – after the child is placed in their home with the approval from the State or, for an international adoption, after the adoption is finalized either in the country of origin or the United States. Reimbursement requests submitted 180 days or after the adoption date will not be eligible for reimbursement.

To request reimbursement:

1. Complete the Adoption Reimbursement Request Form which is available on the Firm's intranet and from Human Resources.
2. Include copies of all adoption-related receipts for qualified expenses and proof of payment. Receipts must show the nature of the expense and the date the expense was incurred. Cancelled checks may be used to show proof of payment.
3. Include agency documentation or court orders related to the adoption. If an adoption decree from another country is submitted, it must be fully translated into English and submitted in U.S. dollars.
4. Include a final decree of adoption.
5. Sign and return the completed form, along with supporting documentation to Human Resources.

Your Form and supporting documentation will be reviewed, and if approved, your reimbursement will be coordinated with payroll to be included as part of your regular pay. This process takes approximately 4 weeks from the date the request is submitted.

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Note: You must be an employee or Income Partner of the Firm at the time that the reimbursement is paid. No reimbursements will be made to individuals who are no longer employed by or affiliated with the Firm.

The Firm reserves the right to ask for any additional evidence, documentation or data that it deems necessary and desirable to administer the Program.

Important Tax Information

Reimbursements under this Program are considered fully taxable and are subject to all applicable federal, state and local income and employment taxes. To the extent that the Firm deems appropriate, applicable federal, state and local taxes may be withheld from any reimbursement under this Program. Please consult your tax advisor for assistance with your specific tax situation.

Modification or Termination

The Firm regularly reviews its benefits and reserves the right to modify or terminate this Program at any time.

This Program is not considered a welfare plan under the Employee Retirement Income Security Act of 1974, as amended.

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