

The Adoption Assistance benefit provided by Ohio State pays up to \$5,000 per adopted child for adoption-related expenses. Placement of the child in your home must occur before you can receive this benefit.

ELIGIBILITY GUIDELINES

You must hold a Regular appointment of 50% FTE or greater and be **eligible to enroll** in one of the university-sponsored medical plans in order to be eligible for Adoption Assistance.

The maximum benefit for any one adoption is \$5,000. If two adopting parents of the same adopted child are both eligible for Adoption Assistance, the total benefit amount for each adoption remains \$5,000.

Adopted children must be under age 18. The children may be biologically related to either parent. Adoptions made through public, private, domestic, international, and independent means are eligible. The benefit is payable either when the adopted child is placed in your home or the adoption is finalized.

ELIGIBLE EXPENSES

Most expenses directly related to the adoption may be reimbursable. These expenses include:

- Agency and placement fees
- Legal fees and court costs
- Required medical expenses for the child prior to adoption (including immunizations)
- Immigration fees
- Translation services
- Transportation and lodging expenses

Note: Adoption benefits may carry tax implications. Consult your tax advisor for additional information.

NON-ELIGIBLE EXPENSES

The following charges are not eligible for payment through this program:

- Medical examination fees for the adopting parents – these exams may be covered by your medical plan.
- Cost of personal items such as clothing and food for either parents or child.
- Expenses incurred prior to your eligibility.

PROCEDURE FOR REIMBURSEMENT

Upon the earlier of the placement of the child in your home or the finalization of the adoption, you have up to twelve months to file for reimbursement. This benefit will not be paid after the 12-month filing period has expired. In order to receive reimbursement, you must follow the steps below:

1. Complete the Adoption Assistance Reimbursement Request Form (hr.osu.edu/forms/#adoption).
2. Attach itemized receipts for incurred eligible expenses.
3. Attach a copy of the adoption placement certificate.
4. Send the completed form and attachments to the Office of Human Resources for processing (see contact information below).

LEAVE PROGRAMS

During the pre-adoption process, you may be eligible to go on an approved Personal Leave of Absence. During the post-adoption process, you may be eligible to go on an approved Family Medical Leave (FML) or Paid Parental Leave. Please

This is intended to be a summary of plan provisions, refer to the online plan detail and policies for additional information.

contact the Office of Human Resources Employee and Labor Relations at (614) 292-2800, or visit the Office of Human Resources website for additional information regarding leave policies (hr.osu.edu/policy).

COORDINATION WITH OTHER BENEFITS

Upon the earlier of the placement of the child in your home or the finalization of the adoption, you may add your child to your health insurance and other benefit plans (hr.osu.edu/events). This is a qualifying status change and any changes to your benefits must be made within 31 days of the qualifying status change date. If eligible, you may:

- Add the child to your medical, dental, and vision coverage, if you are already enrolled in these plans.
- Enroll in or increase your participation level in the Flexible Spending Accounts for Health Care and/or Dependent Care.
- Enroll in or increase your coverage level for Dependent Group Life Insurance (DGLI).
- Increase your or your spouse's Voluntary Group Term Life Insurance (VGTLI) amount or add dependent child coverage, if you are already enrolled in this plan.
- Enroll in Short-Term Disability (STD).
- Make changes to your income tax withholding (Form W-4).

The necessary forms to make any of these changes are available online (hr.osu.edu/forms) or from the Office of Human Resources Customer Service Center.

SURVIVING PARTNER

If you have started adoption proceedings and die while eligible for this benefit, the adoption expenses may be eligible for reimbursement if:

- Your surviving partner does not remarry before the adoption is finalized.
- The adoption is finalized within 12 months after your death.
- Your surviving partner is the other adopting parent.
- The reimbursement form is submitted within 12 months of the adoption finalization date.

TAXATION OF BENEFITS

Benefits paid under this program generally may be excluded from your federal taxable income, subject to certain income limitations. All reimbursements, whether or not excluded from your income, will be counted as wages for Medicare Part A tax purposes. You should consult your tax advisor to determine the proper treatment of the reimbursement for your personal situation.

CONFIDENTIAL ASSISTANCE

The Ohio State Employee Assistance Program (EAP) is available to you and your family. Counselors offer free confidential assistance for family issues. If a referral is necessary for ongoing counseling, the portion of the costs of these services not covered by your medial plan will become your responsibility. You may contact EAP at (614) 292-4472 or 1-800-678-6265.

FOR MORE INFORMATION

For additional information, contact the Office of Human Resources Customer Service Center, service@hr.osu.edu, (614) 292-1050, 1-800-678-6010.

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