

Ohio State Family Building Assistance Program

The Ohio State University (“Ohio State”) hereby establishes The Ohio State University Family-Building Assistance Program (the “Program”) effective January 1, 2023, to provide financial support to an Eligible Employee’s journey to become a parent through adoption and surrogacy. The Program includes benefits under The Ohio State University Adoption Assistance Plan, as outlined in its separate plan document, and the surrogacy and stepparent adoption assistance as described below.

An Eligible Employee who meets the terms and conditions of the Program shall be eligible for a maximum cumulative reimbursement of **\$10,000** per Eligible Employee. This Program maximum is aggregated with The Ohio State University Adoption Assistance Program, such that the Eligible Employee may receive a cumulative lifetime maximum of \$10,000 when the benefits of this Program are added to the benefits under the Adoption Assistance Plan (that are or were issued January 1, 2017, or later).

Eligibility

An “**Eligible Employee**” in this Program has the same meaning as defined in The Ohio State University Adoption Assistance Plan. For convenience, that generally includes an Ohio State employee who, for at least one (1) year prior, and at the time of entering a Valid Surrogacy Contract, holds: an Eligible Appointment of at least 50% full-time equivalency (FTE) in one of the following classifications: Faculty, Associated Faculty, Unclassified Administrative and Professional Staff, Senior Unclassified Administrative and Professional Staff, Classified Civil Service Staff, or Clinical Instructor House Staff. An individual ceases to be an Eligible Employee upon the earlier of the date of termination of employment or transfer to a position that is not an Eligible Appointment. Furthermore, the Eligible Employee must be employed by Ohio State on the date Ohio State reimburses the Reimbursable Expenses.

An “**Eligible Child**” includes an unrelated child, a step child, or a child who is born as a result of a completed Valid Surrogacy Contract. An Eligible Child does not include a child to whom an Eligible Employee gives birth.

A “**Valid Surrogacy Contract**” is a contract entered between an Eligible Employee who intends to be the parent of an Eligible Child and another party who has agreed to become impregnated, carry and give birth to the Eligible Child. A Valid Surrogacy Contract will be “completed” when it results in an Eligible Employee being recognized as the parent of an Eligible Child on a birth certificate, court order of adoption, post-birth court order, or other court order recognizing the Eligible Employee’s parental rights under applicable law.

A lawful surrogacy contract that fails to result in a live birth, or results in a live birth but the Eligible Employee is not recognized as the parent of a child on a birth certificate, court order of adoption, post-birth court order, or other court order recognizing the Eligible Employee’s parental rights under applicable



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law, shall not be treated as a Valid Surrogacy Contract and Ohio State shall not reimbursement any expenses under this Program.

A “**Stepparent Adoption**” is the legal process through which an Eligible Employee step-parent adopts the child of the Eligible Employee’s current spouse. Stepparent Adoption expenses may be submitted for reimbursement when the adoption is final pursuant to a final decree of adoption.

Please note: **Adoption Assistance for an Eligible Child under age 18 and who is not the child of the Eligible Employee's spouse** is outlined separately under The Ohio State Adoption Assistance Plan because it is subject to favorable tax treatment. Please refer to that plan document for details regarding eligibility, a list of reimbursable expenses under that plan, reimbursement procedures, and tax treatment.

Reimbursable Family-Building Expenses

Reimbursable Surrogacy Expenses are those expenses that are directly related to the adoption or birth of a child via surrogate, and include, but are not limited to, the items listed below:

- Surrogate agency fees, which includes surrogate agency fees for managing the surrogate or locating and vetting a potential surrogate;
- Legal and court fees associated with the surrogacy contract and further adoption procedures, if required; and
- Traveling expenses necessary for the surrogacy process (including amounts expended by the Eligible Employee for meals and lodging while away from home, but excluding reimbursement for mileage and gasoline).

Reimbursable Stepparent Adoption Expenses are those expenses that are directly related to the legal adoption of the child of an Eligible Employee’s spouse, and include, but are not limited to, the items listed below:

- Legal and court fees associated with the adoption process; and
- Reasonable traveling expenses necessary for the adoption process (including amounts expended for meals and lodging while away from home, but excluding reimbursement for mileage and gasoline).

Ohio State, in its sole discretion, shall determine whether expenses are Reimbursable Family-Building Expenses for purposes of this Program. Ohio State shall administer the Program on a reasonable and nondiscriminatory basis and shall apply uniform rules to all persons similarly situated.

Expenses that are not Eligible for Reimbursement

Non-Reimbursable Expenses include, but are not limited to, the following:

- Fees paid to the surrogate mother for her services, including living expenses, travel and meals;
- Costs of personal items such as clothing and food for the surrogate, parents or child;
- Medical insurance for a surrogate;
- Fees paid to an egg or sperm donor or egg or sperm donor agency;
- Fees paid for egg or sperm freezing and/or storage;
- Mileage and gasoline expenses;
- Expenses incurred before or after the employee is eligible for the Program;
- Any expenses or surrogacy contracts that violate applicable law;

- Expenses reimbursable under another employer's surrogacy reimbursement program or similar benefit plan;
- Expenses of a surrogate or surrogacy contract outside of the United States of America;
- Expenses incurred by an employee's spouse to adopt the employee's child;
- Expenses submitted more than twelve (12) months after the Eligible Child's birth or adoption.

Reimbursement Procedures

The Eligible Employee shall submit claims for reimbursement by completing the related Surrogacy or Stepparent Adoption Reimbursement Request Form and providing required documents. Ohio State shall not accept the reimbursement form if it predates the birth or adoption of the Eligible Child, completion of a Valid Surrogacy Contract or issuance of a decree of final adoption, or is later than twelve (12) months after the Eligible Child's birth or adoption. In addition to complying with any other procedures established from time to time by Ohio State, the Eligible Employees full claim request under this Program requires all of the following:

- (a) Completed Family-Building Assistance Reimbursement Request Form;
- (b) Itemized receipts for incurred Qualified Adoption or Surrogacy Expenses; and
- (c) A copy of the final birth certificate or decree of adoption for the Eligible Child.

Send the above items to Ohio State's Office of Human Resources at the address provided on the form, or through electronic submission, as applicable.

For reimbursement details related to an eligible adoption under The Ohio State Adoption Assistance Plan, please refer to that plan document.

Important tax information

The Internal Revenue Code does not permit stepparent adoption or surrogacy reimbursement under this Program to be paid on a non-taxable basis. Accordingly, reimbursements under this Program are subject to all applicable federal, state and local income and employment taxes and shall be issued net of such withholdings. If a surrogacy requires additional adoption procedures and expenses, Eligible Employees should consider how the Adoption Assistance Plan's non-taxable benefits might be maximized in lieu of this Program's taxable benefits. Employees should consult their tax advisor for assistance with their specific tax situation.

Miscellaneous

Eligible Employees must furnish Ohio State with such evidence, data or information as it considers necessary or desirable to administer the Program. A fraudulent misstatement or omission of fact may result in the denial of benefits, repayment of benefits or other disciplinary action.

This Program shall not pay any benefits that are contrary to the laws of the State of Ohio or federal law, as amended.

Benefits under this Program are not in any way subject to the debts or other obligations of the persons entitled thereto and may not be voluntarily or involuntarily sold, transferred, alienated, assigned or encumbered.

Ohio State unilaterally reserves the right to amend or modify the Program at any time for any purpose or for no purpose, and further reserves the right to terminate the Program at any time in whole or in part.

If both an employee and the employee's spouse or domestic partner are Eligible Employees, the reimbursement limit under this Program shall be applied jointly.
The Program benefits shall be paid by Ohio State out of its general assets.