

# U.S. Benefits

How do you benefit?



## Adoption Assistance



WWT's adoption assistance program can support all paths of parenthood. Recognizing the unique challenges associated with adoption, Progyny assists in reviewing and administering our Adoption Assistance Program. World Wide Technology will reimburse up to \$10,000 (life-time max) of eligible adoption expenses. You will also have unlimited access to a dedicated Patient Care Advocate (PCA), who will provide you with information, resources and emotional support throughout your adoption journey.

### Eligibility:

You are eligible to participate in the Program if you meet the following requirements:

- U.S. domestic regular employee
- Classify as a full time employee
- Adoption must be finalized and individual must be actively employed by WWT before requesting reimbursement

### Cost of coverage:

The Adoption Assistance Program is fully funded by WWT, and you do not have to make any contributions in order to receive this benefit. However, you are responsible for any costs related to the adoption process that are not covered by the Program or exceed the benefit maximum. Eligible adoption-related expenses:

- Application fees
- Home studies with case workers
- Consultant/specialist fees
- Agency fees and placement fees
- Legal fees and court costs
- Immigration, immunization, and translation fees
- Transportation, meals, lodging for the adoptive parents and/or adopted child(ren) only
- Parent, child and family adoption counseling associated with the placement and initial adjustment
- Visa and passport fees for adopted child(ren)

- Medical assessment of adopted child(ren)
- Temporary foster care expenses

**Ineligible adoption-related expenses:**

- Expenses that aren't reasonable or necessary
- Adoptions that aren't legally recognized
- Voluntary donations or contributions
- Expenses for adopting any individual ages 18 or older, unless they are physically or mentally incapable of selfcare
- Costs for personal items, food and clothing for the parents or child(ren)
- Costs to adopt a spouse's child
- Fees associated with the adoption of the child(ren) through a surrogate parenting arrangement
- Expenses already paid for or reimbursed by another employer, benefit, program, or party
- Costs paid using funds received from any federal, state, or local program
- Expenses that are not considered "qualified adoption expenses" under the IRS adoption assistance program rules for employers at the time they are incurred
- Expenses allowed as a credit or deduction under any other federal income tax rule
- Any expenses that violate state or federal law
- Expenses not paid in US dollars
- Expenses incurred prior to becoming an eligible employee with WWT
- Expenses incurred prior to the benefit effective date of January 1, 2020

**Important Tax Information:**

World Wide Technology intends that the benefits provided under this Program be excludable from income for federal income taxes, to the maximum extent permissible under Internal Revenue Code section 137. Each employee is responsible for understanding the tax treatment of reimbursements under this Program and for claiming any applicable income exclusion by filing a Form 8839 along with his or her federal income tax return. To the extent that an individual does not satisfy the conditions of Internal Revenue Code section 137, all or a portion of the reimbursements under this Program may be considered taxable income. For more information visit [www.irs.gov](http://www.irs.gov). Nothing herein constitutes tax advice. For more information on tax consequences of benefits offered under this Program, please consult a tax advisor.

**To Apply for Reimbursement:**

1. Contact your Progyny Patient Care Advocate (PCA) at 833.203.7994 and request assistance with the Adoption Reimbursement Application.
2. Your PCA will review the reimbursement policy with you, noting eligible expenses may be submitted for reimbursement only upon completion of the adoption process.
3. Within 30 days after your adoption process is complete, submit your expenses for reimbursement using the Progyny Attestation form.
4. Once approved, Progyny will notify WWT of the amount to be reimbursed, and you will see this on your paycheck (within 1 to 2 pay cycles).