



## Adoption Assistance Program

As part of our Great Place to Work and Practice journey, Mission strives to find ways to enhance family friendly benefits. The Adoption Assistance Program provides qualified employees financial assistance to help with expenses related to the adoption of a child.

### Eligibility

- Work at least half-time (20 hours/week or 40 hours/pay period)
- At least one year of employment with Mission Health
- Excludes adoption of step-children, grandchildren or other extended family members

### Benefit

- Up to \$3,500 reimbursement of direct adoption expenses, which include:
  - Agency and placement fees
  - Travel expenses associated with adoption (such as transportation, lodging, meals)
  - Medical expenses for the child not otherwise covered by insurance
  - Temporary foster care provided before placement
  - Court costs and legal fees

### Not Included

- Adoptions prior to employment date or eligibility status
- Expenses associated with establishing legal guardianship

### How to Apply

- Complete application [link] and forward to HR Direct Connect
- Upon approval, submit qualified expenses to payroll for processing for reimbursement

### Tax Implications

- FICA and FUTA taxes will be withheld consistent with federal and state regulations
- Federal and state income tax will not be withheld
- The Adoption Assistance Program has been designed to take advantage of federal income tax provisions, and certain tax benefits may be available, depending on the employee's modified adjusted gross income (MAGI)
- Reimbursements under the program will be reported in Box 12 of the employee's W-2 form
- Individuals are responsible for accurately reporting Adoption Assistance Plan reimbursements to federal, state and local tax authorities
- For further information on federal income tax provisions for adoption expenses, visit [www.irs.gov/](http://www.irs.gov/) or call (800) TAX FORM or (800) 829-3676.

### Resources through EAN

The EAN contracts through a third party company, Brown Richards & Associates, which provides these services.