

India Adoption Assistance Program FAQs

This document provides an overview. It is not intended to be a complete description. If there is any conflict between the information presented here and the official India Adoption Assistance Program document will govern.

1. When can I submit my expense?

You can submit your expense after the adoption process is fully completed according to the local regulations (i.e. legally certified adoption and duly having the placement/custody of the child). Be sure to submit all expenses prior to the benefit deadline of December 30 each year.

2. Is this benefit taxable?

The benefit is considered as taxable income for employees unless exempted under the local tax rules. Taxation of adoption assistance benefit are complex; we strongly recommend you consult with your personal tax advisor for assistance when filing your tax return.

3. Does Adoption Reimbursement cover embryo adoption?

No. The plan does not cover costs related to embryo adoption or any costs to donors.

4. Are foreign arrangements covered under adoption program?

Yes. Foreign adoption is covered under the program but will only be reimbursed once the adoption has been duly finalized as per local regulations governing such foreign adoption. Flight expenses for one-time travel (to and from) will also be covered should adoptive parents visit the country of origin of adopted child. The flight must be directly related to the adoption process and the refund covers up to an economy class ticket.

5. How is the benefit applied if both parents work for Adobe?

If both spouses/domestic partners work at Adobe, only one is eligible to submit expenses and receive the reimbursement associated with adoption for the same child. There is a maximum lifetime benefit of two adoptions per employee.

6. How do we consider the adoption of twins or siblings?

Adopting twins/siblings is considered as multiple adoption applications, depending on the number of children you are adopting. Keep in mind that Adobe only reimburses the expense for a maximum of two adoptions/two children.

7. If I'm a new hire, will the benefit amount be prorated?

No. This benefit is not prorated. You are eligible for the full benefit amount if you finalized your adoption in the same year you join Adobe.



- 8. If I transfer to a new location or if I re-join Adobe, do I get a refresh on my entitlement?

 No. The maximum number of children Adobe will sponsor under this policy is two per employee during their career at Adobe.
- 9. Does the reimbursement benefit carry forward from one calendar year to the next?

 No, the Adoption Assistance Program benefit does not carry forward the unused balance from one calendar year to the next.
- 10. Currently the insurance covers up to 3 children, will this number be inclusive of the adopted child? Yes, this number is inclusive of the adopted child.
- 11. Will there be any deadline for enrolling the adopted child as dependent on MediAssist like 45 days for a natural birth child?

Within 45 days upon obtaining lawful custody of your child, you may add your child to your medical insurance via the <u>MediAssist portal</u>.

12. As an adoptive parent, am I eligible to take leave of absence?

As an adoptive parent, you will be eligible to Adobe-paid maternity leave which is twenty-six (26) weeks inclusive of rest days, off days and public holidays. You may start your leave from the date the child is lawfully handed over to the adopting mother or the commissioning mother, as the case may be. Adobe-paid paternity leave must be taken as one continuous block within six months of obtaining the custody of the child