

Surrogacy Assistance Program

U.S.

Adobe recognizes that families are formed in many ways and has adopted many programs designed to support employees on their journeys. One of these programs is the Adobe Surrogacy Assistance Program, which, effective as of January 1, 2018, is designed to assist employees with eligible expenses associated with the expansion of their families through certain, lawful surrogacy arrangements.

Who is eligible

You are eligible for the Inclusive Family Benefit Surrogacy Program if you satisfy all of the following conditions.

- You are a regular employee scheduled to work at least 24 hours per week when you apply for reimbursement.
- You are employed with Adobe when the expense is incurred. Expenses incurred before you are employed by Adobe are not eligible for reimbursement.
- You are employed with Adobe when payment of the expense is approved.
- Your parenting rights must be recognized under applicable state law on or after January 1, 2018 in order to receive any reimbursement. Since state laws vary, the documentation of your parenting rights may vary by state. The child's birth certificate may list you as the parent, you may have obtained a court order of adoption or you may have obtained a post-birth order establishing your parenting rights. If your parental rights were recognized under applicable state law before January 1, 2018, the expenses associated with a surrogacy arrangement that resulted in the child becoming a member of your family before January 1, 2018 are not eligible for reimbursement.
- If your spouse/domestic partner works at Adobe, only one of you is eligible to submit expenses and receive reimbursements.

Maximum benefit

Adobe will consider reimbursing you for up to a total of \$25,000 per child if you become the parent of a child through surrogacy. Adobe may reimburse you for qualifying expenses which are directly related to and incurred by you pursuant to a fully completed and lawful surrogacy contract. Reimbursements will be considered for expenses incurred under a maximum of two such surrogacy contracts.

The maximum total lifetime reimbursement to you is \$50,000. If your spouse or your domestic partner works at Adobe, the maximum total lifetime reimbursement to you, your spouse or your domestic partner is \$25,000 per child up to a lifetime maximum of \$50,000.

A fully completed surrogacy contract is one which is lawful and results in your being recognized as the parent of a child on a birth certificate, Court Order of Adoption, or a Post-Birth Court Order recognizing your parental rights under applicable law.

Surrogacy expenses

There are many expenses associated with surrogacy arrangements. Reimbursement will be considered for **non-medical expenses** which the employee must pay under the terms of a surrogacy contract that is valid under applicable law. State and national laws regarding surrogacy are complex and varied. Some states do not recognize or permit surrogacy contracts or arrangements. Expenses associated with a surrogate parenting contract or arrangement that is not recognized under applicable laws are not eligible for reimbursement, nor are any unlawful expenses. Expenses that are paid directly to the surrogate mother are never eligible for reimbursement.

Expenses associated with a surrogacy contract outside the United States or expenses associated with a surrogate who does not reside in the United States are not eligible for reimbursement.

Adobe employees, their spouses/domestic partners, or their children under age 26 who are acting as a surrogate are not eligible to receive reimbursements of their expenses under this program.

Eligible expenses

Adobe recognizes that the medical and non-medical expenses associated with surrogacy can be substantial. This program provides for the potential reimbursement of non-medical expenses only. The non-medical expenses must be payable by you under the terms of the surrogacy contract and detailed documentation of the nature of the expense and your payment of the expense must be provided. Notwithstanding the foregoing, certain legal fees which are not set forth in the surrogacy agreement may be reimbursable upon submission of detailed documentation. See below.

Examples of non-medical expenses which are eligible for reimbursement include the following:

- Surrogate agency administrative fees associated with the costs of locating and interviewing a surrogate.
- Surrogacy agency administrative fees for managing the surrogacy.
- Legal fees incurred by you for review and negotiation of the surrogacy contract. An itemized billing from legal counsel is required.
- Legal fees incurred by you in connection with acquiring legal parentage rights, including expenses associated with obtaining a pre-birth order or adoption if needed. An itemized billing from legal counsel is required if this fee is not included in the surrogacy contract.
 - Legal fees associated with adoption may be reimbursable under Adobe's Adoption Assistance Program.
- Travel fees associated with surrogacy within the U.S.

Ineligible expenses

Non-qualifying expenses include any medical expense and any expense which is either not lawful or not payable under the terms of the surrogacy contract. Expenses paid directly to the surrogate mother are never reimbursable. Medical expenses for services associated with the surrogate mother or to egg and sperm donors are not eligible for reimbursement. Any expenses related to international surrogacies are also not reimbursable. The following expenses are not eligible for reimbursement.

- The fee charged by the surrogate mother for acting as a surrogate which is charged to you under the surrogacy contract.
- The clothing expenses of the surrogate which are charged to you under the surrogacy contract.
- Expenses which are not incurred pursuant to a surrogacy contract (other than certain legal expenses) that is valid under state law.
 - Example 1: You arrange for someone to act as a surrogate and you do not enter into a surrogacy contract with that individual. No expenses associated with this surrogacy arrangement are eligible for reimbursement.
 - Example 2: You reside in a state in which a surrogacy contract is against public policy and is void. No surrogacy-related expenses are reimbursable.
- Medical and hospital expenses incurred by the surrogate, even if these expenses are charged to you under the surrogacy contract.
 - Examples of medical expenses that are not eligible for reimbursement include prenatal vitamins, prescription drugs, including hormones and fertility drugs, pregnancy tests, genetic testing of the surrogate or child, pre-natal doctor visits, consultations or other medical expenses, delivery expenses, and hospital expenses for delivery or complications associated with delivery
- Medical expenses for services provided to third parties such as egg donors and sperm donors.
- Medical expenses related to embryo donors.
- Expenses associated with embryo donation, aka "embryo adoptions"
- Medical expenses of a newborn child.
- Short term disability, short term disability insurance expenses incurred by the surrogate or the surrogate agency, and wage-replacement expenses, even if these expenses are charged to you under the surrogacy contract.
- Expenses that are reimbursed to you by a third party. For example, reimbursement of legal fees is not available if you are enrolled in a Prepaid Legal Services plan and that Prepaid Legal Services plan pays or reimburses the legal fees and expenses.
- Expenses that are reimbursed under Adobe's Adoption Assistance Program
- Expenses incurred pursuant to a surrogacy contract which is not fully completed. For example, you enter into a surrogacy contract and incur expenses but are unable to agree upon an appropriate surrogate and discontinue the surrogacy process.
- Your personal expenses. For example, if you travel to meet with a surrogate, your personal expenses associated with that travel are not eligible for reimbursement.
- Expenses already paid for or reimbursed by another employer, another benefit program, or a third party including expenses paid by or reimbursed under any federal, state or local program.

Please remember that you may submit expenses associated with two fully completed surrogacy contracts during your periods of employment with Adobe. The maximum reimbursement is \$25,000 per child that you become the parent of through a fully completed surrogacy contract.

Program administration

My Adobe Reimbursements (powered by Benify) is the administrator of the Surrogacy Assistance Program. You can reach My Adobe Reimbursements by e-mail at myadobereimbursements@stradaglobal.com, live chat, or by phone Monday through Friday, 6:30 am to 3:30 pm PST or toll free at 800-269-6700. If you would like to file a claim for reimbursement of qualifying expenses under the Surrogacy Assistance Program reimbursement, please review the important information outlined below.

Claims are submitted to My Adobe Reimbursements using the web claim form available on the Surrogacy Assistance Program page through your login to the My Adobe Reimbursements website. You will also be asked to submit certain documentation to support your claim. You may be asked for additional information after you have filed your claim. Claims will not be processed without all the documentation that is requested by My Adobe Reimbursements. Reimbursements are issued through payroll within two pay dates of claim approval.

How and when to submit expenses for reimbursement

- Log in to My Adobe Reimbursements.
- Click *My Reimbursements* and select *Make a Claim* under Surrogacy Reimbursement.
- Click *Submit a Claim*.
- Complete all required fields.
- Upload your scanned receipts or required documentation. Note: Detailed documentation and itemization of expenses is required in every case.
 - A statement from a surrogacy agency for a lump sum amount without a detailed expense breakdown is not sufficient for reimbursement. You may need to work with your surrogacy agency to obtain itemized documentation.
- Click *Continue*.
- Review your claim and review and select that you have read and accept the terms and conditions.
- Click *Confirm*.

Reimbursements

Reimbursements will be issued through payroll within two pay dates of submitting all needed documentation to My Adobe Reimbursements and of claim approval.

When to file

The surrogacy arrangement must be fully completed prior to submitting your claims for reimbursement. Claims must be submitted no later than May 31 of the year immediately following a fully-completed surrogacy arrangement.

Please note: Even though some of the costs may have been incurred when you started the surrogacy process and well before the completion of the surrogacy arrangement, you will be eligible for reimbursement of qualifying expenses incurred while you are employed by Adobe so long as your parental rights are recognized on or after January 1, 2018 and you submit the claim by the appropriate deadline.

- Example: you entered into a surrogacy contract on May 1, 2017 and finalize adoption of a child born pursuant to that surrogacy arrangement in December 2019. Documented eligible expenses incurred between May 1, 2017 and December 31, 2019 may be submitted and processed for reimbursement.

Important legal disclosures

- Adobe will report the reimbursements that you receive as taxable income to you.
- You are responsible for any taxes associated with the reimbursements that you receive.
- Please consult with your personal tax advisor for assistance on your personal tax returns and to determine whether you should make an adjustment to your income tax withholding (on Form W-4) or make estimated tax payments to avoid potential state and/or federal tax penalties.
- Adobe does not consider this program to be an ERISA plan.
- In no event will Adobe reimburse expenses that were incurred outside of the United States or that are incurred within the U.S. for a surrogate who is not a U.S. resident.
- Reimbursements under this program are payable only to Eligible Employees. The right to reimbursement cannot be transferred or assigned in whole or in part, either directly or by operation of law or otherwise.
- Benefits are payable solely from the general assets of Adobe.
- Adobe reserves the right to terminate or modify this program at any time and for any reason.

Important note

Adobe, Strada, and My Adobe Reimbursements (powered by Benify) do not provide legal advice or consultations regarding the validity of a surrogacy arrangement. Employees should consult with their person advisors before entering into a surrogacy arrangement.

Disclaimer

Adobe reserves the right to interpret and make changes to or eliminate this program at any time and for any reason. Nothing in this document or any other program material guarantees that reimbursement of a particular surrogacy-related expense will be available to you. Adobe reserves the right to deny any claim for reimbursement.

Adobe's medical plan

This Surrogacy Assistance program is separate and independent from the Adobe medical plan.

Upon obtaining parenting rights, you may add your child to the Adobe medical, dental and/or vision plan(s). The medical expenses of your child may be eligible for coverage under the Adobe medical plan if you enroll your child in a timely manner.

If you are enrolled in Adobe's medical plan, please consult your medical plan for information about coverage of medical services provided directly to you, your spouse or your domestic partner. For example, costs associated with a fertility diagnosis for you, your spouse or your domestic partner may be covered in some instances.

Other important reminders

Additionally, you may want to review and make any necessary changes to your other benefit choices.

- **Beneficiary designation:** You may want to change your beneficiary information and may do so any time through the Adobe benefits enrollment site.
- **College:** Review the 529 College Savings Plan.
- **Dependent child:** Go the Adobe benefits enrollment site within 31 days of your attaining parenting rights to add your child as a dependent. Print a confirmation statement for your records and watch your paycheck to ensure deductions have begun.
- **Dependent life insurance:** You may want to cover eligible dependents.
- **Employee life, employee accidental death and dismemberment, dependent life, and long-term disability insurance:** You may want to increase your coverage selections or enroll in a plan that you previously declined.
- **Health care or dependent care reimbursement accounts:** You may want to enroll or increase your pre-tax contributions to either or both accounts.
- **Time off:** You may want to take time off to bond with your child. For information on your options see the *Time Off* tab on benefits.adobe.com or click [here](#).

Your new selections will become effective the date of your attainment of parental rights. Allow at least 1 pay period for deductions to begin. If you don't enroll your child within 31 days of attainment of parental rights, you will not be able to enroll them until the next open enrollment period.

Resources

For questions about the program, claim submission, or reimbursement process, you may contact My Adobe Reimbursements by e-mail at myadobereimbursements@stradaglobal.com, live chat, or phone at 800-269-6700 (M–F, 6:30am to 3:30pm PT).