

# Surrogacy 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 Surrogacy Assistance Program the program document will govern.

# What is Adobe's Surrogacy Reimbursement Program?

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

## How do I determine whether my surrogacy agreement is valid?

Adobe recommends that you consult with legal counsel before you start your surrogacy journey. State laws and court decisions regarding surrogacy are complex and varied. A number of states do not recognize or permit surrogacy contacts, arrangements or payment of fees to surrogates. In other states, the laws related to surrogacy arrangements may be less-developed and the absence of this framework could result in unanticipated problems. We urge our employees to proceed cautiously with the advice of legal counsel who can help them navigate this specialized area of law.

When you submit expenses for reimbursement, you will be asked to sign an affidavit that you have entered into a valid surrogacy agreement.

# What is the maximum reimbursement benefit?

Adobe will consider reimbursing up to a total of \$25,000 per child for two children. The maximum total lifetime reimbursement 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.

## What is covered?

There are many expenses associated with surrogacy arrangements. Reimbursement will be considered for <u>non-medical expenses</u> which the employee must pay under the terms of a surrogacy contract that is valid under applicable law. Please see the Surrogacy Assistance Program for more information.

## Does Surrogacy Reimbursement cover employees who want to be a surrogate?

No. 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.

## Does Surrogacy Reimbursement cover embryo adoption?

No. The plan does not cover costs related to embryo adoption or any costs incurred by egg or sperm donors.

## Why are medical expenses not included?

Medical Expenses of the surrogate are not expenses which are covered by the assistance program. Adobe makes medical plan coverage available only to its employees and their eligible dependents. Adobe does not want to advertently or inadvertently create a program to reimburse the medical expenses of another party as this could create additional obligations for Adobe under federal or state laws.

#### Does Surrogacy Reimbursement cover compensation, if compensation is paid to the surrogate?

No. Compensation to the surrogate is not covered under this program.

## Can I use the Adobe adoption benefit and the surrogacy benefit for the same child?

Yes. There is nothing in the either program, preventing the use of both programs for one child. Please note: under the current federal tax code, any adoption reimbursement associated with a surrogacy arrangement may be taxable income to you.

#### Are the surrogacy reimbursements considered taxable income to me?

Yes. Adobe will report the reimbursements that you receive as taxable income and you are responsible for any taxes associated with the reimbursements you receive. Please consult with your personal tax advisor for assistance on your personal tax returns to determine whether you should make an adjustment to your income tax withholding.

#### Are foreign arrangements covered under adoption or surrogacy?

No. 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.

## Who administers the program for Adobe?

TRI-AD is the administrator of the Surrogacy Assistance Program. You can reach TRI-AD by e-mail at <u>flexmail@tri-ad.com</u>, or by phone Monday through Friday, 5:00 am to 6:00 pm PST or toll free at 855-482-3623. If you would like to file a claim for reimbursement of qualifying expenses under the Surrogacy Assistance Program reimbursement, please review Adobe's Surrogacy Assistance Program or log on to the TRI-AD website: <u>www.tri-ad.com</u>.

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