



## India Adoption Assistance Program

Adobe recognizes that families are formed in many ways. The Adoption Assistance Program is designed to help offset the costs associated with adopting a child. We are excited to implement the India Adoption Assistance Program with effect from October 01, 2020.

The adoption assistance benefit provided by Adobe under this policy is subject to local laws and regulations. In the event of any conflict between a provision of this policy and a provision of local laws and regulations, the applicable provision of the local laws and regulations shall prevail.

### *Who Is Eligible*

- Full-time permanent employees and part-time permanent employees who work the minimum hours required for benefits eligibility regardless of their marital status who:
  - have met the local legal requirements to adopt;
  - are legally adopting a child under 18 years of age (or over 18 years of age if they are physically or mentally incapable of caring for themselves); and
  - are employed with Adobe when the adoption is finalized and actively at work when reimbursement is made to receive this benefit.
- Adobe Interns and Adobe-paid temporary employees are not eligible except where legally required.
- If your spouse/domestic partner works at Adobe, the expense related to the same adopted child can only be claimed once.

### *Benefit Amount*

Effective October 01, 2020, Adobe will reimburse you up to a maximum of INR 700,000 for expenses you incur directly related to the adoption of an eligible child defined under this policy. There is a maximum lifetime benefit of two adoptions (each adoption covers the reimbursement of one child only and adoption of twins will be considered two adoptions). Expenses will be reimbursed 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)

### *What Is Covered*

The program provides for reimbursement of reasonable expenses (subject to receipts of payment) incurred from:

- Legal Fees
- Court Fees
- Adoption Agency Fees including foreign adoption fees
- Travel Expenses necessary for the adoption such as flight ticket and accommodation



## ***What Is Not Covered***

The following expenses are not eligible for reimbursement:

- Clothing & Food
- Medical Expenses related to the birth mother or child
- Mothering Fees such as maternity-related medical and hospital costs or temporary living expenses of the birth mother during her pregnancy
- Expenses incurred in violation of local laws

## ***Taxation***

The adoption assistance benefit provided by Adobe will be treated as benefit-in-kind and hence it's a taxable benefit. Rules regarding the taxation of the adoption assistance benefit are complex, so we strongly recommend you consult with your personal tax advisor for assistance when filing your tax return.

## ***How to Claim Your Reimbursement***

Once your adoption is successfully finalized, log in to [Concur](#) and follow these instructions:

1. Click Create New Claim
2. Change the Cost Center number to the Fringe Benefits Cost Center (7890411) in the Create a New Expense Report page
3. Select Expense Type "Adoption Assistance Reimbursement" from the dropdown
4. Complete the required fields
5. Upload your scanned receipts or required documentation
6. Click Save and then click Submit Report

Related expenses incurred prior to the year of placement are allowed. However, you must claim your reimbursement in the same calendar year when the adoption process is fully completed according to the local regulations. For example, if the adoption process started in June 2020 but was successfully finalized in August 2021, related expenses incurred during this period would be eligible for reimbursement if the claim was submitted between August and December 30, 2021.

Reimbursements will be issued through Payroll after you submit all receipts and your claim is approved. Depending on your claim submission date, you'll receive your reimbursement in accordance with normal pay periods and timelines.

## ***Benefits for the Adopted Child***

Within 45 days upon obtaining custody of your child, you may add your child to your medical insurance via [Mediassist portal](#) by following these steps:



**Adobe**

1. Click on **Enrollment**
2. Click on **Add Dependent**
3. Complete the required fields and **Save Changes**
4. Give your consent to provide this information and click **Submit**

You may want to take time off to bond with your child. For more information, please visit the “Time Off” tab on [benefits.adobe.com](https://benefits.adobe.com).

### **Disclaimers**

- Additional documentation and certification may be required for verification purposes.
- 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 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 at its sole discretion after notifying the impacted stakeholder reasonably.

#### Document History

Version	Issue Date
1.1	Nov 2023