

Global 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. Adobe periodically reviews its Adoption Assistance Program and is now extending the program to employees outside of the U.S. with effect from January 1, 2021. For India, please refer to the India Adoption Assistance Program.

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 local laws and regulations should prevail.

Who Is Eligible

- Full-time regular employees and part-time regular employees who work the minimum hours required for benefits eligibility regardless of their marital status who:
 - o 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
 - o 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 January 1, 2021, Adobe will reimburse you up to a maximum of USD 25,000 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 or siblings will be considered two adoptions). Expenses will be reimbursed after the adoption process is fully completed according to the local regulations.

What Is Covered

The program provides for reimbursement of reasonable expenses (with receipt 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, hotel and gas
- Adoptions associated with surrogacy*

^{*}applicable to countries/states which require adoption of the surrogate baby



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 review your tax withholdings and consult with your personal tax advisor for assistance when filing your tax return.

How to Claim Your Reimbursement

For U.S. Employees

Once your adoption is finalized, notify Tri-Ad by calling them at 855-482-3623 or via <u>email</u>. Note: it can take 1-2 business days before the adoption claim tile is visible on your Tri-Ad profile.

TRI-AD Claim Center online:

- i. Log into TRI-AD's website via SSO
- ii. Click on Adoption "Enter a New Claim" to enter it online
- iii. Scan and upload your receipts and proof of adoption to complete your claim

Note: all receipts must show the date you PAID in order to be eligible for claims processing.

Related expenses incurred prior to the year of placement are allowed. However, you must claim your reimbursement <u>no</u> <u>later than 6</u> months following the date the final adoption process according to the local regulations. For example, if the adoption process started in June 2021 but finalized in August 2022, related expenses incurred during this period would be eligible for reimbursement if the claim was submitted by December 30, 2022.

Reimbursements will be issued through payroll within two pay dates of submitting all needed documentation to TRI-AD and claim approval. Refer to the Reimbursement Submission Deadline schedule on the Tri-Ad Resources page.



For Employees Outside of the U.S.

Once your adoption is legally finalized, please submit your documents and receipts to ERC through the **Support Center**.

After your application is approved, please log in to **Concur** and follow these instructions for reimbursement:

- 1. Click Create New Claim
- Change the Cost Center number to the Fringe Benefits Cost Center (see Appendix) in the Create a New Expense Report page
- 3. Select Expense Type "Global Adoption Assistance" 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 <u>in</u> 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 2021 but was finalized in August 2022, related expenses incurred during this period would be eligible for reimbursement if the claim is submitted between August 2022 and December 30, 2022.

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 for your respective country.

Adobe Benefits for the Adopted Child

For U.S. Employees

Upon obtaining custody of your child, you may add your child to your medical, dental, and/or visions plan(s). Additionally, you may want to review your other benefit choices.

- 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.
- Beneficiary Designation: For Life and Accidental Death & Dismemberment, you may change the beneficiary information any time through the Adobe Benefits Enrollment Site. For 401(k) beneficiary changes, by federal law you must select your spouse as the primary beneficiary unless your spouse agrees otherwise in writing. Visit vanguard.com to review or change your 401(k)-beneficiary designation.
- Dependent Life Insurance: You may want to cover eligible dependents.
- Go to the Adobe Benefits Enrollment Site within 31 days of your child's placement to add your child as a
 dependent and/or make any other necessary changes to your benefits. Print a Confirmation Statement for
 your records and watch your paycheck to ensure deductions have begun.
- Your new selections will become effective the date of your child's placement. Allow at least 1 pay period for
 deductions to begin. If you don't enroll your child within 31 days of your child's placement, you will not be able
 to enroll them until the next open enrollment period.
- Review the 529 College Savings Plan.
- Please refer to <u>benefits.adobe.com</u> for more information.



For Employees Outside of the U.S.

Within 30 days upon obtaining custody of your child, you may add your child to your medical insurance via My Adobe Benefits by the following these steps:

- 1. Click **Quick Link**
- 2. Select Add Dependant
- 3. Click Add a Dependant
- 4. Complete the required fields
- 5. Give your consent to provide this information and click Save

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 or Inside Adobe.

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 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.



Appendix

India, Japan & APAC

Country	In Concur Select Cost Center
Australia	7193113
China	7791107
Hong Kong	5488808
India	7890411
Japan	7294509
Korea	7497514
New Zealand	7210005
Singapore	7398118
Taiwan	7792006

EMEA

Country	In Concur Select Cost Center
Austria	5296212
Belgium	5498134
Czech Republic	6095503
Denmark	4895581
Finland	4795555
- France	5394509 (Adobe)
France	1994509 (Neolane)
Carrana	5920250 (ASEG)
Germany	5294509 (NLGM)
Ireland	5484509
Israel	7193113
Italy	2595553
Netherlands	5494509
Norway	4694509
Poland	6100027
Romania	5695584
South Africa	5696006
Spain	5595507
Sweden	2394509
Switzerland	5795507 (ALST)
	1990580 (DMCH)
United Arab	5488588
United Kingdom	4194509

CANADA & LATAM

Country	In Concur Select Cost Center
Canada	294509
Brazil	7697518 (ADBZ Fringe)



Mexico	194509 (ADUS Fringe)
Chile	7698009 (ADCL Fringe)
Colombia	8100012 (ADCO Fringe)
Bermuda	5696759 (AILP Fringe)

Document History

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