

# Global 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 Global Adoption Assistance Program document will govern. For India, please refer to the India Adoption Assistance Program FAQs.

#### 1. When can I submit my expense?

You can submit your application to ERC through the <u>Support Center</u> after the adoption process is fully completed according to the local regulations (i.e., legally finalized the adoption or having the placement/custody of the child). After your application is approved, please log in to <u>Tri-Ad</u> or <u>Concur</u> and follow the instructions for reimbursement. Be sure to submit all expenses prior to the benefit deadline of December 30 each year.

# 2. Is Adoption Assistance benefit taxable?

The benefit is considered taxable income for employees unless exempted under the local tax rules. Rules regarding the taxation of 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.

#### 3. Does the Adoption Assistance program 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 the Adoption Assistance 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 or 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 when 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 <u>two per employee</u> 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.