



Adoption Assistance Reimbursement Program

Summary Plan Description



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General Information

NAME	ADOPTION ASSISTANCE REIMBURSEMENT PROGRAM
EFFECTIVE DATE	JANUARY 1, 2004
PLAN SPONSOR	DEPAUL UNIVERSITY 1 EAST JACKSON CHICAGO, IL 60604
EIN	36-2167048
PLAN TYPE	WORK/LIFE
ADMINISTRATION	SELF-ADMINISTERED



Plan-at-a-Glance

The Adoption Assistance Program is designed to assist full time faculty and staff members by reimbursing a portion of certain costs that may be incurred during the adoption process. The Adoption Assistance Program will reimburse 100% of eligible expenses related to the adoption of an eligible child up to a maximum of \$2,000.00 per adoption. In the event that both parents are employees of DePaul University, expenses are reimbursed only once per adoption, to the maximum of \$2,000.00.

Qualified adoption expenses will be reimbursed for adoptions conducted through a licensed agency. Qualified adoption expenses are those reasonable, necessary, and directly related to the legal adoption of an eligible child by a DePaul University employee.

Eligible expenses may include medical expenses of the child legal fees, court fees, agency/place fees, and temporary foster care fees incurred prior to the adoption.

- 1) All adoptions must be final before reimbursements are awarded.**
- 2) Reimbursement will be made following the permanent placement of the child in your home and the submission of a completed Adoption Assistance Plan form with appropriate documentation. Expenses incurred prior to January 1, 1999 will not be eligible for reimbursement.**
- 3) Documentation for qualified adoption expenses must be submitted with a completed Adoption Assistance Reimbursement form.**

Eligible Expenses Include:

- legal fees and court costs
- agency or placement fees
- medical expenses of birth mother and child which are not covered by insurance
- travel or lodging expenses for parents and child
- temporary foster care prior to placement
- immunization fees required to enter US
- immigration fees



Eligibility

Full-time Exempt Staff
Full-time Non-exempt Staff
Full-time Faculty

Eligible children include any non-related child under the age of 18 at the time the adoption process is initiated. Adoptions made solely by an employee's spouse will not be considered.

Maximum Number of Reimbursable Adoptions

Employees may request reimbursement for a maximum of two adoptions over the course of their employment with the university

Taxation

Reimbursements are subject to FICA and Medicare taxes only. The reimbursement amount will not be included in Box 1 of your W-2. It will appear with a "T" code in Box 12 on the W-2.

Changing your Health & Welfare benefit elections

At the time of permanent placement for adoption, you may make changes to your current Health & Welfare Benefit Plan elections consistent with the qualifying event of "Adoption". Such changes may include adding your adopted child for medical coverage, electing a Dependent Care Flexible Spending Account, or electing Supplemental Group Life Insurance, etc.

See specific Summary Plan Descriptions for more details on allowable mid-year changes.

This change to your benefits must occur within 31 days of the final placement or within 31 days of the finalized adoption.

When Eligibility Ends

All reimbursement applications must be submitted prior to termination of employment at DePaul University. Employees are no longer eligible to utilize the Adoption Assistance Benefit upon termination of employment.



Leave of Absence

Employees adopting a child are eligible to take a Family Medical Leave of Absence up to a maximum of 12 weeks. This leave is unpaid unless you elect to use vacation accruals. Refer to the Family Medical Leave Act policy for more information.

Adoption Resources and Referral Services

All employees eligible for adoption assistance may use Perspectives, the Employee Assistance Plan, for adoption information. Counselors are available to provide adoption information and referrals to resources.

This document, called the Summary Plan Description (SPD), details the University Adoption Assistance Program in effect as of January 1, 2004.

Participation in the Adoption Assistance Program in no way guarantees employment with the University.

While the University expects to continue the Adoption Assistance Program indefinitely, it reserves the right to terminate, suspend, withdraw, amend or modify all or any part of the program at any time without notice. Any such change or termination of the program will be based solely on any decision of the Plan Sponsor and/or the Plan Administrator and may apply to any or all groups of employees – including active and disabled employees – as determined under the Plan.

No supervisor, manager or other representative of the University has any authority to enter into any oral or written agreement contrary to the foregoing or contrary to the terms of any summary plan description or applicable plan document.