

**Adoption Assistance Program
BU-PP 422**

Effective April 1, 2017

Policy:

This policy applies to Qualified Adoption Expenses incurred on or after April 1, 2017.

Baylor University provides for Eligible Employees to receive reimbursement of Qualified Adoption Expenses that are paid or incurred in connection with the final adoption of an Eligible Child and while an Eligible Employee under the Program.

Topics

Eligibility

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Related Policies

[BU-PP 400 – Benefit Eligibility Classifications](#)

[BU-PP 421 – Paid Parental Leave](#)

[BU-PP 422a – Adoption Assistance Program Request Form](#)

Additional Information:

The University strongly recommends that individuals who are considering adoption consult with their tax advisor before beginning the adoption process.

Contact

Human Resources 254.710.2000, or askHR@baylor.edu

Eligibility—

The following individuals are eligible to participate in the Program once they have completed 12 continuous months of full-time employment with the University:

- Full-time faculty members and post-doctoral fellows who have been appointed at .75 full-time equivalency or more per semester; and
- Full-time regular staff members who are scheduled to work 30 or more hours per week.

Eligible Child—

An Eligible Child must be under the age of 18 or physically or mentally incapable of self-care and must not be a stepchild of the Eligible Employee.

Benefit—

- An Eligible Employee who meets the Program's conditions can obtain up to \$6,000 in reimbursement of Qualified Adoption Expenses that are paid or incurred in connection with the final adoption of an Eligible Child and while an Eligible Employee under the Program.
- An Eligible Employee is eligible for the maximum reimbursement for each Eligible Child, up to two children, in any single calendar year. For purposes of the maximum benefit, a child is deemed to have been adopted in the calendar year in which the adoption is finalized.
- Any attempt that leads to a successful adoption of a child and any unsuccessful prior attempt to adopt a different child are treated as one adoption.

- If both adoptive parents are Eligible Employees, the maximum benefit applies jointly.

Qualified Adoption Expenses—

Qualified Adoption Expenses are actual expenses reasonably and directly related to adoption of an Eligible Child and generally include the following:

- agency and placement fees (including home study fees);
- legal fees and court costs;
- medical expenses for the adoptive child prior to placement for adoption;
- medical expenses of the birth mother (excluding amounts reimbursed by insurance or otherwise);
- temporary foster care costs;
- immigration, immunization, and translation fees;
- travel and transportation costs (including amounts spent for meals and lodging);
- counseling fees associated with placement and initial adjustment (beyond what is covered under the University's medical plan);
- qualified adoption expenses that were part of an unsuccessful attempt to adopt a different child; and
- other expenses as determined by the University, consistent with Instructions to IRS Form 8839.

Non-Qualified Expenses—

The following expenses are not qualified adoption expenses and are not reimbursable under the Program:

- expenses incurred prior to April 1, 2017;
- expenses paid or incurred before you became an Eligible Employee under this Program;
- expenses reimbursed or reimbursable under a federal, state, or local program;
- expenses reimbursed under another employer-sponsored program;
- expenses that violate applicable federal, state law, or foreign law;
- expenses associated with a surrogate parenting arrangement;
- expenses associated with the adoption of the child an Eligible Employee's spouse (stepchild adoptions);
- expenses submitted later than 3 months following the date the adoption becomes final;
- expenses incurred after you are no longer an Eligible Employee under this Program;
- expenses incurred with respect to an adoption not finalized while you are an employee of the University;
- expenses submitted for reimbursement before the adoption is finalized; and
- expenses the University determines are not qualified adoption expenses.