



Policy Title: Adoption Assistance Program

Policy Number: BU-PP 422

Date Issued: April 1, 2017

**Responsible Executive: Vice President & Chief
Human Resources Officer**

Date Last Revised: October 16, 2020

Responsible Office: Human Resources

Adoption Assistance Program BU-PP 422

Policy Statement

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

Baylor University (the "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.

Reason for the Policy

The Adoption Assistance Program was created to provide Eligible Employees financial assistance and support in their decision to grow their families through adoption.

Individuals/Entities Affected by this Policy

Eligible employees

Exclusions

Employees who do not meet the eligibility criteria
Non-Qualified Expenses

Related Documents and Forms

University Policies and Documents

[Benefit Eligibility Classifications](#)

[Paid Parental Leave](#)

[Sexual Conduct](#)

1. Adoption Assistance Program (BU-PP 422)

Forms and Tools

[Adoption Assistance Request Form](#)

Definitions

These definitions apply to terms as they are used in this policy.

Eligible Child	An Eligible Child must be under the age of 18 or physically or mentally incapable of self-care as determined by a healthcare provider and must not be a stepchild of the Eligible Employee.
Eligible Employee	An employee who satisfies the eligibility requirements in this policy. Eligible Employees may be single or married, consistent with BU-PP 031.

Contacts

Subject	Contact	Telephone	Office email/web site
Policy Questions	Human Resources	254-710-2000	askHR@baylor.edu www.baylor.edu/hr

Principles

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.

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 Eligible Child and any unsuccessful prior attempt to adopt a different Eligible Child are treated as one adoption.

If both adoptive parents are married 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 reimbursement 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, or foreign law;
- expenses associated with a surrogate parenting arrangement;
- expenses associated with the adoption of the child of an Eligible Employee's spouse (stepchild adoptions);

- expenses submitted later than 3 months following the date the adoption becomes final;
- expenses incurred after the employee is no longer an Eligible Employee under this Program;
- expenses incurred with respect to an adoption but not finalized while the individual is an employee of the University;
- expenses submitted for reimbursement before the adoption is finalized; and
- expenses the University determines are not qualified adoption expenses.

Additional Information

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