



Adoption Benefit Program Policy Effective Date – January 1, 2024

Overview

As a provider of Foster Care Services, BrightSpring is passionate about adoption and through our Adoption Benefit Program, we aim to support employees who are interested in adoption or are currently pursuing adoption by providing financial assistance for qualified adoption expenses.

Eligibility

To be eligible for the Adoption Benefits Program, you must meet the following requirements:

- Employed with BrightSpring or a BrightSpring subsidiary on a full-time basis defined as 30 hours or more per week.
- Have at least one (1) year of continuous service in a full-time capacity.
 - Eligible reimbursements are those incurred after one (1) year of employment in a full-time capacity.
- Agree to remain a full-time employee for a period of one year following the date of any adoption benefit reimbursements. An employee who leaves prior to one-year, will need to reimburse BrightSpring for all amounts paid during the 12 – month period prior to their termination date.
- Employed in good standing – i.e., is not on any documented performance improvement plan and has not received any disciplinary action in the preceding six-month period.

Qualifying Adoption

To qualify for reimbursement, the adoptee must be under the age of eighteen (18) years of age or mentally incapable of self-care and may not be a relative or the child of a spouse/domestic partner.

Qualified Adoption Expenses

BrightSpring will reimburse up to \$4,000 per adoption, up to a maximum of \$12,000 per year. If both adoptive parents are employed by BrightSpring or a BrightSpring subsidiary, the reimbursement limits are combined.

The following expenses are eligible for reimbursement:

- Licensed public, private or foreign adoption agency fees (including fees for placement and parental counseling);
- Other expenses that are directly related to and for the principal purpose of the legal adoption of an eligible child;
- Legal costs (attorney's fees and cost of legal proceedings);
- State required “pre-placement home study” and “post-placement supervision” programs;



- Charges for temporary foster care before placement (the foster care must be provided by an approved or licensed agency and will be limited to thirty (30) days.);
- Charges for transportation by public conveyance to obtain physical custody of the adoptive child for both the parent and the adoptive child (transportation must be reasonable and customary).

Ineligible Expenses

The following expenses are ineligible for reimbursement:

- Expenses reimbursed under a federal, state or local program.
- Expenses that violate federal or state law.
- Expenses associated with a surrogate or surrogate parenting arrangement.

Requesting Reimbursement

- To qualify for reimbursement, you must submit a written request to the [BrightSpring Benefits Department](#) as soon as possible after the adoption is final, but no more than ninety (90) days after the adoption is final.
 - Eligible reimbursements are those incurred on or after January 1, 2024.
- All requests for reimbursement must accompany an itemized bill of expenses.
- Financial reimbursements will be processed on the next paycheck within 30 days after sufficient documentation is received.
- Adoption benefits in the form of financial assistance are not considered compensation for the purposes of calculating other benefits.
- Adoption benefits in the form of financial assistance are not subject to federal income tax withholding but are subject to other applicable tax withholding (e.g., applicable state and local income tax, FICA, FUTA).
 - Employees are responsible for understanding the tax treatment of reimbursements made under this policy and should consult a tax advisor if they have questions.
- Employees adopting a child may be eligible for a leave of absence under the Family and Medical Leave Act. You can find more information on FMLA in your employee handbook or [REACH](#).