

Human Resources Policy Adoption Assistance

02/01/2020



Purpose:

This document defines the Lumen Technologies Adoption Assistance Policy as it relates to financial aid to help defray the costs associated with a public, private, or independent adoption of a child.

Applicability:

This policy is applicable to all regular full-time employees of all Lumen subsidiaries and affiliates. The employee must have worked for the company a minimum of six months as a regular full time employee prior to the start of the adoption proceedings for which reimbursement is to be provided. In the case of union represented employees, the terms, and conditions of the applicable labor agreements control. If there are conflicts between this policy and legal requirements, or between applicable labor agreements and legal requirements, the legal requirements will prevail.

General policy:**A. Adoption allowance**

The maximum reimbursement for reasonable expenses (as described below) as the result of a legal adoption is a maximum of 100% up to \$5,000 per child, \$6,000 for special needs.

Reimbursement is available for any legally adopted child under the age of 18. This includes stepchildren who are adopted by an employee or the employee's spouse (reimbursement for a stepchild would be paid to the employee on a taxable basis).

Employees may seek reimbursement of reasonable and customary expenses incurred for services provided by an appropriately listed agency, or other person or entity authorized by law to provide adoption services.

Type of expenses for which employee may seek reimbursement include the following:

1. Adoption agency fees
 - a. Post placement/Supervision Fees
 - b. Application/Consultation Fees
 - c. Home Study
 - d. Program Fees
2. Legal fees
 - a. Attorney Fees (Court Costs)
 - b. Filing Fees
3. Medical/mental health fees
 - a. Physical Exams (Adoptive Parents)
 - b. Chemical Screening
 - c. Mental Health Evaluation
4. Temporary home or foster care for the child immediately before the adoption.

B. Procedure

1. Coordination of benefits

Generally, benefits from Lumen will be considered after all other sources of reimbursement have been exhausted. Reimbursement available under the Adoption Assistance Plan is coordinated with payments from other sources, including but not limited to:

 - a. Payments from an insurance company (e.g., medical).
 - b. Reimbursement from any government agency.
2. Employee income tax impact

If an adoption expense is determined to be eligible for reimbursement, taxability will follow Federal and State guidelines and, as appropriate be included as taxable income in the employee's W-2. The employee will be liable for taxes associated with the receipt of this income and will be responsible for seeking required tax counseling.

Adoption Assistance Application, Approval and Payment Process Responsibilities Application for reimbursement can be made any time after the adoption is finalized. Adoption expenses subject to the maximum reimbursement are not included in an eligible employee's income, except as directed by the IRS. Adoption of a step-child would be included in the income of an eligible employee.

3. Adoption assistance application, approval, and payment process responsibilities
 - a. Employee responsibility

- b. To request reimbursement for adoption expenses, a fully completed Adoption Assistance Application must be submitted to Benefits@Lumen.com within 90 days of the final adoption. The following documents must accompany the completed form:
 - A copy of the final adoption certificate. Itemized receipts for eligible expenses.
 - Official documents regarding other financial assistance whether received or not. (Do not submit application until documentation regarding disposition from all other sources has been received).
 - Copies of bills or records to substantiate the source of the services or goods and the reason for the expenses. Also include the dates and amounts of the expenses.
 - The child's certificate of birth and/or citizenship from the country of birth or court
 - order that verifies the child's date of birth.
- 4. Benefit administration
 - a. A Benefit Analyst reviews the application to ensure eligibility requirements are met, that adoption reimbursement pursued is consistent with program parameters, and that the employee has physical custody of the adopted child.
 - b. The Benefit Analyst routes the completed application to the Director of Benefit Administration for final approval.
- 5. Benefits responsibility
 - a. The application is reviewed for accuracy, ensures consistency with policy, and calculates adoption benefits available to the employee.
 - b. Once approved, expense reimbursement requests are forwarded to the Payroll Department for processing. Reimbursement will be made per normal expense reimbursement practices, usually as a payment included in the employee's regular paycheck.

C. Exclusions

An employee will not receive adoption assistance for the following expenses:

1. Travel expenses to and from adoption agency or hospital.
2. Lodging expenses.

Note this section is a summary and is not meant to be an exhaustive list of the expenses not covered.

Exception requests should be submitted in writing to Benefits@Lumen.com and require the approval of the Vice President of Benefits and Policy.

This is a summary of the adoption assistance program. For further details about the plan please refer to the plan document.

U.S. Reserved Rights:

Lumen reserves the right to amend or terminate any employee policy – with respect to any or all classes of employees – without prior consultation with any employee, subject to any applicable laws and collective bargaining agreements. Lumen has the sole right and discretion to interpret and administer the terms of this Policy, including resolution of any questions regarding its scope, application or meaning. The decision of the Company shall be conclusive and binding on all persons.

HR use only:

Effective date: 02/01/2020
 Revised: 09/14/2020
 Owner: Human Resources
 Approval: Vice President, Benefits & Policy
 Scope: US Employees

Adoption Assistance Program Application

Please print or type all the required information.

Provide copies of bills or records that are sufficient to substantiate the source of the services or goods, the reason for the expenses, the dates and amounts of the expenses and proof of payment for those expenses. Attach a copy of all agreements, legal documents, adoption decrees, child's certificate of citizenship/birth from the country of birth (as applicable) and other paperwork reasonably related to the institution and conclusion of the adoption proceedings.

Submit this form and substantiating documentation to: Benefits@lumen.com.

Employee Information

Name	Department
Address	Mailstop
City State Zip	Business Phone
Employee ID# (SAP ID)	Home Phone

Adoptee Information (Complete ONE Form per Child)

Name of Adopted Child	Child's Birth Date
Child's Social Security #, TIN, ATIN (if available)	Child's Country of Birth
Is either employee, spouse or domestic partner a natural or legal parent of the child? Yes _____ No _____	
If yes, explain: _____	
Date child was placed in your home:	
Date adoption proceedings began:	Date adoption was finalized:

Qualifying Adoption Fees and Expenses (Please itemize fees and attach copies of bills.)

Type of Expense	Date Expense Incurred	Expense Amount
		\$
		\$
		\$
	Total:	\$

Employee Certification

I hereby certify that all items requested to be reimbursed comply with Lumen's Adoption Assistance Program and such items have not and will not be covered or reimbursed by any governmental program, another employer, or any other person or entity. I further certify that such items will not be deducted or taken as tax credits on my personal Federal income tax returns for any year.

Employee Signature: _____ Date: _____

For Human Resources ONLY:		
Denied: <input type="checkbox"/>	Approved: <input type="checkbox"/>	Non-step child (wage type 6005): <input type="checkbox"/> Step child (wage type 6332): <input type="checkbox"/>
<input type="checkbox"/> \$5,000.00	Corporate Human Resources Approval: _____	Date: _____
<input type="checkbox"/> \$ _____		