



## ADOPTION ASSISTANCE REIMBURSEMENT PROGRAM

Niagara Bottling LLC's adoption assistance program can support all paths to parenthood. Recognizing the unique challenges associated with adoption, Progyny assists in reviewing and administering our Adoption Assistance Program. Niagara Bottling will reimburse up to \$10,000 (per lifetime) of eligible adoption expenses. Amounts incurred and reimbursed in an unsuccessful attempt to adopt a child before successfully adopting another child shall count towards the foregoing limit. You will also have unlimited access to a dedicated Patient Care Advocate (PCA), who will provide you with information, resources, and emotional support throughout your adoption journey.

### Eligibility

- Eligible Employees are employees who meet the following criteria:
  - US domestic regular team member<sup>1</sup>
  - Working an average of 30+ hours per week
  - For full-time team members, your eligibility begins a year after your first day of employment

### To Apply for Reimbursement:

1. Contact your Progyny Patient Care Advocate (PCA) at 1-855-369-3336 and request assistance with the Adoption Reimbursement application.
2. Your Progyny Patient Care Advocate will review the reimbursement policy with you, noting eligible expenses may be submitted for reimbursement only upon completion of the adoption process or when your \$10,000 expense limit has been reached.
3. Once your adoption process is complete or you have incurred \$10,000 in eligible expenses, submit your expense(s) for reimbursement, using the *Progyny Attestation Form*.
4. Progyny will review expenses and submit a report to Niagara Bottling's dedicated point-of-contact, including total reimbursable amounts, reimbursement categories, and the member's Employee ID (or similar identifier).
5. Niagara Bottling issues reimbursement to you within 60 days.

Progyny's eligible reimbursements may include the following expenses, provided such expenses are incurred after an eligible employee's first day of eligibility and are submitted within twelve months of incurring such expense.<sup>2</sup>

Application fees • Home studies prior to the identification of an eligible child • Consultant/specialist fees • Agency and placement fees • Legal fees and court costs • Immigration, immunization, and translation fees •

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<sup>1</sup> A team member is not eligible if that individual owns more than a 5% interest in Niagara Bottling; or that individual is married to or is a tax dependent of someone who owns more than a 5% interest in Niagara Bottling.

<sup>2</sup> Team Member must provide copy of an executed adoption agreement or letter from an attorney to be considered eligible. Expenses incurred in pursuit of an adoption that does not result in the successful placement of an adopted child are eligible for reimbursement under this Adoption Assistance Reimbursement Program.



Transportation, meals, lodging for the adoptive parents and/or adopted child(ren) only • Parent, child, and family adoption counseling • Costs incurred by registered domestic partner to adopt his or her partner's child(ren) • Visa and passport fees for adopted child(ren) • Medical assessment of adopted child(ren) • Temporary foster care expenses (where foster care leads to an executed adoption) • Fees associated with the adoption of the child(ren) through a legally recognized surrogate arrangement

The following expenses are not eligible for reimbursement:

- Adoptions that aren't legally recognized
- Voluntary donations or contributions
- Expenses for adopting an individual aged 18 or older, unless they are physically or mentally incapable of self-care
- Costs for personal items, food, and clothing for the parents or child(ren)
- Costs to adopt a spouse's child (a stepchild)
- Expenses already paid for or reimbursed by another employer, benefit, program, or party
- Costs paid using funds received from any federal, state, or local program
- Expenses allowed as a credit or deduction under any other federal income tax rule
- Embryo adoption expenses
- Any expenses that violate state or federal law
- Expenses not paid in US dollars

In the case of the adoption of a child who is not a citizen or resident of the United States when adoption proceedings begin, qualified adoption expenses will not be reimbursed until the adoption becomes final.

### **Other Terms**

This program may be amended, modified, or terminated by Niagara Bottling at any time for any purpose or for any reason without prior notice to team member. However, any team member who has submitted documentation of his or her expenses in connection with an adoption, other than a foreign adoption that is not yet final, at the time of such amendment, modification, or termination, but has not yet been reimbursed for them, will be reimbursed in accordance with the terms of this program. No reimbursement will be paid for expenses incurred on or prior to the date that the adoption assistance exclusion ceases to apply per IRS regulations.

Except to the extent superseded by the Laws of the United States, the laws of the State of California shall be controlling in all matters relating to this program.

### **Tax Consequences**

It is intended that this program meet the requirements for qualification under Section 137 of the Internal Revenue Code (the "Code"), and that benefits paid employees under the program be excludable from gross income to the maximum extent allowed under Code Sec. 137. However, benefits may be subject to an income-based phase out of exclusion from income, and are subject to both the Social Security and Medicare portions of the Federal Insurance Contributions Act ("FICA") and federal unemployment tax under the Federal Unemployment Tax Act ("FUTA") and may be subject to state and/or local taxes in certain states. The tax liability on any payments made under the program is your sole responsibility.

In addition to the benefits under this program, taxpayers may be able to receive an adoption credit of up to an additional \$13,810 for expenses not reimbursed under this program. Taxpayers can claim the exclusion and the credit concurrently for the same adoption, but cannot claim both tax benefits for the same expenses.

Please consult your tax advisor regarding required reporting of these benefits on your tax return.