



Dave Thomas
Foundation
for Adoption®

**Adoption-Friendly
Workplace™**

EMPLOYER TOOLKIT

davethomasfoundation.org/AFW



Dear Employers,

More than 30 years ago, Dave Thomas, who was adopted and is the founder of Wendy's® and the Dave Thomas Foundation for Adoption, started an initiative to advocate for adoption benefits in the workplace.

For him, it was simply a matter of equity — if an employer provides benefits for families because of the birth of a child, why wouldn't they also acknowledge adoption? He began reaching out to other CEOs and suggested they offer adoption benefits because, as he shared with everyone, "It's the right thing to do."

Today, the Foundation continues this legacy effort of Dave Thomas by encouraging organizations to implement adoption and foster care benefits and providing a toolkit of resources to inform the development of their policies.

For those companies that implement benefits, I hope that you to participate in our annual [Best Adoption-Friendly Workplace survey](#).

On behalf of the Foundation, thank you for sharing our belief that every child deserves a permanent home and a loving family.

All good wishes,

Rita L. Soronen
President & CEO

TABLE OF CONTENTS

- 3 Adoption and Foster Care Benefits**
- 4 Adoption Assistance Program (AAP)**
- 5 Leave Considerations**
- 6 Financial and Tax Considerations**
- 8 Summary of Key Decisions**
- 9 Sample News Release**
- 10 Sample Adoption Assistance Plan**
- 13 Sample Policies**
- 16 Reimbursement Request Form**



**Adoption-Friendly
Workplace™**

ADOPTION AND FOSTER CARE BENEFITS

According to the Society for Human Resource Management’s (SHRM) 2024 Employee Benefits Survey, 33% of employers provide paid adoption leave, and 26% provide paid foster care leave. While these benefits are a relatively small investment for most organizations, they can have a life-changing impact for families and children waiting for a permanent home.

Through its annual Best Adoption-Friendly Workplaces list, the Foundation recognizes organizations that are raising the bar with their adoption and foster care benefits to attract, support and retain employees. The Foundation partners with an independent, nonprofit research institute to conduct a survey and compile benchmark and breakout lists by impact, industry, size, paid leave and foster care benefits. Learn more at davethomasfoundation.org/AFW.

To create a family-friendly environment and maintain a competitive benefits package, employers can offer adoption and foster care benefits to their employees. Adoption benefits typically include a combination of financial assistance, information and referral services, and paid or unpaid leave, while foster care benefits typically include paid or unpaid leave.

Employers are increasingly offering these benefits to:

STRENGTHEN EMPLOYEE LOYALTY, GOODWILL AND PRODUCTIVITY	PROVIDE TIME AND SUPPORT FOR EMPLOYEES TO BOND WITH THEIR CHILD(REN)
GAIN A COMPETITIVE EDGE IN RECRUITMENT AND RETENTION	MAKE ADOPTION MORE AFFORDABLE
ENHANCE THE ORGANIZATION’S FAMILY-FRIENDLY IMAGE	HELP MOVE YOUTH WAITING IN FOSTER CARE TO SAFE, PERMANENT HOMES
RECOGNIZE THE NEED TO SUPPORT ADOPTIVE AND FOSTER PARENTS	BE RESPONSIVE TO RESEARCH THAT SHOWS PARENTAL LEAVE IS CRITICAL TO A CHILD’S HEALTH

The 2022 U.S. Adoption and Foster Care Attitudes Survey conducted by The Harris Poll on behalf of the Foundation revealed that 37% adults have considered adopting, representing the highest portion of adults considering adopting since the study’s inception in 2007. The same poll revealed that 38% of adults have considered becoming a foster parent.

And 68% of Americans said that having paid leave and other adoption benefits in the workplace impact their decision to adopt.



“
These children are not someone else’s responsibility. They are our responsibility.”

”
—Dave Thomas



Dave Thomas
Foundation
for Adoption

Adoption-Friendly
Workplace™

ADOPTION ASSISTANCE PROGRAM (AAP)

An Adoption Assistance Program is a voluntary employer-sponsored benefit that financially assists or reimburses employees for expenses related to the adoption of a child. This is a formal, written plan maintained by an employer.

The employer determines:

- Whether the adoption assistance program will apply only to employees who finalize an adoption, or also to those with unsuccessful adoption efforts.
- The amount of financial reimbursement available to eligible employees ([see IRS Topic 607, referenced in the Financial and Tax Considerations section](#)).
- Employee eligibility requirements.

An adoption assistance program must meet the following requirements:

- Benefit all eligible employees, not just “highly compensated” employees.
- Pay no more than five percent of its benefits to shareholders or owners (or their spouses or dependents).
- Give reasonable notice of the plan to eligible employees.
- Provide reasonable substantiation that payments or reimbursements are for qualifying expenses.

“

The benefits are ... **overwhelmingly awesome**. The fact that this company has invested in parental leave, and offers this adoption benefit, is so amazing.

”

—Patrick,
Capital One



Dave Thomas
Foundation
for Adoption

Adoption-Friendly
Workplace™

26%

OF EMPLOYERS PROVIDE PAID
FOSTER CARE LEAVE, AND
33% PROVIDE PAID
ADOPTION LEAVE.

Source: SHRM 2024 Employee Benefits Survey



68%

OF AMERICANS SAID THAT
HAVING PAID LEAVE AND
OTHER ADOPTION BENEFITS IN
THE WORKPLACE IMPACT THEIR
DECISION TO ADOPT.

Source: 2022 U.S. Adoption and Foster Care Attitudes Survey

38%

OF ADULTS HAVE
CONSIDERED BECOMING A
FOSTER PARENT, AND 37%
HAVE CONSIDERED ADOPTING.

LEAVE CONSIDERATIONS



“
Having the full and generous support of Fetzer was huge. Having space to focus 100% on getting know each other ... was a priceless gift to all of us.
”

—Kirstin,
The Fetzer Institute



Dave Thomas
Foundation
for Adoption

Adoption-Friendly
Workplace™

Federal and state leave requirements

The [Family Medical Leave Act \(FMLA\)](#) entitles eligible employees of covered employers to take up to 12 weeks of unpaid, job-protected leave in a 12-month period for specified family and medical reasons, including for the placement of and bonding with a child for adoption or foster care. The law also requires that group health insurance coverage be maintained during the leave. Generally, the FMLA applies to all public agencies, public and private elementary and secondary schools, and private sector employers who employ 50 or more employees.

Employers should also be familiar with state leave requirements where they operate as some have requirements beyond the federal FMLA. See the National Conference of State Legislatures [Brief on State Family and Medical Leave Laws](#) for state-by-state information.

Employers who are not required to comply with minimum federal and state requirements are encouraged to provide leave.

Beyond bonding, becoming an adoptive or foster parent requires a great deal of preparation to welcome a new child, of any age, into the family. Daycare and after-school programs can have long wait lists, making it nearly impossible to enroll a child immediately. If a child is entering the home as a foster to adopt placement, there are mandatory meetings that must occur prior to the adoption being scheduled. In addition, typical tasks like enrolling a child in school and setting up doctor's appointments all take time. Providing employees with dedicated leave ensures that they can focus on their family in those initial weeks.

Outside of unpaid leave, an increasing number of employers are providing paid adoption leave and paid foster care leave. According to the 2024 Best Adoption-Friendly Workplace survey, the paid leave provided to adoptive parents was between 0 to 26 weeks (9.6 weeks average), and the average paid leave for foster parents was 9.7 weeks. Most employer-paid programs are set up to run concurrently with any federal or state leave requirement (e.g., FMLA entitlement). Paid leave helps to provide financial stability so that adoptive and foster parents can bond with their child(ren) and attend to any necessary preparations.

9.6
WEEKS

THE AVERAGE PAID LEAVE
PROVIDED BY EMPLOYERS FOR
ADOPTIVE PARENTS.

9.7
WEEKS

THE AVERAGE PAID LEAVE
FOR FOSTER PARENTS.

Source: 2024 Best Adoption-Friendly Workplace Survey

FINANCIAL AND TAX CONSIDERATIONS



“

Bank of America provided a **full complement of benefits** when it came to our journey to parenthood.

”

—Miyoshi,
Bank of America

According to the 2024 Best Adoption-Friendly Workplace survey, on average, organizations provide \$16,422 in financial reimbursement for adoption costs. Some employers offer slightly higher reimbursement for employees who adopt children with special needs.

The total cost of adoption depends on several factors. Private infant or international adoption might cost \$30,000 to \$60,000 or more. Foster care adoption typically costs \$0 to \$5,000 in nominal fees and home studies, and financial support is available for families, including federal and state tax credits. In addition, subsidies follow most children in foster care until they are 18 or 21 years old. Assistance for college expenses of older youth is increasingly accessible as well. For more information about different types of adoption, view the [Foundation's step-by-step guide to adoption](#).

Organizations will need to determine whether employees can apply for reimbursement only when the child is placed (obtained final decree) in their home or if they will permit employees to allow for reimbursement during the adoption process regardless of the outcome. Employers are encouraged to consider reimbursement regardless of the outcome.

It often takes at least six months from the time of placement for an adoption to be finalized, and most expenses are incurred prior to finalization. Because the adoption process can be time intensive, organizations should consider stages of reimbursement before the child is placed in the home — minimizing the up-front, out-of-pocket burden for employees. For example, a \$5,000 total reimbursement package might be offered as:

- Up to a \$1,000 reimbursement once the adoption application is completed and filed with an agency.
- Up to a \$1,000 reimbursement when the home study stage is completed.
- Up to a \$3,000 reimbursement once the child is placed in the home.

Financial reimbursement considerations

As organizations develop their policies, it's important to become familiar with employees' eligibility for the federal adoption tax credit available for qualified adoption expenses.

According to the [IRS Topic 607, Adoption Credit and Adoption Assistance Programs](#), an adoption assistance program allows eligible employees to exclude from taxable income expenses paid or reimbursed by their employers on their behalf for qualifying adoption expenses. If all requirements are met, an individual may take advantage of the adoption tax credit and the income exclusion. However, the maximum dollar limit cannot be exceeded.

The employee may take the adoption tax credit and exclusion for the same adoption, but not for the same expenses. The employee can claim the adoption tax credit for expenses that have not been reimbursed by the employer.

The maximum amount of employer-provided adoption assistance that may be excluded from the employee's income changes every year. The income exclusion begins to phase out for taxpayers with incomes in excess of a specified amount that also changes every year. Employees are encouraged to use a tax professional when they adopt.



“

Our children are surrounded by so much love, and we are grateful for it. We are a forever family ... all of us.

”

—Patrick,
Newly Weds Foods



Dave Thomas
Foundation
for Adoption

Adoption-Friendly
Workplace™

For the credit and exclusion, qualified adoption expenses include:

- Reasonable and necessary adoption fees.
- Court costs and attorney fees.
- Travel expenses (including amounts spent on meals and lodging while away from home).
- Other expenses that are directly related to, and for the principal purpose of, the legal adoption of an eligible child.

An eligible child is an individual who is under the age of 18 or is physically or mentally incapable of self-care.

Qualified adoption expenses do not include expenses that a taxpayer incurs to adopt the child of the taxpayer's spouse. Qualified adoption expenses include expenses incurred by a registered domestic partner who lives in a state that allows a same-sex parent or co-parent to adopt their partner's child and who otherwise qualifies for the credit.

Qualified adoption expenses paid by an employer under an adoption assistance program are fully deductible to the employer as reasonable and necessary business expenses. There is no special tax incentive for an employer.

Many states also offer a state adoption tax credit. [Learn more](#) about what is available in your state.

Tax guidance

Employers should refer to the current [IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits](#), which states that financial adoption assistance is not subject to federal income tax withholding, but is subject to Social Security, Medicare and federal unemployment taxation. It should be reported in box 12 of the employee's W-2, using code "T" to identify the amount.

Employees should refer to the current [IRS Topic 607, Adoption Credit and Adoption Assistance Programs](#), regarding income exclusions and tax credits for qualified adoption expenses. Consult a personal tax advisor for details.

This summary is provided for informational purposes only and is not intended to replace the counsel of a professional tax advisor. For more information from the Internal Revenue Service, visit [irs.gov](https://www.irs.gov).

Additional financial and tax resources

- [ChardSnyder Compliance Watch – Offering an Adoption Assistance Program](#)
- [Families Rising \(formerly known as the North American Council on Adoptable Children\) – Adoption Tax Credit FAQ](#)
- [Financial Resources for Adoptive Families](#)
- [Form 8839, Qualified Adoption Expenses](#)
- [Interactive Tax Assistant \(ITA\)](#)
- [IRS Code §137](#)
- [IRS Publication 3 Armed Forces' Tax Guide](#)

SUMMARY OF KEY DECISIONS

Becoming an adoption-friendly workplace offers a win-win scenario for organizations and families. By offering a low-cost, low-risk benefit, employers build loyalty, and employees have resources to build their families in the way that fits their life.

Employers must make several decisions when implementing these benefits. The previous sections outline the various decision points, and below is a summary. Employers can also refer to the samples provided on pages 9–16 for examples and recommendations.

FINANCIAL SUPPORT

Consider the *financial support* that employees could receive while simultaneously using the mandated leave entitlement.

If financial reimbursement assistance is not available, consider offering or strengthening the leave benefits.

FLEXIBLE SUPPORT

Consider making the paid leave policy *flexible* to accommodate foster care and various types of adoption and the fact that leave could be needed by families when children are placed in the home. Also consider permitting employees to take intermittent or reduced schedule leave.

(e.g., instead of taking 6 weeks of paid full-time leave, the employee could take 12 weeks of part-time leave with the approval of their manager and Human Resources department).

SUPPORT FOR *ALL* PARENTS

Determine if the benefit will include the adoption of a stepchild. Employers can provide the benefit for stepparent adoption; however, there are tax implications that could subject payments received to all applicable federal, state and local income and employment taxes. Review leave benefit policies to ensure *all parents* are provided with an equivalent amount of leave to bond with and care for children of any age joining their family.

Other ways to support foster and adoptive parents

- Connect employees with adoptive and foster parent networks or support groups.
- Share resources for available grant programs (e.g., [Ohio Adoption Grant Program](#)).
- Educate employees about adoption and foster care with workshops or lending libraries.
- Understand that adoptive and foster parents may need a flexible work schedule to address times of transition.
- Celebrate with showers and gifts when employees adopt just as you would celebrate employees welcoming birth children.
- Invite a member of the Dave Thomas Foundation for Adoption to speak to your employees about foster care adoption.

News Release

Provided by the Dave Thomas Foundation for Adoption

Note: Items in red should be replaced with information specific to your organization's decisions regarding adoption benefits in the workplace.

[Organization] Provides New Benefits Policy to Become an Adoption-Friendly Workplace

[Organization] will join the ranks of adoption-friendly workplaces across the United States with the establishment of a policy offering employer-provided adoption benefits **[and benefits to employees who foster or adopt; adjust references accordingly]**.

[Insert quote from Organization executive] Example: "As a forward-thinking organization, we recognize that employees build their families in many ways. To support employees who are adoptive **[and foster, if applicable]** parents, we are pleased to announce that adoption **[and foster care, if applicable]** benefits will be available to all full- and part-time employees effective immediately. We believe this is a valuable addition to our work-life benefits package, and more importantly, it's the right thing to do."

[Organization's] new benefits policy provides **[\$x]** financial reimbursement for expenses incurred for each child adopted and offers **[x]** weeks of paid leave for parents to complete the adoption process and bond with their child. **[In addition, Organization is providing x weeks of paid leave for foster parents to bond with children placed in their home]**.

"Adoption is an amazing, rewarding experience, which can be costly and time intensive. Adoption benefits help to remove the barriers of affordability and time off from work that many adoptive parents face," says Rita Soronen, President & CEO of the Dave Thomas Foundation for Adoption. "By establishing an adoption benefits policy, **[Organization]** is making it easier for employees to consider adopting."

[Consider adding a paragraph quoting an employee in the process of adoption and/or foster parenting about how this will positively impact their work and family life].

For more information about **[Organization]**, please contact **[Name, Title, Phone, e-mail]**.

For more information about adoption-friendly workplaces, visit davethomasfoundation.org/AFW.

About the Dave Thomas Foundation for Adoption

The Dave Thomas Foundation for Adoption is a national, nonprofit public charity dedicated to finding permanent homes for the more than 140,000 children waiting in North America's foster care systems. Created by Wendy's® founder Dave Thomas who was adopted, the Foundation implements evidence-based, results-driven national service programs, foster care adoption awareness campaigns and innovative grantmaking. To learn more, visit davethomasfoundation.org.

Adoption Assistance Plan

Provided by the Dave Thomas Foundation for Adoption

Note: Items in red should be replaced with information specific to your organization's decisions regarding adoption benefits in the workplace.

The Adoption Assistance Plan (Stand-Alone Plan) is a sample plan document intended to help describe the operation and administration of the employer's adoption assistance plan. Generally, this plan document is used by the Plan Administrator whereas a benefit policy or benefit summary is typically simplified and distributed for employee use.

Note: *Averages referenced below are based on information provided by organizations that participated in the Dave Thomas Foundation for Adoption's 2024 Best Adoption-Friendly Workplace survey.

These samples are not intended to replace the counsel of a professional benefits consultant, tax advisor or qualified legal representative. For more information from the Internal Revenue Service, visit [irs.gov](https://www.irs.gov).

[Organization's] Adoption Assistance Plan

Effective [date]

PURPOSE

[Name of Organization] maintains the Adoption Assistance Plan (the Plan) to provide adoption assistance benefits to Eligible Employees. It is intended that the Plan meet the requirements of Section 137 of the Internal Revenue Code of 1986, as amended (the "code"), and that benefits provided to each Eligible Employee under the Plan are excludable from the Eligible Employee's gross income to the maximum extent allowable under Code Section 137. The purpose of the Plan is to reimburse Eligible Employees for all or a portion of the cost of certain Qualified Adoption Expenses incurred by the Eligible Employee for the Eligible Employee's adoption of an Eligible Child.

ADMINISTRATION

The Plan shall be administered by a plan administrator (the Plan Administrator). The Plan Administrator shall be [name of Organization], acting by and through its [specify, e.g., Human Resources department]. The Plan Administrator shall have the discretionary authority to construe and interpret the Plan and make factual determinations of benefits payable under the Plan, and to decide claims under the Plan's terms. Any Plan interpretation and any decision on any matter within the discretion of the Plan Administrator made in good faith shall be binding on all persons.

ELIGIBILITY

Eligible employee

Effective [date], all [specify full-time or full-time and part-time] employees are eligible for adoption benefits [specify immediately upon hire or after certain length of employment]. If an employee and their spouse both work at [name of Organization], only one employee can utilize the financial benefit.

An individual ceases to be an Eligible Employee on the earlier of the date of termination with [name of Organization] or the date of transfer to an appointment that is not eligible.

Eligible child

To be considered for this benefit, an eligible adopted child must be under the age of 18 or is physically or mentally incapable of self-care at the time the qualified adoption expenses are incurred. [Specify if there are limitations related to adoption of relatives, for example, the Eligible Child may be a relative of the employee but not the child of the Eligible Employee's spouse].

FINANCIAL REIMBURSEMENT

Eligible adoption-related expenses will be reimbursed up to a maximum of **[\$x; specify amount]** per Eligible Child or per adoption. Most expenses directly related to the adoption are reimbursable, such as:

- Application fees
- Home studies
- Agency and placement fees
- Legal fees and court costs
- Medical expenses for the child required to complete the adoption (including immunizations)
- Immigration fees
- Translation services
- Traveling expenses, including transportation, meals and lodging but excluding reimbursement for mileage and gasoline
- Parent, child and family adoption counseling

Timing and procedure for reimbursement

Eligible Employees must complete an Adoption Assistance Reimbursement Request Form and comply with all other procedures established by the Plan Administrator for the reimbursement of Qualified Adoption Expenses.

- Complete the Adoption Assistance Reimbursement Request Form.
- Attach itemized receipts for incurred Qualified Adoption Expenses. Receipts for Qualified Adoption Expenses must be translated to English and converted into American currency. **[Specify if final decree is required]**.
- Send the completed Adoption Assistance Reimbursement Request Form and other documentation to **[specify, e.g., the Human Resources Department]**.

A claim for adoption assistance benefits on the Adoption Assistance Reimbursement Request Form, together with all other requested information must be received by **[name of Organizations plan administrator]** no later than **[specify timeframe]** after the date the adoption becomes final. Reimbursements will be made **[choose either as expenses are incurred, in stages or after the adoption is finalized with a copy of the adoption decree. Note: Employers are encouraged to consider reimbursement during the adoption process regardless of the outcome]**.

Any claim for adoption assistance benefits will be processed in accordance with this Plan and any procedures established by the Plan Administrator, in its sole discretion. The Plan Administrator will provide notice in writing if a claim for adoption assistance benefits is denied, and the Plan Administrator will provide a review of that claim, if requested.

TAX TREATMENT

Exclusion from income

Although a particular Eligible Employee's personnel tax situation may result in such benefits not being excludable from gross income, benefits under this Plan are generally designed to be excludable from gross income under Code Section 137. Nevertheless, benefits under the Plan are subject to the federal unemployment tax (FUTA) and the Medicare portion of the Federal Insurance Contributions Act (FICA) and may be subject to state and/or local taxes.

Tax withholdings

[Name of Organization] will withhold any applicable federal, state and local taxes, as required by law, from any payments made under the Plan and/or from the participant's compensation from **[name of Organization]**. **[Name of Organization]** will reimburse incurred expenses only (and not pay expenses directly). Any FICA or FUTA taxes required to be withheld from the benefits provider under this Plan shall be deducted from those benefits. If any benefit under this Plan becomes subject to federal income taxes (whether as a result of nondiscrimination testing, payment of benefits in excess of statutory limits or otherwise), any federal income tax withholding attributable to the taxable portion of any benefit may be deducted from the employee's other compensation in the same calendar year in which the benefit is provided.

Tax mitigation

The Plan is intended to provide tax-free adoption assistance benefits to Eligible Employees pursuant to Code Section 137. However, subject to Section 6 of the Plan, **[name of Organization]** will provide the benefits described in the Plan even if such benefits are taxable or are in excess of the amount excludable under Code Section 137. Provided further, however, that no such benefit will be provided to an individual if the benefit would cause the Plan to become discriminatory.

Filing requirements for married employees

An employee who is married must file a joint federal income return to treat the adoption assistance benefits as excludable from gross income. For purposes of the Plan and this income exclusion, an employee who is legally separated under a decree of divorce or separate maintenance is not considered married.

Tax liability

The tax liability on any payments made under the Plan is the sole responsibility of each participating employee. Neither **[name of Organization]** nor the Plan makes any warranty or representation as to whether any payment received by a person under the Plan will be treated as excludable from gross income for federal or state income tax purposes. A participant should consult a tax advisor to determine the proper treatment of the payments made under the Plan.

AMENDMENT OR TERMINATION

[Name of Organization] reserves the right to amend or modify the Plan at any time for any purpose or for no purpose and further reserves the right to terminate the Plan at any time in whole or in part for any reason or for no reason.

[Name of Organization]

Signature:

Name:

Title:

Note: Typically include signature from head of HR/benefits, finance and President/CEO.

Policies

Provided by the Dave Thomas Foundation for Adoption

Note: Items in red should be replaced with information specific to your organization's decisions regarding adoption or foster care benefits in the workplace.

The following adoption assistance, adoption leave and foster care leave sample benefit policies provide a starting point that can be tailored to meet your organization's specific needs.

While a sample policy for adoption leave is provided below, employers are encouraged to provide an equivalent amount of leave to bond with and care newborn children and children of any age joining a family.

Additionally, employers are encouraged to provide paid leave benefits to employees regardless of whether the employee meets the FML eligibility requirements.

Note: *Averages referenced below are based on information provided by organizations that participated in the Dave Thomas Foundation for Adoption's 2024 Best Adoption-Friendly Workplace survey.

These samples are not intended to replace the counsel of a professional benefits consultant, tax advisor or qualified legal representative. For more information from the Internal Revenue Service, visit [irs.gov](https://www.irs.gov).

Adoption Assistance (financial support)

[Name of Organization] prides itself on removing barriers to adoption. Consistent with this commitment, the **[Organization]** is pleased to provide Eligible Employees with financial assistance to support families formed through adoption.

[Full-time and part-time regular] employees are eligible for financial adoption assistance. Also, the employee must be employed at the time any financial assistance payments are made.

Adoption assistance is available only when the child being adopted is under the **[age of 18]** or is physically or mentally incapable of self-care, and **[specify if stepchild is or is not eligible]**.

Financial assistance will consist of reimbursement for specific adoption-related expenses. The following expenses will be considered for reimbursement:

- Application fees
- Home studies
- Agency and placement fees
- Legal fees and court costs
- Medical expenses for the child required to complete the adoption (including immunizations)
- Immigration fees
- Translation services
- Traveling expenses, including transportation, meals and lodging but excluding reimbursement for mileage and gasoline
- Parent, child and family adoption counseling

Eligible expenses will be covered up to a maximum of [**\$x, example \$16,422 per adopted child**]. Adoption of a “special needs” child will provide for reimbursement of up to [**\$x, example \$17,000 per adopted child**]. A “special needs” child will be defined as a child qualified with special needs as described by each state agency under the Title IV-E Program. Individuals adopting a child with “special needs” may also be eligible to take a federal and/or state tax deduction for unreimbursed qualified adoption expenses.

Financial assistance payments may be made [**specify at any point in the adoption process or upon finalization**]. A written request for reimbursement must be submitted along with the itemized bills. Written requests for reimbursement must be made within [**specify timeframe, ex. ninety (90) days after the adoption is final**]. Financial assistance payments will be made directly to the employee. [**Name of Organization**] may request additional documentation regarding itemized bills. The financial assistance benefits are subject to FICA and local taxes. The financial assistance benefits will not be subject to tax withholdings for federal or state purposes. However, these payments may be subject to federal and state taxes depending on the employee’s modified adjusted gross income.

This [**specify policy, summary**] is intended to be an overview. Refer to the Adoption Assistance Plan Document for complete information. In the event the information in this document differs from the Adoption Assistance Plan Document, the Adoption Assistance Plan Document will govern.

Adoption Leave (paid leave)

Effective [**date**]

[**Name of Organization**] provides up to [**specify time, e.g., 9.6 weeks. Most organizations range between 2 to 26 weeks, with 9.6 weeks being the average**] of paid adoption leave to care for and bond with a newly adopted child (excluding the adoption of a spouse’s child). The [**9.6 weeks**] of adoption leave is prorated based on an employee’s full-time equivalency.

Employers could permit this as a leave option (though not common), it’s generally called out since the adoption of a spouse’s child would not be a qualified adoption expense. Qualified adoption expenses don’t include expenses that a taxpayer pays to adopt the child of the taxpayer’s spouse.

Adoption leave will run concurrently with available Family Medical Leave (FML), if available. [**Specify if the employee is ineligible for FML due to not yet reaching the necessary service requirements or has an insufficient FML balance, adoption leave will still be granted.**]

Adoption leave may be taken continuously or intermittently during the first year following the adoptive event with advance notice, operational feasibility and supervisor approval.

Adoption leave may be combined with other time off programs to maximize the length of paid time off and to supplement paid time off for adoptive events.

Upon termination of employment, employee will not be paid for any unused adoption leave for which they were eligible.

Please refer to [**internal plan and policies, e.g., Adoption Assistance Plan, Family Medical Leave Act policy, paid time off benefits sections**] for additional information about other policies and benefits relate to this leave benefit.

Foster Care Leave (paid leave)

Effective [date]

[Name of Organization] provides up to [specify time, e.g., 9 weeks. The average is 9.7 weeks] of annual paid foster care leave to employees licensed as foster parents and providing foster care to a child or children.

Employees seeking foster care leave must be actively employed at the time the child is placed in the home.

Foster care leave will run concurrently with available Family Medical Leave (FML), if available. [If the employee is ineligible for FML due to not yet reaching the necessary service requirements or has an insufficient FML balance, foster care leave will still be granted].

Foster care leave may be taken continuously or intermittently, [specify increment], with advance notice, operational feasibility and supervisor approval. Unused foster care leave cannot be carried over to subsequent calendar years.

Upon termination of employment, the employee will not be paid for any unused foster care time off for which they were eligible.

Please refer to [internal policies, including Family Medical Leave Act policy and paid time off benefit sections] for additional information about other policies and benefits related to this leave benefit.



“

I would tell any colleague interested in adopting, go for it! **It's the best experience of your life.** Parenting is parenting. It doesn't matter how your family is formed.

”

—Monika,
Citizens Financial Group

SAMPLE

Adoption Assistance Reimbursement Request Form

Provided by the Dave Thomas Foundation for Adoption

Employee Information

Name

Address

ID

Eligible Adoption Expenses

Please attach copies of itemized bill or documents.

Date of expense	Amount	Description / type of service
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
TOTAL	\$	Total reimbursement amount requested

Note: Please attach receipts in U.S. dollars for all expenses listed above. Applicable taxes will be withheld from your reimbursement.

Employee request for reimbursement

I certify that the expenses included in this request are allowable expenses under the **[Insert Organization Name]** adoption reimbursement program and that I am responsible for payment of these expenses. I understand that it is my responsibility to verify with the Internal Revenue Service (IRS) or a tax advisor regarding the implications of receiving this reimbursement, and I assume all tax liability for this reimbursement.

Employee Signature

Date

MISSION

Dramatically increase the number of adoptions of children waiting in North America's foster care systems.

WE BELIEVE ...

Every child deserves a safe, loving and permanent family.

No child should linger in foster care or leave the system at age 18 or 21 without a permanent family of their own.

Every child is adoptable.



Dave Thomas
Foundation
for Adoption[®]

Forever Families for Children in Foster Care

Visit our Resource Library

Learn more and access free resources to support the adoption journey at davethomasfoundation.org.

