

**QUALIFIED ADOPTION ASSISTANCE  
EXPENSE REIMBURSEMENT PLAN**

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**Establishment of the Plan; Adoption of the Plan Document & Summary Plan Description  
and Introduction and Purpose; General Plan Information**

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Client's Full Name: \_\_\_\_\_

Name of Plan: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

If above address is a post office box, street address: \_\_\_\_\_  
\_\_\_\_\_

Telephone Number: \_\_\_\_\_

Employer Identification Number (EIN): \_\_\_\_\_

Plan Year (month to month): \_\_\_\_\_

Original Effective Date of Plan (month & year): \_\_\_\_\_

Date of this Restatement (month & year): \_\_\_\_\_

Participating Employers: \_\_\_\_\_

Third Party Administrator: \_\_\_\_\_

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**Definitions**

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“Eligible Employee” means any current Employee of the Company who works at least [\_\_\_\_\_] (**months OR years**) before they begin the adoption proceedings for which they seek reimbursement, and who works at least [\_\_\_\_\_] hours per week, [\_\_\_\_\_] weeks per year.

“Maximum Amount of Reimbursement” means that the maximum amount of reimbursement that an Employee may receive in connection with the adoption of any one Child is \$[\_\_\_\_\_] (*may not exceed \$13,840 per child for all taxable years*).

“Open Enrollment Period” shall mean the month of [\_\_\_\_\_] in each Plan Year.

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## Participation

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### Electing to Participate

Coverage for Participants who enroll during the Open Enrollment Period shall become effective on [\_\_\_\_\_].

Employees who become eligible during the Plan Year shall be allowed to participate on the first of the month following [\_\_\_\_\_] days of continuous employment and may make their salary reduction election upon becoming eligible.

### Revocation of Salary Reduction Agreement

A Participant may revoke or amend a Salary Reduction Agreement at any time prior to the [\_\_\_\_\_] day of the month preceding the month in which the Participant wishes the change in the Salary Reduction Agreement to go into effect.

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## Benefits

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### Qualified Adoption Expenses

The Participant may be reimbursed up to the current balance in his Qualified Adoption Assistance Reimbursement Account, but at no time will the Participant be reimbursed more than \$[\_\_\_\_\_] per month.

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## Funding

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### Funding of Qualified Adoption Assistance Expense Account

Qualified Adoption Expenses shall be reimbursed to a Participant up to the current balance in the Participant's Qualified Adoption Expense Reimbursement Account, but shall not exceed \$[\_\_\_\_\_] in any month.

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## Payment of Claims

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### Minimum Claim Amount

The minimum amount a Participant may submit for reimbursement for Qualified Adoption Expenses shall be \$[\_\_\_\_\_].

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## General Provisions

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### Applicable Law

The provisions of the Plan shall be construed, administered and enforced according to applicable Federal law and the laws of the State of [\_\_\_\_\_].

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## Miscellaneous Information

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### Will the *Plan* provide a statement of benefits?

Will the Plan provide a statement of benefits? \_\_\_\_\_

If "YES," please choose an option below...

	On or before January 31 <sup>st</sup> of each year, the <i>Plan Administrator</i> will furnish each <i>participant</i> who received benefits under the <i>Plan</i> a written statement showing...
	Throughout the <i>plan year</i> , the <i>Plan Administrator</i> will provide access to a web-based online system to each <i>participant</i> who received benefits under the <i>Plan</i> which will show...

...the amounts paid by the *Plan Sponsor* in providing reimbursement under the *Plan* with respect to the *participant* for the prior *plan year*.