

# Trident Seafoods Corporation

## Adoption Assistance Program

Trident reimburses eligible employees for qualified adoption expenses up to \$6,000 per finalized adoption, \$8,000 for children with special needs. All Trident benefits eligible employees may apply for support under the program when they adopt a child under the age of 18.

### Next steps

1. Read the details of the plan below.
2. Complete an Adoption Assistance Plan Reimbursement Form.
3. Submit the reimbursement form along with documents substantiating the finalization of the adoption, the qualified expenses, and the dates on which the services were received within 90 days of the finalized adoption.

### How It Works

Trident reimburses eligible employees for qualified adoption expenses up to \$6,000 per finalized adoption, and \$8,000 for children with special needs. Applications for assistance must be submitted no later than 90 days after the official date of the adoption. Employees will receive the reimbursement in their pay. Reimbursements are subject to some [taxes](#).

### Eligibility

#### Who is eligible

- eligible Trident employees may apply for support when they adopt a child under the age of 18
- employees must be actively employed or on approved paid or unpaid leave at the time expenses are paid and at the time adoption is finalized
- if the adoptive parents are both Trident employees, only one employee is eligible for reimbursement per adoption

- child being adopted cannot be the child of an employee's spouse or domestic partner

### **Allowable expenses**

Reasonable and necessary expenses for the legal adoption of an eligible child consistent with federal income tax guidelines, such as

- agency and placement fees
- travel expenses associated with the adoption (including transportation, lodging, and meals)
- medical expenses for the child not otherwise covered by insurance
- temporary foster care provided before placement of the child in your home
- immigration, immunization, and translation fees
- court costs and legal fees

### **Expenses not eligible for reimbursement**

- adoptions that take place prior to the date of employment
- surrogate parenting arrangements
- expenses associated with establishing legal guardianship
- expenses paid using funds received under another federal, state, or local program or from another employer or party
- expenses allowed as a credit or deduction under any other federal income tax rule

### **How to Get Reimbursed**

- Complete an Adoption Assistance Plan Reimbursement Form and submit it with documents substantiating the finalization of the adoption, the qualified expenses, and the dates on which the expenses were incurred.
- Submit your application for reimbursement no more than 90 days after the adoption is finalized.
- Reimbursements are paid out in your paycheck as soon as administratively possible.
- Reimbursements are subject to certain taxes as explained below.

## **Tax info**

- FICA and FUTA taxes will be withheld consistent with federal and state regulations.
- Federal and state income tax will not be withheld.
- The Adoption Assistance Program has been designed to take advantage of federal income tax provisions, and certain tax benefits may be available, depending on your modified adjusted gross income (MAGI).
- Reimbursements under the program will be reported in Box 12 of your W-2 form.
- You are responsible for accurately reporting Adoption Assistance Plan reimbursements to federal, state, and local tax authorities.
- For further information on federal income tax provisions for adoption expenses, visit [www.irs.gov/](http://www.irs.gov/) or call (800) TAX FORM or (800) 829-3676.