



Ohio Administrative Code Rule 3337-40-75 Adoption benefits.

Effective: June 23, 2016

The version of this rule that includes live links to associated resources is online at

<https://www.ohio.edu/policy/40-075.html>

(A) Overview

The university provides the benefits specified in this policy in support of eligible faculty and staff pursuing adoption of minor children.

(B) Eligibility

Benefits eligible faculty and staff include:

(1) Full time and part time employees, excluding temporary and intermittent appointments, with:

(a) An employment period of greater than one hundred twenty days and an FTE level of 0.75 or greater, or

(b) Part-time employees who were enrolled for benefits as of June 30, 2015.

(2) "Group I," "Group II," "Group IV," and "Clinical" faculty as defined by the "Faculty Handbook."

(3) Any faculty member or employee who qualifies for a benefit due to state or federal law (e.g., healthcare coverage, workers compensation, or unemployment compensation). Criteria are described on the university human resources web site.

(C) Benefit description



The adoption benefit plan will reimburse eligible employees up to five thousand dollars per child for eligible adoption-related expenses upon placement of a minor child in the employees home.

If two adopting parents of the same adopted child are both eligible for adoption assistance, the total maximum benefit amount for that adoption is five thousand dollars.

Adoptions made through public, private, domestic, international, and independent means are eligible. The adopted child must be under the age of eighteen.

(D) Applying for adoption benefits

Employees should complete and submit the "Adoption Benefit Form" to human resources. Receipts for expenses are required for approval and reimbursement.

(E) Payment and taxation of adoption benefits

Adoption benefits are taxable income. Human resources will review and approve your adoption benefit form and expenses and receipts. Upon approval, the adoption benefit will be paid in the next regularly scheduled pay check. Employees may be eligible for an income tax credit for adoption benefits. Consult a tax advisor for details.

(F) Eligible expenses

(1) Legal fees and court costs

(2) Adoption agency and placement fees

(3) Required medical expenses for the child prior to adoption (including immunizations)

(4) Immigration fees

(5) Translation services



(6) Transportation expenses including lodging expenses

(G) Ineligible expenses

(1) Medical examination fees for adopting parents

(2) Cost of personal items such as clothing and food for either the parents or the child

(3) Expenses incurred prior to eligibility for the program

(4) Expenses for the adoption of a spouse or domestic partner's child

(5) Expenses related to a surrogate parenting arrangement

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