



**MOTOROLA SOLUTIONS**

**POLICY NAME/ NUMBER**      **Adoption Assistance Program**

**FUNCTION OR CATEGORY**      **U.S. Policies - Benefits**

### **Statement of Policy**

Motorola Solutions provides eligible employees Adoption Assistance to help with financial support related to some of the expenses associated with the domestic or international adoption of a child. As an eligible employee, you may be reimbursed for up to \$8,000 per child for eligible adoption expenses. If both you and your spouse/domestic partner are eligible employees, your family is only eligible for up to \$8,000 per child.

Employees are eligible as of the first date of employment as long as the employee is recognized as an active employee scheduled to work at least twenty (20) hours per week.

### **Policy**

All Motorola Solutions employees who are based at locations within the United States.

### **Guidelines**

#### **How the Program Works**

You may receive reimbursement for many eligible adoption-related expenses, such as:

- Reasonable and necessary adoption fees;
- Court costs and legal fees;
- Adoption related travel expenses like meals and lodging; or
- Other expenses directly related to the legal adoption of an eligible child.

To receive reimbursement, submit the appropriate documentation and paid receipts to the People Connect Team.

#### **A Note About Eligible Expenses**

An eligible expense is an expense associated with the placement or adoption of a child, such as adoption agency fees, legal fees, court fees, and in some circumstances, medical and travel expenses. For an expense to be considered eligible, you must incur the expense while you're an eligible employee.

#### **Eligible Expenses for Reimbursement**

You may apply for reimbursement for the following eligible adoption-related expenses:

- Public or private adoption organization fees (including home study fees, where required)
- Foreign and international adoption fees
- Legal fees associated with the adoption legal guardianship – if legal guardianship is an integral part of a final (or failed) adoption – except for legal retainer fees
- Court fees associated with the adoption
- Medical expenses (adoptive parents' physical exam, and in the case of a private

adoption, the biological mother's and child's medical and professional counseling expenses)

- Fees associated temporary foster care (agency and legal fees associated with temporary foster care that results in a final [or failed] adoption)
- Reasonable travel expenses, such as airfare, hotel and meals, provided such expenses are directly related to, and necessary for, an adoption or a bona fide attempt to adopt
- Fees associated with the translation of documents into English.

Failed adoption expenses are also considered eligible expenses. These are expenses you incur in the legal attempt to adopt a child, but the adoption terminates due to unforeseen circumstances.

### **Non-Eligible Expenses for Reimbursement**

The following expenses aren't eligible for reimbursement under the program:

- Voluntary donations to adoption organizations or orphanages that aren't a required fee for adoption
- Legal fees to obtain legal guardianship, unless legal guardianship is an integral part of a final (or failed) adoption
- Costs to obtain citizenship
- Cost of adoption when you or your spouse/domestic partner is the biological parent of the child
- Costs to have a child through a surrogate parent or to adopt a child born to a surrogate parent
- Expenses covered by any other plan, policy or program offered by the company or otherwise
- Legal retainer fees paid to an attorney
- Independent adoption networking fees and associated services
- Advertisement and solicitation fees
- General living expenses for the birth mother, such as rent, food and clothing
- Any service or expense incurred before the date you become eligible to participate in the Program
- Expenses incurred or submitted for reimbursement after your participation in the Program terminates
- Any expense not listed as an eligible expense
- Fees incurred by a public or private adoption organization that is not licensed

### **After You Adopt a Child**

As soon as the placement or adoption of the child is complete, you may want to:

- File for any remaining Adoption Assistance Program reimbursement
- Add your child to your medical, dental and/or vision coverage
- Medical, dental and/or vision coverage becomes effective on either the date of the adoption or date of placement of the child, as determined by the submitted court – or attorney – provided documents. Be sure to take action within 31 days of the date of adoption or placement to add your child to your health coverage.
- Enroll your new dependent, if eligible, for Dependent Life Insurance coverage (provided you're already enrolled for Supplemental Life Insurance coverage)
- Establish or change your contribution to the Flexible Spending Account (FSA) or Health Savings Account (HSA)
- Establish or change your contribution to the Dependent Care Account (DCA)
- Review your beneficiary designations for your life insurance or the 401(k) Plan

## When Coverage Ends

Your coverage under the Adoption Assistance Program ends on the earliest of the following events:

- The day on which your employment ends
- The day you no longer meet the program's eligibility requirements, other than because of a leave of absence under the company's Parental Leave Policy or a paid leave of absence
- The last day of the month in which you receive military service pay under the company's Military Service Pay Policy, provided your coverage as a participant who returns to active employment within 31 days of entering military service (as described in the Uniformed Services Employment and Reemployment Rights Act) shall not be terminated as a result of such absence
- Ninety days after the Claims Administrator requests repayment from you or your covered dependent of amounts that are subject to reimbursement under any Motorola Solutions welfare plan, or overpayments or mistaken payments from any Motorola Solutions welfare plan, if you fail to repay or set up an acceptable payment schedule
- The day the eligible employee commits an intentional misrepresentation or fraud on the program's eligibility requirements
- The day a Program amendment takes effect that eliminates such coverage
- The day the Program terminates

## Important Tax Information

Reimbursements from the Adoption Assistance Program are considered taxable income. Any reimbursement you receive is paid directly to you with applicable tax withheld. Reimbursements aren't eligible for the adoption assistance income exclusion under IRC Section 137. Therefore, any reimbursements you receive are reported as wages in Box 1 of your Form W-2.

You may be able to take a tax credit, allowed by IRC Section 36C, for qualified adoption expenses that aren't reimbursed under this Program. A tax credit is an amount that you subtract from your tax liability. The tax credit is subject to change annually and is phased out for taxpayers with adjusted gross incomes above a certain level. **To determine whether you qualify for a tax credit, consult with your tax adviser.**

To consider your benefit as taxable income in the current calendar year, your claim should be received no later than December 1.

## Qualified Adoption Expenses (Section 23)

Qualified adoption expenses under Internal Revenue Code (IRC) Section 23 include reasonable adoption fees, court costs, attorney fees and other expenses directly related to, and the principal purpose of which is, the legal adoption of an eligible child.

Talk to your accountant or financial adviser, or see the instructions to IRC Form 8839 (available online at [www.irs.gov](http://www.irs.gov)) for detailed information regarding the adoption tax credit.

Also, certain expenses may be considered tax-free. Consult your tax adviser to determine which expenses apply.

## **Other Claim and Reimbursement Details**

In cases of international adoption, adoption documents or receipts may not be written in English. Therefore, you must have these documents translated. For a smooth adoption reimbursement process:

- Locate a translator who's proficient in the language of the documents and in English
- Submit a signed, notarized letter or affidavit from the translator that:
  - Attests that he or she is proficient in the English language and the language being translated;
  - Attests that his or her translation accurately reflects the contents of the original documents;
  - Provides a list of each document translated;
  - Provides the native currency and amount of each receipt and the translated dollar equivalent; and
  - Contains the legibly printed name of the translator

## **Translated Documents**

Documents translated into English must be accompanied by a notarized letter or affidavit from the translator, noting each of the documents he or she translated.

For questions about the Adoption Assistance Program, **contact** The People Connect Team.

## **When You Can File for Reimbursement**

You can file for reimbursement of eligible expenses when:

- A child is placed in your home for adoption;
- The adoption is finalized; or
- Your attempt to adopt a child ends unsuccessfully

## **Submission Deadlines for Reimbursement**

You must submit an eligible expense for reimbursement by the earliest of the following applicable dates:

- One year from the date of the initial placement – for eligible expenses incurred on or before that date
- During the period after the initial placement of the child in your home but before the date of the final (or failed) adoption – for eligible expenses incurred during that same period (you may submit one or more requests for reimbursement)
- One year from the date of the final (or failed) adoption, or the date the eligible expense was incurred (whichever is later) – for all eligible expenses associated with a final (or failed) adoption
- Thirty days from the date you terminate participation in the Program

## **Documentation Required for Expense Reimbursement**

To receive reimbursement for an eligible expense, you must submit an Adoption Assistance reimbursement request form and all relevant documents (translated into English, if the originals are not written in English), including the following:

- A copy of the adoption court order, or a notarized letter from an attorney or agency that either grants preliminary placement or documents a failed adoption attempt
- Paid itemized receipts for eligible adoption expenses

## **Responsibilities**

### **Employee**

The employee is required to follow MSI's Adoption assistance process for all claims. Claims must be compliant with policy and employees must use the proper form and submit all required documentation.

### **PeopleConnect**

The People Connect team will be familiar with this process and is responsible for collecting and uploading the Adoption Assistance form and supporting documentation to the employee's personnel file.

## **Revocation**

To the extent permitted by applicable law, Motorola Solutions reserves the right, in its sole discretion, to modify or discontinue this policy at any time and for any reason.

## **Disputes**

Disputes regarding participation in and/or expenses covered under the Adoption Assistance Program will be handled through the Open Door Policy.

## **Cross Reference**

- Open Door Policy
- Equal Employment Opportunity (EEO) and Safe and Respectful Workplace Policy

**VERSION DATE: 08/29/2023**

**ORIGINAL EFFECTIVE DATE: 01/01/2001**

## **POLICY DISCLAIMER**

This policy does not constitute an employment contract or implied promise of any kind. The terms of this policy may be modified or eliminated by the Company at any time with or without notice. For more detailed information, see Notice to Employees Regarding Motorola Solutions' U.S. Human Resource Policies.