

ADOPTION ASSISTANCE PROGRAM



Hess created the Adoption Assistance Program to support employees in building families. As a Hess employee, you can receive a non-taxable reimbursement of up to \$10,000 for eligible adoption-related expenses.

Who Is Eligible?

You are eligible to participate in the program from your first day of work if you are a regular full-time employee working 30 or more hours per week. If both you and your spouse work at Hess, only one of you can request reimbursement for adoption-related expenses under this program.

Who Can I Adopt?

To receive reimbursement under this program, the child you adopt must be under age 18 and not your stepchild. You can also adopt someone of any age who is physically or mentally unable to care for him or herself.

How Much Reimbursement Can I Receive?

You can receive up to \$10,000 tax-free, per adoption, for up to two successful adoptions.

Any expenses reimbursed in an unsuccessful adoption before a successful adoption count toward the \$10,000 reimbursement limit. The limit is reset after a successful adoption.

What Expenses Are Eligible for Reimbursement?

Necessary and reasonable expenses for the primary purpose of adoption are eligible for reimbursement through the program. These include:

- Application fees
- Home suitability studies
- Agency and placement fees
- Legal fees and court costs
- Immigration, immunization and translation fees
- Transportation, meals and lodging
- Parent, child and family adoption counseling

Must I Be Employed by Hess to Be Reimbursed?

Yes, to be eligible for reimbursement, expenses must be incurred, and the adoption must be finalized while you are employed by Hess.

If you leave Hess, any eligible expenses incurred but not reimbursed prior to your last day at work are not eligible for reimbursement. However, any reimbursements made prior to your leaving Hess are yours to keep.

How Do I Get Reimbursed?

When the adoption is finalized, complete the Adoption Assistance Program Expense Reimbursement Request Form and submit it via email to **myHR@Hess.com**. Along with the form, you'll need to submit copies of bills or receipts that substantiate the nature and amount of each expense.

The form appears below and is also posted at **HessBenefits.com > Resources > Documents**. You can also get the form by calling **myHR** at **1-713-496-7600**.

Tax Considerations

Hess intends that benefits you receive through the Adoption Assistance Program not be considered income for federal income tax purposes, to the extent permissible under Internal Revenue Code Section 137.

The IRS adjusts the tax credits and income limits periodically. You should consult with a professional tax advisor regarding the latest published figures.

Please note that state and local taxes may also apply to benefits you receive through this program.

You are responsible for understanding the tax treatment of benefits you receive through the program and for claiming any applicable income exclusion by filing a Form 8839 along with your federal income tax return.

Consult your tax advisor for information about the tax consequences and help in filing Form 8839.

Questions?

Call **myHR** at **1-713-496-7600**.

Hess administers the Adoption Assistance Program and has the sole authority to interpret it and determine eligibility and reimbursements. Determinations are final and binding.

Hess reserves the right to amend or terminate this program at any time without prior notice.



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Expense Reimbursement Request Form



Employee Certification

I declare that I have finalized the adoption of _____
Enter the name of the person being adopted

Enter the birth date of the person being adopted

I confirm that I have received and read the Adoption Assistance Program's written description and that my request for reimbursement is for eligible expenses under the program.

I also certify that these expenses have not been and will not be reimbursed by another entity (such as my spouse's employer or a governmental agency) or taken as a credit on my income tax return for any year.

I understand that Hess does not make any commitment or guarantee that amounts paid to me under this program will be excludable from my income for federal, state or local tax purposes, or that any favorable federal, state or local tax treatment will apply to or be available to me. I understand that it is my obligation to determine the federal, state and local tax consequences of any payment made under this program.

I acknowledge that to the extent any income tax exclusion or credit may be available to me, I cannot claim both the exclusion and the credit for the same expense.

I certify that the information provided on this form is complete and correct.

Your signature

Date



Submit Your Reimbursement Request

Submit this form, along with scanned bills or receipts, to **myHR@Hess.com**. Alternatively, you can mail this form and copies of your bills or receipts to:

Adoption Assistance Program

Hess Corporation
1501 McKinney Street
Houston, TX 77010
Attention: myHR Team