

Hess created the Surrogacy Support Program to help employees in building families. As a Hess employee, you can receive a taxable reimbursement of up to \$15,000 for eligible expenses when using a surrogate to assist in carrying and giving birth to a child.

Before you begin the surrogacy process, contact WINFertility at 866-217-9482 for information about all aspects of the program, including details about eligibility and covered expenses.

### Who Is Eligible?

You are eligible from your first day of work if you are a regular full-time employee working 30 or more hours per week and intend to become the legal parent of a child born through a U.S.-based surrogate.

No benefits are provided for a Hess employee or spouse/domestic partner acting as a surrogate.

# How Much Reimbursement Can I Receive?

You can receive up to \$15,000 per surrogacy event (maximum of 2 events) for certain costs associated with surrogacy arrangements that are Legally Finalized\* on or after January 1, 2024 and eligible expenses incurred on or after January 1, 2024. Multiple births through a surrogacy occurrence will be treated as a single event.

\*A surrogacy is Legally Finalized once the child is born and when the intended parent(s) have been granted permanent legal custody of the child and can provide a copy of either the certified birth certificate or a notarized court order acknowledging the intended parent(s) are the child's permanent legal parent(s).

If you and your spouse/domestic partner both work at Hess, your combined reimbursable expenses remain limited to \$15,000 per surrogacy event with a maximum of 2 surrogacy events.

## What Expenses Are <u>Eligible</u> for Reimbursement?

The following costs are eligible for reimbursement:

- Court costs, legal costs, and attorney's fees
- U.S.-based surrogacy agency fees
- Travel expenses for the intended parents or gestational carrier related to the surrogacy occurrence
- Egg/sperm donation agency fees
- Fees charged by the surrogacy agency to administer the surrogacy occurrence
- Screening costs for gestational carrier and egg or sperm donor
- Egg or sperm retrieval fees, IVF, and medical costs, if not covered by another source
- The cost of transfer of the embryo to the gestational carrier
- Donor fertility costs and fees not covered by another source
- Egg or sperm shipping and transport fees
- Pregnancy medical expenses related to surrogacy not covered by another source
- Immigration and immunization fees associated with a surrogacy occurrence
- Unreimbursed medical expenses of the child(ren) and/or birth mother/surrogate

## What Expenses Are <u>Ineligible</u> for Reimbursement?

The following costs are ineligible for reimbursement:

- Any surrogacy arrangement that is not legally valid and recognized in the U.S.
- Any expenses that violate a state, federal or local law
- Compensation to gestational carrier or birth mother
- Compensation to egg or sperm donor
- Voluntary donations or contributions to the surrogacy agency
- Costs paid using funds from any federal, state, or local program for surrogacy
- Expenses incurred prior to January 1, 2024 or the employee's most recent hire date, whichever is later
- Guardianship or custody costs that are not associated with the surrogacy of the child
- Cost of living expenses and/personal items such as: rent, utilities, food, clothing, over-the- counter supplements, toys, furniture, etc.
- Loss of income, including but not limited to, loss of income due to complications of pregnancy such as bed rest for birth mother/surrogacy
- Any childcare expenses
- Any costs associated with transferring and/or terminating a surrogacy arrangement
- Expenses reimbursed under another employer program
- Any expenses not expressly stated as included shall be deemed to be excluded

# Must I Be Employed by Hess to Be Reimbursed?

Yes, to be eligible for reimbursement, expenses must be incurred, and the surrogacy must be Legally 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.

#### **Tax Considerations**

The surrogacy benefit is a taxable reimbursement. Hess will report reimbursements for surrogacy expenses in accordance with appropriate forms (e.g., Form W-2). State and federal taxes associated with any surrogacy reimbursement are the responsibility of the employee.

Please consult with your personal tax advisor for assistance on your personal tax returns and to determine whether you should make any adjustment to your income tax withholding or make estimated tax payments to avoid potential state and/or federal tax penalties.

You should contact your tax advisor about reporting requirements and tax consequences resulting from any benefits paid under this program.



#### **How Do I Get Reimbursed?**

WINFertility will review and validate reimbursable surrogacy expenses submitted:

- **1. Enroll with WINFertility** by speaking to a member of the WIN Specialty Services Team.
- **2. Apply for reimbursement** no later than 180 days after the birth, custody of the child(ren) or conclusion of the legal surrogacy agreement occurs.
- 3. Complete and submit your Expense Reimbursement Request Form, along with the required documentation and itemized receipts to:

WINFertility, Inc.

Greenwich American Center One American Lane, Terrace Level Greenwich, CT 06831

Atten: WINFertility Specialty Services

Or email to:

WINSpecialtyServices@Win-Healthcare.com

The reimbursement form appears below and is also posted at <a href="HessBenefits.com">HessBenefits.com</a> > Resources > Documents.

## **Itemized Receipts**

Include copies of original itemized bills on company letterhead, along with itemized receipts and proof of payment, such as cancelled checks or bank statements, showing payment has been made for all eligible expenses being submitted for reimbursement.

You may submit claims in excess of the allowable benefit; but the benefit will be reimbursed only up to \$15,000 per surrogacy event (max of 2 events).

You must submit all documentation together, as claims will be reviewed in their entirety.

Once your application form and required documentation have been reviewed and approved, your reimbursement will be paid through Hess payroll as soon as administratively feasible, typically within two to three payroll cycles.

#### **Questions?**

Contact **WINFertility** at 866-217-9482, Monday - Friday 8:00 a.m. - 6:30 p.m. CST, or you can visit <a href="https://managed.winfertility.com/hess">https://managed.winfertility.com/hess</a>

## **Required Documentation for Surrogacy**

A copy of a signed U.S. based agency or attorney agreement, and

A copy of the certified birth certificate. and

 A copy of notarized court order acknowledging parentage of the Intended Parent(s) as the child's permanent legal parent(s).

WINFertility administers the Surrogacy Support Program. Hess retains the sole discretionary authority to interpret the Program, to make eligibility and benefit determinations, and to make factual determinations in connection with the Program. Any determinations of Hess (or, as applicable, WINFertility) are final and binding.

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

September 2023



# SURROGACY SUPPORT PROGRAM Expense Reimbursement Request Form



<b>Employee Information</b> Enter all of the information requested.	-	Date
Employee Name	Employee ID	
Employee Date of Birth	Employee Date of Hire	
Home Street Address		
City, State, ZIP Code		
Home or Mobile Phone	Work Phone	
Email Address		
Child(ren) Information Enter all of the information requested.		
Child's Name	Date of Birth	
Date Surrogacy was Finalized		
Child's Name	Date of Birth	
Date Surrogacy was Finalized		
Surrogacy Agency Information Enter all of the information requested.		
Name	Telephone	
Address		
City, State, ZIP Code		

# SURROGACY SUPPORT PROGRAM Expense Reimbursement Request Form



## **Surrogacy Expenses**

Enter each eligible expense you are submitting for reimbursement on a separate line. If you need more room to itemize expenses, please complete another form.

Date Paid	Amount	Description
Total		

IMPORTANT NOTE: Along with this form, you'll need to submit bills or receipts that substantiate the nature and amount of each expense incurred. Applicable taxes will be withheld from your reimbursement.

# SURROGACY SUPPORT PROGRAM Expense Reimbursement Request Form



### **Employee Certification**

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

I understand the tax implication and realize it is my responsibility to file the appropriate taxes on my personal tax return and these expenses have not been previously claimed by me for purposes of receiving a tax credit.

I certify that the receipts and proof of payment that I am submitting are qualified surrogacy expenses under the Hess Surrogacy Support Reimbursement Program.

I certify that these expenses are not incurred in violation of state or federal law or in carrying out any surrogate parenting agreement. Furthermore, these expenses have not been nor will they be reimbursed under any plan other than this Surrogacy Support Reimbursement Program or from any other source.

Your signature	Date		
	Submit Your Reimbursement Request Submit this form, along with scanned bills or receipts, to WINSpecialtyServices@Win-Healthcare.com. Alternatively, you can mail this form and copies of your bills or receipts to:		
	WINFertility, Inc.		
	Greenwich American Center		
	One American Lane, Terrace Level		
	Greenwich, CT 06831		
	Atten: WINFertility Specialty Services		
	pleted by WINFERTILITY upon receipt of application ATION & AUTHORIZATION FOR REIMBURSEMENT		
norized Agent Signature:	Date:		
ted Name:	Approved Amount:		