



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 \$15,000 for eligible adoption-related expenses.

Before you begin the adoption 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, intend to become the legal parent of the child adopted, and use a U.S.-based agency or attorney.

If both you and your spouse work at Hess, only one of you can request reimbursement for adoption-related expenses under this program.

How Much Reimbursement Can I Receive?

You can receive up to \$15,000 tax-free, per adoption, for up to two successful adoption events that are Legally Finalized*.

*An adoption is Legally Finalized when the adoptive parent(s) have been granted permanent legal custody of the child in the U.S according to the current U.S. law governing adoptions; and the adopting parent(s) can provide a notarized adoption decree or notarized court order and U.S. Passport or U.S. Visa, as applicable.

The adoption of siblings or multiple children will be treated as a single event.

Any expenses reimbursed in an unsuccessful adoption before a successful adoption count toward the \$15,000 reimbursement limit. The limit is reset after a successful adoption.

Who Can I Adopt?

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

What Expenses Are Eligible for Reimbursement?

The following costs are eligible for reimbursement:

- Application fees
- Home suitability studies
- U.S. based adoption agency and placement fees
- Legal fees, attorney fees and court costs
- Immigration, immunization and translation fees
- Transportation, meals and lodging
- Parent, child and family adoption counseling
- Unreimbursed medical expenses of the birth mother

What Expenses Are Ineligible for Reimbursement?

The following costs are ineligible for reimbursement:

- Any adoption that is not legally valid and recognized in the U.S.
- Any expenses that violate a state or federal law
- Compensation to the birth mother
- Voluntary donations or contributions to the adoption agency
- Costs paid using funds from any federal, state, or local program for the adoption
- Guardianship or custody costs that are not associated with the legal adoption of the child
- Costs associated with adopting a stepchild
- Cost of living expenses and/personal items such as: rent, utilities, food, clothing, over-the-counter supplements, toys, furniture, car seat, etc.
- Loss of income, including but not limited to, loss of income due to complications of pregnancy such as bed rest for birth mother
- Any childcare expenses
- Expenses reimbursed under another employer program
- Expenses associated with adopting a child over the age of 18 unless physically or mentally unable to care for them self
- 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 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.

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.



How Do I Get Reimbursed?

WINFertility will review and validate reimbursable 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 adoption is legally finalized.
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
Attn: WINFertility Specialty Services

Or email to:
WINSpecialtyServices@Win-Healthcare.com

The reimbursement form appears below and is also posted at [HessBenefits.com](https://www.hessbenefits.com) > **Resources > Documents.**

Required Documentation for Adoption

- A copy of a signed U.S. based agency or attorney agreement, and
- A notarized copy of the adoption decree or a notarized court order

For all foreign adoptions, proof the adopted child legally resides with the Eligible Employee in the U.S., such as U.S. Passport, U.S. Visa, or U.S. Birth Certificate.

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 adoption event (max of 2 events).

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

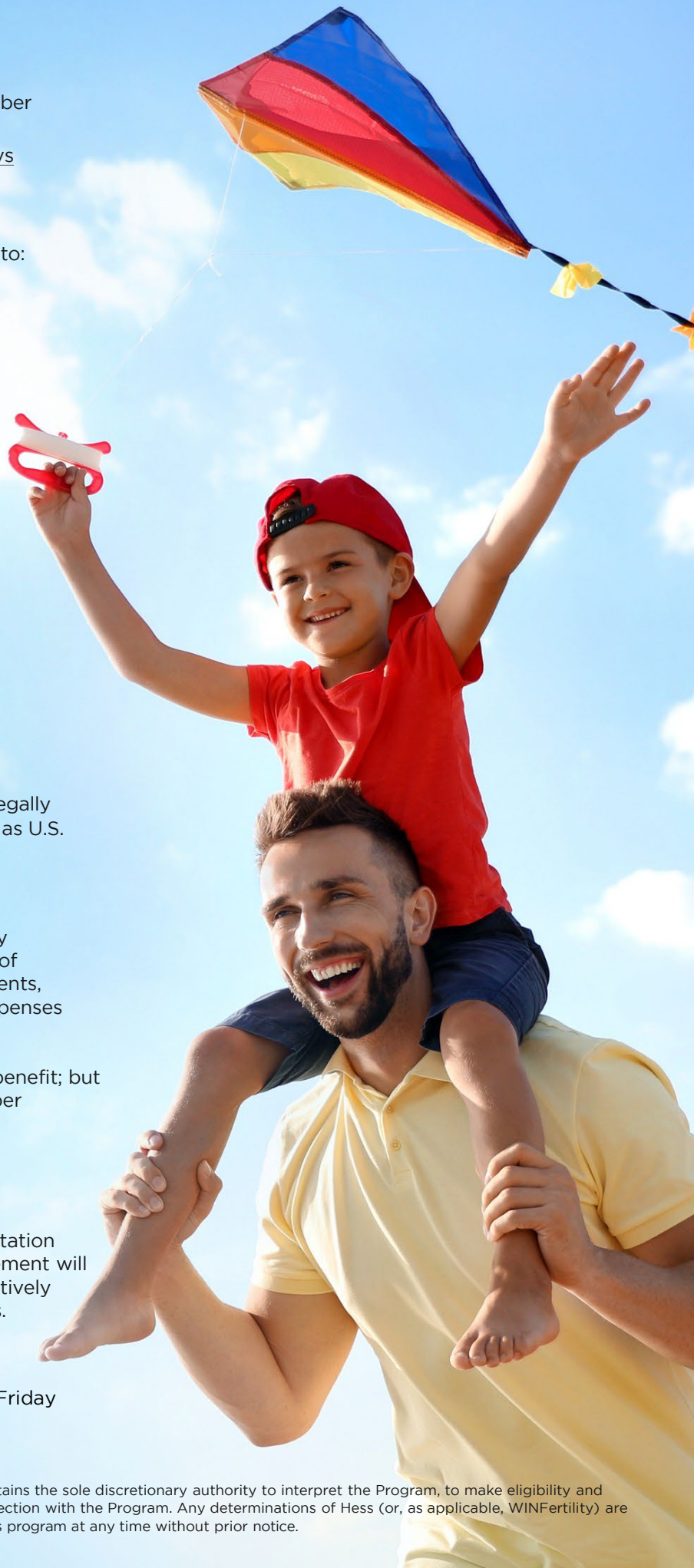
Once your application form and required documentation have been reviewed and approved, your reimbursement will be paid through Hess payroll as soon as administratively feasible, typically within two to three payroll cycles.

Questions?

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

WINFertility administers the Adoption Assistance 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.

January 2024



ADOPTION ASSISTANCE PROGRAM Expense Reimbursement Request Form



Employee Information

Enter all of the information requested.

| | |
|------------------------------|-------------------------------|
| Name | Social Security Number |
| Home Street Address | |
| City, State, ZIP Code | |
| Home or Mobile Phone | Work Phone |
| Email Address | |

Adoption 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 |
|------------------|---------------|--------------------|
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| | | |
| | | |
| | | |
| 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.

ADOPTION ASSISTANCE PROGRAM

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
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

-----The following will be completed by WINFERTILITY upon receipt of application-----
----- WINFERTILITY VALIDATION & AUTHORIZATION FOR REIMBURSEMENT -----

Authorized Agent Signature: _____ Date: _____

Printed Name: _____ Approved Amount: _____