



NEW YORK UNIVERSITY

ADOPTION ASSISTANCE PROGRAM

Updated 2018

Introduction

New York University is proud to offer the Adoption Assistance Program for adoptive parents as part of its program of benefits and services for employees with family responsibilities. Other programs include the emergency dependent care program, dependent care spending accounts, and various child care leave provisions.

Effective September 1, 2017, reimbursement of up to \$5,000 (\$6,000 for a child with special needs) can be requested for “qualified adoption expenses” for a child adopted by an eligible employee. Any expenses incurred on or after the employee’s first day of NYU employment, but not before September 1, 2017 are eligible for reimbursement consideration.

Eligibility

- ***Eligible Employees***

All NYU-New York full-time faculty, full-time administrative/professional staff, and full-time professional research staff are eligible to apply for reimbursement under the Adoption Assistance Program. Any expenses incurred on or after the employee’s first day of NYU employment are eligible for reimbursement consideration.

If an employee leaves the University, the employee is considered eligible for reimbursement of any “qualified adoption expenses” if the placement of the eligible child or the finalization of adoption occurred prior to termination. All expenses claimed must have been incurred while the employee was employed by NYU. Claims for reimbursement must be made within 30 days of termination.

- ***Eligible Child(ren)***

The adopted child(ren) must be under the age of 18 at the time a “qualified adoption expense” is paid or incurred. An eligible child includes an unrelated child, a step child, or a child as a result of a surrogacy arrangement. With the exception of surrogacy arrangements, an eligible child does not include a blood relative.

- ***Eligible Adoption***

An eligible adoption is an adoption of an eligible child by an eligible employee.

Benefit Amount

- Documented “qualified adoption expenses” will be reimbursed to a maximum of \$5,000 per adoption of an eligible child (\$6,000 for a child with special needs). If an employee and his/her spouse or domestic partner work at NYU, the two together are eligible to be reimbursed up to a maximum of \$5,000 per adoption.

- In the case of the simultaneous adoption of two eligible children, the maximum reimbursement will be \$10,000 for all combined “qualified adoption expenses.”
- If the employee and his/her spouse or domestic partner receives adoption assistance from any source other than the NYU Adoption Assistance Program for “qualified adoption expenses,” those same expenses will not be eligible for reimbursement under the NYU Adoption Assistance Program.

Qualified Adoption Expenses

“Qualified adoption expenses” are reasonable and necessary adoption fees, court costs, attorneys’ fees, and other expenses directly related to, and whose principal purpose is for, the legal adoption of an eligible child, such as:

- Reasonable and customary public and private adoption agency fees permitted or required under the law of the state having jurisdiction over the adoption.
- Reasonable and customary attorney fees and court costs.
- Reasonable and customary fees for medical and hospital services provided to the child (not otherwise covered by medical insurance).
- Travelling expenses, while away from home, which are associated with the adoption, including: transportation, meals, and lodging.
- Immigration, child’s immunization and translation fees.
- Temporary foster care charges provided before placement of the eligible child in the employee’s home.

Excludable expenses include those incurred while not an eligible employee or expenses paid in violation of local, state or federal law or in carrying out any surrogate parenting agreements.

Tax Treatment of Reimbursement

The information provided here is not intended as tax or legal advice. Individual employees should consult with their own tax and/or legal advisors prior to participation.

- Federal law provides a tax credit for adoption expenses that are not reimbursed by an employer or paid under a state or federal grant program. Some individuals may find the tax credit from the government to be more favorable financially than receipt of this benefit from the University. For more information concerning tax implications talk with your tax accountant or download information from the IRS website at <https://www.irs.gov/taxtopics/tc607.html>
- New York University will withhold FICA taxes on reimbursements to the employee under NYU’s Adoption Assistance Program to the extent the employee’s total FICA wages, including the adoption reimbursement do not exceed the calendar year FICA maximum. New York University will withhold FICA-HI (Medicare) tax on the employee’s total wages including the adoption reimbursement amount.
- In all cases, the employee is responsible for the accurate reporting to the IRS and state and local taxing authorities of amounts reimbursed under the NYU Adoption Assistance Program. Such amounts are identified on the employee’s year-end W-2 the year in which the benefit is paid.

Reimbursement Procedures

1. Eligible employees may apply for reimbursement of “qualified adoption expenses” upon placement of the eligible child in the employee’s home and must be submitted no later than six months following the finalization of adoption.
2. Reimbursement forms are available online:
<http://www.nyu.edu/dam/nyu/hr/documents/LiveSmart/AdoptionReimbursementForm.pdf>
3. Send the completed form, with required attachments to: askpeoplelink@nyu.edu with subjectline: Adoption Assistance Reimbursement Form.

Additional Questions

The Adoption Assistance Program, is a benefit of the Human Resources Division. For more information, contact [PeopleLink](#) at 212-992-5465 or askpeoplelink@nyu.edu