

Corporate Policies & Procedures

Policy:	Adoption Assistance Program		
Department:	Human Resources	Sub-Department:	Benefits
Original Date:	10.1.2015	Version:	03.15.2019

SCOPE:

The Adoption Assistance Policy applies to eligible employees of MHM Services, Inc. d/b/a Centurion Group, Inc. ("Centurion") and its subsidiaries (collectively, the "Company").

PURPOSE:

To provide financial assistance for expenses associated with the adoption of a child or child(ren).

ELIGIBILITY:

All full-time employees, who have completed at least one year of continuous service from the most recent date of hire, are eligible to receive an adoption assistance stipend for qualified expenses associated with the adoption of a child.

EXCLUSIONS:

Part-time, PRN, Independent Contracts, LOCUMs and certain staffing contract employees are excluded. For details about your contract, please contact the Benefits Department.

ELIGIBLE CHILD:

Any child who has not attained the age of 18, or who is physically and mentally incapable of self-care, and/or who is not the child of the eligible employee's spouse or domestic partner.

POLICY:

Adoption expenses that may be reimbursed under the program include:

- Public, private or foreign adoption agency fees
- Court costs and legal fees
- Medical costs or counseling fees associated with placement/transition
- Transportation costs

The following expenses are not eligible for reimbursement under the program:

- Expenses incurred in violation of state or federal law or in carrying out a surrogate parenting arrangement
- Expenses incurred in connection with the adoption of a child of an eligible employee's spouse or domestic partner
- Expenses associated with fostering a child

If the adoption involves an Eligible Child who is a citizen or resident of the United States, expenses will be eligible for reimbursement if the adoption proceedings are finalized or formally terminated. In either case, this must occur after an employee has completed one year of continuous service.

LIMITATION ON ADOPTION ASSISTANCE:

Adoption Assistance is limited to the annual amount of \$1,000 within a calendar year. This is a limit on the total qualified adoption expenses that may be reimbursed in connection with any eligible child. If siblings are adopted simultaneously, this counts as one adoption and the \$1,000 limit applies. All adoptions under this program must be finalized (or adoption proceedings must terminate, in the case of a terminated domestic adoption) after an employee has completed one year of continuous service.

PROCESS:

To obtain reimbursement, the eligible employee must submit to the Benefits Department all of the following information within six (6) months of finalizing the adoption (or within six (6) months of the termination of domestic adoption proceedings, if applicable):

- A completed Adoption Assistance Reimbursement Form
- Documentation of all fees, costs and other expenses incurred in connection with the adoption of an eligible child (including detailed receipts, invoices, canceled checks, etc.)
- Documentation that indicates whether the child is a citizen or resident of the United States
- For adoption of an eligible child who is not a citizen or resident of the United States, a final decree of adoption by a competent authority of the foreign-sending country establishing a parent-child relationship under the laws of the foreign-sending country as well as evidence that the child has been issued the appropriate visa from the State Department of the United States
- For the adoption of an eligible child who is a citizen or resident of the United States, a final decree of adoption or documentation of the termination of the adoption proceedings

PLAN ADMINISTRATION:

The program will be administered by the Benefits Department. The Benefits Department may make and enforce rules and regulations as deemed necessary for the efficient administration of the program, and will determine whether expenses are qualified adoption expenses eligible for reimbursement. The Benefits Department will have discretionary authority to interpret the program and decide any and all matters arising hereunder, including the right to remedy possible ambiguities, inconsistencies or omissions and make factual determinations.

Any such correction, interpretation or determination of the provisions of the program by the Benefits Department will be final, binding and conclusive upon all parties.

Centurion follows all applicable federal and state tax regulations as it relates to the reimbursement benefit. All applicable taxes and withholdings will apply.

Please contact the Benefits Department with any questions at (800) 416-3649 or email Benefits@TeamCenturion.com.

This policy and guidelines may be amended at any time and are subject to change at the discretion of the Company.