

Adopting a child can be one of life's most rewarding experiences. T-Mobile offers eligible employees reimbursement of adoption and/or surrogacy expenses.

Eligibility

- All Regular full-time and part-time employees (as defined in the Employee Handbook).
- Eligible on the first of the month following 30 days of employment.
- Employed with T-Mobile and eligible on the dates that expenses are incurred and submitted within 12 months of the incurred expense.
- Employed at the time the reimbursement is paid.
- Employees enrolled in COBRA are not eligible for this program.

Adoption & Surrogacy Benefit

- Up to \$30,000 per child for either adoption or surrogacy.
- An eligible child is an individual who is under the age of 18 or is physically or mentally incapable of self-care.
- If both parents are employed by T-Mobile, only one parent may submit a claim for the child.
- Reimbursable expenses must be incurred on or after the employee's eligibility date.
- Adoption/surrogacy does not need to be finalized when submitting for reimbursement; reimbursement requests may be submitted as expenses are incurred so long as the request is submitted within 12 months of the incurred expense.

Adoption Details

- Each embryo adoption process constitutes a "per child" limit and eligible employees may submit up to \$30,000 for reimbursement under the program if pursuing embryo adoption for each completed adoption process.

Adoption Expenses

Reimbursable:	Not Reimbursable - includes, but is not limited to:
<ul style="list-style-type: none">▪ Private and public adoption agency and placement fees▪ Legal fees and court costs▪ Fees related to immigration, immunization and translation of legal documents▪ Travel expenses required for adoption of the child▪ Costs associated with state-required home study▪ Costs associated with adoption of a stepchild*▪ Costs associated with embryo adoption including but not limited to administrative, legal, psych, and agency fees*	<ul style="list-style-type: none">▪ Medical expenses▪ Voluntary contributions such as donations▪ Guardianship or custody costs that are not associated with the legal adoption of the child▪ Costs associated with guardianship or custody of a biological child▪ Expenses incurred prior to employee's eligibility date▪ Reimbursement requests for an Adoption that occurred more than one year prior to application▪ Expenses for services not yet performed or for a child not yet placed in your home▪ Charges that are in violation of federal or state law

*Reimbursement amounts associated with adoption of a stepchild and/or adoption of an embryo will be reported as taxable income to the employee per IRS regulations.

Tax Treatment

- Adoption assistance may be excluded from taxable income up to the maximum amount allowed by the IRS for each specific calendar year.
- Reimbursement amounts associated with adoption of a stepchild and/or adoption of an embryo are not excluded from taxable income and will be reported as taxable income per IRS regulations.
- The income tax exclusion begins to phase out for taxpayers with incomes more than \$216,660 and may be indexed each year.
- Benefits paid under Adoption Assistance are subject to Social Security, Medicare, and federal unemployment taxes.
- For more information about tax treatment speak with your tax advisor.

Surrogacy Details

- Traditional surrogacy and gestational surrogacy are included under the Surrogacy program.
- Expenses incurred in pursuit of surrogacy that does not result in a successful live birth are eligible for reimbursement under this Surrogacy Assistance benefit, and each surrogacy attempt even if it does not result in a successful live birth constitutes a “per child” limit.
- Expenses incurred in pursuit of surrogacy where a single surrogacy attempt results in multiple live births, constitutes a single “per child” limit or a maximum of \$30,000.
- A “per child” attempt includes one or more of the following reimbursable expenses:

Surrogacy Expenses

Reimbursable:	Not Reimbursable – includes, but is not limited to:
<ul style="list-style-type: none"> ▪ Agency Fees associated with the surrogacy ▪ Attorney Fees related to the surrogacy ▪ Screening and surrogate fees ▪ Medical and insurance costs associated with the surrogacy (including embryo creation using donor tissue, donor tissue purchase, etc.), excluding out-of-pocket expenses under T-Mobile’s medical plan (e.g. copays, deductibles) 	<ul style="list-style-type: none"> ▪ Voluntary contributions such as donations ▪ Guardianship or custody costs that are not associated with the legal surrogacy of the child ▪ Expenses incurred prior to employee’s eligibility date ▪ Reimbursement requests for a Surrogacy that occurred more than one year prior to application ▪ Non-medical related expenses such as transportation to doctor’s appointments, special food or over-the-counter supplements ▪ Out-of-pocket expenses under T-Mobile’s medical plan (e.g. copays, deductibles) ▪ Loss of income due to complications of pregnancy such as bed rest ▪ Charges that are in violation of federal or state law

Tax Treatment

- Surrogacy benefits are not excluded from taxable income under IRS regulations.
- Any Surrogacy Assistance paid to employees may be subject to State, Federal, Social Security, Medicare and federal unemployment taxes at time of payment.

Approval and Reimbursement

What You Do

- Read and understand the policy, requirements and procedures for the Adoption and Surrogacy Assistance benefit.
- Once you are ready to submit your reimbursement, please contact your dedicated Progyny Care Advocate (PCA) at 833.281.0076. Complete the Progyny Attestation Form your PCA will provide you and attach all required supporting documentation. Required documentation includes:
 - Itemized invoices for eligible expenses.
 - All applicable receipts.
 - Executed adoption or surrogacy agreement or letter from an attorney.
- Submit application for reimbursement within 12 months of the date the expense is incurred.

What We Do

- Progyny will administer and manage this program per the Adoption and Surrogacy Assistance overview document, including receipt and review of all applications and documentation to verify eligibility.
- Your dedicated Progyny Patient Care Advocate will notify you when your Attestation Form has been reviewed and approved for reimbursement.
- If approved, the reimbursement will be processed through payroll and paid on the payday within 3 payroll periods.

Appeals

If your reimbursement is denied for any reason, your dedicated Progyny PCA will notify you with an explanation of the denial. If your request is denied and you believe this determination was made in error, you have the right to appeal such a denial directly to Progyny. Any request for an appeal shall be made within 30 days of the date that you knew or should have known of the denial of your initial claim for reimbursement. Progyny will evaluate the appeal and advise on next steps.

Be Magenta

Guidelines can be updated at any time. It's your responsibility to ensure compliance.

Get Help

Contact your dedicated Progyny Care Advocate at 833.281.0076.