



ADOPTION AND SURROGACY ASSISTANCE PROGRAM

Light & Wonder's adoption and surrogacy assistance program can support your path to parenthood. Recognizing the unique challenges associated with adoption and surrogacy, Progyny assists in reviewing and administering Light & Wonder's Adoption and Surrogacy Assistance Program. Light & Wonder will reimburse up to \$10,000 of eligible adoption **or** surrogacy expenses (per lifetime). You will also have unlimited access to a dedicated Patient Care Advocate (PCA), who will provide you with information, resources and emotional support throughout your adoption or surrogacy journey.

Eligibility:

Eligible Employees are employees who meet the following criteria:

- US domestic regular employee
- Working 30+ hours per week
- For full-time employees, your eligibility begins on your first day of employment

To Apply for Reimbursement:

1. Contact your Progyny Patient Care Advocate (PCA) at 866-929-7684 and request assistance with the Adoption or Surrogacy Reimbursement application.
2. Your Progyny Patient Care Advocate will review the reimbursement policy with you, noting eligible expenses may be submitted for reimbursement as expenses are incurred.
3. Once you have incurred \$10,000 in eligible adoption or surrogacy expenses (per lifetime), submit your expense(s) for reimbursement, using the Progyny Attestation Form.
4. Progyny will issue you a check for your reimbursable expenses that will be delivered via USPS.

Adoption Eligible Expenses:

Progyny's eligible reimbursements may include the following expenses, provided such expenses are incurred after an eligible employee's date of hire and are submitted within twelve months of incurring such expense:¹

- ☐ Agency and placement fees;
- ☐ Application fees;
- ☐ Consultant/specialist fees;
- ☐ Costs incurred by registered domestic partner or same-sex spouse to adopt his or her partner's child(ren);
- ☐ Eligible expenses paid by a registered domestic partner who lives in a state that allows same-sex second parent or co-parent to adopt his or her partner's child;
- ☐ Fees associated with the adoption of the child(ren) through a legally recognized surrogate arrangement;

¹ Employee must provide copy of an executed adoption agreement or letter from an attorney to be considered eligible. Expenses incurred in pursuit of an adoption that does not result in the successful placement of an adopted child are eligible for reimbursement under this Adoption Assistance Program.

² Expenses incurred in pursuit of surrogacy that does not result in a successful live birth are eligible for reimbursement under this Surrogacy Assistance Program.

³ Employee must provide copy of an executed surrogacy agreement or letter from an attorney to be considered eligible.



- ☐ Home Studies, immigration, immunization, and translation fees;
- ☐ Legal fees and court costs; Medical assessment of adopted child(ren);
- ☐ Parent, child, and family adoption counseling; Temporary foster care expenses;
- ☐ Transportation, meals, lodging for the adoptive parents and/or adopted child(ren) only; and
- ☐ Visa and passport fees for adopted child(ren).

The following expenses are not eligible for Adoption Reimbursement:

- ☐ Adoptions that aren't legally recognized;
- ☐ Any expenses that violate state or federal law; Costs for personal items, food, and clothing for the parents or child(ren);
- ☐ Costs paid using funds received from any federal, state, or local program;
- ☐ Costs to adopt a stepchild;
- ☐ Expenses allowed as a credit or deduction under any other federal income tax rule;
- ☐ Expenses already paid for or reimbursed by another employer, benefit, program, or party;
- ☐ Expenses for adopting an individual aged 18 or older, unless they are physically or mentally incapable of self-care; Expenses not paid in US dollars;
- ☐ and Voluntary donations or contributions

Surrogacy Eligible Expenses:

Progyny's eligible reimbursements include the following expenses, provided such expenses are incurred after an eligible employee's date of hire and are submitted within twelve months of incurring such expense:²

- ☐ Surrogacy agency or legal fees³
 - ☐ Attorney fees for both intended parents and surrogate
 - ☐ Psych screening and home visit fees for surrogate
 - ☐ Psych screening and home visit fees for intended parent(s)
 - ☐ Court fees
 - ☐ Surrogate compensation
 - ☐ Surrogate escrow funds
 - ☐ Fees associated with the adoption of a child through a legally recognized surrogate arrangement
- ☐ IVF and medical costs related to surrogacy
 - ☐ Surrogate screening costs
 - ☐ Embryo(s) transfer costs
- ☐ Medical expenses related to a surrogate's pregnancy (which may include but are not limited to: surrogate's maternity insurance, surrogate's deductible, surrogate's co-insurance)
- ☐ Medical expenses for the intended parent that are not covered under the current medical policy
- ☐ Travel expenses for the intended parents or surrogate related to the surrogacy
- ☐ Consultant/specialist fees

Donor Eligible Expenses

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- ☐ Donor agency, psych, and/or legal fees
 - Donor contract fees
 - Donor compensation
 - Donor medication
- ☐ Fees associated with the purchase of fresh or already frozen donor tissue
 - Egg or sperm donor screening costs
 - Egg or sperm retrieval fees
 - Egg or sperm shipping and transport fees
 - Egg or sperm storage fees
- ☐ Travel expenses for the intended parents or surrogate related to donor services
- ☐ Embryo donation fees including but not limited to admin, legal, and psych fees
- ☐ Consultant/specialist fees

The following expenses are not eligible for Surrogacy Reimbursement:

- ☐ Expenses already paid for or reimbursed by another employer, benefit, program, or party
- ☐ Costs paid using funds received from any federal, state, or local program
- ☐ Expenses allowed as a credit or deduction under any federal income tax rule
- ☐ Surrogacy arrangements that are not legally recognized
- ☐ Any expenses that violate state or federal law
- ☐ Medical expenses related to an intended parent's pregnancy (must be billed to medical)
- ☐ Expenses not paid in US dollars

Donor Ineligible Expenses

- Expenses already paid for or reimbursed by another employer, benefit, program, or party
- Costs paid using funds received from any federal, state, or local program
- Expenses allowed as a credit or deduction under any federal income tax rule
- Donation arrangements that are not legally recognized
- Any expenses that violate state or federal law
- Medical expenses related to an intended parent's pregnancy (must be billed to medical)
- Expenses not paid in US dollars

Tax Consequences

Light & Wonder will withhold federal & state income tax from surrogacy reimbursements received under the plan. Surrogacy reimbursements are also subject to applicable Social Security and Medicare taxes.

Light & Wonder will not withhold taxes from adoption reimbursements. However, the total amount of the adoption reimbursement will be reported to the IRS in Box 12 as code T on an employee's W-2. Eligible expenses under this policy may also qualify for the IRS federal adoption tax credit. Employees may not receive a reimbursement and a credit for the same expense.

Employees should speak with their own tax advisor or accountant regarding the tax consequences of any reimbursement received under this policy. Visit www.irs.gov for more information.

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