

Worthington Industries Adoption Benefits Policy

Effective January 1, 2012

Policy overview

To offer assistance to all employees who are building families, a policy has been developed to provide eligible employees with adoption benefits, including financial reimbursement.

Eligibility

Effective January 1, 2012, all full-time non-union employees are eligible for adoption benefits after completion of 30 days of employment. If an employee and his/her spouse both work at Worthington Industries (or its affiliates), only one employee can utilize the financial benefit. The employee must be actively employed at the time any financial reimbursement is made.

Eligible employees may request reimbursement of qualified adoption expenses for adoptions that are finalized after the effective date of this policy. An adoption becomes "final" when the legal entity with jurisdiction over adoption matters makes a final decision awarding you parental rights with respect to an eligible child.

Adopted children to be considered for this benefit, must be under the age of eighteen. They must be part of the US foster care system, Infant in the US, or a Child from another country. The adopted child must not be the child of your spouse.

When coverage ends

Coverage under the WI Adoption Benefits Policy ends on the date:

- You terminate your employment
- You retire
- You no longer meet the WI Adoption Benefits Policy's eligibility requirements
- The WI Adoption Benefits Policy is terminated by Worthington Industries

Financial reimbursement

Eligible adoption-related expenses will be reimbursed to a maximum of \$5,000 per adopted child. Claims for reimbursement must be made within twelve (12) months after the adoption is finalized. Many expenses directly related to the adoption are reimbursable. These include:

- Application fees
- Agency and placement fees
- Legal fees and court costs
- Immigration, immunization and translation fees
- Transportation, meals and lodging
- Parent, child and family adoption counseling

(Note: Adoption transactions that violate any state or federal law, or that are reimbursed by another source, such as a grant or another employer are not eligible for reimbursement).

Timing and procedure for reimbursement

Upon finalization of the adoption, complete the **Adoption Benefit Reimbursement Form**. This form is posted on WInet. Itemized receipts for expenses and a copy of the Adoption Decree must accompany the reimbursement form. Employees should refer to Internal Revenue Service instructions entitled *Qualified Adoption Expenses* regarding taxation of financial benefits, tax credits and tax exclusions.

Claims for reimbursement must be made within twelve (12) months after the adoption is finalized. Timing of the payment will depend on payroll deadlines.

If your request for reimbursement is denied

If your request for reimbursement is denied, you will receive written notice stating the reason for the denial and the provision of the WI Adoption Benefit Policy upon which the denial is based. You will have 60 days after receipt of this notice to submit a written request for review of the decision to Worthington Industries Corporate Benefits Department, 200 Old Wilson Bridge Road, Columbus, OH 43085. A decision on your request for review will be made within 60 days of the receipt of your request. You will receive written notification of this decision.

Parental Leave**Paid leave**

Employees adopting a child are eligible for up to two (2) weeks of paid leave. See Worthington's Parental Leave Guide and Form for details.

Unpaid leave

The employee may be eligible for additional time off under FMLA.