

Adoption Assistance

The Adoption Assistance program reimburses eligible employees for up to \$5,000 of costs incurred for certain qualified adoption expenses on or after January 1, 2016 in connection with the adoption of an eligible child. All regular part-time and full-time employees are eligible for the Adoption Assistance program on the date adoption is finalized.

AECOM will provide employees with up to \$5,000 in adoption assistance benefits for the adoption of an eligible child. Prior to receiving any reimbursements, an eligible employee must complete an adoption assistance reimbursement form, which is posted on myAECOM, and provide reasonable evidence, such as invoices, receipts, or court certifications, that the requested reimbursements constitute "qualified adoption expenses" for the adoption of an "eligible child." All documentation which is submitted for reimbursement must be in English. If the documentation is in another language, it should be submitted along with an English translation of the document certified by a professional translation company. Reimbursement of adoption expenses will be done in the year in which the adoption is finalized, even though expenses may have been incurred in a prior year.

For purposes of this program, reimbursable "qualified adoption expenses" include only reasonable and necessary adoption fees, court costs, attorneys' fees, traveling expenses (including expenses for meals and lodging away from home), and other expenses that are: (i) directly related to, and principally for, the legal adoption of an eligible child by the eligible employee, (ii) not incurred in violation of state or federal law, or in carrying out any surrogate parenting arrangement, (iii) not for the adoption of the child of the eligible employee's spouse, and (iv) not reimbursed by another source. Furthermore, for purposes of this program, an "eligible child" is any individual who, at the time the adoption expenses are incurred, is under the age of 18 or is physically or mentally incapable of caring for himself or herself, has not lived continuously for the past six months with the employee or the employee's spouse or domestic partner, and is not already the child or step child of the employee's spouse or domestic partner.

This program is intended to meet the requirements of Section 137 of the Internal Revenue Code. AECOM does not maintain a special fund to cover the benefits described in this document. Participation is subject to the company's ability to pay for the program, and AECOM, in its sole discretion, may alter or discontinue this benefit at any time. Further, AECOM does not require employees to make contributions as a condition of receiving benefits under this program. However, a fraudulent misstatement or omission of fact may be grounds to deny claims for adoption assistance benefits and/or lead to disciplinary action.