



Adoption & Surrogacy Assistance Program

I. Introduction/Purpose

Servier recognizes that families are formed in many ways and strives to support the needs of parents who are growing their family through adoption or surrogacy by providing a financial reimbursement to help support employees on their journeys and help to defray costs.

The effective date of this program is January 1, 2025. Only adoptions finalized on or after this date will be eligible for reimbursement. In the case of surrogacy, expenses may be submitted only if the surrogacy contract or court order granting parental rights was completed on or after January 1, 2025.

II. Eligibility

All active US regular employees scheduled to work 20 or more hours per week are eligible for Servier's adoption and surrogacy assistance program.

Adoption of children under the age of 18 (unless physically or mentally disabled and unable to care for him/herself) are covered.

In addition, eligible employees must also be actively employed or on an approved leave of absence at the time expenses are paid and at the time the adoption or surrogacy contract is signed. If your spouse/domestic partner is also an employee of Servier, only one of you is eligible to submit expenses and receive reimbursements.

Expenses incurred before your hire date at Servier are not eligible for reimbursement.

Expenses associated with a surrogacy contract outside the United States or expenses associated with a surrogate who does not reside in the United States are not eligible for reimbursement.

III. Policy Guidelines

Benefit Amount

Servier will provide reimbursement of up to \$20,000 per child for qualifying incurred expenses that are directly related to either the adoption of an eligible child as defined under this policy, or which are directly related to and incurred by you pursuant to a fully completed and lawful surrogacy contract.

A maximum lifetime benefit of \$40,000 will be paid. For the purposes of this policy, the adoption of twins or siblings will be considered two adoptions. The birth of multiples under a surrogate contract will be considered multiple births. Expenses will be reimbursed after the adoption process or surrogacy contract is fully completed. In the case of surrogacy, this contract is sometimes referred to as a Gestational Carrier Agreement. A completed surrogacy contract is one which is lawful in the United States and results in you being recognized as the parent of a



child on a birth certificate, Court Order of Adoption, or a Post-Birth Court Order recognizing your parental rights under applicable law.

Reimbursement is not available to an otherwise eligible employee, spouse, or domestic partner acting as a surrogate. The intention of this program is to help employees build their own family through the use of a surrogate.

Covered Expenses

Covered expenses include:

- Agency and placement fees
- Home study fees
- Legal and court fees
- Non-medical expenses paid under the terms of a surrogacy contract that is valid under applicable law
- Reasonable travel expenses necessary for the adoption (including amounts spent for meals and lodging while away from home)
- Immigration, immunization and translation fees

Expenses Not Covered

Covered expenses exclude:

- Adoption of the child of an employee's spouse or domestic partner
- Clothing & Food
- Medical expenses, medical insurance, hospital costs, or temporary living expenses of the birth mother or surrogate
- Medical expenses of a newborn child
- Disability, insurance or wage-replacement expenses incurred by the surrogate
- Expenses covered under a group health plan
- Expenses incurred in violation of local laws
- Expenses associated with the termination or transfer of a surrogacy agreement
- Expenses associated with a surrogacy contract outside the U.S. or expenses associated with a surrogate who is not a U.S. resident
- Expenses incurred for adoptions/surrogacy contracts finalized prior to January 1, 2025
- Expenses incurred before your hire date at Servier

Requesting Reimbursement

To request reimbursement, please complete the Servier Adoption & Surrogacy Reimbursement Request Form. The completed form along with copies of detailed documentation and itemization of expenses is to be submitted to the [HR Service Desk](#).

Related expenses incurred prior to the year of adoption placement or surrogacy completion are allowed, however you must request reimbursement no later than 6 months following the date the adoption/surrogacy contract is finalized.

Reimbursements for approved requests will be issued through payroll.



IV: Taxation

Please note that surrogacy reimbursements are subject to federal income taxes, however adoption reimbursements, up to certain amounts, may not be subject to federal income taxes. All reimbursements paid under this policy are subject to Social Security, Medicare and federal unemployment taxes, and may be subject to state and/or local taxes.

The rules regarding the taxation of the adoption or surrogacy assistance benefits are complex, so we recommend you review your tax withholdings and consult with your personal tax advisor for assistance when filing your tax return.

V: Impact on Other Benefits

You may add your child to your Servier group health plans including medical, dental, vision life insurance and medical and dependent care flexible spending accounts. Benefit changes must be made within 30 calendar days of the date of placement for adoption or, for surrogacy, 30 calendar days of the date you become recognized as the parent of the child on a birth certificate, Court Order of Adoption, or a Post-Birth Court Order. Benefit changes are made through ADP. In the case of adoption, a copy of the adoption placement agreement may be required to enroll your child. For surrogacy, a copy of the birth certificate and/or court order may be required.

Servier Pharmaceuticals reserves the right to amend or terminate this Adoption & Surrogacy Assistance Program, or any program component, at any time and for any reason without the consent of any employee or participant.