



## Informatica Adoption Assistance Program for U.S. Employees

### About This Program

Informatica, LLC (the “Employer”) established the Informatica Adoption Assistance Program (the “Program”), effective as of January 1, 2017, for the exclusive benefit of its Eligible Employees, as defined below. It is intended that benefits paid under the Program will be excludable from your income for federal income tax purposes to the full extent permitted under Internal Revenue Code § 137. Please see the discussion below of “Important Tax Considerations” for more information.

Even though you may be eligible for reimbursements under the Plan, there is no guarantee that the tax benefits under Internal Revenue Code § 137 will continue in the future. Informatica intends to provide these reimbursements under the Plan regardless of their tax treatment, and accordingly the benefits paid under the Program may not be excludable from your income for federal income tax purposes. Please consult with your tax advisor regarding the effect on your personal tax situation.

### Eligibility

The Program is available to all Eligible Employees. To be considered an “Eligible Employee” for the purposes of the Program, an individual must be a common-law employee of the Employer in the U.S., and must be classified as an “Employee” in the Employer’s payroll records. In addition, to the foregoing eligibility requirements, an individual must also:

- regularly scheduled to work a minimum of 24 hours per week; and
- have completed at least 12 months of employment with the Employer.

An Employee is not eligible to participate in the Program if:

- the Employer classifies that Employee as a temporary employee or independent contractor;
- the Employee is a “leased employee,” as such term is defined in Internal Revenue Code §414(n);
- the Employee is a nonresident alien who does not receive any earned income from the Employer which constitutes United States source income;
- the Employee owns more than a 5% interest in the Employer; or
- the Employee is married to or is a tax dependent of someone who owns more than a 5% interest in the Employer.



## Benefits

An Eligible Employee who meets the Program's conditions can obtain up to \$5,000 (\$6,000 in the case of the adoption of a special-needs child as defined in the Instructions to IRS Form 8839) in reimbursement of Qualified Adoption Expenses that are paid or incurred in connection with the adoption of an Eligible Child and while an Eligible Employee under the Program. An Eligible Employee is eligible for the maximum reimbursement for each child adopted. Any attempt that leads to a successful adoption of a child and any unsuccessful prior attempt to adopt a different child are treated as one adoption.

If both adoptive parents are Eligible Employees, the maximum benefit applies jointly.

## Eligible Child

An Eligible Child must be under the age of 18 or physically or mentally incapable of self-care and must not be the child of an Eligible Employee's spouse (e.g. a stepchild of the Eligible Employee).

## Qualified Adoption Expenses

The term "Qualified Adoption Expenses" means: reasonable and necessary adoption fees, court costs, attorney fees, and other expenses which are directly related to, and the principal purpose of which is for, the legal adoption of an Eligible Child by an Eligible Employee; are not incurred in violation of State or Federal law or in carrying out any surrogate parenting arrangement; are not expenses in connection with the adoption by an Eligible Employee of a child who is the child of such Eligible Employee's spouse; and are not reimbursed under an employer program or otherwise.

Qualified Adoption Expenses include the following:

- agency and placement fees (including home study fees);
- legal fees and court costs;
- unreimbursed medical expenses for the adoptive child prior to placement for adoption;
- unreimbursed medical expenses for the adoptive child's birth mother;
- temporary foster care costs for the Eligible Child immediately preceding placement;
- immigration, immunization, and translation fees;
- travel and transportation costs associated with the adoption (including amounts spent for meals and lodging) while away from home;
- counseling fees associated with placement and initial adjustment (beyond what is covered under the Employer's medical plan);
- qualified adoption expenses that were part of an unsuccessful attempt to adopt a



different child; and

- other expenses as determined by the Employer, consistent with Instructions to IRS Form 8839.

**IMPORTANT:** If you adopt a special-needs child, as defined in the Instructions to IRS Form 8839, you may be able to exclude from income certain amounts in addition to the actual Qualified Adoption Expenses you pay or incur; however, the Employer does not reimburse those so-called “deemed expenses” under the Program.

**The following expenses are *not* qualified adoption expenses and are not reimbursable under the Program:**

- expenses paid or incurred before you became an Eligible Employee under this Program;
- expenses paid or incurred before the effective date of the Program;
- expenses reimbursed or reimbursable under a federal, state, or local program;
- expenses reimbursed under another employer-sponsored program;
- expenses that violate federal or state law;
- expenses associated with a surrogate parenting arrangement;
- expenses associated with the adoption of the child an Eligible Employee's spouse (stepchild adoptions);
- expenses submitted later than 12 months following the date the adoption becomes final;
- expenses incurred after you are no longer an Eligible Employee under this Program;
- expenses incurred with respect to an adoption not finalized while you are an Employee of the Employer (or any of its subsidiaries);
- expenses submitted for reimbursement before the adoption is finalized; and
- expenses determined to be not qualified adoption expenses by the Employer, consistent with the Instructions to IRS Form 8839.

**Claiming Reimbursement**

After the adoption of an Eligible Child is finalized, reimbursements for Qualified Adoption Expenses may be requested by providing the Employer with reasonable substantiation that the reimbursements constitute Qualified Adoption Expenses. An Eligible Employee can provide reasonable substantiation by:

- submitting a signed and fully completed Adoption Assistance Request Form to the Employer within 12 months after the date the adoption is finalized; and



- attaching itemized bills or receipts substantiating the amount and nature of the expenses—and a copy of the final decree of adoption.



Requests for reimbursement not submitted within 12 months following the date the adoption becomes final will not be considered. In addition, to be eligible for reimbursement of Qualified Adoption Expenses, you must be an Employee of the Employer (or of one of its subsidiaries) on the date the adoption becomes final and submitted expenses must have been incurred while you were an Eligible Employee. Timely requests for reimbursement will generally be approved or denied by the Employer, in writing, within 30 days.

## General Provisions

The Program operates on a calendar-year basis.

Employees are not required or permitted to contribute to the Program. All Program benefits are to be paid by the Employer from its general assets.

The Employer administers the Program, and has sole discretionary authority to interpret the Program, to make eligibility and benefit determinations, and to make factual determinations in connection with the Program. Any determinations of the Employer are final and binding.

The Employer intends to continue the Program indefinitely but has the right to terminate or amend the Program at any time.

This Program is to be construed, administered, and governed by the laws of the state of California, to the extent not superseded by the Internal Revenue Code or other federal law.

## Important Tax Considerations

It is intended that benefits paid under the Program may be excludable from your income for federal income taxes to the extent permitted under Internal Revenue Code §137. **You are responsible for understanding the tax treatment of reimbursements under this Program and for claiming the applicable income exclusion by filing Form 8839 with your federal income taxes.** (Form 8839 and Instructions are available from the IRS and on the IRS website at [www.irs.gov](http://www.irs.gov).)

- If you do not satisfy the conditions of Internal Revenue Code §137, all or part of the reimbursements under this Program may be considered taxable income when you file your federal income tax return—for example, if your adjusted gross income (as defined in the Instructions to Form 8839) exceeds IRS limits.
- It is important for you to understand that although the Employer is required to withhold applicable federal employment taxes from reimbursements (e.g., for Social Security, Medicare, and federal unemployment tax) and to report the total amount of reimbursements to the IRS on your Form W-2, reimbursements under this Program are not subject to and are made free of federal income tax withholding. If you must include any of the reimbursements in your income, your withholding may not be enough to cover the tax on these payments. Therefore, you may need to adjust your withholding by filing a new Form W-4 with the Employer. (For general information on Form W-4, see Publication 919, available from the IRS and on the IRS website at [www.irs.gov](http://www.irs.gov).)



- State taxes may also apply to reimbursements under this Program.
- In addition to the income exclusion discussed above, you may also be entitled to a federal income tax credit for other adoption expenses (other than for expenses reimbursed elsewhere, including under this Program or a program like this one). You are responsible for coordinating the income exclusion and tax credit and for determining which one will produce the greatest financial and tax benefit for you and your family. For additional information about the income exclusion and tax credit, please refer to the Instructions to Form 8839, available from the IRS and on the IRS website at [www.irs.gov](http://www.irs.gov).

This Program is duly adopted by Informatica effective January 1, 2017.