ADOPTION ASSISTANCE

ABOVE MARKET

OVERVIEW

Boeing reimburses eligible employees up to $10,000 per adoption for eligible expenses (there is a lifetime limit of two adoptions per eligible employee). Eligible expenses related to the adoption of a child under 18, or for anyone (regardless of age) who is physically or mentally unable to care for themselves, are generally covered up to the reimbursement limit and include:

- Domestic and foreign agency and placement fees
- Legal fees and court costs associated with the adoption
- Counseling fees associated with placement and initial adjustment
- Medical expenses for the child not otherwise covered by insurance prior to the adoption
- Immigration, immunization and translation fees
- Expenses incurred to care for children under the age of 18, or over the age of 18 with special needs
- Temporary foster care provided before placement of the child in the employee's home
- Associated travel and transportation costs, including airfare, taxis, rental cars, gas for your car or mileage
- Home inspection costs
- Expenses that were part of an unsuccessful attempt to adopt a child; unsuccessful adoptions count toward the plan's lifetime maximum
- Other expenses as determined by the plan administrator, consistent with Instructions to IRS Form 8839

BOEING IS ONE OF THE BEST ADOPTION-FRIENDLY U.S. WORKPLACES

The Dave Thomas Foundation for Adoption recognized Boeing for its robust adoption benefit programs three times on its 2019 Best Adoption-Friendly Workplace list:

TOP 100 U.S. companies for adoption assistance and paid leave

TOP COMPANIES BY INDUSTRY Boeing is the only aerospace industry listed

TOP 10 companies for best impact, given to companies with more than 1,000 employees that provide the largest overall financial benefits and have the capacity to reach the greatest number of employees

Dave Thomas Foundation *for* Adoption® | **Adoption-Friendly Workplace™**

ADOPTION ASSISTANCE

ABOVE MARKET

ELIGIBILITY

- U.S. nonunion employees who work more than 19 hours per week (Boeing Aerospace Operations employees in Accounting Business Unit C2 are not eligible).
- U.S. employees who work more than 19 hours per week and are represented by SPEEA or SPIU or the following unions: CMM & IC Local 721, IAFF 1-17, IAFF I-66 St. Louis, IAFF I-66 Seattle, IAM 2766, IAM 725, IBT 6, IUOE 501W, IUOE 286, IBEW 1, SPFPA 159, UAW 1069 and UAW 887.
- U.S. nonunion subsidiary employees who work more than 19 hours per week, are on Boeing U.S. payroll and are eligible for the Boeing core benefit program.

ADDITIONAL NOTES

- The child being adopted cannot be a blood relative of an employee or of a spouse or domestic partner, or a child of the employee's spouse or domestic partner.
- Adoption reimbursement is not subject to federal income tax withholding, but Social Security, FICA and FUTA withholding will apply. State income tax may be withheld from the reimbursement, depending on state of residence.
- Employees whose adjusted gross income is above amounts specified by the IRS may not be eligible to receive a tax-advantaged reimbursement *or* only a portion of their reimbursement may be eligible to be received tax free. It is the employee's responsibility to determine if they are eligible for a reimbursement under current IRS requirements.
- Married Boeing employees may not apply for multiple reimbursements on the same adoption.

FOR MORE INFORMATION ABOUT TOTAL REWARDS IN GENERAL, VISIT **HTTPS://TOTALREWARDS.WEB.BOEING.COM**.

The material provided here about company policies, procedures, and benefits is for informational purposes only; it does not constitute a contract or contractual obligation. Certain eligibility provisions apply to each of the programs, policies, and benefits; not all of these provisions are described here. In the event of a conflict between the above information and any of the official plan documents, policies, or procedures, the terms of the official plan documents, policies, or procedures, as applicable, will control, in accordance with applicable laws. The Boeing Company reserves the right to change, modify, amend, or terminate any or all of the provisions of the plans, policies, or procedures, at any time and for any reason for employees, former employees, retirees, and their dependents and/or beneficiaries.