

Reimbursement Form and Instructions

Adoption Assistance Program

Effective Date: January 1, 2007

Eligibility:

- Scotts LawnService Associates
 - Active, regular full-time U.S. associates
 - The first day of the month on or following 60 days of continuous full-time employment
- All Other Associates
 - Active, regular full-time U.S. associates
 - The first day of the month on or after your date of hire

Adoptee Eligibility:

Adopted child must be under the age of 18 (or totally and permanently disabled if over the age of 18), including the child of your spouse, or a child who is related to you.

Benefits:

Eligible adoption-related expenses will be reimbursed to a maximum of \$5,000 per adoption. There is a lifetime maximum limit of two (2) adoptions per associate. If you and your spouse are both associates, only one of you will be eligible for the maximum benefit amount for each child adopted.

Reimbursement Requirements:

Qualified adoption expenses are reasonable and necessary expenses directly related to, and for the principal purpose of, the legal adoption of an eligible child. Qualified adoption expenses include:

- Private and public adoption agency fees, placement fees and counseling fees.
- Court costs and legal fees.
- Costs of temporary foster care for the child (during the adoption process).
- Travel and lodging expenses associated with the adoption.
- Non-reimbursed, out of pocket expenses paid by the associate for reasonable and customary medical expenses for the child (not otherwise covered by insurance or other third party).

Qualified adoption expenses **do not include:**

- Expenses covered by another source, such as insurance company, an adoption agency or benefits reimbursed under an adoption assistance plan maintained by your spouse's employer or any government provided adoption assistance.
- Adoption expenses related to an unsuccessful adoption attempt.
- Adoption expenses incurred prior to January 1, 2007 and expenses incurred for adoptions that were final prior to January 1, 2007.
- Expenses related to any surrogate parenting arrangement.
- Expenses incurred and/or paid while not employed at the Scotts Miracle-Gro Company or before associate was eligible.

Taxation Information:

Since the Company cannot predict an associate's personal tax situation, adoption expense reimbursements are treated as taxable income, and applicable FICA and other taxes (i.e. federal and state income taxes) are withheld from each reimbursement amount. The gross amount of the reimbursement in a given calendar year is reported on an associate's W-2 form. Associates should consult a personal tax advisor to determine whether an exclusion from income or a tax credit is available, and which option may be best for their circumstances.

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Instructions to Associates for Completing the “Requisition for Payment” Form:

Requests for reimbursements can be made once the adoption is final and the child has been placed in the associate’s home. Reimbursement will be made payable to the associate.

- Please keep copies of all documentation before sending in your form.
- The following documents are required for reimbursement:
 - Reimbursement form,
 - Itemized receipts and/or bills, and
 - Copy of the final adoption papers from the court
- Complete all sections of Part 1 – your associate number (found on your paycheck), your full name, your entire address (Street/P.O. Box, City, State and Zip) and your daytime and home telephone number.
- Complete all sections of Part 2 – identify each qualifying expense separately. Attach itemized receipts to the form to ensure timely processing.
- Read Part 3 - fill out the requested information, sign and date the form where indicated.
- The Company Code, Account Number and Cost Center have already been completed. Enter the amount to be paid to you. If there is a discrepancy between your receipts and what is written on the form, the form will be returned to you for clarification.
- Return the form to Alison Shinault for review, approval and reimbursement.

If you have questions, contact Alison Shinault at 800-221-1760, extension 5774. The above listed documents must be mailed to:

Alison Shinault
HR Benefits
Scotts Adoption Assistance Program
14111 Scottslawn Road
Marysville, OH 43041

Once approved, the copy of the adoption papers will be returned to the associate.

Time Off:

Associates may be eligible for up to 12 weeks of job-protected and benefit-protected leave in accordance with the Family and Medical Leave policy. Associates may want to contact their local Human Resources person for more information.

Adoption Resources:

The Scotts Company Family Resource and Referral Program is available to partner with associates to provide adoption information, research and referral services. Call the Employee Assistance Program at **1-800-886-1171** or go to www.matrixpsych.com to find out how the Family Resource and Referral Program can help you.

Coordination with Other Benefits:

At the time of placement, you may add your child to your benefits. Any additions or changes to your benefits must occur within 60 days of placement. Please contact the Scotts Benefits Service Center at **1-877-SMG-BFIT** or online at <http://myscottsbenefits.com> to make changes to your benefits or if you have questions about making changes to your benefits.



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Part 1 – Associate Information

Associate Name (First and Last)		Associate ID#
Associate Address (Street, City, State and Zip Code)		
Daytime Phone Number	Home Phone Number	
Department		

Part 2 – Qualifying Expenses

Date	Explanation of Expense (Attach original/copy of receipts for each expense)	Amount
Total Reimbursement Request		

Do not forget to include a copy of the final adoption papers with your reimbursement.

Part 3 – Associate’s Certification for Reimbursement

I would like to apply for reimbursement of the adoption expenses listed above, confirming that _____ (child’s name), whose birth date is _____, was placed in my home for the purpose of adoption on _____ (date). The date adoption was finalized _____.

I certify that this is a claim for allowable expenses under The Scotts Company Adoption Assistance Program.

Signature of Associate _____ Date _____

Benefits Office Use Only

Company Code 3000	Account No. 606630	Cost Center 11280
Approved by: Alison Shinault		