

Alcoa Statement of Claim for Adoption Assistance

A separate statement of claim should be submitted for each child for whom claim is made. Please complete and sign. Guidelines about the program appear on the reverse side. It is your responsibility to complete this form and return it to the Alcoa Adoption Assistance Administrator.

1. Employee's name (Print) _____ Social Security No. _____

2. Present address: No. _____ Street _____ City _____ State _____ Zip Code _____

3. Daytime phone number: (_____) _____ E-mail address (if acceptable form of contact): _____
area code

4. Date of birth _____ Male Female Marital Status: Single Married Widowed Divorced

5. Is any family member of your household employed or do you have other employment? Yes No If Yes, answer the following as to each person.

Name	Relationship	Name and Address of Employer
_____	_____	_____

6. Have any benefits or services been provided, or might they be provided, under any other Employer Group Insurance, Prepayment or Benefit Plan on account of the expenses for which this claim is made? Yes No If Yes, answer the following or attach a copy of the payment report provided by the other plan.

(a) Other Group or Plan No. _____ Serial or Subscriber No. _____ Amount of benefits or value of such services \$ _____

(b) Name and address of insurance company or organization providing such benefits or services. (State type of benefits or services.)

(c) Has claim been filed with other plan? Yes No If Yes, date filed _____

7. The expenses included in this claim were for the adoption of:

(a) Child's full first name _____ Last name _____ Male Female

(b) Date of birth _____ (c) Date child was placed in your home _____ (d) Final adoption date _____
(must be completed)

8. Are the expenses included in this claim for the adoption of a stepchild of either the employee or the employee's spouse? Yes No
 If Yes, indicate the date the adoption petition was filed with the courts: _____

9. I wish to apply for reimbursement of the following covered adoption assistance expenses:

EXPENSES: Adoption agency fees	\$ _____
Placement fees	\$ _____
Lawyers' fees and other required legal fees	\$ _____
Maternity expenses (of the child's natural mother)	\$ _____
Temporary foster care charges (for the period just before placement of the child with your family).	\$ _____
TOTAL	\$ _____

Attach to this claim form itemized bills showing a brief description of expenses submitted with this claim.

Submit the completed, signed claim form, along with the itemized bills, to: Alcoa Inc.
 Attn: Adoption Assistance Administrator
 201 Isabella Street
 Pittsburgh, PA 15212

Note: Effective 1/1/97, reimbursements for *qualified* adoption expenses are exempt from Federal income tax withholding. Expenses incurred in connection with the adoption of a child of the employee's spouse (stepchild), expenses for the natural mother, and expenses for temporary foster care are considered non-qualified by the Internal Revenue Service and are, therefore, subject to federal income tax withholding. Reimbursements for *all* adoption expenses are subject to FICA and FUTA tax withholding, and may be subject to state and local tax withholding as well. You may also be eligible for a credit on your individual federal tax return for adoption expenses. You should contact your personal tax advisor for more information.

I certify that the information furnished by me in support of this claim is true and correct to the best of my knowledge. I hereby authorize any insurance company, organization, employer, hospital, physician or any other provider of services to release any information requested with respect to this claim and any attached bills.

 date

 employee signature



Adoption Assistance Program Guidelines

Additional details about Adoption Assistance are available on Employee InfoLink at <http://intranet.alcoa.com/hr>. Follow the links for "Other Benefits."

Who Is Eligible

All full-time employees of Alcoa and participating subsidiaries are eligible for adoption assistance coverage. Part-time salaried employees also are eligible.

When Coverage Begins

Coverage for adoption assistance begins on the first day you are actively at work. If your location has a probationary period, coverage will begin after you successfully complete your probation.

If you are not actively at work on the date coverage is scheduled to begin, you will be covered according to the provisions in effect on your last day of active work.

When Coverage Ends

Adoption assistance coverage ends on the earliest of:

- your last day of active work, unless you are eligible for a continuance as described under Coverage While Not at Work (see Employee InfoLink);
- the end of any continuance period for which you qualify;
- the date your employment ends or you die; or
- the day before your date of retirement.

Covered Expenses

The adoption assistance benefit reimburses you for covered expenses up to a maximum of \$2,000 for each adoption finalized on or after the date you become eligible for this benefit. The following are eligible expenses:

- adoption agency fees;
- placement fees;
- lawyer fees and other required legal fees;
- temporary foster care charges for the period of time just before the child is placed in your family; and
- maternity expenses of the child's biological mother. These benefits are part of the \$2,000 maximum. If the biological mother has other medical insurance coverage, the adoption assistance benefit will apply only to the amount her maternity expenses exceed any benefits payable from the other medical coverage.

Adoption assistance benefits are payable only for legitimate adoption-related charges. Claims must be filed within 180 days of the date the adoption becomes final.

When Benefits Are Paid

Adoption assistance benefits are payable when the child becomes a member of your household. However, if you are adopting a stepchild, benefits may be paid when you file the adoption petition with the courts.

Applying for Benefits

Claims for eligible adoption expenses must be filed with the claims administrator after the child is a member of your household, within 180 days of the final adoption date or the date charges were incurred. You must include itemized bills with your completed claim form. For more information or to obtain a claim form, call 1-888-ALCOA123 or go to Employee InfoLink.

Payment will be made directly to you as an additional amount in your paycheck.