



Adoption Assistance Policy

Policy overview

The Company has established the Adoption Assistance Policy for the exclusive benefit of its eligible employees/members, by providing financial assistance for adoption-related expenses.

Eligibility

All benefit-eligible Home Office, Distribution Center, Cedar Valley Inn, Family Support Team (inc. Mission Coach), Field Management, Community Leader, Operations Leader and Employee Training Coordinator employees are eligible for reimbursement of up to \$2500 of customary adoption related expenses after one year of continuous employment. If an employee/member and his/her spouse both work for the Company, only one can utilize the financial benefit. The employee/member must be actively employed by Cracker Barrel or one of its subsidiaries at the time any financial reimbursement is made.

An individual is not eligible for reimbursement if that individual owns more than a 5% interest in Cracker Barrel or that individual is married to or is a tax dependent of someone who owns more than a 5% interest in Cracker Barrel.

Adopted children, to be considered for this benefit, must be under the age of eighteen or physically or mentally incapable of caring for himself or herself. Adoption assistance is not available for a child who is a blood relative, stepchild or child of a domestic partner.

Financial reimbursement

Eligible adoption-related expenses will be reimbursed to a maximum of \$2500 per adopted child with a limit of two adoptions per household. Expenses are eligible if they are reasonable and necessary, are directly related to the adoption of a child, and are not incurred in violation of state or federal laws or in carrying out any surrogate parenting arrangement. These include:

- Application fees
- Home studies
- Agency and placement fees
- Legal fees and court costs
- Immigration, immunization and translation fees
- Transportation, meals and lodging
- Parent, child and family adoption counseling

Expenses not eligible

Expenses not eligible for reimbursement include but are not limited to:

- Expenses covered under another adoption assistance or medical plan;
- Fees for services not yet performed;
- Voluntary donations or contributions;
- Personal items for the child;
- Expenses associated with a surrogate arrangement;

- Living expenses of the biological parent(s);
- Costs to obtain guardianship or custody of a child which are not associated with the adoption of that child;
- Expenses paid or incurred before an employee became eligible to participate under this Policy or after an employee is no longer eligible to participate under this Policy;
- Expenses submitted later than 12 months following the date the adoption becomes final; and
- Costs associated with the adoption of a stepchild, blood relative or child of a domestic partner.

Timing and procedure for reimbursement

Upon placement of the adopted child and within one year of finalizing the adoption, eligible employees must submit a signed and fully completed *Adoption Financial Reimbursement Form* obtained from the Benefits Department. Itemized receipts for expenses and a copy of the final decree of adoption must accompany the form and all eligible expenses must be submitted at one time. Employees will not be permitted to submit a subsequent claim for additional expenses related to the same adoption, even if the \$2,500 maximum benefit was not reached with the first claim.

Employees will have the opportunity to provide corrected documents if information originally provided is missing pages/illegible. Reimbursements will be held until such time as corrected documentation can be provided as long as the corrected documentation is submitted no later than one year of adoption finalization date. If no response from the employee is received within 10 days of request for documentation clarification, the valid information will be sent to payroll for reimbursement processing.

Requests for reimbursement not submitted within one year of finalizing the adoption will not be considered.

General

Employees are not required or permitted to contribute under the Adoption Assistance Policy. All reimbursements are to be paid by the Company from its general assets.

The Company administers this Policy and has sole discretionary authority to interpret it, to make eligibility and reimbursement determinations, and to make factual determinations in connection with this Policy. Any determinations of the Company are final and binding.

Taxes

The Company makes no commitment or guarantee that amounts paid to employees under this Policy are or will be excludable from eligible employees' income for federal, state, or local tax purposes, or that any favorable federal, state, or local tax treatment will apply to or be available to eligible employees. Employees are responsible for understanding the tax treatment of reimbursements under this Policy, and are encouraged to speak with their own tax adviser before requesting to have reimbursements made under the Adoption Assistance Policy.