

**The University of California  
Residents and Fellows  
Fertility Expense Reimbursement Program**

**Effective March 1, 2023**

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## **I. Purpose**

The University of California ("University") has established this Fertility Expense Reimbursement Program ("Program") for the exclusive benefit of its eligible employees. The Program provides for reimbursement of certain fertility expenses incurred by eligible employees that are not qualified medical expenses under Section 213(d) of the Internal Revenue Code ("Code").

## **II. Administration**

Carrot is the Claims Administrator responsible, in its sole discretion, for processing reimbursement requests under the Program. Carrot's determination regarding a request for reimbursement under the Program is final and binding.

## **III. Eligibility**

An Eligible Employee is an employee of the Employer who is a UC Resident or Clinical Fellow and who is enrolled in a UC Resident and Clinical Fellow medical plan. A UC Resident or Clinical Fellow here means an individual who is enrolled in a University Graduate Medical Education (GME) training program and works at least 20 hours a week. An Eligible Employee may also submit reimbursements for eligible expenses incurred by their legal spouse or domestic partner. Participation in the Program shall continue while an eligible employee is on an approved leave of absence for: military leave/medical leave/personal leave/family leave.

## **IV. Program Benefits**

- A. The University will reimburse eligible expenses incurred by eligible employees, up to the following maximum reimbursement limits:
  - 1. This amount shall be reduced by the amount reimbursed to the eligible employee for fertility expenses that are qualified medical expenses under Code Section 213(d), expenses for gestational surrogacy services, or adoption expenses, if any, incurred in the same calendar year.
  - 2. The lifetime maximum reimbursement limit under the Program is \$30,000.00. This amount shall be reduced by the amount reimbursed to the eligible employee for fertility expenses that are qualified medical expenses under Code Section 213(d), expenses for gestational surrogacy services, or adoption expenses, if any, incurred during the eligible employee's lifetime.
- B. maximum reimbursement limits apply to each eligible employee's household.

## **V. Eligible Expenses**

- A. The Program provides for reimbursement of fertility expenses that are not qualified medical expenses under Code Section 213(d) ("Covered Expenses"), to the extent legally allowed and, where applicable, provided by an eligible provider, including:

1. Fertility consultations
  2. Semen analysis
  3. Fertility preservation for males and females
  4. Genetic testing related to fertility such as PGT-A and PGT-M
  5. Intrauterine insemination
  6. In vitro fertilization
  7. Transportation of reproductive material from point-to-point with a valid transportation vendor
  8. Storage costs for eggs, sperm and/or embryos
  9. Fertility medication
  10. Reasonable travel expenses to and from an eligible provider
- B. The Program does not provide reimbursement for any of the following (this list is not exhaustive):
1. Fertility treatments provided by primary care providers, midwives, or OBGYN providers.
  2. Acupuncture, herbal treatments, nutrition counseling, general genetic tests, physical therapy, or fitness-related expenses.
  3. Expenses that are covered or reimbursable by any third party (individual or entity) or any other plan or program, including but not limited to, an employer-sponsored medical or other benefit plan, or a governmental plan or program;
  4. Medical expenses of eligible employees, spouses, domestic partners or covered family members (regardless of whether such expenses are covered by, or reimbursable under, any employer or governmental plan or program or by a third party).
- C. Eligible employees receiving reimbursements under the Program must provide reasonable substantiation that expenses incurred constitute Covered Expenses.

## **VI. Reimbursements**

- A. A request for reimbursement shall be made in accordance with procedures established by the Claims Administrator, using the Carrot platform.
- B. For eligible employees who are active participants, all reimbursement requests and required documentation must be submitted no later than 90 days following the end of the plan year during which the expense was incurred. Notwithstanding

the foregoing, anyone who terminates participation must submit all reimbursement requests and required documentation no later than 30 days following their termination.

## **VII. Contributions and Funding**

- A. Employees are not required or permitted to contribute to the Program.
- B. The Program is unfunded. All reimbursements are paid from the University's general assets.

## **VIII. Income Tax Implications**

Benefits paid under the Program are treated as taxable wages for income and employment tax withholding purposes.

## **IX. Amendment and Termination**

The University, in its sole discretion, may amend or terminate this Program for any reason at any time, and without prior notice to employees. However, any eligible employee who has submitted documentation of their covered expenses as of the time of such amendment, modification, or termination, but has not yet been reimbursed for such expenses, will be reimbursed in accordance with the terms of this Program.

## **X. Miscellaneous**

- A. Limitation of Rights. Neither the establishment of the Program nor any amendment thereof, nor the payment of any benefits under the Program, shall be construed as giving to any eligible employee or other person any legal or equitable right against the University or Carrot.
- B. Restriction on Alienation. The interests of persons entitled to benefits under the Program are not subject to their debts or other obligations and, except as may be required by the tax withholding provisions of the Internal Revenue Code or any state's income tax act, may not be voluntarily or involuntarily sold, transferred, alienated, assigned, or encumbered.
- C. Facility of Payment. When any person entitled to benefits under the Program is disabled or is in any way incapacitated so as to be unable to manage his/her affairs, the University may cause such person's benefits to be paid to such person's legal representative for their benefit, or to be applied for the benefit of such person in any other manner that the University determines appropriate.
- D. No Employment Contract. This Program is not an employment contract. Any employment rights of an eligible employee are neither enlarged nor diminished by the establishment of the Program.
- E. Severability. If any provision of the Program is declared invalid or unenforceable by a court or agency of competent jurisdiction, such stricken provision shall not affect any other provisions of the Program, and the Program shall be construed and enforced as if such provision had not been included herein.

- F. Applicable Laws. Except to the extent superseded by the laws of the United States, this Program and all rights and duties thereunder shall be governed, construed, and administered in accordance with the laws of the State of California.
- G. Forum Selection. Any court action must be brought in the U.S. District Court of the Northern District of California.
- H. Headings. The headings and subheadings of this Program have been inserted for convenience of reference only and are to be ignored in any construction of the provisions hereof.
- I. No Waiver of Terms. No term, condition or provision of the Program shall be deemed to have been waived, and there shall be no estoppel against the enforcement of any provision of the Program except by written agreement of the party charged with such waiver or estoppel. No such written waiver shall be deemed a continuing waiver unless specifically stated therein, and each such waiver shall operate only as to the specific term or condition waived and shall not constitute a waiver of such term or condition for the future or as to any act other than that specifically waived.

This Fertility Expense Reimbursement Program has been established by:  
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