

Adoption Assistance Programs

An employer's adoption assistance program is subject to both a ceiling on the maximum amount of income that may be excluded and income phase-outs.

	Internal Revenue Code Section	2009	2008	2007
Maximum Exclusion	§137(b)(1)	\$12,150	\$11,650	\$11,390
Income Phase-Out				
- Start of Phase-Out	§137(b)(2)(A)	\$182,180	\$174,730	\$170,820
- Complete Phase-Out	§137(b)(2)(B)	\$222,180	\$214,730	\$210,820



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