



Good Fit Domestic Partner Affidavit

PLAN GROUP NUMBERS	Active Employees	Retired Employees
Kaiser Permanente Access PPO Plan	#6498700	#6498800
Kaiser Permanente Essentials Plan (<i>aka Core</i>)	#1489700	#1489800
Kaiser Permanente HSA Plan <i>Individual</i>	#1658400	#1658900
<i>Family</i>	#1658500	#1659000
Delta Dental of WA Plan	#287	#287
Willamette Dental of WA, Inc.	#WA137	#WA137

Section A. Indicate the purpose of this Affidavit (Note that you must ALSO complete a PLU Good Fit Group Medical, Dental and Life Insurance Enrollment Application):

Purpose of Application:	Add: <input type="checkbox"/> Domestic Partner <input type="checkbox"/> A Domestic Partner's Dependents	Terminate: <input type="checkbox"/> Domestic Partner <input type="checkbox"/> A Domestic Partner's Dependents	Effective Date Desired:
Subscriber's Last Name:	First:	MI:	

Section B. I attest that:

- 1) I, and _____, are domestic partners, and we:
(Name of Domestic Partner – please print)
- Are each eighteen (18) years of age or older and
 - Are living together, and
 - Are both legally competent to register and
 - Are not related by blood closer than would bar marriage in the State of Washington, and
 - Are not married to anyone, and
 - Are not in a domestic partnership with anyone else.

Section C. Term of Affidavit:

I understand that this affidavit shall be terminated upon the death of my Domestic Partner or by a change of circumstance attested to in this affidavit. I agree to notify PLU's Human Resource Services if there is any change of circumstances attested to in this affidavit within thirty (30) days of the change by filing an updated Affidavit and other applicable forms.

Section D. If You are Applying for Children of Your Domestic Partner:

- I, the employee, declare that my Domestic Partner's children meet the following criteria:
1. The dependent(s) reside regularly with me and my Domestic Partner, and the dependent(s) qualify as my dependents for tax purposes – *see the back of this form*
 - Or
 2. My Domestic Partner is required to provide coverage for the children by a court order.

Section E. Tax Status Certification and Payroll Deductions for My Domestic Partners and/or His or Her Dependents:

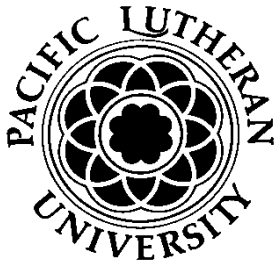
- I certify my Domestic Partner and his or her dependents qualify under IRS rules (see back of form) as my dependents so I elect for their premiums to be taken on a pre-tax basis *Or*
- Deduct the premiums for my Domestic Partner and any dependents on an after-tax basis; I understand that any premiums paid by PLU on their behalf will be taxable income to me.

X. Signature of Employee: _____

Section F. Declarations and Signatures:

- I understand that this declaration of responsibility for our common welfare may have legal implications under Washington law.
- I understand that a civil action may be brought against us for any losses, including reasonable attorney's fees and taxes, because of a false statement contained in this Affidavit.
- I have read PLU's Domestic Partner Policy and Guidelines and understand its requirements.
- I also certify under penalty of perjury, under the laws of the State of Washington, that the foregoing is true and correct.
- I understand that falsification of information on this affidavit may lead to disciplinary action, up to and including discharge from employment.

Signature of Employee: _____ Signature of Domestic Partner: _____ Signature of Group Administrator: _____
Date: _____ Date: _____ Date: _____



PLU's *Good Fit* Medical and Dental Plan *Tax Implications* for Domestic Partners and Children of Domestic Partners

The tax-favored status of employer provided health insurance (medical and dental coverage) is so well known that employers and employees often take it for granted. As such, the cost of coverage for a spouse and children/stepchildren is automatically exempt from an employee's taxable income. However, *the cost of coverage for a domestic partner and his or her children can be tax exempt only if the definition of a "dependent" in the Internal Revenue Code is satisfied.*

This criterion is separate from PLU's criterion for eligibility under the plan. A domestic partner and/or his or her dependent children are eligible for benefits under PLU's medical and dental plans as long as they meet the criterion outlined in Section B on the front side of this form. The criterion outlined below pertains to your ability, as a PLU employee, to receive those benefits and/or pay for those benefits on a tax-exempt basis.

IRS DEFINITION OF DEPENDENT

Under the current definition in Section 152 of the Internal Revenue Code ("Code"), your Domestic Partner may be considered to be a dependent for tax purposes if you meet the following requirements:

1. The Domestic Partner is a member of your household, and has his or her principal place of residence in your home; and
2. You provide over half of the Domestic Partner's support for the calendar year. To determine this, the amount you contribute must be compared with the amounts received for support by the Domestic Partner from all other sources, including any amounts supplied by him or her, including earnings.

If you elect to have the children of your Domestic Partner covered by these health benefits, the following requirements apply to have them considered as dependents for tax purposes:

- The child is your domestic partner's child, adopted child, child placed for adoption, or eligible foster child;
- The child is a member of your household, and has his or her principal place of residence in your home;
- You provide over half the child's support for the calendar year;
- The child is not a "qualifying child" (under Section 152 of the Code) of any other taxpayer (Under IRS Notice 2008-5, a domestic partner's child is not a qualifying child of the domestic partner if the domestic partner is not required to file a federal income tax return and either (a) does not file such a return, or (b) does so solely to obtain a refund of withheld income taxes); and
- The child is a U.S. citizen, national or resident of the U.S. or a resident of Canada, or Mexico; or is an adopted child and the employee is a U.S. citizen or national.

If your Domestic Partner and his/her children are dependents under the Code, you must sign the certification in Section E of this form to that effect to gain the benefit of the tax exemption. Although benefits can still be provided under PLU's *Good Fit* Plan, if your Domestic Partner and his/her children are not your dependents for tax purposes, the payments for coverage must be treated as follows:

1. Your premium contributions for health insurance for the Domestic Partner and his/her children will be made on an after tax basis (instead of on a pre-tax basis).
2. PLU's contribution for the coverage for your Domestic Partner and his/her children (if any) will be considered taxable income to you, and PLU will report the cost of that coverage to you as taxable income and withhold the applicable state and federal taxes on those amounts.