

# Industrial Carpenters Trust Funds

## Declaration of Domestic Partnership

We \_\_\_\_\_ and \_\_\_\_\_ declare that:  
(Print name of Employee) (Print name of Domestic Partner)

1. We have read the Domestic Partner Benefits Information Sheet and understand its terms.
2. We reside together and intend to do so indefinitely and share the common necessities of life, in a relationship of mutual trust and caring.
3. We affirm that the effective date of this domestic partnership was \_\_\_\_\_.
4. We are each single or legally divorced.
5. Neither of us have had a different domestic partner less than six months before signing this declaration (unless you had a partner that died).
6. We are each at least eighteen years of age.
7. We are not related by blood closer than would bare marriage in the State of California and are mentally competent to consent to contract.
8. We are each other's sole domestic partner, intend to remain so indefinitely, and are responsible for our common welfare.
9. We agree that both partners are economically responsible to third parties (such as landlords, mortgage companies, insurance companies, ect.) for each others' expenses for shelter. Medical care, food and this will remain the case for at least as long as the non-employee domestic partner is covered by the Furniture and Industrial Carpenters Health Care Plan.
10. Each of us understands that children of the domestic partner will be eligible for health insurance under the same conditions as the children of employees of their spouses.
11. We agree that if the Domestic Partnership should end, the Employee must sign and file with the Trust Fund Office a "Dissolution of Domestic Partnership" declaring that the Domestic Partnership has ended and the effective date of the dissolution. The end of the Domestic Partnerships would be signified by triggering events such as the termination of the mutual trust and caring aspects of the relationship, one of the partners moving out of the principal residence or by separation of mutual responsibility for basic living expenses even if both partners stay in the same residence.

Declaration of Domestic Partnership must be signed by both partners and must be notarized in order for it to be valid by the Trust Fund Office. If you and your domestic partner are living in a city or county providing such registration, and have registered as Domestic Partners with a California city or county or the State of California, you may provide the Trust Fund Office with a copy of the certificate of Domestic Partnership instead of the Plan's Declaration of Domestic Partnership.

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**We declare under penalty of perjury under the laws of the State of California that the statements above are true and correct.**

Date \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_

Signature \_\_\_\_\_

Print name \_\_\_\_\_

Print name \_\_\_\_\_

Soc. Sec # \_\_\_\_\_

Soc. Sec # \_\_\_\_\_

Subscribed and sworn before me, this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

Signature of Notary Public: \_\_\_\_\_

Place of attach Notary Seal here:

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## Domestic Partner Benefits Information Sheet

The Furniture and Industrial Carpenters Health Care Plan provide participants' registered domestic partners with the same benefits that spouses receive. The program is open to both opposite-sex and same-sex registered domestic partnerships. A domestic partner's children are eligible for health coverage under the same conditions as the children of employees or their spouses. Upon dissolution of the domestic partnership, the former partner and any insured dependents will be eligible for COBRA continuation coverage.

### How to Participate in the Domestic Partner Program

Trust Fund Office a signed To Participant in the Plans' domestic partner benefits program, you and your domestic partner must provide the notarized Declaration of Domestic Partnership certifying that (a) neither partner has had a different domestic partner less than six months before they signed the Declaration of Domestic Partnership (unless you had a partner who died); (b) neither partner is related to the other; (c) you and your domestic partner have assumed mutual obligations for the welfare and support of each other; and (d) you and your domestic partner live together. If you and your domestic partner are living in a city or country providing for such registration, and have registered as Domestic Partners, you may provide the Trust Fund Office with a copy of the Certificate of Domestic Partnership instead of the Plans' Declaration of Domestic Partnership.

### Health Coverage Taxation

If you elect to participate in the Plans' domestic partner benefits program and cover your domestic partner under the Trust Health Plan, the cost of the coverage for your domestic partner (and his or her dependents) is taxable income to you. Your Employer must include the Fair Market Value of the medical coverage in your gross income as wages for income and employment tax purposes. The Fair Market Value of a fringe benefit is the amount that an individual would have to pay for the particular fringe benefit in an arm's length transaction. Under the Trust, this amount will be the additional covered persons. Your Employer will report the Fair Market Value of your domestic partner's coverage to the IRS each year as additional income to you. Your Employer will include the value of the coverage as taxable income to you and include it in your wages for employment tax purposes.