

IBEW 125 – PGE HEALTH AND WELFARE TRUST	<u>Affidavit of Domestic Partnership</u>
--	---

Purpose: You complete this form to in order to enroll your domestic partner for all coverage under the Active Plan (“Plan”) sponsored by the IBEW 125 – PGE Health and Welfare Trust.

IMPORTANT POINTS TO REMEMBER

- A. Plan domestic partner coverage includes medical, vision dental and prescription drugs.
- B. You must complete an additional affidavit if you want to include the child(ren) or dependent of your domestic partner. Your domestic partner must be enrolled before you can enroll a child(ren) or dependent of your domestic partner.
- C. You must certify that you and your domestic partner satisfy all of the requirements for establishing a domestic partnership as provided on this form. The Plan is governed by ERISA and is not subject to state or local law regarding domestic partnerships.¹
- D. A “domestic partnership” is a partnership consisting of two people whether **opposite or same sex**. You can have one domestic partnership at a time for Plan purposes.

Section 1: Domestic Partnership Requirements

We certify by signing this affidavit that we are, and have been, the other’s partner in a domestic partnership as follows:

- 1. we shared jointly the same permanent residence for a least six (6) months immediately preceding the date of this affidavit and intend to continue to do so indefinitely in the future;
- 2. we are living together as a couple and we have a committed close personal relationship that we expect to last indefinitely in the future;
- 3. we are each other’s sole domestic partner and neither of us are legally married to another person in any state;
- 4. we are both eighteen (18) years of age or older;
- 5. we were both mentally competent to contract when the domestic partnership began and remain mentally competent as of the date of this affidavit;
- 5. we are not related to each other by blood in a degree of kinship closer than would bar our marriage in the state in which we reside if we could or desired to lawfully marry;
- 6. we are jointly responsible for each other’s common welfare including basic living expenses.²

Questions concerning this affidavit (and completed forms) should be directed to the Plan office:	IBEW 125 – PGE Health and Welfare Trust c/w BeneSys PO Box 1929, Portland, OR 97207 503-224-5906 or 877-545-9471
--	---

¹ ERISA stands for the Employee Retirement Income Security of Act of 1974, as amended, a federal statute governing the Plan.
² For purposes of this affidavit, the term “basic living expenses” means the cost of basic food, shelter and any other expenses of a domestic partnership member. Domestic partners are not required to contribute equally or jointly to the cost of basic living expenses if they agree that both are responsible.

Section 2: Member's Responsibilities

The member certifies by signing this affidavit that the member agrees to the following requirements:

1. I agree that my domestic partnership will immediately terminate if one of the following Termination Events occurs: the death of my domestic partner; termination of my domestic partnership; or a change of circumstances regarding the Domestic Partnership Requirements listed in Section 1.
2. I will notify the Plan within thirty (30) days of a Termination Event by filing a *Statement of Termination of Domestic Partnership* or by contacting the Administrator as provided on page 1.
3. I cannot file a new Affidavit of Domestic Partnership for purposes of enrolling a new domestic partner for six (6) months from the date I notify the Plan of a Termination Event.
4. I am financially responsible for the cost of any Plan coverage provided to my domestic partner if I fail to timely notify the Plan of a Termination Event, including collection and/or litigation costs and reasonable attorney's fees.
5. I understand that my signing this affidavit may have legal implications under the laws of the state in which I reside.

Section 3: Tax Consequences

The member certifies by signing this affidavit that the member is responsible for the income tax consequences of domestic partner coverage under the Plan and agrees to the following:

1. ***There are income tax consequences of covering a domestic partner.*** The fair market value of domestic partner coverage, as determined by the Plan, is treated as taxable wages to the member (unless the domestic partner meets the requirements as a tax dependent - see #2 below). This means that the fair market value of domestic partner coverage will be included in the member's wages for income (federal and state) and FICA/FUTA tax withholding purposes. The member is responsible for determining that the member's withholding is sufficient to avoid under withholding penalties.
2. A domestic partner may meet the requirements under IRC §152 to be treated as the member's "dependent" for federal income tax purposes.³ The fair market value of domestic partner coverage for a IRC §152 dependent is excluded from income (thus there is no withholding). The member is responsible for determining whether a domestic partner is a IRC §152 dependent and filing a Declaration of Tax Status with the Plan.
3. **Member payroll deductions attributable to the premium cost of domestic partner coverage are applied on an "after-tax" basis. Member payroll deductions attributable to the premium cost of domestic partner coverage for a domestic partner who is a IRC §152 dependent is pre-tax.**

³ Members should check with their tax advisor and/or the IRS to determine if their domestic partner qualifies as a tax dependent under IRC §152, allowing coverage to be received on a nontaxable basis. Members are responsible for filing a Declaration of Tax Status with the Plan.

IBEW 125 – PGE HEALTH AND WELFARE TRUST	<u>Affidavit of Domestic Partnership</u>
--	---

Section 4 Declaration of Domestic Partnership

We declare that the statements made in this affidavit are true and correct. We have read and understand the terms, conditions and requirements in this affidavit. We have had the opportunity to ask questions and consult with our legal and/or tax advisors before signing this affidavit. We understand that a civil action may be brought against us, individually or jointly, for any losses, including collection and litigation costs and reasonable attorney’s fees, because of a false statement made in this affidavit. We authorize the Plan to share this affidavit with PGE to facilitate income tax withholding and other Plan purposes. We understand that the information provided in this affidavit will be treated as confidential by the Plan and PGE but will be subject to disclosure if required by law.

Note: You should seek legal advice before signing this affidavit to ensure that you understand the possible legal consequences of acknowledging this domestic partnership.

We certify under penalty of perjury, under applicable federal and state laws, that the foregoing is true and correct. ⁴

 Print Member Name

 Print Domestic Partner Name

 Member Signature

 Domestic Partner Signature:

Date signed: _____

Date signed: _____

STATE OF _____) County of _____)

Before me a Notary Public, on this _____ day of _____, 20____, personally appeared _____ and _____

[check applicable box] [] personally known to me [] provided to me on the basis of satisfactory evidence to be the person whose name is subscribed to this affidavit, and acknowledged the foregoing instrument to be his or her voluntary act and deed.

Notary Public for _____

My Commission Expires: _____

⁴ It is a crime under ERISA to knowingly provide false, incomplete or misleading information to a health plan for the purpose of defrauding the health plan. Possible penalties include imprisonment, fines and denial of benefits.

IBEW 125 – PGE HEALTH AND WELFARE TRUST

**Affidavit of Domestic
Partnership**