LEWIS & CLARK COLLEGE AFFIDAVIT OF MARRIAGE/DOMESTIC PARTNERSHIP

Lewis & Clark College makes health insurance benefits available your spouse/domestic partner, and his or her eligible dependent children. This affidavit must be completed by you and signed by your spouse/domestic partner if you are requesting medical or dental insurance coverage for your spouse/domestic partner, or children of your spouse/domestic partner. Children of spouses/domestic partners are eligible under the same terms and conditions as other children of enrolled employees.

1, _____ (name of undersigned employee) certify that: My spouse/domestic partner is ______. We have been spouses/domestic partners since ______, and meet all the criteria below. For Marriage: 2. □ We affirm that we are the persons named above and that we are married. For Domestic Partners: □ We affirm that we are the persons named above and that we are domestic partners and meet the following criteria: We understand that any companies or person including but not limited to Lewis & Clark College who suffer any loss due to any false statement contained in this affidavit may bring a civil action against either of us to recover their losses, including reasonable attorney's fees. We are in a partnership consisting of two persona in which we jointly share the same residence and have done so for the preceding six months; and intend to do so indefinitely; We have a close personal relationship with each other, and neither of us is married nor has any other domestic partner and we intend to remain so indefinitely; We are not related by blood closer than would bar marriage in our state of residence; We are jointly responsible for each other's common welfare including financial obligations; We are both age 18 or older. We were both mentally competent to consent to this contract when the domestic partnership began. We have provided the information in this affidavit for use by Lewis & Clark College's benefits administrator for the sole purpose of determining our eligibility for domestic partner benefits. We understand that: 3. This information will be held confidential and will be subject to disclosure only upon my authorization or as otherwise required by law. This declaration of responsibility for our common welfare may have legal implications. We understand that we are to consult legal counsel if we have questions about the potential legal effects of signing this affidavit. The Lewis & Clark employee may be subject to disciplinary action, including termination of • employment, or legal action if we have made a false statement in this affidavit or fail to provide updated information as required. • We agree to notify the Lewis & Clark College's benefits administrator if there is any change in our status as domestic partners as attested in the Affidavit which would make us no longer eligible for Lewis & Clark domestic partner benefits by completing the Affidavit of Termination of Domestic Partner Relationship form and returning it to Human Resources within 30 days of such change. This affidavit shall be terminated upon the death of my domestic partner or by a change of circumstances attested to in this affidavit.

Your domestic partner may or may not qualify as your dependent. Please review the information on the back of this form and check the appropriate box below.

4.

The person named above:

DOES QUALIFY under the IRS definition of "dependent".

DOES NOT QUALIFY under the IRS definition of "dependent". I understand that I will be taxed on the value of benefits for my domestic partner and his/her covered children.

5. We have read and fully understand this Affidavit. We declare that the statements in this Affidavit are true and correct to the best of our knowledge.

Employee's Signature

Date

Spouse/Domestic Partner's Signature

Date

TAX ISSUES FOR INSURED DOMESTIC PARTNERS

The cost for providing insurance coverage for your domestic partner will be the same as that charged for a married spouse. However, under current IRS regulations:

- The premium you pay for your unmarried partner and his/her covered children may not be tax-sheltered under the Personal Choice Account; however, the portion of the premium paying for your own coverage and coverage for your own children may be paid on a pre-tax basis.
- You will pay taxes on "imputed income", that is, the additional amount Lewis & Clark College pays toward coverage for your domestic partner and his/her covered children, UNLESS your domestic partner and his/her covered children qualify as a dependent for tax purposes.

In general, your domestic partner is your dependent in any calendar year for purposes of the tax laws if he or she:

- Is a member of your household for one year, had his/her principal place of abode in your home for the year and was not your spouse at any time during the year;
- Engages in a relationship with you that does not violate local laws; and
- Receives over half of his/her support for the year from you. Support includes food, shelter, clothing, medical and dental care, and education. The amount of support you provide should be compared to your partner's support from all sources, including support provided buy the partner (his or her salary). In certain cases your domestic partner may qualify as your dependent even if the support you provide is less than half of the partner's total support.

This description of the requirements to claim your domestic partner as a tax dependent is only a summary and is not to be considered specific legal advice. If you are considering claiming your domestic partner as a tax dependent, please consult a tax advisor, accountant, or attorney for advice.
