



## Affidavit of Domestic Partnership

I, \_\_\_\_\_, [employee name] submit this Affidavit of Domestic Partnership to establish \_\_\_\_\_ [Domestic Partner name] as my Domestic Partner (as defined below) in order to obtain benefits that Quadient may extend to employees' domestic partners.

1. I declare that my Domestic Partner is eligible for benefits because (you must check **one** of these):

- We have registered as domestic partners in \_\_\_\_\_ [state or municipality].
- We meet all of the following criteria:
  - Neither of us is legally married to another person or in a domestic partnership with another person.
  - We are not related by blood to a degree of closeness that would prohibit marriage.
  - We are in an exclusive, committed relationship that is intended to be permanent.
  - We share a mutual obligation of support and responsibility for each other's welfare.
  - We currently share a principal residence and we intend to do so permanently.

2. I agree to notify the Quadient's Benefits Department within 30 days of any change in the circumstances attested to in this affidavit by completing an Affidavit of Termination of Domestic Partnership.

3. If my domestic partnership ends, I understand that another Affidavit of Domestic Partnership cannot be filed until six months from the date the Affidavit of Termination of Domestic Partnership was filed.

4. I understand I may be responsible for payment of income taxes as a result of Quadient providing benefits to my Domestic Partner and his or her children.

5. If requested, I will provide to the Plan Administrator or designated representative documents to verify my Domestic Partner's eligibility.

6. I understand that providing false or misleading information in the Affidavit may result in any or all of the following actions by Quadient: a requirement that I reimburse Quadient for all expenses, termination of my employment, and other legal action against me.

I affirm that the assertions in this affidavit are true to the best of my knowledge.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

## Quadiant Declaration of Tax Status for Group Health Plan Coverage

New Enrollment  Status Change Only

**Important:** Completing this declaration will enable Quadiant to properly tax group health plan coverage for domestic or civil union partners and children of partners, as applicable, whose coverage is subject to federal and/or state income tax. Determining whether your partner and his or her child(ren) are considered dependents for purposes of tax-free health coverage can be complex. You may wish to consult a tax professional for advice on your personal situation before you declare that they qualify for tax-free health coverage provided by Quadiant. You may also refer to the attached Addendum for our current understanding of federal and state laws affecting the taxation of Quadiant-provided health coverage.

Please list your domestic or civil union partner and each of his or her children, if any, which you wish to enroll for Quadiant health plan coverage, and indicate whether you declare them to be eligible for tax-free health coverage under (A) federal law and (B) applicable state law.

Name(s)	A. Qualifies for tax-free coverage (FEDERAL)?		B. Qualifies for tax-free coverage (STATE)?	
Partner:	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> yes	<input type="checkbox"/> no

I certify that I understand the requirements of federal and relevant state tax law and that this statement is true and correct to the best of my knowledge and belief. I understand that if I attest in this Declaration that Quadiant health coverage provided to my partner, and/or his or her child(ren) is exempt from federal or state income tax, and in fact it is not, I will be responsible for payment of all applicable penalties and taxes as a result of his/her/their coverage. I further understand that providing any false information may result in legal action against me. I will notify Quadiant in the event of any change.

<b>Employee name</b>	<b>Signature</b>	<b>Social Security number</b>	<b>Date</b>

## Addendum to Declaration of Tax status for Group Health Plan Coverage

Determining whether your civil union or domestic partner and any child(ren) of your partner are considered dependents for purposes of tax-free health coverage can be complex. As a convenience to you, we have outlined below the rules under federal law as well as our current understanding of those states where specified partner coverage will not be subject to state income tax. You may wish to consult a tax professional for advice on your personal situation.

### I. Federal law

A partner or his or her child is eligible for tax-free health coverage if *all* of the following requirements are met:

- He or she lives with you as a member of your household (shares a principal residence) for the full tax year, except for temporary reasons such as vacation, military service, or education.
- He or she is a citizen, national, or legal resident of the United States or a resident of a contiguous country. (This requirement doesn't apply to children being adopted by a US citizen or national.)
- He or she isn't anyone's Internal Revenue Code section 152 qualifying child dependent.
- He or she receives more than half of his or her support from you during the calendar year.

In addition, if you can claim a federal tax exemption for your partner and/or any children of your partner, then that individual is eligible for tax-free health coverage.

The rules for determining "support" are complex and involve more than just identifying the "primary breadwinner." Refer to IRS Publication 17.

A domestic partner's child who is your stepchild under the state law of your place of residence is also eligible for tax-free coverage under federal law. A child who is your adopted or foster child is also eligible for tax-free coverage.

### II. State law

States have their own criteria for the tax treatment of group health plan coverage provided to employees' civil union or domestic partners. The following chart lists those states where group health coverage provided to the individuals identified (and as further defined under state law) are exempt from state taxation. (States without state income taxation have been excluded.) We believe this chart to be current as of October 1, 2019.

State	Recognizes life partners
California	<a href="#">Domestic partnerships</a> (same-sex after age 18; opposite-sex if one partner older than age 62)
Connecticut	<a href="#">Civil unions</a> (same-sex only; no new in-state civil unions on or after Oct. 1, 2010)
Delaware	<a href="#">Civil unions</a> (same-sex only; no new in-state civil unions on or after July 1, 2014)
District of Columbia	<a href="#">Domestic partnerships</a> (same- and opposite-sex)
Hawaii	<a href="#">Civil unions</a> (same- and opposite-sex)
Illinois	<a href="#">Civil unions</a> (same- and opposite-sex)
New Jersey	<a href="#">Civil unions</a> (same-sex only)
New Jersey	<a href="#">Domestic partnerships</a> (same- or opposite-sex; no new in-state partnerships after Feb. 19, 2007, unless both partners ages 62 or older)
Oregon	<a href="#">Domestic partnerships</a> (same-sex only)
Pennsylvania	Not recognized, but benefit tax exclusion may apply for anyone covered by the plan.
Rhode Island	<a href="#">Civil unions</a> (same-sex only; no new in-state civil unions on or after Aug. 1, 2013)
Vermont	<a href="#">Civil unions</a> (same-sex only; no new in-state civil unions on or after Jan. 1, 2009)