# FOTH COMPANIES (The "Company") AFFIDAVIT OF DOMESTIC PARTNERSHIP

Member Information:		
Tax withholding State:	(First)	(M.I.) (Last)
Domestic Partner Information:		
	(First)	(M.I.) (Last)

# DECLARATION OF DOMESTIC PARTNERSHIP

To add a Domestic Partner, you must meet one of the following:

#### 1. Registered Domestic Partner:

 a. If you are a Registered Domestic Partner through any state or local government that offers a domestic partner registry, a copy of your registration needs to be provided to Foth Benefits within 90 days of the date the Registered Domestic Partner became eligible for insurance coverage. This form does not need to be signed and returned.

#### 2. Non-registered Domestic Partner:

- a. To qualifying a Non-registered Domestic Partner, you declare that:
  - 1. We are at least 18 years of age and competent to enter into a contract.
  - 2. We are not married and are not the domestic partner of any other person.
  - 3. We are not related by blood closer than would bar marriage in the state of current residence.
  - 4. We have been in a committed relationship involving mutual support and care for the past six (6) consecutive months prior to this Affidavit.
  - 5. We live together and intend to continue to share a residence indefinitely.
  - 6. At least six months have passed since the termination of any previous domestic partnership.
  - 7. We are financially interdependent.
  - 8. We are jointly responsible for each other's common welfare and share financial obligations as evidenced by at least three of the following (please circle at least three and submit copies of valid documentation in support of all three assertions along with this Affidavit):
    - a. Joint lease, mortgage, or deed
    - b. Joint ownership of a motor vehicle
    - c. Joint checking or savings account that has been in effect for at least six months.
    - d. Designation of domestic partner as beneficiary for life insurance
    - e. Designation of domestic partner as beneficiary for a retirement contract
    - f. Designation of domestic partner as primary beneficiary in employee's will
    - g. Durable property power of attorney
    - h. Health care power of attorney

### CERTIFICATION

We certify that the forgoing information is true and correct and understand that a false declaration of a domestic partnership, or failure to file a timely notice to Human Resources of ineligibility, may result in disciplinary action up to and including termination of employment. We agree that in the event of a false declaration, or the failure to notify, Human Resources may recover damages from either or both of us for all costs and expenses incurred by the Company because of that false declaration, including, without being limited to, attorneys' fees incurred by the Company to recover such damages.

#### ACKNOWLEDGEMENTS

This Affidavit is requested for the purpose of the Company deciding if our eligibility for domestic-partner benefits provided by the Company. We acknowledge that this information will be held confidentially but will be disclosed as needed to arrange benefits with applicable third-party administrators or as required by law or a court. We understand that the Company may change benefit coverage and eligibility at any time. We acknowledge that we are responsible for notifying Human Resources within 30 days if the tax dependent status of the domestic partner enrolled on any health insurance policy changes. We understand that eligibility for domestic-partner benefits ends on the day that we no longer meet the eligibility requirements.

We understand that we are responsible for any expenses related to the benefits elected for the domestic partner. We also acknowledge that if a Health Savings is elected, any new monies contributed pre-tax to these accounts cannot be used to pay the domestic partner's out-of-pocket medical expenses unless the domestic partner qualifies as a tax dependent. We further acknowledge that we have been advised to consult with an attorney and/or tax advisor regarding the legal and tax consequences of signing this Affidavit.

## DECLARATION OF TAX DEPENDENT STATUS

The domestic partner listed below is enrolled as a dependent of the member under the indicated health insurance policies. When a domestic partner who does not qualify as a tax dependent of the member under the federal tax code is enrolled on a health insurance policy, it creates a taxable consequence to the member. As a rule, domestic partners will <u>not</u> qualify as a tax dependent. However, the complete definition of tax dependent for benefits purposes is not that simple. Some domestic partners may qualify as tax dependents if they live with and are supported by the member, and otherwise satisfy the requirements of the IRS's "qualifying relative" standard. Whether or not the domestic partner is a tax dependent is determined by the IRS. For a detailed explanation of these standards, consult IRS Publication 501 which can be found at http://www.irs.gov/publications/p501/index.html.

Please indicate below (by circling yes or no) whether the domestic partner enrolled on the indicated health insurance policies, qualifies as your tax dependent under the federal tax code. If it is indicated that the domestic partner is not a tax dependent, then the fair market value will be reported on the members paycheck as taxable income and payroll taxes will be withheld on that amount. The member is responsible for all tax consequences that may arise for failure to notify Human resources that a non-tax dependent is enrolled on any health insurance policy.

If Foth has reason to believe that a domestic partner enrolled on a health insurance policy is not a tax dependent of the member, Foth may require the member to provide additional information verifying tax dependent status. Failure to complete this form may result in the domestic partner not being enrolled on the health insurance policy and/or being treated as a non-tax dependent for tax purposes.

Member Signature	/ / (Date)
Non-registered Domestic Partner Signature	/ / (Date)
Tax Dependent Status Yes / No (circle one)	
Subscribed and affirmed before me in the	
county of, State of, this	day of, 20

(Notary's official signature)

Notary Seal

(Commission Expiration)

Health Plan	2022 Bi-Weekly Taxable Income	
	Full-time	Part-time
Medical HSA w/HA	\$326.03	\$315.54
Nedical HSA wo/HA	\$316.03	\$305.54
ental Deluxe	\$23.17	
Dental Basic	\$12.22	

HSA=Health Savings Account; HA=Health Assessment