

# benefits**PLUS**

BENEFITS AND A WHOLE LOT MORE



## **Domestic Partnership Information Guide**

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If you have questions about enrolling  
your Domestic Partner/ contact the  
**benefitsPLUS**  
Solution Center  
**1-800-457-1665**

*This guide highlights benefits offered by Dentsu Aegis Network (DAN) **benefitsPLUS** Program. If there is a conflict between this information and the legal plan documents, the plan documents will prevail. DAN reserves the right to change, modify, or terminate these benefits in the future.*

## Domestic Partner Benefits

To help meet the wide range of needs of our diverse workforce, the **benefitsPLUS** program provides numerous choices of plans as well as different levels of coverage. In keeping with that philosophy, the availability of benefits coverage for your Domestic Partner is another choice available to you. Group health coverage, including medical, dental and vision offered through the **benefitsPLUS** program is available for Domestic Partners of eligible employees.

Please carefully review the information in this Domestic Partnership Information Guide. If you are eligible and this coverage meets a need in your household, simply follow the instructions for the enrollment process and complete the required *Affidavit for Certification of Domestic Partner/Civil Union*.

## benefitsPLUS and your Domestic Partner

Under the **benefitsPLUS** program certain benefits and rights are available for the qualified Domestic Partner of Dentsu Aegis Networks (DAN) employee.

In order to add your Domestic Partner to your benefits coverage when you are newly benefits eligible, you will go through the normal process for benefits enrollment. You may also add or remove a Domestic Partner due to a Qualifying Status Change or during an Open Enrollment period.

You and your Domestic Partner must complete and sign the *Affidavit for Certification of Domestic Partnership* (pages 8-9) and email it to [benefitsplus@dentsuaegis.com](mailto:benefitsplus@dentsuaegis.com). Please keep a copy of all materials for your own records.

Under current federal tax law, benefits are available on a tax-free or tax-favored basis only to your spouse and legal dependents. Because your domestic is not considered to be your spouse or legal dependent for federal income tax purposes, the Internal Revenue Service (IRS) requires that DAN treat the value of any Medical, Dental and Vision coverage provided to your domestic partner as imputed income to you.

Children of your domestic partner can only be covered by a plan if they meet the plan definition of a tax-code dependent of the employee. This definition is described in the appropriate Plan Summary and under Dependent Coverage section.

## ***Eligibility***

All regular full-time and part-time employees working at least 21 hours per week are eligible to enroll their Domestic Partner in the medical, dental and vision plans.

DAN defines same or opposite sex Domestic Partners as two people who:

- Have registered as Domestic Partners or have entered into a civil union in (state or municipality that has such registration or civil union process);
- Meet all of the following criteria:
  - Are both at least 18 years of age and are old enough to enter into marriage according to the laws of the state in which they reside;
  - Neither is legally married to another person, and if previously married, a legal divorce or annulment has been obtained or the former spouse is deceased;
  - Are not related by blood to a degree of closeness that would prohibit marriage;
  - Are in an exclusive, committed relationship that is intended to be permanent and have lived together for at least six months;
  - Share a mutual obligation of support and responsibility for each other's common welfare; and,
  - Are not in a relationship solely for the purpose of obtaining benefits.

## ***Dependent Coverage***

DAN's definition of an eligible dependent for your Domestic Partners children must meet the same definitions of an eligible dependent, which expires at age 26.

## ***Declaration of Tax Status***

### **Tax Dependent**

It can be complex to determine whether an individual satisfies the definition of a tax dependent under the Internal Revenue Code. You may wish to consult a tax professional for advice on your personal situation before you declare that your Domestic Partner and their child(ren) is/are your tax dependent as defined in Section 152 of the Internal Revenue Code or is eligible for tax-favored health coverage. A domestic partner or child of a domestic partner is tax qualified for health coverage only if all the following requirements are met:

- They live 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.
- They are 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.)
- They are not anyone's qualifying child dependent under section 152 of the Code.
- They receive more than half of their support from you.

If you're Domestic Partner and their child (ren) is/are a tax qualified dependent(s) the employee pays:

- Their portion of the coverage for Employee + Domestic Partner or Employee + child(ren) or Employee + Family on a pre-tax basis

Because the determination of whether a person is a dependent for tax purposes is based on facts solely within your knowledge, DAN cannot make this determination for you. If DAN does not receive a properly completed and signed Affidavit *for Certification of Domestic Partner/Civil Union* from you, it will be returned to you to complete.

### **Non Tax Dependent**

This is the most common type of Domestic Partner relationship. If the Domestic Partner does not qualify as a tax dependent as described above the employee pays:

- Their portion of the coverage on a pre-tax basis;
- Their domestic partners coverage on a post-tax basis; and,
- Tax on the company's portion of the premium for the domestic partner and it is treated as Imputed Income.

## **Enrollment**

### **New Hire or Newly Eligible**

To enroll your Domestic Partner into the **benefitsPLUS** plans, you will go through the normal process for benefits enrollment.

- You will follow the enrollment process by going to the [enrollment website](#).
  - Once you enter the information for your dependent during this process, you are required to indicate your dependents relationship to you. Select Domestic Partner Same Gender or Domestic Partner Opposite Gender as appropriate and continue with your enrollment.
- When you have finished the online enrollment process you will need to download a copy of the Domestic Partner Information Guide and complete the *Affidavit for Certification of Domestic Partner/Civil Union* from the benefitsPLUS Library and complete and email the form to [benefitsplus@dentsuaegis.com](mailto:benefitsplus@dentsuaegis.com) within 31 days of adding your Domestic Partner.

### **Open Enrollment**

Every year you have an opportunity during Open Enrollment to make elections and changes that are effective January 1<sup>st</sup> through December 31<sup>st</sup> of the following year.

- You have an opportunity at this time to add/drop your Domestic Partner to/from your coverage

You must complete and sign the *Affidavit for Certification of Domestic Partner/Civil Union* or *Affidavit for Termination of Domestic Partner/Civil Union* and email it to [benefitsplus@dentsuaegis.com](mailto:benefitsplus@dentsuaegis.com)

### **Qualifying Status Change**

You can make changes to certain benefits during the year with regard to your Domestic Partner. The following will be considered Qualifying Life Events:

- Adding a new Domestic Partner relationship
- Ending your Domestic Partner relationship
- Change in your Domestic Partner employment status and/or benefit eligibility
- Death of your Domestic Partner

As with any Qualifying Life Event, these changes must be made within **31 days** of the date of the Qualifying Life Event and the signed and completed *Affidavit for Certification of Domestic Partner/Civil Union* and/or *Affidavit for Termination of Domestic Partner/Civil Union* must be emailed to [benefitsplus@dentsuaegis.com](mailto:benefitsplus@dentsuaegis.com) within 31 days from the date of the event.

### **Affidavit for Certification of Domestic Partnership/Civil Union**

**New Hire Enrollment** ☐ **Qualifying Status Change Only** ☐ **Open Enrollment Period** ☐

I, \_\_\_\_\_, submit this Affidavit of Domestic Partnership/Civil Union/ to

**(Name of employee)**

establish:

\_\_\_\_\_, as my Domestic Partner/ (as defined below for the purpose of obtaining

**(Name of Domestic/Civil Union Partner)**

benefits) that Dentsu Aegis Network (DAN) **benefitsPLUS** program may extend to employees' Domestic/Civil or Union Partners

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

☐ We have registered as Domestic Partners or have entered into a civil union in (state or municipality that has such registration or civil union process): **or**

☐ We meet all of the following criteria:

- We are both at least 18
- Neither of us are legally married to 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 and have lived together for at least six months
- We share a mutual obligation of financial support and responsibility for each other's common welfare
- We are not in a relationship solely for the purpose of obtaining benefits

2. If my Domestic Partnership/Civil Union ends, I understand that I must complete an *Affidavit for Termination of Domestic Partnership/Civil Union* and a new *Affidavit for Certification of Domestic Partnership/Civil Union* cannot be filed until 6 (six) months have passed since the termination of my prior Domestic Partnership/Civil Union.

3. I understand I may be responsible for payment of income taxes as a result of the DAN **benefitsPLUS** program providing benefits to my Domestic Partner.

4. If requested, I will provide the Plan administrator or designated Partner documents to verify our Domestic Partner/Civil Union

5. I understand that group health benefits for my Domestic Partner are subject to the terms of the group health plan sponsored by DAN **benefitsPLUS** program as such may be amended from time to time.

6. I understand that my attempt to obtain or continue coverage for a non-eligible person or gain tax advantage through misrepresentation may result in retroactive termination of coverage and lead to disciplinary action up to and including termination of employment.

7. In the case of any loss suffered by DAN and/or DAN **benefitsPLUS** program as a result of any false statement contained in this Affidavit, DAN and/or DAN **benefitsPLUS** program may to the extent permitted by law bring a civil action against either or both of us to recover its' losses, including court costs and reasonable attorney's fees.

8. I agree to notify the **benefitsPLUS** Solution Center if there is any change in our status as attested to in this Affidavit, which would make us no longer eligible for benefits under the group health plan sponsored by DAN, within 31 days of such change.

***I affirm that the assertions in this Affidavit (all pages) are true to the best of my knowledge.***

\_\_\_\_\_  
**Employee Name**

\_\_\_\_\_  
**Date**

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

\_\_\_\_\_  
**Social Security Number**

\_\_\_\_\_  
**Domestic Partner/**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Domestic Partner/**

\_\_\_\_\_  
**Social Security Number**

***Completion of next page required***

## Declaration of Tax Status

**Important:** It can be complex to determine whether an individual satisfies the definition of a tax dependent under the Internal Revenue Code. You may wish to consult a tax professional for advice on your personal situation before you declare that your domestic partner (and/or his or her children) is your tax dependent as defined in Section 152 of the Internal Revenue Code or is eligible for tax-favored health coverage. A domestic partner, child of a domestic partner, is eligible for tax-favored health coverage only if all 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 qualifying child dependent under section 152 of the Code.
- He or she receives more than half of his or her support from you.

In addition, if you can claim a federal tax exemption for your domestic part (and/or his or her children) then the domestic partner (and/or children) is eligible for tax-favored health coverage. The rules for determining support are complicated and are more involved than just determining the identity of the "primary breadwinner". Refer to IRS Publication 17.

### Tax Status (Federal)

List your domestic partner and each of his or her children that you wish to enroll for benefitsPLUS and indicate whether you declare them to be eligible for federally tax-favored health coverage as defined above.

Relationship	Name	Social Security Number	Date of Birth	Tax Dependent			
Domestic Partner				<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Child				<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Child				<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Child				<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Child				<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Child				<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

I understand that if I do not declare my domestic partner, and/or his or her children to be eligible for tax- favored health coverage, I will be subject to all applicable federal, state, local, and payroll taxes for his/her/their benefits: and that I may not use my health flexible spending account for their un-reimbursed expenses. I agree to notify the **benefitsPLUS** Solution Center immediately of any change in tax status. I understand that if I had previously certified my domestic partner, and/or his or her children as eligible for tax-favored health coverage, I may be liable for taxes due to changing their tax status.

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**Employee Signature**

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**Date**

**Affidavit for Termination of Domestic Partnership/Civil Union**

I, \_\_\_\_\_, submit this *Affidavit for Termination of Domestic Partnership/Civil Union/* and state that:

**(Name of employee)**

1. I am over the age of eighteen (18), and am legally competent to make this Affidavit,
2. My former domestic partner \_\_\_\_\_ and I are no longer domestic partners as of \_\_\_\_\_  
**(Name of Former Partner)**  
**(Date of Termination of Relationship)**
3. I make and file this *Affidavit of Termination of Domestic Partnership/Civil Union/* in order to cancel the *Affidavit of Certification of Domestic Partnership/Civil Union* previously made and filed by my former Domestic Partner/ and me with Dentsu Aegis Network (DAN), Inc. on \_\_\_\_\_;  
**(Date of Affidavit)**

**Complete EITHER 4 or 5**

4. I mailed, postage prepaid, or hand delivered, a copy of this Affidavit of Termination of Domestic Partnership to my former domestic partner at:

\_\_\_\_\_  
**(Address Line 1)**

On: \_\_\_\_\_  
**(Date)**

\_\_\_\_\_  
**(Address Line 2)**

\_\_\_\_\_  
**(City) (State) (Zip)**

5. My domestic partner \_\_\_\_\_, died on \_\_\_\_\_.  
**(Name of Domestic Partner) (Date)**

1. I understand that the effect of my making and filing this Affidavit of Termination of Domestic Partnership is that my domestic partner will no longer be covered by the medical, dental and/or vision plans in accordance with the terms of the relevant plan(s).
2. I understand that the continuation of coverage for a former qualified domestic partner and his/her children may not be available.
3. I am responsible to mail or deliver a copy of this signed statement to my former domestic partner, named above.
4. I declare, under penalty of perjury, that the above statements are true and correct.

***I affirm that the assertions in this Affidavit of Termination of Domestic Partnership/Civil Union/are true to the best of my knowledge.***

\_\_\_\_\_  
**Employee Name** **Date**

\_\_\_\_\_  
**Employee Signature** **Social Security Number**