



RE: Carpenters Health and Welfare Trust Fund for California
Domestic Partner Eligibility

Dear Participant:

Qualified Domestic Partners of eligible Carpenters Health and Welfare Trust Fund for California participants may become eligible for Health and Welfare benefits subject to satisfaction of certain enrollment and tax payment requirements.

The enrollment procedure for a Domestic Partner will require the following documentation:

1. Completion of a new enrollment form,
2. Completion of an Affidavit of Domestic Partnership, and
3. One authenticated document showing joint financial responsibility such as copies of a mortgage, lease, rental agreement, bank statement, or similar documents. The document demonstrating joint financial responsibility shall be satisfactory to the Trustees or their Delegates, and any dispute regarding the authenticity or the adequacy of such documentation shall be resolved by the Trustees.

Because the Internal Revenue Service (IRS) does not consider Domestic Partners as dependents, the imputed value of Health and Welfare coverage provided to Domestic Partners, whether or not they submit a claim, is taxed. These taxes must be paid before this Fund will grant eligibility to a Domestic Partner. The Fund requires **two months of prepaid taxes.**

PLEASE NOTE: If you file taxes as a head of household and claim your domestic partner as a dependent, and if your tax advisor has advised that your domestic partner qualifies as a dependent under Section 152 (A) of the Internal Revenue Code, and that you are not required to pay Federal Taxes on the imputed value of your Domestic Partner's health coverage – please submit supporting documentation for consideration. Furthermore, if as a same sex couple, or if you are an opposite sex couple and at least one of you is 62 years of age or older, AND you are registered with the State of California and are therefore not required to pay State Taxes on the imputed value of your Domestic Partner's health coverage, please submit supporting documentation for consideration.

A Domestic Partner will be granted eligibility upon satisfaction of the enrollment requirements and payment of the appropriate tax amount (see enclosed rate sheet). Eligibility is granted on the same basis, and provides the same benefits an eligible spouse would receive. Children of Domestic Partners may also qualify for benefits in the same manner, and are to be treated as stepchildren by the Plan.

Sincerely,
The Board of Trustees

**CARPENTERS HEALTH AND WELFARE TRUST FUND FOR CALIFORNIA
AFFIDAVIT OF DOMESTIC PARTNERSHIP**

I, _____ (herein referred to as the Employee), and
_____ (herein referred to as the Partner), hereby declare under penalty of
perjury that we are Domestic Partners within the meaning of the following declaration:

1. We have had an intimate, committed relationship of mutual caring for a period of at least six (6) months immediately prior to the date of this Affidavit, and intend to remain sole Domestic Partners indefinitely;
2. We share the same principal residence, with the current intent to continue doing so indefinitely. We agree to be jointly financially responsible for “basic living expenses” defined as the cost of basic food, shelter, and medical expenses. (Note: Domestic Partners need not contribute equally or jointly to the cost of these expenses as long as they agree that both are responsible for the cost.) We agree to provide the Funds Administrative Office with adequate evidence to demonstrate joint financial responsibility. Such evidence may include, without limitation, a copy of a mortgage, lease or rental agreement, bank statements showing joint tenancy in one or more bank accounts, utility statements showing joint financial responsibility for utility payments, or such other documentation as the Trustees may require. In addition to any other applicable requirements, such documentation must show that the Employee and Partner share a joint financial obligation (the Fund’s insurance providers may require additional documentation, including additional Affidavits, in order for coverage to become effective). We also hereby certify that we share financial obligations, and any third party who is owed money as the result of a debt incurred during our partnership is entitled to seek and obtain collection from either of us.
3. We are both 18 years of age or older and neither of us is married. Neither of us is related by blood to the other, such as a parent, brother, sister, half brother or sister, niece, nephew, aunt, uncle, grandparent or grandchild;
4. Neither of us have a different Domestic Partner now, and neither of us has had a different Domestic Partner in the last six (6) months;
5. Employee understands that children of his/her Domestic Partner are eligible for coverage if they are unmarried and meet all of the Fund’s other requirements for coverage of an eligible dependent.
6. Employee understands and agrees that coverage for a Domestic Partner shall terminate upon dissolution of the Domestic Partner relationship, and specifically upon a material change in any of the circumstances set forth in paragraphs 1, 2, 3 and 4 of this Affidavit.
7. Each of the Domestic Partners agrees to provide written notice of any change or termination of the Domestic Partner relationship. A “statement of termination of Domestic Partnership” will be filed with the Fund Office as soon as possible after such change occurs.
8. After such termination, I understand that an application to add a new Domestic Partner cannot be filed earlier than six months from the filing of a “Statement of Termination of Domestic Partnership”;
9. We understand that filing of this Affidavit does not create any right or interest in the Employee’s Pension, Annuity or Vacation Benefits, if any; and
10. We understand the Fund will compute the value of the imputed income resulting from the Domestic Partner benefit and that to receive coverage we will be required to remit payment of these taxes on this amount to the Fund.
PLEASE NOTE: If you file taxes as a head of household and claim your domestic partner as a dependent, and if your tax advisor has advised that your domestic partner qualifies as a dependent under Section 125 (A) of the Internal Revenue Code, and that you are not required to pay Federal Taxes on the imputed value of your Domestic Partner’s health coverage – please submit supporting documentation for consideration. Furthermore, if as a same sex couple, or if you are an opposite sex couple and at least one of you is 62 years of age or older, AND you are registered with the State of California and are therefore not required to pay State Taxes on the imputed value of your Domestic Partner’s health coverage, please submit supporting documentation for consideration.

IMPORTANT:

We acknowledge that in most cases a partner does not qualify as a dependent of the employee as defined by Section 152(A) of the Internal Revenue Code. By requesting enrollment of a partner under this Domestic Partner Affidavit, each of us understands that the Carpenters Health and Welfare Trust Fund for California must report imputed taxable income to the Internal Revenue Service for coverage under the Fund.

Each of us understands these rules and declares that the statements outlined above are true and correct with regards to the Employee's and Partner's Domestic Partner relationship. We understand that if the Fund, or their agents suffer any loss due to an inaccurate statement in this Affidavit, they may bring a civil action against either or both of us to recover their losses, including reasonable attorney's fees.

We understand that the information contained in this Affidavit will be held confidential and will be subject to disclosure only upon the express written authorization of the Employee or as required by law. We declare under penalty of perjury that each of the statements made herein are true and correct.

In providing Domestic Partner benefits, the Trustees recognize that participants may have tax or benefit implications. Contact your tax advisor for professional advice as to how Domestic Partner coverage may affect you.

****SIGNATURES TO BE NOTARIZED****

Signature of Employee

Signature of Domestic Partner

I.D. or S.S.#

Date

Address: _____

Phone No: _____

NOTARY ACKNOWLEDGMENT:

State of California

County of _____

On _____ before me, _____, Notary Public

Date _____ Here Insert Name and Title of the Officer _____
personally appeared _____
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Place Notary Seal Above

Signature _____
Signature of Notary Public

DOMESTIC PARTNER IMPUTED TAXES - 2012

Active Participant

- Adding Domestic Partner Only	\$193.00
- Adding Domestic Partner with Children	\$327.00

Non-Medicare Retiree with Kaiser

- Adding Domestic Partner Only	\$344.00
- Adding Domestic Partner with Children	\$628.00

Non-Medicare Retiree with Indemnity Medical Plan

- Adding Domestic Partner Only	\$232.00
- Adding Domestic Partner with Children	\$305.00

Non-Medicare Retiree with Health Net

- Adding Domestic Partner Only	\$378.00
- Adding Domestic Partner with Children	\$716.00

Medicare Risk Retiree	\$117.00
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Medicare Coordinated Retiree

- Indemnity	\$119.00
- Health Net	\$127.00