



Please return to:
Email - VLowery@energyharbor.com
U.S. Mail - 168 East Market St, Akron, OH 44308

Affidavit of Domestic Partnership

I, _____ (“Employee”), being first duly sworn according to law, state that on or about _____, _____, I and _____ (“Domestic Partner”) established a Domestic Partnership. Domestic Partnership means that Employee and Domestic Partner meet all of the following criteria as required by Energy Harbor’s group health plan (“Company Health Plan”). I certify that Domestic Partner and I:

1. Are in an exclusive relationship and have been for at least 12 months;
2. Intend to remain in the relationship indefinitely;
3. Reside at the same permanent residence;
4. Are at least 18 years of age and have the capacity to enter into a contractual agreement;
5. Are not legally married to another individual;
6. Are not related by blood closer than permitted by state law for marriage;
7. Are financially interdependent, meaning, at least two (2) of the following conditions apply:
 - Common or joint ownership of real estate.
 - Residential lease agreement identifying both partners as financially responsible.
 - Joint bank or credit account.
 - A retirement plan or life insurance policy designating the Domestic Partner as the primary beneficiary.
 - Power of Attorney executed in favor of Domestic Partner.

For purposes of the Company Health Plan only, a Domestic Partner shall be treated the same as a spouse, and a Domestic Partner’s child, adopted child, or child for whom a Domestic Partner has legal guardianship shall be treated the same as my child.

The Company reserves the right to make the ultimate decision in determining benefit eligibility under the Company Health Plan.

Tax Treatment

I understand that I am responsible for payment of any applicable taxes as a result of Energy Harbor (the “Company”) providing health care benefits to my Domestic Partner or the children of my Domestic Partner.

I understand that the Company’s cost for providing domestic partner benefits and my payroll contribution to the Company Health Plan is generally taxable income to me unless my Domestic Partner and/or the children of my Domestic Partner are qualified tax dependents, as defined under the Internal Revenue Code. Specifically, I understand that when the Company extends coverage for non-dependent domestic partner benefits to me as an employee, the fair market value of that coverage is imputed to me taxable income.

I understand that I have provided the information on this Affidavit for the sole purpose of seeking benefits under the Energy Harbor Health Plan.

I certify the following [place an "X" next to the line(s) that apply to you]:

_____ My Domestic Partner **is not** a dependent under the Internal Revenue Code.

_____ My Domestic Partner **is** a dependent under the Internal Revenue Code. Please provide a copy of your most recent federal tax return that shows you claimed your Domestic Partner as a dependent.

_____ The children of my Domestic Partner **are not** my dependents under the Internal Revenue Code.

_____ The children of my Domestic Partner **are** my dependents under the Internal Revenue Code. Please provide a copy of your most recent federal tax return that shows you claimed your Domestic Partner's child or children as a dependent.

_____ My Domestic Partner does not have children.

I understand that on the basis of the above statements, the Company will decide whether to treat my Domestic Partner and his/her children as my tax dependent for all federal income and employment tax purposes.

I agree to notify the Company within thirty-one (31) days if there is any change to the status of my Domestic Partnership or to the tax treatment of my Domestic Partner or the children of my Domestic Partner by contacting an ADP MyLife Advisor at 885-547-8508.

I understand that providing inaccurate information may result in the Company's recovery of any benefits improperly paid to me. I also understand that I may be subject to disciplinary action up to and including termination of employment for providing false or inaccurate information.

I have been provided the opportunity to consult a tax professional prior to completing this Affidavit.

Signature of Employee

Print Name

STATE OF OHIO :
: SS
COUNTY OF _____ :

Sworn to and affirmed and subscribed before me by _____ on this _____ day of _____, _____.

Notary Public

Summary of Tax Treatment of Health Coverage Provided for Domestic Partners

This summary is being provided for informational purposes only and is not to be relied upon.

Your Domestic Partner must qualify as your tax dependent for health coverage purposes in order for you to be able to pay for your Domestic Partner's health (major medical, dental, and vision) premiums on a pre-tax basis. If so, you may also be able to claim eligible medical expenses for your Domestic Partner under the health FSA.

Otherwise, premiums will be paid by you on an after-tax basis and the value of any Company contributions will be imputed to you as taxable income. Additionally, you will not be able to claim eligible medical expenses for your Domestic Partner under the health FSA.

You should also note that state tax treatment of domestic partner health coverage may differ. For example, some states exclude domestic partner coverage from gross income for state income tax purposes even if the domestic partner is not a tax dependent for federal income tax treatment.

Although coverage is also available for children of an eligible employee's Domestic Partner under the Company's group health plan, a Domestic Partner's child may not qualify as an employee's tax dependent for health coverage purposes. Thus, if your Domestic Partner's child does not qualify as your tax dependent, the value of such coverage will also be imputed to you as gross income.

Because the determination of whether a person is a dependent for tax and health coverage purposes is based upon your particular circumstances and may involve complex application of federal law, the Company cannot make this determination. If you believe your Domestic Partner or his/her children may qualify as your tax dependent, you should review Internal Revenue Code Section 152 and IRS Publication 501 Dependents, Standard Deduction, and Filing Information. You should also consult an attorney or tax professional to determine how these laws apply to your specific situation.

You will be asked to complete an affidavit at initial enrollment, annual enrollment, if there is a change to the status of your Domestic Partner or to the tax treatment of my domestic partner or as requested as a part of a routine audit of the plan.