

SAN FRANCISCO ELECTRIC WORKERS HEALTH & WELFARE PLAN

DOMESTIC PARTNER COVERAGE

In order to qualify for coverage you must register as Domestic Partners with a government agency (state, county, city or other municipality). You will also be required to complete a Declaration of Domestic Partnership and provide a copy of your Domestic Partner Registration. (A copy of the required Declaration is enclosed.)

If your partner does not qualify as a dependent within the meaning of section 152 of the Internal Revenue Code of 1986, as amended (the Code), the Fund may be required to collect from you and to pay certain taxes based on the value of the coverage provided to your Domestic Partner. The Code defines a dependent as an individual who, for the taxable year of the taxpayer, received over half of his or her support from the taxpayer, has as his or her principal place of abode the home of the taxpayer and is a member of the taxpayer's household. If your partner qualifies as a dependent within the meaning of the Code, such fact must be evidenced by submission of the completed Affidavit of "Dependency" for Tax Purposes.

As required under the plan rules, you must remit employment taxes (FICA, FUTA, SDI, SUI), in advance, on a semiannual basis. At the end of year, you will receive a W-2 form for income tax purposes. You should consult with your tax adviser if you have any questions regarding taxation on imputed income.

Enclosed you will find a Declaration of Domestic Partnership which requires completion by you and your partner. Once completed, please return with a copy of the Domestic Partner Registration form, if not already provided.

If you have any questions or need assistance in completing your application, please contact the Plan office at (415) 263-3670.

DECLARATION OF DOMESTIC PARTNERSHIP FOR
ENROLLMENT AND ELIGIBILITY

Coverage for the Domestic Partner will begin on the first day of the following month upon submission of the fully executed and notarized original of this form (please keep a copy for your records).

We, _____ and _____
declare under penalty of perjury:

1. We live together. We share the same principal place of residence and we intend to do so indefinitely. Currently it is at

and is our mailing address unless another address is set forth below;

2. We are both 18 years of age or older;
3. Neither of us is married;
4. Neither of us is related to the other as a parent, brother or sister, half brother or sister, niece, nephew, aunt, uncle, grandparent or grandchild;
5. We are the sole Domestic Partner of each other and have no other Domestic Partner;
6. Neither of us had a different spouse or Domestic Partner in the last six (6) months who is still living;
7. Each of us understand that the non-participant Domestic Partner does not have rights to continue coverage by self-payment under the terms of the San Francisco Electrical Workers Health & Welfare Plan or federal or state law (e.g., COBRA);

8. Each of us understands that under applicable federal and state income tax law, coverage of the non-participant Domestic Partner could result in additional imputed taxable income to the participant with withholding for payroll taxes (including social security taxes, unemployment and disability) on such amounts. We shall indemnify and hold the San Francisco Health & Welfare Plan harmless for any taxes, tax-related penalties or interest imposed upon the Fund as a result of providing Domestic Partner coverage to the non-participant. If required, we further agree to submit the Fund's Affidavit of "Dependency" for Tax Purposes or to pre-pay the San Francisco Health & Welfare Plan any taxes the Fund determines are due, including the employer's portions of such taxes which, if overpaid, we may not be able to completely recover;
9. Each of us understands that if either of us has made a false statement regarding his or her qualification as a Domestic Partner or has failed to comply with the terms of this Declaration and the San Francisco Electrical Workers Health & Welfare Plan suffers any loss thereby, the San Francisco Health & Welfare Plan may bring a civil action against either or both of us to recover its losses, including reasonable attorney's fees and court costs;
10. Each of us agrees to immediately notify the San Francisco Electrical Workers Health & Welfare Plan in writing if there is any change of circumstances attested to in this Declaration. We further agree to provide the Trust Fund immediately upon termination of Domestic Partnership and acknowledge that if we should fail to do so, we will be held liable for all claims paid on behalf of the Domestic Partner after the date of such termination.
11. Attached hereto is our certificate of registration as Domestic Partners with a government agency that recognizes domestic partners.

We declare under penalty or perjury under the laws of the State of California that the statements above are true and correct.

Participant's Signature

Domestic Partner's Signature

PARTICIPANT

Signed on _____, 20____ in _____

Signature _____

Print name _____

Mailing address _____

Date of birth _____

DOMESTIC PARTNER

Signed on _____, 20____ in _____

Signature _____

Print name _____

Mailing address _____

Date of birth _____

List below names and ages of dependent children of the non-participant domestic partner (attach copies of birth certificates, and verification of full-time student status for children ages 19-25).

Participant's Signature

Domestic Partner's Signature

AFFIDAVIT OF "DEPENDENCY" FOR TAX PURPOSES

State of _____)

)SS

County of _____)

Explanation: Under Section 152(a) of the Internal Revenue Code, the term "dependent" means, in relevant part, an individual who, for the taxable year of the taxpayer, received over half of his or her support from the taxpayer, has as his or her principal place of abode the home of the taxpayer and is a member of the taxpayer's household. Beginning in 2005 an additional requirement was added for dependents that are not "qualifying relatives" (child, spouse, parents, etc.). A "non-qualifying relative" claimed as a dependent must earn less during the taxable year than the IRS dependency deduction.

We, _____ (the "Participant") and
_____ (the "Domestic Partner")

being duly sworn, say:

1. For the current taxable year of the Participant, over half the Domestic Partner's support is received from the Participant, and
2. For the current taxable year of the Participant, the Domestic Partner has as his or her principal place of abode the home of the Participant, and
3. For the current taxable year of the Participant, the Domestic Partner is a member of the Participant's household.

Explanation: Under Section 152(b)(3) of the Internal Revenue Code, a "dependent" must be either (1) a citizen or national of the United States or (2) a "resident" of the United States or of a country contiguous to the United States. Under Section 7701(b)(3) of the Internal Revenue Code, an alien is treated as a "resident" of the United States if and only if such individual is (1) lawfully admitted for permanent residence in the United States or (2) meets a "substantial presence" test. The following individuals are not "residents" of the United States for tax purposes and, thus, can never be "dependents" for tax purposes:

- A. a foreign government related individual temporarily present in the United States on a diplomatic or consular visa, a full time employee of an international organization or a family member of either such person.
- B. a teacher or trainee temporarily present in the United States on a type "J" or "Q" visa.
- C. a student temporarily present in the United States on type "F", "M", "J" or "Q" visa.
- D. a professional athlete temporarily in the United States to compete in a charitable sports event.

4. The Domestic Partner is a citizen of _____
(Country)

If the answer above was United States, skip to Part 5. If not, answer the following questions:

The Domestic Partner is currently a "resident" of _____
(Country)

The Domestic Partner is currently lawfully present in the United States under the following type of visa: _____
(Type of Visa)

If the type of visa is "permanent resident", skip to Part 5. If not, answer the following questions:

The actual number of days the Domestic Partner has been lawfully present in the United States during the current year and the two (2) preceding years is:

_____ (Number of days in USA, current year)
_____ (Number of days in USA, first preceding year)
_____ (Number of days in USA, second preceding year)

Explanation: Section 152(b)(5) of the Internal Revenue Code provides that an individual is not a member of the taxpayer's household if at any time during the taxable year of the taxpayer the relationship between such individual and the taxpayer is in violation of local law.

5. Our state of permanent resident for purposes of the test required by Section 152(b)(5) of the Internal Revenue Code is: _____
(State)

6. We are aware that if the Domestic Partner ceases to be a "dependent" of the Participant as defined by the Internal Revenue Code, the Plan Participant will incur state and federal tax liabilities in connection with health care coverage for the Domestic Partner through the San Francisco Electrical Workers Health & Welfare Plan. We therefore agree to notify the San Francisco Electrical Workers Health & Welfare Plan in writing within ten (10) days if there is any change in the Domestic Partner's status as a "dependent" of the Participant. In addition, we shall indemnify and hold the San Francisco Electrical Workers Health & Welfare Plan harmless for any taxes, tax related penalties or interest imposed upon the Plan Participant and/or the San Francisco Electrical Workers Health & Welfare Plan as a result of providing Domestic Partner coverage to us, including any taxes, tax related penalties or interest imposed as a result of our representation to the Fund that the Domestic Partner is a "dependent" of the Participant for tax purposes.

7. We agree that each of us is jointly and individually responsible for reimbursement of benefits and expenses, including attorney's fees and costs incurred by the San Francisco Electrical Workers Health & Welfare Plan as the result of any false or misleading statement contained in this affidavit.

Each of us affirms under penalty of perjury of the laws of the State of California that the statements in this affidavit are true to the best of his or her knowledge.

_____	_____
Participant's Signature	Domestic Partner's Signature
_____	_____
Print Name	Print Name

Dated _____

Common Address _____
