

NORTHERN CALIFORNIA PIPE TRADES TRUST FUNDS FOR UA LOCAL 342

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AFFIDAVIT OF DOMESTIC PARTNERSHIP (Active Participants Only)

Please complete this Form using ink only. Forms not completed in ink and/or Forms which have been altered (e.g., correction tape) are invalid and cannot be accepted.

I, _____ (herein referred to as “Participant”), and

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

Please initial each item below to confirm that you have read, understand, and meet each of the following requirements for Domestic Partnership enrollment in the Northern California Pipe Trades (“NCPT”) Health and Welfare Plan (“Plan”).

	Participant	Partner	
1.			We understand that if we have registered, or if we do register, our Domestic Partnership with a State (including in the State of California or outside the State of California), we are required to submit a copy of our State Certificate of Domestic Partnership to the Trust Fund Office (“TFO”) within thirty (30) days of the registration. We also understand that if we marry or separate, that a copy of the Certified Marriage Certificate and/or Dissolution of Domestic Partnership (if registered with the State) must be submitted to the TFO within thirty (30) days of the change in life circumstances. (Please refer to California Family Code Section 297 for the requirements of an eligible Domestic Partnership registered with the State of California.)
2.			We understand that enrolling a Domestic Partner and/or Partner’s Child(ren) who do not meet the Plan’s eligibility rules is considered fraud and if any overpayments are made on such fraudulent enrollment, you as a Participant and the person on whose behalf a fraudulent claim was made will both be liable to the Plan for repayment. The Plan may also offset any amounts owed against any benefits that may be payable under the Plan to the Participant. The Participant and ineligible Dependent may be required to sign an affidavit before a notary agreeing to repay any overpayments to the Plan. The Participant may be required to sign an affidavit before a notary agreeing to have any amounts deducted, offset, or paid from any distribution from the NCPT Pension Plan and/or the NCPT Supplemental 401(k) Retirement Plan.
3.			We are: (1) both 18 years of age or older; (2) neither of us are married, separated, or blood relatives; (3) neither of us have had another Domestic Partnership with someone else that has not been terminated, dissolved, or adjudged a nullity; and (4) neither of us is lawfully married to someone else.
4.			We have had an intimate, committed relationship of mutual caring immediately prior to the date of this Affidavit and intend on remaining sole Domestic Partners indefinitely.
5.			We share the same residence, with the intent of doing so indefinitely. We are jointly responsible for “basic living expenses” defined as the cost of basic food, shelter, and medical expenses. (Note: <i>Partners need not contribute equally or jointly to the cost of these expenses as long as they agree that both are financially responsible for the cost.</i>) If requested, we agree to provide the TFO with adequate evidence to demonstrate joint financial responsibility. Such evidence may include a copy of a mortgage, lease or rental agreement, utilities statements, bank statements showing joint tenancy in one or more bank accounts, or other such documentation as the Board of Trustees may require. In addition to any other applicable requirements, such documentation must show that the Participant and Partner share a joint financial obligation. We certify that we share joint financial obligations, and any third party who is owed money as the result of debt incurred during our partnership is entitled to seek and obtain collection from either of us. We also acknowledge that the Fund’s insurance providers may also require documentation, including additional Affidavits, in order for coverage to become effective.
6.			We understand that, if applicable, the Partner’s Child(ren) may be eligible for coverage provided: (1) the Child(ren) is the Partner’s Natural Child(ren); (2) the Child(ren) is/are under age 26; and (3) the Partner meets all Plan requirements and is enrolled as a Domestic Partner in the Plan. We also understand and agree that coverage for the Partner and/or Partner’s Child(ren), who are not the Participant’s Natural Child(ren), shall terminate upon dissolution of the Domestic Partnership or upon change of the circumstances set forth in this Affidavit.
7.			We understand that we must remit Domestic Partner Imputed Income Tax Payments each month for Partner coverage and, if applicable, coverage for the Partner’s Child(ren), unless the Domestic Partner and/or Partner’s Child(ren) qualify as Tax Qualified Dependents under Internal Revenue Code Section 152. We understand that for timely processing, these payments are due in full by no later than the 20 th of the month prior to the coverage month. We understand that payment is due regardless of whether we receive a Billing Statement from the TFO.
8.			If applicable, we understand that if the Partner and/or Partner’s Child(ren) qualify as Tax Qualified Dependent(s) under Internal Revenue Code Section 152 we will submit a separate “Certification of Tax Qualified Dependents” to the TFO. We further understand that if the Domestic Partner and/or Partner’s Child(ren) cease to qualify as Tax Qualified Dependent(s) under Internal Revenue Code Section 152, we will submit a separate “Statement of Termination of Tax Dependency Status” to the TFO within 10 business days of the change in Tax Dependency. (For a copy of this Certification or Statement of Termination statement please contact the TFO.)
9.			We understand that Domestic Partner Imputed Income Taxes are calculated by the Plan at Single with Zero Exemptions, based on the Gross Benefit value. Taxes may include California State (applicable to both California and non-California residents), Federal, Social Security, Medicare and SUI/SDI tax. We understand that current Gross Benefit values and Imputed Income Tax rates are available on the TFO website (www.ncpttf.com) and it is our responsibility to pay the appropriate balance due. We understand that tax amounts are subject to change at any time and must be remitted as billed.
10.			We understand that since the Gross Benefit value is considered Imputed Income it must be reported to the Internal Revenue Service (“IRS”) and that the Plan will send both the Participant and the IRS a W-2 Form reflecting the Gross Benefit value as annual wages and the total amount in tax payments paid during the year. We acknowledge understanding that in receiving the Domestic Partner benefit there may be tax implications and State paid benefits may be impacted. We understand that we need to contact our tax advisor for professional advice as to how Domestic Partner coverage may affect us. We understand that any tax-related issues will be the responsibility of the Participant.
11.			We understand that the eligibility for the Partner and, if applicable, the Partner’s Child(ren) is dependent upon the Participant’s eligibility and that eligibility will be granted only for months in which we qualify and make any payments as required by the Plan. We understand that if the Participant loses eligibility, it is the Participant’s responsibility to contact the TFO prior to reinstatement of coverage to ensure that the correct required imputed Income Tax Payment is received timely in order for Domestic Partner coverage to also be reinstated.
12.			We understand that failure to remit Domestic Partner Imputed Income Tax payment(s) by the due date(s) will result in immediate termination of coverage for the Partner and Partner’s Child(ren)’s on the last day of the month in which the full Imputed Income Tax Payment has not been received. We understand that this termination shall occur without rights to COBRA Continuation of Coverage since this would not be considered a COBRA qualifying event.
13.			We understand that enrollment and eligibility of a Domestic Partner is intended for Active Participants only under the Northern California Pipe Trades Health and Welfare Plan and upon the Participant’s retirement, Domestic Partner coverage will terminate when Active eligibility terminates.

	Participant	Partner	
14.			We understand that due to payroll tax deadlines, if we marry and fail to timely enroll the Partner as the Participant's Lawful Spouse, subsequent changes to the W-2 Form cannot be made and Imputed Income Tax Payments may not be refunded. We further understand that the Imputed Income Tax Payment made for the month we marry will not be eligible for refund.
15.			We understand that partial payments under \$10.00 will not be refunded. We further understand that any payments that are refunded will be issued in the form of a check to the original Payor.
16.			We understand that if our Domestic Partnership terminates or there are any changes in our relationship status, we must provide notice to the TFO within 30 days of the relationship change. Participant agrees to complete an updated Enrollment/Change Form removing the Partner and, if applicable, the Partner's Child(ren). We further understand that if our Domestic Partnership terminates, a refund of the Imputed Income Tax Payment made for the month in which our relationship status changed and any months thereafter, will not be eligible for a refund.
17.			Participant and Domestic Partner understand that filing of this Affidavit does not create any right or interest in the Participant's NCPT Pension, NCPT Supplemental 401(k) Retirement, NCPT Health Reimbursement Account, or any other benefits under the Trust Funds.

We acknowledge that the Domestic Partner and/or the Domestic Partner's Child(ren) (*unless the Child[ren] is also the Natural Child[ren] of the Participant*) does not qualify as a Dependent of the Participant as defined by Internal Revenue Code ("IRC") Section 152. The Internal Revenue Service ("IRS") website provides information to help determine a Dependent's tax status at www.irs.gov (refer to *Answers to Frequently Asked Questions for Registered Domestic Partners and Individuals in Civil Unions*).

To qualify as an IRC Section 152 Dependent, a Domestic Partner and/or a Domestic Partner's eligible Child(ren) must be the Participant's "Qualifying Dependent." If you are claiming the Domestic Partner and/or the Domestic Partner's Child(ren) as Tax Qualified Dependents, you will need to complete and return a separate Certification of Tax Qualified Dependents. Please contact the TFO if you need this Form.

By requesting enrollment of a Domestic Partner and/or Domestic Partner's Child(ren) under this Affidavit of Domestic Partnership, we understand that the NCPT Health and Welfare Trust Fund must report Imputed Taxable Income to the IRS for coverage under the Fund.

We have read and understand all the rules as set forth in this Affidavit and declare that the statements we have provided are true and correct.

We understand that if the Plan, or its agents, suffer any loss due to any 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 and costs.

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 Participant or as required by law.

We certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct and, to the best of our knowledge and belief, does not contain any material omissions of fact.

Signature of Participant

Signature of Domestic Partner

XXX-XX -

Last 4 digits Participant's Social Security Number

Partner's Full Social Security Number

Date

Date

NOTARY ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document, to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of _____

County of _____

On _____ before me, _____, Notary Public

Date

Here insert Name 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 _____ that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Place Notary Seal Above

Signature of Notary Public