

## **INTRODUCTION**

\_\_\_\_\_ (the "Firm") is extending certain benefits to the  
*Firm Name*  
domestic partners of the Firm's employees. You may add your domestic partner and his or her dependent children to any benefit plans offered by the Firm through the Group Insurance Trust of the California Society of Certified Public Accountants (the "Plans," each, a "Plan"). However, under current income tax rules and regulations, you must pay income taxes on the amount of the subscription charges that will be paid by the Firm to provide coverage for your domestic partner and/or his or her dependent children.

## **DOMESTIC PARTNERSHIP DEFINITION**

A Domestic Partner is defined as a person who has a single, dedicated relationship with the Employee that contains the following elements:

- Both the Employee and Domestic Partner are at least eighteen (18) years of age and mentally competent to consent to contract; and
- The relationship is intended to last indefinitely.

In addition, the Employee and Domestic Partner:

- Share the same permanent residence and have done so for at least twelve (12) months;
- Are not related by blood to a degree of closeness which would prohibit marriage under the laws of the state in which they reside;
- Are not married under either statutory or common law;
- Are financially interdependent and have provided the Firm with at least two (2) of the following documents evidencing such financial independence:
  - Joint ownership of real property or a common leasehold interest in real property;
  - Common ownership of an automobile;
  - Joint bank account;
  - A will that designates the other as primary beneficiary; or
  - A beneficiary designation form for a retirement plan or life insurance policy signed and completed to the effect that one Domestic Partner is the primary beneficiary of the other.

You and the Domestic Partner are required to complete an Affidavit of Domestic Partnership to be submitted to the Firm.

## **WHEN TO ENROLL YOUR DOMESTIC PARTNER**

You may enroll your domestic partner and/or his or her dependent children in a Plan at one of the following times:

- Within thirty-one (31) days of your employment date;
- During an annual open enrollment period; or
- Within thirty-one (31) days of meeting the domestic partnership definition.

If you do not add your domestic partner and/or his or her dependent children to the Plan within thirty-one (31) days of meeting the domestic partner definition, you must wait until the next open enrollment period to do so.

## **HOW TO ENROLL YOUR DOMESTIC PARTNER**

If you are enrolling yourself and your domestic partner and/or his or her dependent children in a Plan, you must complete a Plan Enrollment Form and an Affidavit of Domestic Partnership, and submit a copy of your domestic partner's California driver's license or identification card.

## **WHEN TO DELETE YOUR DOMESTIC PARTNER FROM YOUR PLAN**

If you and your domestic partner no longer meet all the above conditions, you must notify the Firm within thirty-one (31) days by filing a Statement of Termination of Domestic Partnership with the Firm and complete a Change Form. You may not file another Affidavit of Domestic Partnership until twelve (12) months after you have filed your Statement of Termination of the previous domestic partnership.

## **WHERE TO OBTAIN FORMS**

For a copy of the Affidavit of Domestic Partnership, Statement of Termination of Domestic Partnership, Health and Dental Plan Enrollment Form, or Family Account Change Form, please call the firm at \_\_\_\_\_ between the hours of  
*Phone Number*

9:00 a.m. and 5:00 p.m., Monday through Friday. You may also obtain these forms by visiting the Firm at:

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*Firm's Address*

## **WHO TO CALL FOR INFORMATION**

If you have questions about domestic partnership benefits, you may call the Firm between the hours of 9:00 a.m. and 5:00 p.m. Monday through Friday. You may also want to seek legal and/or tax advice concerning the financial consequences of signing an Affidavit of Domestic Partnership.

\_\_\_\_\_  
*Firm Name (the "Firm")*

### **AFFIDAVIT OF DOMESTIC PARTNERSHIP**

1. I, \_\_\_\_\_ (the "Employee"), and \_\_\_\_\_  
*Employee* *Domestic Partner*  
reside together and intend to do so indefinitely at:

\_\_\_\_\_  
*Employee's Address*  
We share the common necessities of life.

2. By signing the Affidavit of Domestic Partnership, each of us agrees with the other that we are each responsible for debts, expenses and obligations of the other and this shall remain the case for all debts, expenses and obligations of the other incurred during the period that we are receiving any domestic partnership benefits from the Firm.
3. We affirm that we began to reside together as domestic partners on \_\_\_\_\_.  
*Date*
4. Each of us is unmarried.
5. Each of us is at least eighteen (18) years of age or older.
6. We are not related by blood such that marriage in the State of California would be prohibited and are mentally competent to consent to contract.
7. We are each other's sole domestic partner and intend to remain so indefinitely.
8. I, the Employee, agree to notify the Firm within thirty-one (31) days of any change of circumstances attested to in this Affidavit by filing with the Firm a Statement of Termination of Domestic Partnership. Such Statement of Termination shall be on a form provided by the Firm and shall affirm under penalty of perjury that the domestic partnership is terminated and that a copy of the Statement of Termination has been provided to my former domestic partner.
9. I, the Employee, understand that I cannot file another Affidavit of Domestic Partnership until twelve (12) months after a Statement of Termination of the previous partnership has been filed with the Firm.
10. We understand that if the Firm suffers any loss because of a false statement contained in this Affidavit, the Firm may bring a civil action against either or both of us to recover its losses, including reasonable attorney's fees and court costs.

11. We understand that the Employee is responsible for the payment of applicable income taxes as a result of the Firm providing benefits to a Domestic Partner and/or his or her dependent children.
12. We understand and agree that we are providing the information in this Affidavit solely to allow the Firm to determine our eligibility for domestic partnership benefits. We understand this information will be held confidential and will be subject to disclosure only upon our written authorization or pursuant to legally appropriate process.
13. We understand that in addition to the eligibility requirements of the Firm for domestic partnership coverage, there are terms and conditions of coverage set forth in the Plans. By coverage of the Plans, as set forth in the applicable Evidence of Coverage.
14. Attached to this Affidavit of Domestic Partnership is evidence that two of the following are in place between the Employee and the Domestic Partner:
  - a. Joint ownership of real property or a common leasehold interest in real property;
  - b. Common ownership of an automobile;
  - c. Joint bank account;
  - d. A will that designates the other as primary beneficiary; or
  - e. A beneficiary designation form for a retirement plan or life insurance policy signed and completed to the effect that one Domestic Partner is the primary beneficiary of the other.
15. We understand that the information we are providing in this Affidavit may be used by either of us as evidence of the existence of our domestic partnership in subsequent legal or administrative proceedings. We understand that before signing this Affidavit we should seek competent legal and/or tax advice concerning the financial obligations we may be undertaking by signing this Affidavit.
16. We each declare, under penalty of perjury, that the assertions in this Affidavit are true and correct to the best of each of our knowledge.

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

\_\_\_\_\_  
*Signature of Domestic Partner*

\_\_\_\_\_  
*Date of Birth*

\_\_\_\_\_  
*Date of Birth*

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

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