

DOMESTIC PARTNER CERTIFICATION AFFIDAVIT

I. AFFIDAVIT

We, ______ and _____ (Employee - PRINT NAME) (Domestic Partner - PRINT NAME)

certify and declare that we are domestic partners in accordance with the criteria set forth herein and eligible for insurance benefits under Remedial Construction Services, L.P. ("RECON")'s insurance programs.

II. STATUS

We meet the conditions of either A or B below:

- A. If the jurisdiction (city, county, state, etc.) in which we live authorizes domestic partnership agreements or registrations, we have executed such an agreement or have so registered, and can present evidence of such agreement or registration upon request.
- B. We satisfy all of the following conditions:
 - 1. We are each other's sole domestic partner and intend to remain so indefinitely.
 - 2. Neither of us is married or legally separated from anyone else.
 - 3. We are each at least eighteen (18) years of age and mentally competent to consent to this Affidavit.
 - 4. We are not related by blood.
 - 5. We have resided together in the same residence for at least six months and intend to continue to do so indefinitely.
 - 6. We are in a committed monogamous relationship that is intended to be long term, and we consider ourselves to be spousal equivalents and life partners.
 - 7. We have agreed to be mutually responsible for each other's common welfare, basic living expenses and financial obligations (debts) to third parties, and otherwise are financially interdependent, as evidenced by at least TWO of the following (check those which apply) or such other evidence as RECON, in its sole discretion, considers sufficient:

 The employee has named his or her domestic partner as a beneficiary under his or her will, or the domestic partner has named the employee as a beneficiary under his or her will.
 The employee has granted his or her domestic partner powers under a durable power of attorney, or the domestic partner has granted the employee powers under a durable power of attorney.
 The employee has named his or her domestic partner as a beneficiary on his or her life insurance policy, or the domestic partner has named the employee as a beneficiary on his or her life insurance policy.
 We have a joint bank account or a joint credit card account. We are cosigners of a lease, mortgage, or deed.
 We are named on the same car insurance policy.
 One of us has filed a federal income tax return indicating that the other is a dependent for federal tax purposes.

8. Neither of us has had another domestic partner within the last 12 months from the date of the execution of this Affidavit. (This condition does not apply if either the employee or the domestic partner had a domestic partner who died.)

III. DEPENDENT CHILDREN OF DOMESTIC PARTNER

We understand that dependent children of _____

____ are eligible for coverage when:

(Domestic Partner - PRINT NAME)

- The Domestic Partner is enrolled if the domestic partner's child is NOT a qualified dependent of the employee (per IRS Tax Code 152).
- They are unmarried,
- They are primarily dependent on the employee or domestic partner for financial support,
- They live with the employee and domestic partner (unless waived due to student status as discussed in the applicable benefits plan), and
- They meet any age, student status, or incapacity requirements described in the applicable benefits plan.

(Name of Child)	(sex)	// (D.O.B.)
(Name of Child)	(sex)	// (D.O.B.)
(Name of Child)	(sex)	// (D.O.B.)

IV. DEPENDENCY FOR FEDERAL INCOME TAX PURPOSES

We acknowledge that to the extent an enrolled domestic partner and/or his/her child is NOT a §152 "dependent" of the employee, and covered under an employer sponsored benefit plan, the employee contribution for the cost of that coverage must be paid on an after-tax basis.

To be a "dependent" for purposes of §152, as a general rule:

- The individual must rely upon the employee for more than half of his or her support for the taxable year,
- The individual must reside in the employee's household, and share the employee's principal place of above, and
- The relationship must not be in violation of local law.

There may be other requirements as well (such as, in the case of a child, for example, that the child not be claimed as a "dependent" by someone else; special rules apply in the case of court orders addressing child custody). You will want to consult with your personal tax advisor regarding whether you may treat an individual as a "dependent" for tax purposes.

V. CHANGE IN DOMESTIC PARTNERSHIP

 We agree to notify RECON as required by this Section IV if there is any change in our status as domestic partners as attested in this Affidavit which would make the non-employee partner and/or any of his/her dependent children ineligible for RECON's health insurance programs (for example, due to the death of a partner, a change in joint-residence, termination of the relationship, a change in financial interdependence, etc.).

- 2. We will notify RECON within thirty-one (31) days of a change in our status as domestic partners by filing an Affidavit of Termination of Domestic Partnership (Affidavit of Termination). The Affidavit of Termination shall be on a form provided by RECON and shall affirm that the domestic partner status is terminated, that health insurance coverage will be terminated as of 11:59 p.m. on the date of termination of the domestic partnership, and that a copy of the Affidavit of Termination has been mailed to the other party by RECON authorizing such action. If a change occurs whereby the domestic partnership is not terminated, but a child of a domestic partner no longer qualifies for coverage under the requirements set forth in part III above, we will notify RECON within thirty-one (31) days of such change and understand that the termination of such dependent's coverage will occur at the time provided in the applicable health plan for other similarly situated dependents.
- We understand that termination of coverage for domestic partners does not qualify the domestic partner or his/her dependents for continuation of coverage under the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) unless the domestic partner or dependent otherwise is a qualified beneficiary under COBRA.

VI.ACKNOWLEDGMENTS

- 1. We understand that any person/employer/company/insurer/claims administrator who suffers any loss due to any false statement contained in this Affidavit may bring a civil action against either or both of us jointly and severally to recover their losses including reasonable attorney's fees and that falsification may result in immediate loss of coverage, as well as disciplinary action against the employee.
- 2. We understand that RECON reserves the right to request supporting documentation and any other proof of the relationship, in its sole discretion, as deemed necessary in order to verify the representations we have made in this Affidavit, and we agree to make reasonable and diligent efforts to provide the requested information to RECON in a timely and complete fashion. We further understand that RECON reserves the right to require us to verify this Affidavit (or complete another Affidavit) on an annual basis.
- 3. We understand that this Affidavit may have legal implications relating, for example, to our ownership of property or to taxability of benefits provided, and that before signing this Affidavit, we should seek competent legal, accounting, and tax advice concerning such matters.
- 4. We have read the attached notice entitled Tax Information on Health, Dental, and Vision Benefits for Domestic Partners and understand the tax implications of electing domestic partner coverage.

We declare, under penalty of perjury, under the laws of the state of _______ that the assertions in this Affidavit are true to the best of our knowledge. We understand that this form is not an application for health insurance coverage and that the purpose of this form is to establish the eligibility of persons named herein for the coverage provided under RECON's health insurance programs.

(Employee's Signature)

____/__/____ (Date)

(Date)

(Domestic Partner's Signature)

⁽Employee and Domestic Partner's Address And Home Telephone Number)

TAX INFORMATION ON HEALTH, DENTAL AND VISION BENEFITS FOR DOMESTIC PARTNERS

Your contributions to pay for health, dental and/or vision benefits under the Remedial Construction Services, L.P. Health Plan for a domestic partner and eligible children of a domestic partner will be the same amount as those paid for a spouse and eligible children. The Internal Revenue Code, however, treats spouses and children through marriage or adoption differently than domestic partners and their children. Accordingly, premium payments for health, dental and/or vision coverage for a person who is not a spouse or a child (or stepchild) through marriage or adoption are not exempt from tax unless the covered person is your "dependent" for federal tax purposes. As a result, the premiums you pay for coverage for your domestic partner and his or her children will be treated as follows if they do not qualify as your "dependent" for federal tax purposes:

 The premiums you pay for health, dental and/or vision coverage for the domestic partner and his or her children will be made on an <u>after-tax</u> basis. (Your contributions for your own coverage will continue to be made on a pre-tax basis.)

If, however, your domestic partner and his or her children are considered your dependents under the Internal Revenue Code, their coverage under the Plan is available on a pre-tax basis and is not considered taxable income to you. You should consult a tax advisor to determine if you may claim your domestic partner or his or her children as dependents for tax purposes and furnish Remedial Construction Services, L.P. with sufficient evidence of such dependent status.

Return this completed form* to RECON's Benefits Department via email, fax or regular mail prior to beginning of benefits coverage:

Email: joy.gossett@reconservices.com

Fax: 281-664-1173

Mail: Remedial Construction Services, L.P. ATTN: Benefits Administrator 9977 W. Sam Houston Parkway North, Suite 100 Houston, TX 77064

*Please note that a completed **Working Spouse Provision** must also be returned to Benefits Department.