

# NORTHERN CALIFORNIA PIPE TRADES TRUST FUNDS FOR UA LOCAL 342

1855 Gateway Blvd., Suite 350, Concord, CA 94520-8445 • Phone 925/356-8921 • Fax 925/356-8938 • Toll Free 800/780-8984  
tfo@ncpttf.com • www.ncpttf.com

## 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.

[Participant] [Partner]

1. \_\_\_\_\_ We understand that if we have registered or if we do register our Domestic Partnership with a state in the future, we are required to submit a copy of our State Certificate of Domestic Partnership to the Trust Fund Office (“TFO”). We also understand that if we marry, a copy of the Certified Marriage Certificate must be submitted to the TFO;
2. \_\_\_\_\_ We are: (1) both 18 years of age or older; **and** (2) neither of us are married, separated or blood relatives;
3. \_\_\_\_\_ We have had an intimate, committed relationship of mutual caring for a period of at least six (6) months immediately prior to the date of this Affidavit; neither of us currently has a different Partner or spouse; nor have we had a different Partner or spouse in the last six (6) months and we intend to remain sole Domestic Partners indefinitely;
4. \_\_\_\_\_ We certify that the Partner is not the ex-spouse of the Participant;
5. \_\_\_\_\_ We share the same principal 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: *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.*) 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;
7. \_\_\_\_\_ We understand that we must remit Domestic Partner Imputed Income Tax Payments each month for Partner coverage and, if applicable, coverage for Partner’s Child(ren). We understand that these payments are due in full by no later than the 20<sup>th</sup> of the month prior to the coverage month, and that the TFO does not process these payments; therefore, we must send these monthly payments directly to the bank for timely processing. We understand that payment is due regardless of whether we receive a Billing Statement from the TFO;
8. \_\_\_\_\_ We understand that Domestic Partner Imputed Income Taxes are computed by the Plan at Single with Zero Exemptions, based on the Gross Benefit value, which is subject to change at any time. Taxes may include California State, Federal, Social Security, Medicare and SUI/SDI tax, which are subject to change at any time as determined by State and Federal governments. 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;
9. \_\_\_\_\_ We understand that since the Gross Benefit value is considered Imputed Income it must be reported to the Internal Revenue Service (“IRS”) and the Plan will send to 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. Any tax related issues will be the responsibility of the Participant. 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;
10. \_\_\_\_\_ We understand that the eligibility for Partner and, if applicable, 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 if the Participant’s eligibility is lost, it is the Participant’s responsibility to contact the TFO prior to reinstatement of coverage to ensure that the required payment is received timely for Partner coverage to also be reinstated;
11. \_\_\_\_\_ We understand and agree that coverage for Partner and if applicable, Partner’s Child(ren) who is not also the Participant’s natural Child(ren), shall terminate upon dissolution of the Domestic Partner relationship, and specifically upon a change in any of the circumstances set forth in this Affidavit;
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 Partner and Partner’s Child(ren)’s coverage 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, as this termination would not be considered a COBRA qualifying event;
13. \_\_\_\_\_ We understand that this eligibility is intended for Active Participants only under the Northern California Pipe Trades Health and Welfare Plan and at the Participant’s retirement, Partner coverage will terminate when Active eligibility terminates;
14. \_\_\_\_\_ We understand that due to payroll tax deadlines in preparation of W-2 Form issuance, if we marry and fail to timely enroll the Partner as the Participant’s Lawful Spouse prior to the payroll tax deadline, subsequent changes to the W-2 Form cannot be made. We further understand that a refund of the Imputed Income Tax Payment made for the month we marry will not be eligible for refund;

15. \_\_\_ \_\_\_ We understand that partial payments and/or credits under \$10 and/or erroneous payments will not be refunded. We further understand that any payments that are refunded will be issued to the original Payer;
16. \_\_\_ \_\_\_ We understand that once coverage for a Partner and/or Partner's Child(ren) terminates, for any reason, the Participant will not be allowed to re-enroll this same Partner and/or Partner's Child(ren) in the Plan at any time in the future, except under certain limited circumstances as determined by the Board of Trustees;
17. \_\_\_ \_\_\_ We understand that if our Domestic Partnership terminates or there are any changes in our relationship status, we must provide written 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). Participant agrees to submit a written "Statement of Termination of Domestic Partnership" and in this statement provide the date of termination. We further understand that if our Domestic Partnership terminates, a refund of the Imputed Tax Payment made for the month in which our relationship status changed and any thereafter, will not be eligible for refund;
18. \_\_\_ \_\_\_ We understand that if the Partner and/or Partner's Child(ren) no longer meet the Plan's Dependent eligibility requirements and we fail to notify the TFO within 30 days of the change, we will be legally responsible for any payments or premiums made by the Plan from the date the Partner and/or Partner's Child(ren) became ineligible for coverage;
19. \_\_\_ N/A Participant understands that an application to add a new spouse or Domestic Partner cannot be filed earlier than six (6) months from the termination date of a previously enrolled Partner, unless it is the previous Partner becoming a spouse;
20. N/A \_\_\_ Partner understands that filing of this Affidavit does not create any right or interest in the Participant's NCPT Pension, NCPT Supplemental 401(k) Retirement or any other benefits under the Trust Funds.

**We acknowledge that the Partner and/or the Partner's Child(ren) (unless the Child[ren] is also the Child[ren] of the Participant) does not qualify as a Dependent of the Participant as defined by IRC Section 152. To qualify as an IRC Section 152 Dependent your Partner must be state-registered, and/or his or her eligible child(ren) must be your "Qualifying Dependent." The IRS website provides information to help determine a Dependent's tax status at [www.irs.gov](http://www.irs.gov) (refer to *Q&As for Registered Domestic Partners*). By requesting enrollment of a Partner under this Affidavit of Domestic Partnership, we understand that the Northern California Pipe Trades Health and Welfare Trust Fund must report Imputed Taxable Income to the IRS for coverage under the Fund.**

We understand all of the rules as set forth on this two page 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, except under certain limited circumstances, once coverage for a Domestic Partner terminates, for any reason, the Participant will not be allowed to re-enroll the Domestic Partner and/or Domestic Partner's Child(ren) in the Plan.

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 Partner

XXX - XX -

\_\_\_\_\_  
Last 4 digits Participant's Social Security Number

\_\_\_\_\_  
Partner's Full Social Security Number

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

Residence Address: \_\_\_\_\_

\_\_\_\_\_  
Phone No.: \_\_\_\_\_

#### 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*