



**CARPENTERS
SOUTHWEST
ADMINISTRATIVE
CORPORATION**

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Southwest Carpenters Health and Welfare Trust Domestic Partner Enrollment Affidavit

Enrolling a Domestic Partner

The Qualified Domestic Partner of an eligible participant may be enrolled under the Southwest Carpenters Health and Welfare Trust Plan as a dependent provided all the following required steps are completed.

As the employee participant, you must:

- Complete the medical and dental enrollment forms to add the Domestic Partner (and their eligible children, if applicable) to the health plan which may include medical, dental, vision and life insurance depending on your plan. A dependent child is eligible for enrollment up to age 26, unless allowed to continue as an adult disabled child as defined by the Plan. A copy of the birth certificate is required to enroll a dependent child.
- Provide proof that your Domestic Partnership has been registered with your local city, county, or state government agency as a Qualified Domestic Partner.
- Complete and sign the last page of this “Domestic Partner Enrollment Affidavit” document and return the signed copy to the Administrative Office with all other required documents.
- Include payment of the federal taxes due based on the value of the benefit received by the Domestic Partner. (Refer to the enclosed tax rate table to determine monthly tax payments due.) The initial payment must represent two months of taxes due and payment can be made by cashier’s check, personal check, or money order payable to Southwest Carpenters Health and Welfare Trust*. Enrollment will be completed and coverage will be effective on the first of the month in which all required information is received. Thereafter, payment of taxes is due on the first of the coverage month, but no later than the last date of the coverage month.

**The IRS does not recognize domestic partnerships or civil unions as a marriage for tax purposes. Employer contributions to domestic partner health coverage, including domestic partner children, are counted as taxable imputed income by the IRS. If your tax advisor has advised that your registered domestic partner qualifies as a dependent under Section 152 (A) of the Internal Revenue Code, you are not required to pay Federal taxes on the imputed value of your Registered Domestic Partner’s health coverage. If this is the case, please contact the Administrative Office for further instructions. Also, we highly recommend you consult with your tax advisor regarding any tax implications.*

Additional Rules Relative to Enrollment of a Domestic Partner

- If you remove a Domestic Partner from your health plan, continued coverage under COBRA will not be offered and their enrolled children will also be disenrolled effective the same date. If you wish to re-enroll the same Domestic Partner after he or she has been removed, you can only do so after 12 consecutive months from the date that you removed your Domestic Partner.
- You are not permitted to enroll a different Domestic Partner on the health plans if you have not terminated your previous Domestic Partner registration. In order to remove a Domestic Partner from your health plan, you must submit a copy of the Notice of Termination of Domestic Partnership with proof of acceptance by the State of issuance or provide a copy of a court order stipulating the dissolution of the Domestic Partnership. The Administrative Office must be notified of the termination within 30 days of the effective date.
- You are responsible for the reimbursement of all expenses incurred as a result of false or misleading statements made to the Administrative Office with regard to the initial or continued enrollment of a Domestic Partner (and their children, if applicable) under the Plan. This includes benefits paid on claims filed.
- Your Domestic Partner and children of the Domestic Partner are not eligible for continuation of coverage under COBRA at the time your health coverage ends.
- If you relocate to a state that does not recognize Domestic Partnership, your Domestic Partner and their enrolled children will be removed from the health plan as of the first of the month following your relocation and continuation of coverage under COBRA will not be offered.
- If tax payments are received late or not at all, the Domestic Partner (and their children, if applicable) will be disenrolled as of the end of the month in which the last timely payment was made.

I understand the rules for enrollment of a Domestic Partner (and their children, if applicable), as outlined above. I also understand that I can contact a representative at the Administration Office at (800) 293-1370 with any related questions before and after I initiate enrollment of a Domestic Partner or with any questions about my health plan benefits.

Participant Name (Please print)

Participant or SSN#

Participant Signature

Date