

Providing Your Domestic Partner with Health Care Coverage

We are pleased to offer health coverage to your same sex or opposite sex domestic partner. In order to enroll, you must complete the following steps. All of the required forms as well as detailed benefit plan summaries are accessible on the benefits website at tpbenefits.com.

Step 1: Complete the *Enrollment Form* (on website).

Step 2: Complete the *Declaration of Tax Status* (scroll down).

Step 3: Complete the *Affidavit of Domestic Partnership* (scroll down). Please note that if your domestic partnership is considered a “registered domestic partnership” under California State law, you do not need to get the Affidavit notarized or have your domestic partner sign it.

Step 4: If you are not registered as a domestic partner with the State of California or have not entered into a same-sex union in another jurisdiction (other than a marriage) which is considered a registered domestic partnership under California State law, please provide evidence that you live together or are financially dependent on each other through one of the following. Other evidence may be accepted at the company’s discretion.

- ✓ Current driver’s licenses showing the same address
- ✓ Recent tax returns showing the same address
- ✓ Passports showing the same address
- ✓ Joint mortgage documents, deeds, leases or rental agreements
- ✓ Each receiving a utility bill or other service contract for the same address
- ✓ Joint asset such as a checking or savings account
- ✓ Credit cards with the same account number in both names
- ✓ Designations of each other as authorized signatories on safe deposit boxes
- ✓ Mutual powers of attorney

Step 5: Submit the *Enrollment Form*, *Affidavit of Domestic Partnership*, *Declaration of Tax Status* and proof of cohabitation or financial dependence (if required) within 30 days of your eligibility or during Open Enrollment via the [Secure Web Link for Employee Forms](#). **Faxes and scans to emails will not be accepted.**

Need help? Contact Benefits (818) 972-0787

Tax Issues Affecting Domestic Partnership Benefits

If you choose to cover your domestic partner under Company-sponsored health benefits, the Internal Revenue Service (IRS) requires that the amount the Company pays to cover your domestic partner be added to your taxable earnings (called “imputed income”) unless your partner qualifies as your dependent under section 152 of the Internal Revenue Code. This means that your taxable pay will be increased by the cost of your domestic partner’s coverage minus the amount you pay on an after tax basis for his or her coverage. The amount of your imputed income will be taxed as part of your regular income and reported to the IRS on your W-2.

If your domestic partner qualifies as a “dependent” under Section 152 of the IRS Tax Code, you will not have to pay taxes on the imputed income generated by your domestic partner’s health care benefits.

Is Your Domestic Partner a Section 152 Dependent?

Your domestic partner is a dependent under Section 152 of the IRS Tax Code if he or she meets all of the following criteria:

1. Your domestic partner has shared his or her “principal place of abode” with you for at least one full calendar year (January 1 through December 31). In other words, unless your domestic partnership began on January 1, your domestic partner is not considered a Section 152 dependent during the first calendar year of your relationship. Similarly, in the last calendar year of your relationship, your domestic partner is not considered a Section 152 dependent if your relationship ends on any date other than December 31, unless your domestic partner dies during the year.
2. Your domestic partner is a citizen or resident of the United States.
3. Your domestic partner receives more than half of his or her “support” from you. The rules for determining support are complicated and more involved than just determining who is the “primary breadwinner.” See your financial advisor for help in determining if you provide more than half of your domestic partner’s support.
4. Your relationship is not in violation of local law.

Declaration of Tax Status

Important: It can be complex to determine whether an individual satisfies the definition of a tax dependent under the Internal Revenue Code. You may wish to consult a tax professional for advice on your personal situation before you declare that your domestic partner or same-sex spouse (and/or his or her children) is your dependent as defined in Section 152 of the Internal Revenue Code. In general, a person who is a member of your household qualifies as your tax dependent if:

- you provide more than 50% of his or her financial support,
- he or she lives with you for the entire calendar year,
- he or she is a citizen or resident of the United States, and
- your relationship is not in violation of any local laws.

Tax Status (Federal)

List your domestic partner or same-sex spouse and each of his or her children that you wish to enroll for Time Inc. Ventures benefits and indicate whether you declare them to be your tax dependents as defined above.

Name(s)	Tax Dependent?	
Domestic Partner:	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no

Tax Status (State)

Even if any dependents listed above are not your tax dependents for federal purposes, you are **not** subject to state income tax in certain situations. Please check if any of the following applies to you:

- California:** My partner and I live in and have registered as domestic partners with the State of California or we have entered into a substantially similar same-sex union (other than marriage) in another jurisdiction that is recognized under California law as a registered domestic partnership.
- New Jersey:** My partner and I live in and have registered as domestic partners with the State of New Jersey.

I understand that if I do not declare my domestic partner and/or his or her children to be my tax dependents, I will be subject to all applicable federal, state, local, and payroll taxes for his/her/their benefits. Also, I may not use my flexible spending account for their unreimbursed expenses. I agree to notify Time Inc. Ventures immediately of any change in tax dependency status. I understand that if I had previously certified my domestic partner, same-sex spouse and/or his or her children as tax dependents, I may be liable for taxes due to changing their tax status.

 Name of Employee Signature of Employee Social Security Number Date

Affidavit Of Domestic Partnership

I, _____, submit this Affidavit of Domestic Partnership to establish _____

(Print Name of Employee)

(Print Name of Domestic Partner)

as my Domestic Partner (as defined below) for the purpose of obtaining benefits that the company may extend to employees' Domestic Partners.

I declare under penalty of perjury under the laws of the state in which I live that the statements below are true and correct.

1. My domestic partner and I have registered as domestic partners or entered into a civil union in _____ (state or municipality that has such registration); or
2. My domestic partner and I meet all of the following criteria:
 - We are at least 18 years of age and mentally competent to consent to a contract at this time
 - We are each other's sole domestic partner and intend to remain so indefinitely.
 - We are not married to or legally separated from anyone else.
 - We are not related by blood to a degree of closeness that would prohibit legal marriage in the state in which they reside.
 - We have assumed mutual obligations for the welfare and support of each other.
 - We have been living together in the same household for at least six months immediately prior to the date of this affidavit

SIGNATURE INSTRUCTIONS

If you qualify under #1 above, only the employee needs to sign the Affidavit and it does NOT have to be notarized.

If you qualify under #2 above, both employee AND his or her domestic partner need to sign below and the Affidavit must be notarized.

Signature

Print or Type Name

Date

Signature

Print or Type Name

Date

NOTARIZATION IS REQUIRED

State/Commonwealth of _____ County of _____

On _____, before me, _____, personally

appeared _____ personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) 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) executed the instrument.

Signature of Notary Public

[PLACE NOTARY SEAL HERE]

If Your Domestic Partnership Ends

You may use this *Declaration of Termination of Domestic Partnership* to notify the Company if your domestic partnership ends. Coverage for your domestic partner will cease on the last day of the month in which you submit the Declaration of Termination of Domestic Partnership.

Declaration Of Termination Of Domestic Partnership

I, _____, certify and declare that:
Employee's printed name

_____ and I are no longer domestic partners as of _____ .
Former domestic partner's printed name Date

I understand that health care coverage for this individual will end on the last day of the month in which this *Declaration of Termination* is submitted.

I make and file this *Declaration of Termination* in order to cancel the *Affidavit of Domestic Partnership* filed by me with the company on _____
Date

I understand that another *Affidavit of Domestic Partnership* cannot be filed until six months from the date the relationship ended (as indicated above).

In the event that the termination of this relationship is NOT due to the death of my domestic partner, I will mail my former domestic partner a copy of this notice at:

Former domestic partner's new address

I affirm, under penalty of perjury, that the above statements are true and correct.

Signature of employee Date