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Declaration of Domestic Partner's Tax Status

Important: It can be complex to determine whether an individual satisfies the definition of a tax dependent domestic partner under the Internal Revenue Code (IRC). You may wish to consult with a tax professional for advice on your personal situation before you declare that your domestic partner¹ is eligible for tax-exempt health coverage.

A domestic partner who shares your residence as a member of your household is eligible for tax-exempt health coverage only if all the following requirements are met:

1. They lived with you for the full tax year, except for temporary reasons such as vacation, military service, or education.
2. They received more than half of their support from you.
3. They are a citizen, national or legal resident of the United States.

Your domestic partner must rely on you for the majority of their economic support in order to qualify as your tax dependent. If you both contribute to your household expenses equally, your domestic partner will **not** qualify as a tax dependent under the IRC.

For more information about these rules and to determine whether your domestic partner qualifies for tax exempt benefits, refer to the IRS Publication 17 and/or IRS Publication 501 available at <http://www.irs.gov/Forms-&-Pubs> or consult with your personal tax advisor.

¹ Refer to the domestic partner eligibility requirements in *Paycor's Summary Plan Descriptions* or the FAQs to determine whether your domestic partner is eligible for Paycor's benefits.



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TAX STATUS (FEDERAL)

List your domestic partner that you wish to enroll for Paycor benefits and indicate whether you declare them to be eligible for federally tax-exempt health coverage as defined above. In addition to the above requirements, you will be asked to sign an Affidavit confirming your Domestic Partnership meets the defined criteria, affirming your relationship status along with providing appropriate documentation.

Appropriate documentation includes a completed Declaration of Domestic Partnership Affidavit **and** two supporting joint documents (i.e., utility bill, mortgage statement, auto insurance statement, property tax statement) **or** a Certificate of Registration to acknowledge your Domestic Partnership. To qualify as a tax dependent domestic partner appropriate 1040 tax form documentation must also be provided.

Name of Domestic Partner (please print)

Eligible for Federal tax-exempt coverage?

yes

no

TAX STATUS (STATE OR LOCAL)

Regardless of whether your covered dependent listed above qualify for federally tax-exempt health coverage, the health coverage they receive may not be subject to state income and payroll taxes in certain states. If you claim that your domestic partner is not subject to state income or payroll taxes, please complete all the following statements.

1. My domestic partner and I have a Domestic Partnership that is legally established in

_____.

[name of state]

2. I work for Paycor in _____.

[name of state]

3. I live in the state of _____.

[name of state]



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I understand that if I do not declare my domestic partner to be eligible for tax-exempt health coverage, I will be subject to all applicable federal, state, local and payroll taxes for their benefits and that I may not use my Health Care Flexible Spending Account or Health Savings Account bank account for their unreimbursed expenses.

I agree to provide notification to Paycor within 30 days through PeopleOperations@paycor.com of any change in the tax status of my domestic partner. I understand that if I had previously certified my domestic partner as eligible for tax-exempt health coverage and later change their tax status, I may be liable for taxes or penalties due as a result of the change in status.

I declare under penalty of perjury under the laws of the state in which I reside that the foregoing is true and correct.

Name of Associate (please print)

Signature of Associate

Date

Return completed form to PeopleOperations@Paycor.com and upload to Benefits Advisor