The Pension Boards
United Church of Christ, Inc.

Certification of Domestic Partner as Dependent or Non-Dependent

PERSONAL INFORMATION		
Social Security Number	Name of employee *(last, first, middle initial)*	
Address *(number and street)*	City/State/ZIP	
Telephone number *(with area code)* ( ) –	E-mail address @	

PARTNER INFORMATION	
Social Security Number	Name of Domestic Partner *(last, first, middle initial)*

You must affirmatively indicate below weather or not your domestic partner is a dependent for benefit plan purposes. A domestic partnership may be established by (1) the process specified by the Pension Boards that shows financial interdependence, (2) through the establishment of a Civil Union in those states that permit Civil Unions. You should consult your tax advisor if you are unsure whether your domestic partner is a dependent for benefit plan purposes as defined by the Internal Revenue Code of 1986, as amended. In general, your domestic partner is a dependent for benefit plan purposes if ***all*** of the following apply:

1. ***Your domestic partner is an individual who, for your taxable year, has the same principal place of abode as you***
2. ***Your domestic partner is an individual who, for your taxable year, is a member of your household, and***
3. ***Over one-half of your domestic partner's support is provided by you for your tax year.***

Please be advised that if your domestic partner is not a dependent for benefit plan purposes as defined by the Internal Revenue Code of 1986, as amended, you will be taxed on imputed income from the domestic partner premium, if any, paid by your employer; you will not be eligible to have your domestic partner's medical premiums deducted from your pay on a Pre-tax basis; and you cannot receive reimbursement on a tax-free basis from a Flexible Spending Account for your domestic partner's medical expenses.

Complete One of the Following:

☐ I hereby certify that my domestic partner named above *is my dependent* for benefit plan purposes as defined in the Internal Revenue Code of 1986, as amended.

☐ I hereby certify that my domestic partner named above *is* ***not*** *my dependent* for benefit plan purposes as defined by the Internal Revenue Code of 1986, as ameded.

SIGNATURE	
Employee signature	Date
Employer signature	Date

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