

Declaration of Domestic Partner's Tax Status Form

This document notifies Marsh McLennan whether your domestic partner, as defined in the Marsh McLennan Benefits Handbook accessible via Colleague Connect (<https://mmcglobal.sharepoint.com/sites/colleagueconnect>), and/or that domestic partner's children qualify to receive tax-free health benefits.

Send your signed and completed Declaration of Domestic Partner's Tax Status Form to Marsh McLennan HR Services via fax, + 1 866 694 7220, or by mail to Marsh McLennan HR Services, P.O. Box 622, Des Moines, IA 50306-0622. Marsh McLennan HR Services will notify you if additional information is required. **Please note: the Declaration of Domestic Partner's Tax Status Form must be received by Marsh McLennan HR Services within 31 days from your Initial Eligibility, a Qualifying Event or during Annual Enrollment.**

Important: Requirements for an unrelated individual to satisfy the definition of a tax dependent under the Internal Revenue Code (IRC) can be complex. It is advisable that you consult a tax professional for advice on your personal situation before you declare that your domestic partner (and/or his or her children) is your dependent as defined in IRC Section 152, or is eligible for tax-favored health coverage. A domestic partner or child of a domestic partner qualifies for tax-favored health coverage only if *all* of the following requirements are met.

1. You provide more than 50% of his or her financial support;
2. The individual lives with you as a member of your household (shares a principal residence) for the entire calendar year, except for temporary reasons such as vacation, military service or education;
3. The individual is a citizen, national or legal resident of the United States or a resident of a contiguous country (this requirement does not apply to children being adopted by a US citizen or national);
4. The individual isn't anyone's IRC Section 152 qualifying child dependent; and
5. Your relationship is not in violation of any local laws.

In addition, if you can claim a federal tax exemption for your domestic partner (and/or his or her children) then the domestic partner (and/or children) is also eligible for tax-favored health coverage.

The rules for determining support are complicated. Refer to IRS Publication 17.

(If you have legally adopted a domestic partner's child, more lenient rules may apply – consult your tax adviser.)

You only need to complete this form if your partner (and/or his or her children) qualifies as a dependent under IRC Section 152 or is eligible for tax-favored health benefits. If so, this form is to be

submitted at the same time that you enroll your domestic partner in a Marsh McLennan Health & Benefits plan, and within thirty-one (31) days of a change in status (qualified life event). If not submitted within thirty one (31) days, you may add a domestic partner and/or change a domestic partner status to tax-favored status annually during the Annual Enrollment period.

Tax Status (Federal)

List your domestic partner and each of his or her children that you wish to enroll in a Marsh McLennan Health & Benefits plans and indicate whether you declare them to be eligible for federally tax-favored health coverage as defined on page 1.

Name(s)	Tax Dependent?
Domestic Partner:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Domestic Partner's Child:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Domestic Partner's Child:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Domestic Partner's Child:	<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Effective Date of Tax Status:</i>	
Email Address:	
Telephone Number:	

Tax Status (State or Local)

Regardless of whether your covered dependent(s) listed above qualify for federally tax-favored health coverage, the health coverage they receive is **not** subject to state income tax in certain situations. Please check if any of the following applies to you:

- California:** I am subject to income tax in California and my partner and I have registered as domestic partners with the State of California or 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.
- Connecticut:** I am subject to income tax in Connecticut and my partner and I have entered into a Civil Union in the State of Connecticut.
- District of Columbia:** I am subject to income tax in the District and my partner and I have registered as domestic partners with the District.
- Massachusetts:** My same-sex spouse and I live in and are married under the laws of Massachusetts.
- New Jersey:** I am subject to income tax in New Jersey and my partner and I have registered as a domestic partner with the State of New Jersey, have entered into a New Jersey civil union, or have registered in a legally recognized same-sex relationship in another jurisdiction.

- Oregon:** I am subject to income tax in Oregon and my partner and I are of the same sex.
- Vermont:** I am subject to income tax in Vermont and my partner and I have entered into Vermont Civil Union.

For the purposes of the Marsh McLennan Health & Benefits plans, I declare that, effective as of the date of authorization, and for the calendar year including the date of authorization,

- My domestic partner **does** meet all of the qualifications of IRC Section 152 and is my dependent for tax purposes or is qualified to receive tax-favored health benefits.
- If I am also covering my domestic partner’s children, I declare that the child(ren) listed **does (do)** separately meet all of the qualifications of IRC Section 152 and is/are my dependent(s) for tax purposes or are qualified to receive tax-favored health benefits for the calendar year including the date above.

I certify that I understand the requirements of IRC Section 152 and that this statement is true and correct to the best of my knowledge and belief.

I understand that if I attest in this Declaration that my domestic partner and/or my domestic partner’s children are my tax dependents or are eligible for tax-favored health coverage, and in fact they are not, I will be responsible for payment of all applicable federal, state, local and payroll taxes as a result of enrolling him/her (them) for health care coverage, and that I may not make before-tax contributions for his/her (their) coverage and that providing such false information may result in termination of employment or other legal action against me.

I understand that if I had previously certified my domestic partner and/or his or her child(ren) as a tax dependent or eligible for tax-favored health coverage, I may be liable for taxes due to changing the tax status and that Marsh McLennan may impose a requirement that I reimburse Marsh McLennan for any penalties for failure to file correct tax statements or take correct withholdings from my income resulting from an incorrect declaration.

Authorization

By printing out this form and signing my name below, I affirm that the information provided and the statements set forth under “Tax Status (state or local)” are true as certified above.

Employee Name	Signature	EEID	Date
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