

AFFIDAVIT OF DOMESTIC PARTNERSHIP AND DEPENDENCY OR NONDEPENDENCY OF DOMESTIC PARTNER AND CHILDREN

Declaration of Domestic Partnership

We, the undersigned Employee and Domestic Partner certify and declare that we are domestic partners in accordance with the criteria set forth in EAB Global, Inc.'s (EAB) policy regarding healthcare coverage of domestic partners and are eligible for health insurance benefits under EAB's health insurance programs. Specifically, we meet the conditions of either A. or B. below:

- A. We have registered our domestic partnership with a governmental body, to the extent such registration is available where we are domiciled, and have not revoked such registration.
- B. We are in a committed long-term relationship with each other such that: We are in a committed long-term relationship of mutual support, caring and commitment in which we intend to remain and we:
 - Are at least age 18 and otherwise legally competent;
 - Have cohabitated for at least 6 months in a monogamous relationship.
 - Are not married to anyone else (even if legally separated)
 - Are not related to each other by adoption or blood to a degree of closeness that would otherwise bar marriage in the state in which we live;
 - Are jointly responsible for financial obligations;
 - Acknowledge that EAB may request, as it deems reasonably necessary, other documentation, which reflects our joint financial responsibilities

We understand that dependent children of the domestic partner are eligible for coverage when they are:

- Unmarried,
- Primarily dependent on the employee or domestic partner for financial support,
- Living with us (unless waived due to student status as discussed in the applicable benefits plan), and
- Meet any age, student status, or incapacity requirements described in the applicable benefit plan.

Acknowledgement of Tax Implications of Dependency and Nondependency Status

We represent and acknowledge that with respect to the employee, the individuals listed below either are, or are not, "dependents" of the employee for federal income tax purposes. We acknowledge that to extent an individual listed below is not such a "dependent" of the employee, and the individual is covered under a healthcare plan sponsored by EAB, the employee's share of the

cost of that coverage must be paid on an after-tax basis (or if paid pretax must be imputed back to the employee as taxable income), and the employer’s share of the cost of coverage of that individual is taxable income to the employee, and subject to appropriate federal income tax withholding and payroll taxes. In addition, such an individual’s medical expenses may not be reimbursed from the health flexible spending account program.

We understand that to be a “dependent” for purposes of federal income taxes, as a general rule:

- The individual must rely upon the employee for more than half of his or her support for the taxable year,
- The individual must reside in the employee’s household, and share the employee’s principal place of abode, for the taxable year, and
- The relationship must not be in violation of local law.

We understand there may be other requirements as well. We understand that the state income tax and withholding consequences related to health insurance coverage for a domestic partner and/or child of a domestic partner may be different than the consequences under federal tax rules. We will consult with our personal tax advisor regarding whether we may treat an individual as a “dependent” for federal tax purposes.

Designation of Dependency Status

To the best of our knowledge, the persons listed below, who have enrolled under one or more healthcare plans sponsored by EAB ARE “dependents” of the employee, for health insurance purposes, under the federal tax code:

_____	Relationship:	Domestic Partner	
_____	Relationship:	<input type="checkbox"/> Child of Domestic Partner	<input type="checkbox"/> Other:
_____	Relationship:	<input type="checkbox"/> Child of Domestic Partner	<input type="checkbox"/> Other:
_____	Relationship:	<input type="checkbox"/> Child of Domestic Partner	<input type="checkbox"/> Other:

Designation of Nondependency Status

The persons listed below, who have enrolled under one or more healthcare plans sponsored by EAB are NOT “dependents” of the employee, for health insurance purposes, under the federal tax code:

_____	Relationship:	Domestic Partner	
_____	Relationship:	<input type="checkbox"/> Child of Domestic Partner	<input type="checkbox"/> Other:
_____	Relationship:	<input type="checkbox"/> Child of Domestic Partner	<input type="checkbox"/> Other:
_____	Relationship:	<input type="checkbox"/> Child of Domestic Partner	<input type="checkbox"/> Other:

Commitment to Notify Regarding Change in Domestic Partnership

We agree to notify EAB if there is any change in our status as domestic partners as attested in this Affidavit which would make the nonemployee partner and/or any of his/her dependent children ineligible for EAB's health insurance programs (for example, due to the death of partner, a change in joint-residence, termination of the relationship, material change in financial dependence or interdependence, etc.).

The employee agrees he or she will notify EAB within thirty-one (31) days of a change in the status as domestic partners by filing an Affidavit of Termination of Domestic Partnership (Affidavit of Termination). The Affidavit of Termination shall be on a form provided by EAB (a copy of the form is attached). The employee agrees to promptly mail a copy of the Affidavit of Termination to the last known address of the former domestic partner (unless the partner is deceased).

If a change occurs whereby the domestic partnership is not terminated, but a child of a domestic partner no longer qualifies for coverage under the requirements set forth above, we agree to notify EAB within thirty-one (31) days of such change and understand that the termination of such dependent's coverage will occur at the time provided in the applicable health plan for other similarly situated dependents who experience a loss of eligibility.

We understand that termination of coverage for domestic partners (and, in some cases, termination of coverage for children of domestic partners) is not a qualifying event for purpose of continuation of coverage under the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) unless the domestic partner or dependent otherwise is a qualified beneficiary under COBRA. We further understand that some sort of continuation coverage nevertheless may be provided under some of EAB's health insurance programs at the sole discretion of EAB and/or a third-party insurer.

Other Acknowledgments

We understand that any person or entity who suffers any loss due to any false statement contained in this Affidavit may bring a civil action against either or both of us jointly and severally to recover their losses, including reasonable attorney's fees, and that falsification may result in immediate loss of coverage (loss of coverage may be retroactive in some cases), as well as disciplinary action against the employee.

We understand that EAB reserves the right to request supporting documentation and any other proof as it, in its sole discretion, deems necessary in order to verify the representations we have made in this Affidavit, and we agree to make reasonable and diligent efforts to provide the requested information to EAB in a timely and complete fashion. We further understand that EAB reserves the right to require us to verify this Affidavit (or complete another Affidavit) on an annual or otherwise periodic basis.

We understand that this Affidavit may have legal implications relating, for example, to our ownership of property or to taxability of benefits provided, and that before signing this Affidavit, we should seek competent legal, accounting, and tax advice concerning such matters.

