

Declaration of Domestic Partner and/or Domestic Partner Child(ren) Qualification and Guidelines

Benefit eligible employees, who do not cover a spouse, will be able to enroll their domestic partner to any of the CA Times benefit offering. In addition, the children of the domestic partner may also qualify for coverage. This summary provides information about eligibility, how to enroll, and required documents to complete and submit to permit coverage of domestic partners and domestic partners child(ren).

This summary also includes a Questions and Answers section. You'll also need to complete the **Declaration of Domestic Partner Status** and **Tax Status Declaration** forms which are required in order to enroll your domestic partner in your health care and other group insurance plans.

ELIGIBILITY FOR DOMESTIC PARTNER COVERAGE

A domestic partner is a person of the same or opposite sex, whether your tax dependent or not, with whom you are involved in an ongoing and committed relationship and who has been residing with you for the last twelve consecutive months. Both individuals must:

- Have an exclusive, committed relationship of mutual caring;
- Share the same principal residence for a minimum of one year and intend to do so indefinitely;
- Not be so closely related that marriage would otherwise be prohibited;
- Not be legally married to, or the Domestic Partner of, another person under either statutory or common law;
- Be at least 18 years old;
- Be mentally competent to enter into a contract;
- Live together and share the common necessities of life;
- Be financially interdependent;
- Have completed a Declaration of Domestic Partner and a Tax Status Declaration form for your domestic partner; and
- You may elect to cover only one domestic partner at a time.

You may cover your domestic partner's children. To be eligible, the children must:

- Be the natural or legally adopted/placed for adoption children of your domestic partner (your relationship with your domestic partner must meet all the criteria established by the company for the recognition of such a committed relationship)
- Be under age 26 and not eligible for coverage under another plan
- Live with you in a regular parent-child relationship for the entire tax year (i.e., January 1 through December 31), except for temporary absences for reasons such as vacations or education
- Depend primarily on you or your domestic partner for support and are your or your domestic partners dependent(s) as defined by Internal Revenue Code Section 152. They must be expected, in good faith, to meet this requirement for the entire tax year (i.e., January 1 through December 31).

You must complete a Tax Status Declaration for your domestic partner's child(ren).

If you have questions on the coverage for domestic partners or domestic partner children, please contact the California Times Benefits Team at 213-237-2165.

HOW TO ENROLL

If you want to enroll your domestic partner and your domestic partner's children, under your health care or group insurance plan, you must:

1. Review the Declaration of Domestic Partner Status form to determine if they are eligible for coverage.
2. Complete, sign, and return the Declaration of Domestic Partner Status and the Tax Status Declaration forms, together with your enrollment form to the CA Times Benefits Team. This information can be uploaded to the <https://sso.dayforcehcm.com/nantmedia> website when doing your enrollment. The enrollment of your domestic partner (including eligible children of your domestic partner) will not become effective unless the properly completed Declaration of Domestic Partner Status and Tax Status Declaration forms are received by the enrollment deadline. Both you and your domestic partner must sign the Declaration of Domestic Partner Status form.

CONTRIBUTIONS FOR DOMESTIC PARTNER COVERAGE

Your contribution for coverage of your domestic partner (including eligible children of your domestic partner) is determined based on the plan and coverage option you choose. You will have the option to enroll your domestic partner only, or your domestic partner and domestic partner children along with your children.

To determine the cost of the coverage, contact the CA Times Benefits Team, log into Dayforce at <https://sso.dayforcehcm.com/nantmedia>

TAX CONSIDERATIONS

Health Care Plans

If you enroll a domestic partner that is your IRC Section 152 dependent, your taxes will not be affected. If your domestic partner does not qualify as your IRC Section 152 dependent, you will be taxed on the fair market value of the health care coverage provided to your domestic partner. This is called imputed income and it is taxable. The amount of your imputed income is based on the coverage and health plan you choose. Before you enroll your domestic partner or domestic partner child(ren), you may wish to call the CA Times Benefits Team to find out the actual imputed income that would apply in your case. In addition, payroll contributions for domestic partner coverage will be deducted on an after-tax basis.

If your domestic partner qualifies as your dependent pursuant to Section 152 of the Internal Revenue Code, health care deductions will be taken from your pay on a before-tax basis and the value of the coverage will not be subject to imputed income. Regardless of your domestic partner's dependent status, the amount you pay toward coverage for yourself is taken on a before-tax basis.

The purpose of this summary is to provide highlights of Your CA Times benefits plan. Eligibility and benefit payment determinations will be governed by the plan documents. In the event of a discrepancy between the information provided in this material and the plan documents, the plan documents will govern. CA Time reserves the right to change, amend or terminate the benefit plans at any time for any reason. Your eligibility for benefits does not guarantee continued employment at CA Time or any of its entities. The CA Times Benefits Team can answer any question about eligibility and benefit details, please contact them at 213-237-2165.

FREQUENTLY ASKED QUESTIONS

To help answer other questions that you may have, we have included the most commonly asked questions and their answers below. If you have additional questions, please contact the CA Times Benefits Service Center at 213-237-2165.

Enrollment Questions

1. When can I enroll my domestic partner?

You may enroll your domestic partner during the Open Enrollment period or within 31 days of the date your relationship first meets all the requirements described in this summary. New hires may enroll their domestic partner when they initially enroll in the plan provided, they meet all the requirements described in this summary.

2. What happens if I want to enroll my domestic partner in my health care plan, but I do not return a completed Declaration of Domestic Partner Status form and Tax Status Declaration form by the deadline?

If you do not return all the required forms, properly completed, by the enrollment period deadline, no coverage will be provided for your domestic partner. Your next opportunity will be the following years open enrollment period.

3. Are the expenses incurred by my domestic partner or by my domestic partner's children reimbursable under my Healthcare Flexible Spending Account (FSA)?

Eligible expenses may be reimbursed through your Healthcare Flexible Spending Account only if your domestic partner or your domestic partner's children qualify as your dependents as defined by IRC Section 152.

4. My domestic partner and I are both employees of CA Times. Can I enroll my domestic partner under my health care plan?

For medical, dental and vision coverage, you can each enroll separately, or one can enroll as an employee and cover the domestic partner as a dependent. However, please keep in mind that for non-IRC Section 152 domestic partners the contributions are submitted to imputed income and deductions will be taken out on an after-tax basis.

5. What happens if I no longer have a domestic partner?

The Medical, Dental and Vision coverage will terminate the end of the month that the domestic partnership union ended, and all other benefits will terminate the date you enter as the termination of the domestic partnership union. However, your contribution and reported imputed income will not change until you notify the CA Times Benefits Team to remove your domestic partner from your coverage. You are responsible for any benefits paid by the plan for your domestic partner after he/she is no longer eligible for coverage. In the Declaration of Domestic Partner Status form, you must sign before coverage is effective, you agree to notify the CA Times Benefits Team within 30 days of any change in the information or status sworn to in the declaration.

Eligibility Questions

6. Can I enroll my opposite sex domestic partner in my health plan?

Yes, you can enroll your same sex or opposite sex domestic partner if the **Declaration of Domestic Partner Status** and **Tax Status Declaration** are completed and submitted within in the required timeframe.

7. Can I enroll my domestic partner's children in my health care plan?

Yes, you can enroll your domestic partner's children in the same health care plan in which you, or you and your domestic partner are enrolled. Dependent children must be under age 26 and not eligible for coverage under another plan. They must depend on you for primary support, must have a parent-child relationship with you, and must be expected to reside with you from January 1 through December 31 (except temporary absence for reasons such as vacations or education) of the coming year.

8. Can I enroll my boyfriend/girlfriend? We see each other a lot, but we do not have a committed relationship that is intended to last indefinitely.

No. You may enroll only your domestic partner if he or she meets the specific eligibility criteria, which includes living together.

9. What if my relationship with my domestic partner ends and he/she ceases to be my IRC Section 152 dependent?

You are required to notify the CA Times Benefits Team within 30 days of the date your relationship ceases to meet any of the requirements necessary to be a domestic partner. You must also notify the CA Times Benefits Team within 30 days of the date any of the information contained in the Tax Status Declaration form (with respect to your domestic partner and domestic partner's children) changes. Failure to do so can be cause for disciplinary action.

Generally, if your domestic partner or domestic partner's children cease to be an IRC Section 152 dependent mid- year, the fair market value of coverage provided for the tax year in which the individual ceased to be an IRC Section 152 dependent will become taxable income to you. You may wish to consult your tax advisor for more information.

Tax Questions

10. Does imputed income for health care apply to a domestic partner?

Yes. Unless your domestic partner is your IRC Section 152 dependent, the value of employer-provided health care coverage for your domestic partner is taxable and is called imputed income. Imputed income is subject to social security and federal tax withholding.

11. How do I know if my domestic partner qualifies as my IRC Section 152 dependent?

The IRS has specific eligibility criteria. Refer to the Tax Status Declaration form and the IRS worksheet. You may also wish to check with your tax advisor for more information.

12. Why can't contributions for my domestic partner's coverage (my domestic partner is not my IRC Section 152 dependent) be taken on a before-tax basis like my own coverage?

According to IRS rules, coverage for your domestic partner must be taken on an after-tax basis, unless that individual otherwise qualifies as your IRC Section 152 dependent.

TAX STATUS DECLARATION

I, _____, have completed a Declaration of Domestic Partner Status
(print name of employee)
form and have sworn that _____ is my domestic partner.
(print name of domestic partner)

I understand that my Employer has a legitimate need to know the federal income status of my relationship. **The requirements to be a domestic partner differ from those required to be an IRC Section 152 dependent.** I understand that an individual is considered an Internal Revenue Section 152 dependent only if every one of the following three criteria are satisfied:

1. The individual and I (employee) live together (share our principal abode) for the entire taxable year (January 1 through December 31), except for temporary absences for reasons such as vacation, military service, or education.
2. The domestic partner is a citizen or resident of the U.S.
3. The domestic partner receives more than half of his or her support from the employee. The rules for determining support are complicated and are more involved than just determining who is the "primary breadwinner."

Even if the above requirements are met, an individual cannot be considered an IRC Section 152 dependent if the relationship violates local law.

Since the above is a summary of complex tax rules, we recommend you consult with your tax advisor regarding your specific circumstances.

Check one of the boxes below (coverage is only available if you check a box).

- I declare that my domestic partner is my Internal Revenue Code Section 152 dependent as of _____ (date).
- I declare that my domestic partner member is not my Internal Revenue Code Section 152 dependent.

I understand that this information will be held in confidence and will be subject to disclosure only upon my express written authorization or if otherwise required by law.

I understand that a civil action may be brought against me for any losses incurred, including reasonable attorney's fees, because of a false statement contained in this Tax Status Declaration.

I also certify under penalty of perjury, under the laws of the State of _____, that the foregoing is true and correct. (State of Employment)

I, the undersigned employee, understand that willful falsification of information on this declaration may lead to disciplinary action, up to and including discharge from employment. I agree to notify the CA Times Benefits Team if there is any change in the circumstances attested to in this declaration within thirty (30) days of the change.

Employee Name (Printed)

Signature of Employee

Date

Use this form for determining the tax relationship of the employee and:

- the employee's domestic partner's child(ren);
- child(ren) for whom the employee is the legal guardian;
- child(ren) for whom the employee has legal custody.

CHILDREN OF DOMESTIC PARTNER TAX STATUS DECLARATION

I. Name of Employee: _____

II. Name and relationship of child(ren) covered by this declaration:

Name of Child	Do you have legal custody of this child?	Are you the legal guardian of this child?	Is this a child of your domestic partner?

III. Eligibility Requirements:

Natural or legally adopted children of an employee's domestic partner, children for whom the employee is the legal guardian, and children for whom the employee has legal custody may be eligible for coverage under certain CA Times Company sponsored health and group insurance plans. To be eligible, each child must meet the appropriate eligibility criteria:

- The child must depend primarily on the employee for support and be under age 26 and not eligible for coverage offered by his/her employer.

In addition to the above criteria, the child must also be expected to be an Internal Revenue Code Section 152 dependent of the employee for the entire tax year (i.e., January 1 through December 31). A domestic partner's child is only eligible if the employee has completed a declaration attesting that the child's parent also meets all the requirements to be the employee's domestic partner.

IV. Child's Tax Relationship to the Employee

A child is considered an Internal Revenue Code Section 152 dependent only if each of the following three criteria are satisfied:

1. The child and employee expect to live together (share their principal abode) for the entire taxable year, except for temporary absences for reasons such as vacation, military service, or education. In other words, the employee and the child must live together from January 1 through December 31.
2. The child is a citizen or resident of the U.S.
3. The child receives more than half of his or her support from the employee. The rules for determining support are complicated. Attached is a worksheet the IRS includes in its Publication 17 which you can use to determine whether you provide more than half of the child's support.

Even if the above requirements are met, an individual cannot be considered an IRC Section 152 dependent if the relationship violates local law.

Since the above is a summary of complex tax rules, we recommend you consult with your tax advisor regarding your specific circumstances.

Check one of the following boxes. Coverage is only available if you check a box and complete the appropriate line with each child's name.

I declare that the following child(ren) is/are my Internal Revenue Code Section 152 dependent(s):

I declare that the following child(ren) is/are not my Internal Revenue Code Section 152 dependent(s):

I understand that my Employer has a legitimate need to know the federal income tax status of my relationship with each of the above children.

I understand that this information will be held in confidence and will be subject to disclosure only upon my express written authorization or if otherwise required by law.

I understand that this declaration of responsibility may have legal implications under federal and/or state law.

I understand that a civil action may be brought against me for any losses incurred, including reasonable attorney's fees, because of a false statement contained in this Tax Status Declaration.

I also certify under penalty of perjury, under the laws of the State of _____, that the foregoing is true and correct. (State of Employment)

I, the undersigned employee, understand that willful falsification of information on this declaration may lead to disciplinary action, up to and including discharge from employment. I agree to notify the CA Times Benefits Team if there is any change in the circumstances attested to in this declaration within thirty (30) days of the change.

Employee Name (Printed)

Signature of Employee

Date

DECLARATION OF DOMESTIC PARTNER STATUS

I, _____, certify that I and _____
(print name of employee) (print name of domestic

partner) are involved in a committed relationship of mutual caring. Our relationship is demonstrated by: **Complete A or B**

A. My domestic partner and I are registered as domestic partners with _____
(jurisdiction)

and have attached a copy of our registration certificate attesting to this fact. In addition, we have lived together for a minimum of 12 consecutive months.

B. My domestic partner and I demonstrate our relationship by meeting every one of the following criteria. I understand that the Company will not recognize my domestic partner until we have met each of the following criteria:

YES NO

- | | | |
|--------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | I and _____ have an
(print name of domestic partner) |
| | | exclusive, committed relationship of mutual caring since ____/____/____, and it is
expected to last indefinitely. |
| <input type="checkbox"/> | <input type="checkbox"/> | We have shared the same principal residence for a minimum of 12 consecutive months and intend to do so indefinitely. |
| <input type="checkbox"/> | <input type="checkbox"/> | We are at least 18 years of age and mentally competent to consent to contract. |
| <input type="checkbox"/> | <input type="checkbox"/> | We are not married or legally separated from someone else. |
| <input type="checkbox"/> | <input type="checkbox"/> | We are not related by blood to a degree of closeness that would prohibit legal marriage in the state in which we reside. |
| <input type="checkbox"/> | <input type="checkbox"/> | We are jointly responsible for each other's common welfare and living expenses. |
| <input type="checkbox"/> | <input type="checkbox"/> | Neither my partner nor I are simultaneously involved in a similar relationship with anyone else. |

I understand that even if my domestic partner and I have met all the above criteria, coverage will not be provided unless I have also completed the attached Tax Status Declaration form.

We understand that this information will be held in confidence and will be subject to disclosure only upon our express written authorization or if otherwise required by law.

We understand that this Declaration may have legal implications relating, for example, to our ownership of property, liability for debts or taxability of benefits provided. However, the Declaration is not a substitute for and will not function as a properly completed and filed beneficiary designation under CA Times's benefit plans. We understand that, before signing this Declaration we should seek competent legal and tax advice concerning such matters.

We understand that a civil action may be brought against us for any claims, costs or losses incurred, including reasonable attorney's fees, because of a false statement contained in this statement of Declaration of Domestic Partner Status and/or the resulting coverage under CA Times's benefit plans.

I, the undersigned employee, understand that willful falsification of information on this statement may lead to disciplinary action, up to and including discharge from employment. I agree to notify the CA Times Benefits Team if there is any change in the circumstances attested to in this declaration within thirty (30) days of the change.

Employee Name (printed)

Domestic Partner Name (printed)

Employee Signature

Domestic Partner Signature

Employee's Social Security Number

Domestic Partner's Social Security Number

Employee's Address

Domestic Partner's Address

Date

Date

Please return these forms to:
catimesbenefits@latimes.com