

Situation: New hire enrollment Qualifying status change (only)
 Benefits open enrollment Audit for dependent eligibility

Affidavit of a Domestic Partner

Employee name

Partner name

We submit this Affidavit of a Domestic Partner to establish our domestic partnership or civil union for the purpose of obtaining benefits that Publicis may extend to an employee's domestic partner under the medical, dental and vision coverage under the Publicis Connections Health and Group Benefits Program (the "Plan" or "Health Coverage").

1. We declare that my partner is eligible for benefits because (you must check one of these):
 - We are registered as domestic partners in _____, our state or municipality of residence that has or recognizes as valid such registration
 - We are members of a civil union (civil union partners) in _____, our state or municipality of residence that has or recognizes as valid such civil union process
 - We meet all of the following criteria to be unregistered domestic partners (same-sex or opposite-sex):
 - We are both at least age 18.
 - Neither of us is legally married to another person.
 - We are not related by blood to a degree of closeness that would prohibit marriage under the law of our state of residence.
 - We are in an exclusive, committed relationship that is intended to be permanent and have lived together for at least six months.
 - We share a mutual obligation of support and responsibility for each other's common welfare.
2. I understand I may be responsible for payment of income taxes as a result of Publicis providing health coverage to my domestic partner, and we have read and, if applicable, completed the Declaration of Tax Status concerning tax-favored health coverage.
3. If requested, we will provide to the Plan Administrator or designated representative documents to verify our domestic partnership or civil union, or to verify that a prior domestic partnership or civil union has been dissolved or terminated prior to filing this Affidavit, or to sign and submit a new Affidavit.
4. We understand that Health Coverage for my domestic partner is subject to the terms of the Plan as such may be amended from time to time and as interpreted by the Plan Administrator in its sole discretion.
5. We understand that my attempt to obtain or continue Health Coverage for a non-eligible person or gain tax advantage through misrepresentation may result in retroactive termination of coverage and lead to disciplinary action up to and including termination of employment.
6. In the case of any loss to/suffered by Publicis as a result of any false statement contained in this Affidavit, Publicis may to the extent permitted by law bring a civil action against either or both of us to recover its losses, including court costs, reasonable attorney's fees, and any taxes or penalties paid or payable by Publicis and its affiliates.
7. We understand that the information provided is confidential and will not be released by Publicis unless expressly authorized by us, or as otherwise allowed or required by law or required by any insurance carrier for the provision of Health Coverage, as applicable.
8. I agree to notify Publicis if there is any change in our status as attested to in this Affidavit within 31 days of such change, which could affect eligibility of me or any covered person for benefits under the Publicis Connections Health and Group Benefits Program.

We affirm that the assertions in this Affidavit and the Declaration of Tax Status are true to the best of our knowledge.

Employee name

Date

Partner name

Date

Declaration of Tax Status

Tax Status (Federal)

Important: It can be complex to determine whether an individual satisfies the definition of a tax dependent for group health plan purposes under the Internal Revenue Code. You may wish to consult a tax professional for advice on your personal situation before you declare that your domestic partner is your tax dependent as defined in Section 152 of the Internal Revenue Code or is eligible for tax-favored health coverage. Generally, a domestic partner is eligible for tax-favored health coverage only if all the following federal tax requirements are met (please check off if applicable):

- They live with you as a member of your household (shares a principal residence) for the full tax year, except for temporary reasons such as vacation, military service, or education.
- They are a citizen, national or legal resident of the United States or a resident of a contiguous country.
- They aren't anyone's qualifying child dependent under section 152 of the Code.
- They receive more than half of their support from you.

The rules for determining dependent status are complicated and are more involved than just determining the identity of the "primary breadwinner". Refer to IRS Publication 17 and consult with your tax professional for advice on your personal situation.

List your domestic partner that you wish to enroll for Publicis benefits and indicate whether you declare them to be eligible for federally tax-favored health coverage as defined above.

Yes No

Partner name

Partner date of birth

Federal tax dependent
(for group health plan
purposes)

Because of federal tax rules, if you cover a domestic partner, then the entire premium that you pay is paid on a pre-tax basis, all qualifying medical expenses of your domestic partner can be reimbursed through the Health Care Flexible Spending Account, and no portion of your premiums will be included in your income. If your domestic partner is not also considered a federal tax dependent, the portion of the premium that you pay that is attributable to coverage of your domestic partner is paid on an after-tax basis. In addition, you will have imputed income for the portion of the premium paid by Publicis and its affiliates attributable to coverage of your domestic partner and medical expenses of your non-dependent domestic partner cannot be reimbursed through the Health Care Flexible Spending Account.

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 only in certain situations, such as where you and your partner reside in a state that recognizes your status as a domestic partner.

Please check if you are subject to tax in any of the following jurisdictions and have registered or met other conditions for being recognized as a domestic partnership or member of a civil union in the jurisdiction and entitled to state tax treatment not generally available to unmarried persons. You affirm that your payroll tax withholding forms accurately represent your status under applicable state law.

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> California | <input type="checkbox"/> Maryland |
| <input type="checkbox"/> Colorado | <input type="checkbox"/> Minnesota |
| <input type="checkbox"/> Delaware | <input type="checkbox"/> New Jersey |
| <input type="checkbox"/> District of Columbia | <input type="checkbox"/> Oregon |
| <input type="checkbox"/> Hawaii | <input type="checkbox"/> Rhode Island |
| <input type="checkbox"/> Illinois | <input type="checkbox"/> Vermont |
| <input type="checkbox"/> Maine | <input type="checkbox"/> Wisconsin |

Please note that Publicis is not in a position to offer tax advice with regard to the taxation of health coverage for a domestic partner. Employees are solely responsible for any taxes, penalties or other tax consequences arising from Health Coverage of a domestic partner. In addition, the foregoing summary of state rules is subject to change based upon changing laws.

By signing the Affidavit of a Domestic Partner, and this Declaration of Tax Status you indicate that you have read and understand this Declaration of Tax Status, including that if you are not able to declare your domestic partner to be eligible for tax-favored health coverage, you will be subject to all applicable federal, state, local, and payroll taxes for their benefits; and, unless these persons are eligible under federal law, that you may not use your health flexible spending account for their un-reimbursed medical expenses. You also agree to notify Publicis immediately of any change in tax status. You also understand that if you had previously certified your domestic partner as eligible for tax-favored health coverage, you may be liable for taxes retroactively due to a change in their tax status mid-year.

You also understand that Publicis may at any time require you to produce a certificate of registration, marriage, solemnization, or other reasonable proof of any of the claims made above or to sign and submit a new Declaration of Tax Status.

We have read and, as applicable, completed this Declaration of Tax Status, and we affirm that the assertions in this Declaration of Tax Status are true to the best of our knowledge.

Signature of employee

Date

Signature of partner

Date

Please upload this completed document to your employee file on bswift

You can also choose to mail it to:

Publicis Connections
Attn: Dependent Verification
P.O. Box 617907
Chicago, IL 60661