KENYON COLLEGE
TAX INFORMATION SHEET FOR EMPLOYEES WITH DOMESTIC PARTNERS

Your contribution for providing benefit coverage to your Domestic Partner will be the same as that charged for a spouse and is deducted from your paycheck on a pre-tax basis. However, according to current IRS regulations, if your partner is not a dependent for income tax purposes, your pre-tax cost of his or her coverage, as well as the University’s contribution for your partner’s coverage, will be treated as imputed income and will be reported on your W-2 as additional wages.

Estimated taxes due on your imputed income will be withheld from your paycheck automatically. Current health insurance premiums are calculated by your income bracket. Please consult the Office of Human Resources for current health insurance premium rates. Your tax liability will include Federal, State and City income taxes. (If you have any questions, please see your tax advisor.)

Children of the employee’s Domestic Partner may also enroll on the health plan IF they are tax-qualified dependents of the employee. Due to this requirement, the imputed income feature will not apply for the cost of coverage for children of the employee’s Domestic Partner.

Note: The imputed income feature does not apply if your Domestic Partner is your tax dependent. In general, your Partner is your dependent in any calendar year for purposes of the tax laws if he or she:

1. is a citizen or national of the United States, Mexico, Canada, the Canal Zone or the Republic of Panama,
2. is a member of your household for the year, had his or her principal place of abode in your home for the year,
3. by engaging in the relationship, does not violate local law,
4. receives over half of his or her support for the year from you. Support includes food, shelter, clothing, medical and dental care, and education. The amount of support you provide should be compared to your Partner’s support from all sources, including support provided by the Partner (e.g. salary.) and,
5. has income less than the Federal personal exemption amount ($2,700 for 1998), unless under age 19 OR a full-time student (enrolled as a full-time student for at least five months during the year), under age 24.

In certain cases, your Partner may qualify as your dependent even if the support you provide is less than half of the Partner’s total support. This description of the requirements to claim that your Partner is a tax dependent is only a summary of current law and is not to be considered legal advice. If you are considering claiming your Partner as a tax dependent, please see your tax advisor. If you qualify, sign section B of the Certification of Domestic Partnership form.
KENYON COLLEGE
ENROLLMENT INFORMATION FOR DOMESTIC PARTNERS

As a Kenyon College employee or retiree, you may enroll an unmarried same or opposite sex Domestic Partner and/or your Domestic Partner’s child(ren) in the Kenyon College health insurance plan. The College reserves the right to change or terminate all aspects of its benefit plans.

To enroll yourself and your Domestic Partner and/or your Domestic Partner’s child(ren), you must:

1. Complete the regular Medical Plan enrollment form.
2. Complete, sign and have your Partner sign the Certification of Domestic Partnership form.

Definition of Domestic Partner

Kenyon College defines Domestic Partner as the partner of an eligible employee or retiree who is of the same or opposite sex, sharing a long-term committed relationship of indefinite duration with the following characteristics:

- Living together for at least six months.
- Having an exclusive mutual commitment similar to that of marriage.
- Financially responsible for each other’s well-being and debts to third parties. This means that you have entered into a contractual commitment for that financial responsibility or have joint ownership of significant assets (such as home, car, bank accounts) and joint liability for debts (such as mortgages or credit cards.)
- Neither partner is married to anyone else nor has another domestic partner.
- Partners are not related by blood closer than would bar marriage in the state of their residence.

Eligibility Requirements for Your Partner’s Children

In order for your Partner’s child(ren) to be claimed as a dependent under Kenyon College’s health plan, the child(ren) must meet all of the following requirements:

A. The child(ren) of the Partner must be legal tax dependents of the employee under IRS Sec. 152. Legal tax dependent is defined as follows:

1. is a citizen or national of the United States, Mexico, Canada, the Canal Zone or the Republic of Panama,
2. is a member of your household for the year, had his or her principal place of abode in your home for the year,
3. by engaging in the relationship, does not violate local law,
4. receives over half of his or her support for the year from you. Support includes food, shelter, clothing, medical and dental care, and education and,
5. the dependent’s gross income must be less than the Federal personal exemption amount ($2,700 for 1998), unless the dependent is under age 19 OR a full-time student (enrolled as a full-time student for at least five months during the year), under age 24.
KENYON COLLEGE
CERTIFICATION OF DOMESTIC PARTNERSHIP

Employee: ____________________________________________________________

<table>
<thead>
<tr>
<th>Last Name</th>
<th>First Name</th>
<th>M.I.</th>
<th>Social Security Number</th>
</tr>
</thead>
</table>

Domestic Partner: ____________________________________________________

<table>
<thead>
<tr>
<th>Last Name</th>
<th>First Name</th>
<th>M.I.</th>
</tr>
</thead>
</table>

Partner’s Dependent Children: ________________________________________
(Employee’s legal tax dependents)

<table>
<thead>
<tr>
<th>Last Name</th>
<th>First Name</th>
<th>M.I.</th>
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</table>

For your Partner, complete section A and section B (if it applies) below. For your Partner’s child(ren), complete section C below.

A. PARTNER CERTIFICATION

I hereby certify that the above named person and I meet all of the eligibility requirements as “Domestic Partners” under Kenyon College’s policy as set forth in the “Enrollment Information for Domestic Partners” which was given to me, including acknowledgment of financial responsibility for each other. I understand that (1) falsely certifying eligibility or failing to inform Kenyon College if we cease to meet eligibility requirements in any respect could result in disciplinary action, including termination of employment, (2) that the College may ask me to provide evidence that the eligibility requirements are being met, (3) that, unless my Partner is a tax-qualified dependent, the College’s cost of providing these benefits to my Partner is considered taxable income to me, (4) that it is possible that this Certification could be used as evidence by creditors of my Domestic Partner, and (5) that any false or misleading statements may also result in the denial of a benefit claim or cancellation of coverage.

Signature of employee/retiree: __________________________ Date: ____________

Signature of Domestic Partner: __________________________ Date: ____________

B. PARTNER CERTIFICATION AS A TAX-QUALIFIED DEPENDENT

I have read the “Tax Information Sheet for Employees with Domestic Partners” and, based on consultation with a tax advisor, I certify that the previously named person whom I am enrolling for coverage is my legal tax dependent under IRS Sec. 152. I understand that falsely certifying dependency status could result in disciplinary action, including termination of employment from Kenyon College, as well as potential charges of tax fraud. I further agree to notify Kenyon College immediately of any change in this tax status.

Signature of employee/retiree: __________________________ Date: ____________

C. CHILD CERTIFICATION AS A TAX-QUALIFIED DEPENDENT

I hereby certify that the above-named child(ren) of my Partner are my legal tax dependent(s) under IRS Sec. 152 and meet all of the eligibility requirements under Kenyon’s policy as set forth in the “Enrollment Information for Domestic Partners” which was given to me. I understand that falsely certifying dependency status could result in disciplinary action, including termination of employment from Kenyon College, as well as potential charges of tax fraud. I further agree to notify Kenyon College immediately of any change in this tax status.

Signature of employee/retiree: __________________________ Date: ____________

Approved: For Kenyon College

Name: __________________________ Date: ____________