

# DOMESTIC PARTNER BENEFITS ENROLLMENT GUIDE

Effective as of January 1, 2020



## TABLE OF CONTENTS

---

<b>Introduction .....</b>	<b>2</b>
<b>Coverage for Domestic Partners .....</b>	<b>3</b>
Eligibility .....	3
How to Enroll .....	4
Effective Date of Coverage.....	5
Domestic Partner Benefits.....	5
Cost of Domestic Partner Coverage.....	7
Tax Consequences: An Example .....	11
COBRA Coverage Equivalent .....	12
How to Elect COBRA Coverage Equivalent .....	13
Paying for COBRA Coverage Equivalent .....	13
When COBRA Coverage Equivalent Ends.....	13
When COBRA Coverage Equivalent Can Be Extended.....	13
Family Care and Medical Leave Equivalent .....	13

This guide is intended to help you understand and enroll your eligible domestic partner or civil union partner and eligible dependents in certain Informatica employee health & welfare benefit programs.

Every effort has been made to make the information in this guide as accurate as possible as of August 1, 2019. In the case of any discrepancy between this guide and the plan documents, the official plan documents govern. The benefits described in this guide are effective only if you are eligible for coverage, become covered and remain covered in accordance with the provisions of the applicable benefit program.

No person has the authority to make any verbal statements of any kind at any time that are legally binding for Informatica or any of its operating companies, or alter the official plan documents and contracts maintained in conjunction with the plans. Informatica reserves the right to amend, modify, terminate, or discontinue any or all of the programs described in this guide at any time at its sole discretion.

## INTRODUCTION

Informatica LLC (“Informatica”) offers certain health and welfare benefits to eligible same sex spouses, domestic partners and civil union partners of employees. The provision of these benefits reflects Informatica’s commitment to attracting and retaining a diverse workforce, and offering a competitive benefits package. This guide has been prepared to help employees understand the eligibility and tax rules that apply to health and welfare benefits available to domestic partners and civil union partners.

In mid-2013, the United States Supreme Court ruled that the section of DOMA that prevented the federal government from treating same sex spouses the same as opposite sex spouses for the purpose of federal laws or programs was unconstitutional. Due to the Supreme Court ruling, health care coverage for same sex spouses qualified for favorable federal tax treatment. A separate Supreme Court ruling in June 2015 requires all states to recognize same sex marriage. The tax treatment of health care coverage within a state is the same regardless of whether married couples are of the same or opposite sex.

Please note however, that the Supreme Court ruling only applies to legally married same sex spouses; it does not apply to individuals (whether same or opposite sex) who have entered into a domestic partnership, civil union, or other similar relationship recognized under state law or recognized by Informatica that is not denominated as a marriage under the state law. While Informatica continues to offer health benefits to these eligible domestic partners, their health coverage may not receive favorable federal tax treatment.

Note that state tax treatment of benefits provided to domestic partners continues to be a complex and evolving area of law. Although state tax treatment is addressed in this Guide, employees are encouraged to talk to their personal tax advisor.

### IMPORTANT DEFINITIONS

The term “same sex spouse” means your spouse of the same sex with whom you are legally married in accordance with the laws of any state, territory or foreign country.

The term “domestic partner” includes registered domestic partners and domestic partners, as defined by Informatica, and civil union partners, except where specifically noted. See Section 2.

## COVERAGE FOR DOMESTIC PARTNERS

### ELIGIBILITY

#### ELIGIBLE DOMESTIC PARTNERS

Your domestic partner is eligible for certain Informatica health and welfare benefits if:

- You are eligible for and enrolled or enrolling in health and welfare benefits;
- You and your domestic partner have a domestic partnership as defined below; and
- You complete the enrollment process outline below for your domestic partner, which includes submission of a Certificate of Registration or a completed Informatica Declaration of Domestic Partnership and the provision of any required supporting documentation.

Note: You may not cover your domestic partner as a dependent if he or she is enrolled for coverage as an employee of Informatica or any operating companies that participate in the Informatica health and welfare plan.

#### DEFINITION OF DOMESTIC PARTNER

Eligible domestic partners are:

- Your domestic partner or civil union partner of the same or opposite sex that is currently registered as such with any governmental body, pursuant to state or local law; or
- Informatica domestic partners, which means partners of the same or opposite sex who have a dedicated relationship characterized by all of the following:
  - Both partners are at least 18 years old and mentally competent;
  - Both intend the relationship to last indefinitely;
  - Both share the same residence and have for at least six months;
  - Neither partner is related by blood to a degree that would prohibit marriage in your state; and
  - Neither is married under statutory or common law, legally separated, or in a partnership with anyone else, and neither has been in such a relationship for the last six months.

#### ELIGIBLE CHILDREN

Children of domestic partners are eligible for dependent coverage if they fall under at least one of the following categories.

- Children up to the end of the month in which they attain age 26.
- Children of any age who are totally and permanently disabled by age 26 and who are chiefly dependent upon the employee or domestic partner for support and maintenance.

## DOMESTIC PARTNER BENEFITS ENROLLMENT GUIDE

Note: If you and your domestic partner are both employees of Informatica or of any operating companies that participate in the health & welfare plan, only one of you may enroll a child as your dependent.

### DEFINITION OF CHILD

“Child” (or children) means any child born to your domestic partner, adopted by your domestic partner or placed with your domestic partner for adoption, stepchild, any child placed with the domestic partner by an authorized placement agency or by judgment, decree or other order by any court of competent jurisdiction, or any child for whom you or your domestic partner is required to provide coverage under a Qualified Medical Child Support Order (QMCSO).

### HOW TO ENROLL

You may enroll your domestic partner upon your initial eligibility for benefits or during the annual open enrollment period if he or she meets the eligibility requirements described in the section above titled “Eligible Domestic Partners.” Thereafter, you may change your benefit elections during the open enrollment period for the following plan year, or at other times during the year if you experience a status change or special enrollment event, as described in the section below titled “Domestic Partner Benefits.”

Follow these steps to enroll your domestic partner in Informatica benefits:

#### STEP ONE

Read all the information in this guide carefully to ensure your domestic partner is eligible for coverage. See section above titled “Eligible Domestic Partners” for information on eligibility. Consult a tax professional if you have any questions about whether or not your domestic partner is eligible for tax-free benefits under federal or state tax law.

#### STEP TWO

You may enroll your domestic partner by completing the enrollment process through [Workday](#) (network access required). Once you have enrolled your domestic partner through Workday, you will receive a notification requesting verification of your domestic partnership and state of residence and asking that you complete an Informatica Declaration of Domestic Partnership, which is included in this guide. Your state of residence is necessary to determine state tax treatment of benefits. Note, a certification of registration issued by a government agency may be submitted in lieu of an Informatica Declaration of Domestic Partnership.

#### STEP THREE

Once you receive the notification requesting verification of your relationship and verification of your state of residence, you must submit the Domestic Partnership with your life event in Workday or to the HR Benefits Team via email. If you do not receive a notification requesting verification of your relationship within 15 days of making your election on Workday, you should contact the HR Benefits Team for assistance. If verification of your relationship is not submitted or not approved, your benefit election will revert back to the election you had prior to making the change via Workday.

## EFFECTIVE DATE OF COVERAGE

Once you submit your enrollment request via Workday and you timely return the required forms, your domestic partner's and eligible children's coverage will become effective on:

- The date you are initially eligible for benefits;
- January 1 if you are enrolling during open enrollment; or
- The effective date of a qualified status change or special enrollment event provided you enroll your domestic partner within the appropriate time limits described in this guide.

### RIGHT TO REQUEST DOCUMENTATION

Informatica reserves the right to request proof of partnership, dissolution, termination of partnership, birth, adoption, disability, or any other documentation that demonstrates eligibility for benefits for all employees and plan participants at any time.

### FRAUD OR INTENTIONAL MISREPRESENTATION

If you enroll a domestic partner – or any other person – as a result of fraud or intentional misrepresentation of fact, you will be subject to Informatica's disciplinary policy, and coverage for you, your domestic partner and your children may be terminated retroactively. For example, if you intentionally misrepresent that your partner meets Informatica's definition of domestic partner in order to obtain coverage, your domestic partner's benefits may be terminated and you may be required to reimburse the benefit plan for all expenses paid while your domestic partner (and his/her children) was ineligible for coverage. Expenses may include but are not limited to premiums, claims and administrative fees. Other disciplinary actions may include civil action to recover any losses and termination of your employment.

## DOMESTIC PARTNER BENEFITS

### BENEFIT PROGRAMS

You may enroll your eligible domestic partner in the following benefit programs.

- Medical
- Dental
- Vision
- Dependent Life Insurance
- Critical Illness
- Accident Insurance

Subject to the terms of the relevant insurance contracts, if any, your domestic partner is treated like your spouse for purposes of the following benefits. Please note that benefit eligibility for any line of coverage noted below could be impacted by superseding federal regulations or eligibility provisions. Please reach out to Informatica Benefits Department with specific questions.

- Medical
- Dental
- Vision
- Employee Assistance Program (EAP)
- Life Insurance
- Dependent Life Insurance
- Critical Illness
- Accident Insurance

## DOMESTIC PARTNER BENEFITS ENROLLMENT GUIDE

If you enroll your eligible domestic partner, you will pay the same employee contribution for domestic partner coverage as you would for spousal coverage.

### **SPECIAL RULES REGARDING CERTAIN BENEFITS**

#### ***Health Savings Account***

You may not receive tax-free distributions from a Health Savings Account (HSA) bank account for reimbursement of medical expenses for your domestic partner and his or her child unless your domestic partner and his or her child are otherwise eligible for tax-free coverage under the Internal Revenue Code (IRC) as described in the section below titled “Cost of Domestic Partner Coverage.” Employees’ HSA funds used to pay for medical expenses for their non-tax dependents are subject to federal income tax and possibly an additional 20 percent penalty tax.

Other special rules apply to HSAs. For more information, refer to the Summary Plan Description and IRS Publication 969.

#### ***Flexible Spending Accounts (FSA)***

In limited circumstances, you may receive reimbursements from your Flexible Spending Accounts for eligible health care or day care expenses incurred by your domestic partner and his or her children, as described below.

#### ***Health Care Flexible Spending Account***

Medical expenses of a domestic partner and his or her children may be reimbursed by a Health Care Flexible Spending Account (Health FSA) only if the domestic partner and/or his or her children meet the criteria for tax-favored health benefits under the Internal Revenue Code (IRC), as described in the section below titled “Cost of Domestic Partner Coverage.” For more information about the Health Care Flexible Spending Account, refer to the Summary Plan Description or IRS Publication 502, *Medical and Dental Expenses*.

#### ***Dependent Care Flexible Spending Account***

The Dependent Care Flexible Spending Account may be used for reimbursement of eligible expenses for qualified dependents, in accordance with the IRC. For more information about the Dependent Care Flexible Spending Account, refer to the Summary Plan Description or IRS Publication 503, *Child and Dependent Care Expenses*.

### **MAKING CHANGES TO YOUR ELECTIONS**

After initial enrollment, you may elect benefits for a domestic partner or his/her children only during the open enrollment period or within 31 days (or 60 days, under certain circumstances) after you experience a qualified status change or special enrollment event. For information about qualified status changes or special enrollment events, refer to the Summary Plan Description.

If you marry your domestic partner, you must process a marriage event through Workday to change your domestic partner to a spouse. If you fail to process this event within 31 days of the marriage, any imputed income you were paying on behalf of a domestic partner will continue even though he/she is now your spouse and may be eligible for tax free coverage. Imputed income that you were paying on behalf of a domestic partner’s child will also be continued.

## DOMESTIC PARTNER BENEFITS ENROLLMENT GUIDE

If you commence a domestic partnership, your partnership ends, your domestic partner dies, your domestic partner's tax status changes, or your domestic partner's child is no longer eligible for benefits, you must update your status through [Workday](#) (network access required) within 31 days.

Once you update your status, you will receive a letter within 15 days requesting that you submit a Declaration of Domestic Partnership, or a Declaration of Termination of Domestic Partnership, or an order for legal separation. You must send this documentation to the HR Benefits Team via email.

HR Benefits Team

Email: HRBenefitsUS@informatica.com

As permitted by law and regulation, failure to provide notification within 31 days via [Workday](#) may result in the following actions by Informatica:

- Termination of your domestic partner's (and his or her children's) coverage retroactive to the termination of your partnership.
- A requirement that you reimburse Informatica for all expenses paid while your domestic partner (and his or her children) was ineligible for coverage.
- Disciplinary action.
- Civil action to recover any losses.
- Termination of your employment.

### SPECIAL NOTE ABOUT MID-YEAR ELECTION CHANGES

Generally, plan enrollment or coverage changes can only be made during the annual Open Enrollment period to be effective the next plan year. For exceptions to this rule, please refer to the Summary Plan Description.

Due to IRS rules, if your domestic partner does not qualify for tax-free health benefits, mid-year election changes made due to an event involving your domestic partner may not be available or may not be available on a tax-free basis. Thus, if you make a mid-year change due to an event involving your domestic partner that change must generally be made on an "after-tax basis," unless your domestic partner qualifies for tax-free health benefits under the IRC. Please contact the HR Benefits Team at HRBenefitsUS@informatica.com to determine whether an after-tax change is permitted.

## COST OF DOMESTIC PARTNER COVERAGE

### TAX CONSEQUENCES

If you enroll your domestic partner, you will pay the same employee contribution for coverage as you would for a spouse. **However, because of federal tax law, enrolling your domestic partner will affect your federal income and payroll taxes unless your domestic partner qualifies for tax-free benefits. Enrollment of your domestic partner may also affect your state taxes.**

### FEDERAL TAXES

If your domestic partner (and his or her children) does not meet the IRC criteria for tax-free health benefits:

- You must pay income and payroll taxes on Informatica's contribution toward your domestic partner's coverage;



## DOMESTIC PARTNER BENEFITS ENROLLMENT GUIDE

- Your contribution for domestic partner coverage will be taxable; and
- You cannot use your Health Care FSA or HSA bank account to pay for your domestic partner's health expenses.

Informatica's contribution toward your domestic partner's coverage is equal to the full cost of coverage, less any amount you contribute, and will be added to your other taxable income. You will be subject to taxation for adding your domestic partner and his or her children even if you are already paying the family rate for coverage. The amount subject to taxation will appear on your pay statement as additional income or "imputed income," even though you do not actually receive the additional cash. In effect, this amount will increase the amount used to calculate how much you will pay in taxes. Please note that this amount can be substantial.

The applicable withholdings will be deducted from your pay each pay period. The taxable income will be reported on the W-2 form issued to you for the years in which your domestic partner coverage is provided.

If your domestic partner qualifies for tax-free benefits, you must select "domestic partner non-taxed" through Workday. This must be done within 31 days of the date you declare that your domestic partner qualifies for tax-free status. Within 15 days of the change being made, you will receive a letter asking you to submit both the cover letter and an Informatica Declaration of Domestic Partner's Tax Status to:

HR Benefits Team  
Email: HRBenefitsUS@informatica.com

## FEDERAL RULES FOR TAX-FREE BENEFITS

### *Domestic Partners*

Under current federal law, a domestic partner who shares your residence as a member of your household may satisfy the criteria for tax-free health benefits under the Internal Revenue Code if:

- He or she lives with you as a member of your household (shares a principal residence) for the full calendar year, except for temporary reasons such as vacation, military service, or education;
- He or she receives more than half of his or her support from you;
- He or she can't be claimed as anyone else's IRC Qualifying Child dependent, and if he or she can be claimed, that person is only required to file a tax return to get a refund;
- He or she is a citizen, national, or legal resident of the United States or a resident of Canada or Mexico; and

In order to be your federal tax dependent, your domestic partner must rely on you for the majority of his or her economic support. If you both contribute to your household expenses equally, your domestic partner will not qualify as your tax dependent under the IRC.

Alternatively, if you can claim a federal tax exemption for your domestic partner and/or your domestic partner's children, then those individuals are eligible for tax-free health coverage.

**Domestic Partner’s Children**

Under federal law, a domestic partner’s child would be eligible for tax-free benefits if he or she lives with you as a member of your household (shares a principal residence) for the entire calendar year, except for temporary absences such as vacation, military service, or education if:

- He or she is not married;
- He or she receives more than half of his or her support from you;
- He or she can’t be claimed as anyone else’s IRC Qualifying Child<sup>1</sup>, and if he or she can be claimed, that person is only required to file a tax return to get a refund;
- He or she is a citizen, national, or legal resident of the United States or a resident of Canada or Mexico (this requirement doesn’t apply to children being adopted by a U.S. citizen or national); and

Children of domestic partners often qualify as an IRC “Qualifying Child” of the domestic partner, and don’t satisfy the exception above. Therefore, many children of domestic partners will not qualify for tax-free health benefits. When this is the case, coverage for the domestic partner’s children will be paid for on an after-tax basis and the value of the coverage must be imputed as income to you. If you have legally adopted your domestic partner’s child, the child may qualify for tax-free coverage. For more information about child eligibility for tax-free coverage, please refer to the Summary Plan Description.

**STATE/LOCAL TAXES**

In general, the value of health benefits provided to domestic partners of employees is also subject to state and/or local income and payroll taxes. However, in certain states, the value of the benefits for *registered* domestic partners is excluded from applicable state and/or local income and payroll taxes. Informatica will report and withhold income for domestic partners if it is required to do so by the state laws for your state of residence. State and/or local laws frequently change. The information in the chart is based on Informatica’s understanding of state laws as of August 19, 2019. This chart has been provided for informational purposes only and should not be relied upon in determining your individual tax liability. For additional information, consult with your tax advisor.

State	Recognizes life partners	Taxes wages	Allows tax exclusion for partner’s health coverage
California	Domestic partnerships (same-sex after age 18; opposite-sex if one partner older than age 62. Beginning Jan. 1, 2020, domestic partners no longer need to be of the same-sex or age 62 or older if opposite sex to register in the state)	Yes	Yes

---

<sup>1</sup> An employee can treat another person’s “Qualifying Child” as eligible for tax-free health benefits if the child satisfies the other requirements above, and if the other person is not required to file a tax return and either does not file a return or files one only to get a refund of withheld income taxes. For example, this could allow tax-free health coverage for the children of an employee’s non-working domestic partner.

DOMESTIC PARTNER BENEFITS ENROLLMENT GUIDE

<b>State</b>	<b>Recognizes life partners</b>	<b>Taxes wages</b>	<b>Allows tax exclusion for partner's health coverage</b>
Colorado	Civil unions (same- and opposite-sex)	Yes	No
District of Columbia	Domestic partnerships (same- and opposite-sex)	Yes	Yes — but scope unclear
Hawaii	Civil unions (same- and opposite-sex)	Yes	Yes
Illinois	Civil unions (same- and opposite-sex)	Yes	Yes
Nevada	Domestic partnerships (same- and opposite-sex)	No	N/A
New Jersey	Civil unions (same-sex only)	Yes	Yes
New Jersey	Domestic partnerships (same- or opposite-sex; no new in-state partnerships after Feb. 19, 2007, unless both partners ages 62 or older)	Yes	Yes
Oregon	Domestic partnerships (same-sex only)	Yes	Yes
Pennsylvania	Not recognized, but benefit tax exclusion may apply	Yes	Yes (same- and opposite-sex)
Rhode Island	Civil unions (same-sex only; no new in-state civil unions on or after Aug. 1, 2013)	Yes	Yes
Vermont	Civil unions (same-sex only; no new in-state civil unions on or after Jan. 1, 2009)	Yes	Yes
Washington	Domestic partnerships (same-or opposite-sex if one partner is age 62 or older)	No	N/A

## TAX CONSEQUENCES: AN EXAMPLE

Jean elected to cover her domestic partner under the Aetna PPO plan. Because Jean’s domestic partner does not qualify for tax-free benefits under the federal tax code, Informatica’s contribution toward her domestic partner’s coverage will be taxable to Jean as imputed income, and Jean’s own contribution for the domestic partner coverage will be taxed.

Below is a summary of the Aetna PPO plan with rates and contributions:

	AETNA PPO PLAN	
	Premium Rate (monthly)	Employee Contributions (monthly)
Employee Only	\$647.41	\$81.00
Employee and Domestic Partner (DP)	\$1,423.81	\$267.00
Employee and Child(ren)	\$1,165.01	\$225.00
Employee and Family	\$2,006.13	\$394.00

The premium rate is the full cost for Informatica employees and their families to have health insurance. The portion of the cost for Jean’s domestic partner is the Employee and Spouse/DP premium rate less the Employee Only rate:

<b>Premium Rate DP</b>	<b>Minus</b>	<b>Premium Rate Single</b>	<b>Equals</b>	<b>Premium Rate for Domestic Partner</b>
\$1,423.81	–	\$647.41	=	\$776.40

Jean’s taxable contribution is the difference between what she pays for her own coverage with pre-tax dollars and what she pays when she adds coverage for her domestic partner:

<b>Employee + Spouse Contribution</b>	<b>Minus</b>	<b>What Jean Pays for Her Own Coverage (Pre-Tax)</b>	<b>Equals</b>	<b>Jean’s Taxable Contribution for Domestic Partner</b>
\$267.00	–	\$81.00	=	\$186.00

Imputed income will be added to Jean’s taxable income, increasing her tax liability. The imputed income is the total premium rate for domestic partner coverage, less Jean’s contribution:

<b>Premium Rate for Domestic Partner</b>	<b>Minus</b>	<b>Jean’s Taxable Contribution for Domestic Partner</b>	<b>Equals</b>	<b>Monthly Imputed Income</b>
\$776.40	–	\$186.00	=	\$590.40

Because Jean’s domestic partner does not qualify for tax-free benefits under the federal tax code, Informatica’s contribution toward her domestic partner’s coverage will be taxable to Jean as imputed income.

If you would like to know Informatica’s contribution for your domestic partner’s coverage in another plan, please contact the HR Benefits Team.

## COBRA COVERAGE EQUIVALENT

The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) provides for continuation of group health plan coverage for you and your eligible dependents in certain situations.

Although your domestic partner is not considered a qualified beneficiary under COBRA, Informatica will offer your domestic partner the option to continue health benefits under certain circumstances (“qualifying events”) and subject to applicable insurance carrier restrictions. This coverage continuation is called COBRA Coverage Equivalent. For purposes of this section, the term “domestic partner” includes your former domestic partner in the event that eligibility ends.

Note that the children of your domestic partner who lose coverage under the plan may be considered qualified beneficiaries under COBRA similar to other children who lose coverage.

See the Summary Plan Description for more information on COBRA coverage.

There may be other coverage options available through the Health Insurance Marketplaces created as part of the Patient Protection and Affordable Care Act or Medicaid. In a Marketplace, you or your domestic partner could be eligible for a new kind of tax credit that lowers your monthly premiums right away, and you can see what your premium, deductibles, and out-of-pocket costs will be before you make a decision to enroll. Being eligible for COBRA or COBRA Equivalent coverage does not limit eligibility for coverage for a tax credit through the Marketplace. But if you or your domestic partner do not enroll in the Marketplace when you first lose eligibility for this employer plan, you will generally have to wait until Marketplaces hold open enrollment to enroll. Also, if COBRA is elected, you or your domestic partner will have to wait until expiration of the COBRA maximum coverage period or until the Marketplace holds open enrollment to enroll. For more information about the Marketplace, visit [www.HealthCare.gov](http://www.HealthCare.gov).

If your domestic partner loses coverage under any of the circumstances summarized in the chart below, he or she may elect COBRA Coverage Equivalent.

SUMMARY OF COVERAGE OPTIONS UNDER COBRA COVERAGE EQUIVALENT	
Qualifying Event	Maximum Continuation Period for your Partner
1. You lose coverage because of reduced work hours at Informatica or you take an unpaid leave of absence (other than under the Family Medical Leave Act)	18 months
2. You terminate employment for any reason (except gross misconduct)	18 months
3. You or your domestic partner are disabled — as defined by the Social Security Act — at the time of your qualifying event or at any time during the first 60 days of COBRA or COBRA Coverage Equivalent and you provide notice of the disability within the time limits outlined in the Informatica active employees summary plan description	29 months
4. You die	36 months
5. Your domestic partnership terminates by court order, if legally established under applicable law, or otherwise ends	36 months
6. You transfer to an operating company of Informatica that does not offer domestic partner coverage	36 months

## HOW TO ELECT COBRA COVERAGE EQUIVALENT

If your domestic partner loses coverage as a result of a qualifying event, you and/or your domestic partner will be notified of election options by mail. COBRA Coverage Equivalent must be elected within 60 days of the later of the following:

- The date of the qualifying event
- The date you and/or your domestic partner is sent a notice of eligibility to continue coverage.

You must notify Informatica within 31 days if you experience either of the events described in 3. or 5. in the chart above through the [Workday](#) (network access required).

## PAYING FOR COBRA COVERAGE EQUIVALENT

To continue coverage, your domestic partner must make the initial premium payment within 45 days of the date he or she elects to continue coverage. Subsequent payments are due on a monthly basis. In general, monthly premiums are based on the full group rate, plus 2% for administrative costs (102%).

## WHEN COBRA COVERAGE EQUIVALENT ENDS

COBRA Coverage Equivalent ends for your domestic partner before the end of the maximum continuation period if one of the following occurs:

- Your domestic partner, after electing COBRA Coverage Equivalent, becomes covered under another group health plan not offered by Informatica, provided the plan does not subject him or her to a legally valid preexisting condition exclusion or limitation;
- Your domestic partner, after electing COBRA Coverage Equivalent, becomes entitled to Medicare;
- Your domestic partner fails to make timely premium payments or contributions as required; or
- Informatica no longer provides health care benefits to any of its employees.

## WHEN COBRA COVERAGE EQUIVALENT CAN BE EXTENDED

If COBRA coverage is extended for you or your other dependents due to disability, COBRA Coverage Equivalent will be similarly extended for your domestic partner.

In general, Informatica shall adopt such rules for the administration of these COBRA Coverage Equivalent provisions as it deems necessary and appropriate from time to time. As permitted by law and regulation, Informatica reserves the right to terminate continuation of coverage retroactively if your domestic partner is determined to be ineligible for continued coverage.

## FAMILY CARE AND MEDICAL LEAVE EQUIVALENT

Informatica allows employees to take a Family Care and Medical Leave Equivalent to care for their domestic partners or their children, as provided for spouses under applicable federal or state laws.

For more information about the Family Care and Medical Leave Equivalent, including the effect of leave on your benefits, and the procedures and requirements for taking a leave, please refer to the Summary Plan Description and the Informatica FMLA Leave of Absence Policy.

# Domestic Partner Forms

## INFORMATICA DECLARATION OF DOMESTIC PARTNER

### **I. DECLARATION**

We certify that \_\_\_\_\_ is a Domestic Partner of \_\_\_\_\_

Domestic Partner's name (please print)

Employee's name (please print)

in accordance with the following eligibility criteria and are eligible for benefits under Informatica LLC's Group Health and Welfare Plan.

### **II. DOMESTIC PARTNER CRITERIA**

1. We are each other's sole domestic partner as set forth in paragraph II.5 (see below) and we intend to remain so indefinitely.
2. We are not married to anyone else, are not currently legally separated, and do not have another domestic partner.
3. We are at least 18 years of age and mentally competent to consent to this declaration.
4. We live together in the same residence, and have done so for at least one year prior to enrollment in the plan.
5. We share a committed and mutual dependent relationship with each other that is similar to that of a married couple, but we have either chosen not to marry or cannot legally marry.
6. We are not blood related in a way that would prevent us from being married in the state in which we reside.
7. We recognize that domestic partner benefits are not provided under all insurance plans and we understand that we must meet the eligibility requirements of the particular benefits plan(s) in which we are requesting to participate.
8. We can provide all or some of the following types of documentation if requested:
  - a. Designation of Domestic Partner as beneficiary for life insurance and retirement contract
  - b. Designation of Domestic Partner as primary beneficiary in employee's or insured's will
  - c. Durable property and health care powers of attorney
  - d. Joint ownership of motor vehicle, joint checking account or joint credit car

### **9. CERTIFICATION OF DOMESTIC PARTNERSHIP AS A TAX DEPENDENT**

Please consult a tax advisor before you certify that your domestic partner seeking coverage as a tax dependent as defined by the Internal Revenue Code (IRC). If your answer is "Yes," you will likely not be taxed on imputed income for the dependent coverage premiums paid for coverage and you will likely be able to make contributions for the domestic partner's coverage on a pre-tax basis.

Please check one:

Yes, my Domestic Partner meets the qualified criteria for a legal tax dependent.

No, my Domestic Partner does not meet the qualified criteria for a legal tax dependent.

I understand that I am required to update the Certification of Tax Qualified Dependents within 31 days of a change in tax status. I further agree to notify Informatica Benefits Department immediately of any change in this tax status.

Employee initials



DOMESTIC PARTNER BENEFITS ENROLLMENT GUIDE

**III. CHANGE IN DOMESTIC PARTNERSHIP**

1. We agree to notify the Informatica Benefits Team of any change in our status as domestic partners, as attested in this Affidavit, which would make the employee / domestic partner and/or any domestic partner dependent children ineligible for the Informatica Group Health and Welfare Plan (for example: due to death of a partner, a change in joint residence, termination of the relationship, etc).
2. We will notify the Informatica Benefits Team within thirty-one (31) days of such change in our status as domestic partners and/or as a dependent. Coverage under the Informatica Group Health and Welfare Plan will be terminated as of the end of the month of the date of change in our status as domestic partners and/or as a dependent.

**IV. ACKNOWLEDGEMENTS**

1. We understand that any person/employer/insurer/claims administrator who suffers any loss due to any false statement contained in this affidavit may bring civil action against either or both of us to recover their losses, including reasonable attorney's fees.
2. We have provided the information in affidavit for use by Informatica LLC for the sole purpose of determining our eligibility for domestic partner benefits. We understand that this information will be held confidential and will be subject to disclosure only upon our express written authorization, pursuant to court order or if there is a compelling business need to have access to the information.
3. We understand that this declaration 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 and accounting advice concerning such

matters.

State of residence

We declare, under penalty of perjury, under the laws in the State of \_\_\_\_\_ that the assertions in this

affidavit are true to the best of our knowledge. We understand that this form is not an application for insurance coverage and that the purpose of this form is to establish the eligibility for persons named herein for the coverage provided under the Informatica Health and Welfare Plan.

Employee Signature \_\_\_\_\_ Date

Employee's name (please print) \_\_\_\_\_ Employee SSN \_\_\_\_\_

Domestic Partner Signature \_\_\_\_\_ Date

Domestic Partner's name (please print) \_\_\_\_\_ Domestic Partner SSN \_\_\_\_\_

Employee/Domestic Partner Home Address \_\_\_\_\_

On this \_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_\_, before me personally came \_\_\_\_\_ and \_\_\_\_\_, to me known to be the individual described as "Employee/Insured" and the individual described as Domestic Partner in the above document entitled "AFFIDAVIT OF DOMESTIC PARTNERSHIP" and who executed same as a free and voluntary act for the uses and purposes stated herein.

## DOMESTIC PARTNER BENEFITS ENROLLMENT GUIDE

---

Notary Public

My Commission Expires

---

Note to domestic partner: Contact [Workday](#) (network access required) or the COBRA Administrator immediately after the termination of your relationship to find out if you are eligible for continuation coverage.

Return completed (and notarized) form and cover letter to:

Email: [HRBenefitsUS@informatica.com](mailto:HRBenefitsUS@informatica.com)

## INFORMATICA DECLARATION OF DOMESTIC PARTNER'S TAX STATUS

Important: It can be complex to determine whether an individual satisfies the definition of a tax dependent under the Internal Revenue Code (IRC). You may wish to consult a tax professional for advice on your personal situation before you declare that your domestic partner<sup>1</sup> and/or his or her children are eligible for tax-free health coverage.

A domestic partner and/or his or her children who share your residence as members of your household are eligible for tax-favored health coverage only if all of the following requirements are met:

1. He or she lives with you for the full tax year, except for temporary reasons such as vacation, military service, or education.
2. He or she receives more than half of his or her support from you.
3. He or she is not anyone else's IRC Section 152 Qualifying Child<sup>2</sup>.
4. He or she is a citizen, national or legal resident of the United States or a resident of Canada or Mexico. (This requirement doesn't apply to children being adopted by a U.S. citizen or national.)

Children of domestic partners often qualify as the federal tax dependent of the domestic partner and do not satisfy the above criteria. Therefore, many children of domestic partners do not qualify for tax free health benefits. When this is the case, coverage for the domestic partner's children will result in imputed income.

Your domestic partner must rely on you for the majority of his or her economic support in order to qualify as your tax dependent. If you both contribute to your household expenses equally, your domestic partner will not qualify as a tax dependent under the IRC.

For more information about these rules and to determine whether your domestic partner or his or her child qualifies for tax free benefits, refer to IRS Publication 17 and/or IRS Publication 501 available at <http://www.irs.gov/Forms-&-Pubs> or consult with your personal tax advisor.

### TAX STATUS (FEDERAL)

List your domestic partner and each of his or her children that you wish to enroll for Informatica benefits and indicate whether you declare them to be eligible for federally tax-free health coverage as defined above.

Name(s)	Eligible for Tax-free Coverage?	
Domestic Partner:	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no

<sup>1</sup> Refer to the domestic partner eligibility requirements in the *Informatica Domestic Partner Benefits Enrollment Guide* to determine whether your domestic partner is eligible for Informatica benefits.

<sup>2</sup> An employee can treat another person's Qualifying Child as eligible for tax-favored health benefits if the child satisfies the other requirements above and if the other person isn't required to file a tax return and either doesn't file a return or files one only to get a refund of withheld income taxes. For example, this could allow tax-favored health coverage for the children of an employee's non-working Partner.

DOMESTIC PARTNER BENEFITS ENROLLMENT GUIDE

**TAX STATUS (STATE OR LOCAL)**

Regardless of whether your covered dependent(s) listed above qualify for federally tax-free health coverage, the health coverage they receive may not be subject to state income and payroll taxes in certain states. If you claim that your domestic partner and/or children are not subject to state income or payroll taxes, please complete all of the following statements.

1. My domestic partner and I have a domestic partnership or civil union that is legally established in \_\_\_\_\_.  
[name of state]
2. I work for Informatica in \_\_\_\_\_.  
[name of state]
3. I live in the state of \_\_\_\_\_.  
[name of state]

I understand that if I do not declare my domestic partner and/or his or her children to be eligible for tax-free health coverage, I will be subject to all applicable federal, state, local and payroll taxes for their benefits and that I may not use my Health Care Flexible Spending Account or Health Savings Account bank account for their unreimbursed expenses.

I agree to provide notification to Informatica within 31 days through [Workday](#) (network access required) of any change in the tax status of my domestic partner and/or his or her children. I understand that if I had previously certified my domestic partner and/or his or her children as eligible for tax-free health coverage and later change their tax status, I may be liable for taxes or penalties due as a result of the change in status.

I declare under penalty of perjury under the laws of the state in which I reside that the foregoing is true and correct.

---

Name of Employee (please print)

---

Social Security Number

---

Signature of Employee

---

Date

Return completed form and cover letter to:

Email: HRBenefitsUS@informatica.com

## INFORMATICA DECLARATION OF TERMINATION OF DOMESTIC PARTNERSHIP

Note: In addition to completing this form, you must also access the [Workday](#) (network access required) to delete your Domestic Partner in any Informatica benefits in which he or she is enrolled.

I, \_\_\_\_\_, submit this Declaration of Termination of Domestic Partnership  
(Name of Employee)

to inform Informatica that my domestic partnership has been terminated because:

- The relationship with \_\_\_\_\_ ended on \_\_\_\_\_.  
(Name of domestic partner) (Date)
- My domestic partner \_\_\_\_\_ died on \_\_\_\_\_.  
(Name of domestic partner) (Date)

I understand that the effect of filing this Declaration of Termination of Domestic Partnership is that my domestic partner will no longer be covered under Informatica's benefits.

I understand that I must wait six (6) months from the date my domestic partnership ends before I am eligible to cover another eligible domestic partner in Informatica benefits unless Informatica is otherwise required by law to provide such benefits or my previous domestic partner died.

Furthermore, if I had declared my domestic partner as qualified for tax-free health benefits, I understand I may be liable for taxes due to a mid-year termination of the relationship. In the event that termination of this relationship is not due to the death of my domestic partner, I will mail my former domestic partner a copy of this notice within 31 days to the following address:

\_\_\_\_\_  
(Address)  
\_\_\_\_\_

I declare under penalty of perjury under the laws of the state in which I reside that the foregoing is true and correct.

\_\_\_\_\_  
Name of Employee (please print)

\_\_\_\_\_  
Employee ID #

\_\_\_\_\_  
Signature of Employee

\_\_\_\_\_  
Date

On this \_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_\_, before me personally came \_\_\_\_\_ and \_\_\_\_\_, to me known to be the individual described as "Employee/Insured" and the individual described as Domestic Partner in the above document entitled "AFFIDAVIT OF DOMESTIC PARTNERSHIP" and who executed same as a free and voluntary act for the uses and purposes stated herein.

## DOMESTIC PARTNER BENEFITS ENROLLMENT GUIDE

---

Notary Public

My Commission Expires

---

Note to domestic partner: Contact [Workday](#) (network access required) or the COBRA Administrator immediately after the termination of your relationship to find out if you are eligible for continuation coverage.

Return completed (and notarized) form and cover letter to:

Email: [HRBenefitsUS@informatica.com](mailto:HRBenefitsUS@informatica.com)

## DOMESTIC PARTNER BENEFITS ENROLLMENT GUIDE

This document was developed by Mercer for Informatica, and contains Mercer's and Informatica's confidential and proprietary information. It is to be used only by employees of Mercer and Informatica and is to be used solely to assist Informatica employees with respect to Informatica's offering and implementation of domestic partner benefits. It is to be used only for the express purpose for which it was developed. Any reproduction, disclosure, modification, sale, translation, dissemination or other use, in whole or in part, is not permitted without the express written permission of Mercer. Because Mercer is a consulting firm and does not practice law, we strongly recommend review of this document by legal counsel. The contents of this document have been prepared based upon sources, materials and information believed to be reliable and accurate. Mercer makes no representations or warranties as to the accuracy of the information set forth in this document and accepts no responsibility or liability for any error, omission or inaccuracy in such information. Mercer does not assume responsibility for any updates to this document that might become necessary as a result of subsequent plan or administrative changes or as a result of any relevant regulatory developments or changes in applicable law.