Certification of Dependency for University Benefits

Employee Information

<table>
<thead>
<tr>
<th>Employee Name</th>
<th>Employee ID</th>
<th>Phone Number</th>
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Instructions

Complete or update this form when applicable, identifying any individuals you will be seeking University benefits for who may or may not be your “qualified” federal tax dependent including individuals associated with your domestic partnership or civil union partnership. Certain University benefits provide a cash equivalent value to University employees and/or their eligible dependents. There may be tax consequences (imputed income) when you receive these types of benefits when those individuals are not your “qualified” federal tax dependent as defined under Section 152 of the Internal Revenue Code which defines a federal tax dependent. This is a complex area of the law, and you are encouraged to consult a tax advisor to determine the status of your dependents.

Federal Tax Dependent (Qualified vs. Nonqualified)

When you have confirmed eligibility for your same or opposite gender domestic partner or civil union partner, your domestic partner’s or civil union partner’s unmarried or married child(ren) or other eligible individuals and are ready to enroll or apply for University benefits, you must indicate whether each individual qualifies as your federal tax dependent. If you fail to do so, they will be identified as non-federal tax dependents (“nonqualified”). Review each applicable benefit program for eligibility criteria.

*Note:* University benefits provided to your eligible “nonqualified” tax dependent(s) will result in tax consequences (imputed income) to the employee in accordance with current IRS tax code.

Consult with your personal tax advisor prior to making your determination.

Instructions: List dependents (include qualified and non-qualified dependents and/or your domestic partner or civil union partner) you are seeking University benefits for and indicate whether they are your “qualified” federal tax dependent(s). Please indicate whether you are adding, or dropping an individual who may no longer be eligible.

<table>
<thead>
<tr>
<th>Is this Individual your Federal Tax Dependent?</th>
<th>Effective Date</th>
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<tbody>
<tr>
<td>Add</td>
<td>Drop</td>
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Domestic Partner or Civil Union Partner (if applicable)

Child (if applicable)

Child

Child

Child

Certification

I certify that I have accurately reflected the qualifying federal tax status of each dependent listed above. Further, I understand that any individual who is not eligible as a “qualified” federal tax dependent who receives cash equivalent University benefits will become taxable to me in the form of imputed income. I also understand that I must complete applicable enrollment or application documents for each University benefit program.

Employee Signature

Date