Section 1: Purpose of Certification

WHOI medical, dental, and life insurance benefits are available for eligible Domestic Partners and their eligible dependents. The tax treatment of coverage provided to Domestic Partners and their eligible dependents under these programs depends on whether you will be entitled to claim your Domestic Partners and/or their eligible dependents as your dependents on your federal income tax return.

If all of the persons that you enroll for coverage in the benefit programs are your legal tax dependents as defined by Internal Revenue Code Section 152, then you will not be taxed on the value of the coverage (i.e. Imputed Income will not apply) provided to these persons under the programs. If this is your situation, you must complete the Certification (SECTION 4) so that the value of coverage will not be included in your income.

If any one or more of the persons that you enroll for coverage in the benefit programs do not qualify as your legal tax dependents, then the value of coverage provided to all those enrolled under the benefit programs will be included in your income (per pay period). If this is your situation, then you do not need to complete the Certification (SECTION 4).

Section 2: When to Complete the Certification

You must complete the Certification (SECTION 4) when you enroll your Domestic Partner and/or their eligible dependents in the benefit programs. This form must be received on or before the effective date of coverage. If the Certification is not received in a timely fashion, WHOI will be required to treat the value of the coverage provided under these programs as income to you.

You will need to complete a new Certification for each year during which your Domestic Partner and/or their eligible dependents are enrolled for medical or dental benefits. In future years, such Certification must be submitted on or before the deadline for the following calendar year.

Section 3: Changes in Dependency Status

If, after submitting a Certification with respect to a calendar year, you realize that the dependents you enrolled are no longer your legal tax dependents, you must notify WHOI immediately. At this point, the value of coverage provided under the programs from the beginning of the calendar year will be treated as income to you. In addition, on a go forward basis, the value of the coverage under the programs will be included in your income.

If you did not complete a Certification at the time that you enrolled your Domestic Partner and/or their eligible dependents for benefits and, subsequently, you realize that all of the people you enrolled will be your legal tax dependents for the year, you cannot complete a Certification for that year to reverse and stop the inclusion of the value of the coverage in your income. You may complete a Certification for the next calendar year.
Section 4: Certification of Legal Tax Dependents

If you have any questions as to whether your Domestic Partner and/or their eligible dependents qualify as your tax dependents, you should consult with your personal tax advisor before completing this Certification.

I, _________________________________, certify that my Domestic Partner and all of their eligible dependents who will be covered by WHOI medical or dental benefits are my legal tax dependents as defined by Internal Revenue Code Section 152, and will be my tax dependents for the full calendar year 20_____. Additionally, I agree to notify WHOI immediately if any of them are no longer my legal tax dependents.

<table>
<thead>
<tr>
<th>Dependent Child’s Name</th>
<th>Dependent Date of Birth</th>
<th>Tax Dependent of:</th>
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<tbody>
<tr>
<td></td>
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<td>□ Me □ Domestic Partner</td>
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Section 5: Acknowledgements

1. I certify that the information I have provided in this form is true and correct. Any statements on this form which are known to be false may be cause for disciplinary action, including loss of benefits or termination of employment.

2. I agree to indemnify WHOI for any loss suffered due to any false statement contained in this Certification, including federal, state, and local income taxes, employment taxes, and any penalties or interest paid related to such taxes.

_________________________________________  Date
Employee Signature

This Certification, if applicable, must be completed and returned with your Domestic Partnership Affidavit (if not submitted previously) and the applicable supporting documentation as outlined in the Domestic Partner Guidelines and Domestic Partner policy to HR.

Section 6: Notary Public

State of ___________________________ County of ___________________________ on this ______ day of ____________, 20____, before me personally appeared ___________________________ , to me known to be the person described herein, and who executing the foregoing, and swore to its truth.

Before me, ___________________________  Commission Expiration Date
Notary Public Signature and Seal

Updated 10/4/2016