

Domestic Partnership Certification

I, _____ [associate name], submit this East West Bank Domestic Partnership Certification to establish _____ [domestic partner name] as my domestic partner effective _____ [date] in order to obtain benefits that East West Bank may extend to associates' eligible domestic partners and domestic partners' children, if applicable.

I certify that my domestic partner is eligible for benefits because we meet the East West Bank definition of domestic partner as follows:

1. Share the same regular and permanent residence, and
2. Have a close personal relationship, and
3. Are jointly responsible for basic living expenses, and
4. Are not married to anyone, and
5. Are each eighteen (18) years of age or older, and
6. Are not related by blood closer than would bar marriage in our state, and
7. Were mentally competent to consent to contract when our domestic partnership began, and
8. Are each other's sole domestic partner and are responsible for each other's common welfare

I understand I may be responsible for payment of income taxes as a result of East West Bank providing benefits to my domestic partner and his or her children.

If requested, I will provide to the Plan Administrator or designated representative documents to verify my domestic partner's eligibility.

I understand that providing false, misleading or untimely information in this Certification or in any statement to East West Bank may result in any or all of the following actions: disciplinary action under East West Bank policies; retroactive termination of coverage; and reimbursement of medical claims paid by the health and welfare plans.

I affirm that the statements in this Certification are true to the best of my knowledge.

Name of Associate (please print)

Associate Signature

Date

Note: In addition to completing this form and the *Domestic Partner Tax Declaration* form, you also must enroll your domestic partner and domestic partner's children, if applicable, in each benefit. Please review the Benefit Booklets and enrollment materials for further details.

Return completed Certification to:

HR - Benefits Team, HRBenefitAdministration@eastwestbank.com

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 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 the domestic partner meets all of these requirements:

- Must have the same principal place of abode for the entire calendar year
- Must receive more than half of his or her support from the associate
- Cannot be claimed as anyone else's qualifying child dependent
- Must be a US resident, citizen or national or a resident of Canada or Mexico

"More than half of his or her support" means 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.

Children of domestic partners often qualify as the federal tax dependent of the domestic partner but 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.

An associate 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 associates' non-working domestic partner.

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 501 [here](#) 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 East West Bank 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?
Associate	
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

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 East West Bank 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 FSA, Dependent Care FSA, or HSA (if applicable) for their unreimbursed expenses.

I agree to provide notification to East West Bank, HR - Benefits Team within 31 days by sending notice to HRBenefitAdministration@eastwestbank.com of any change in the tax status of 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 affirm that the statements in this Declaration form are true to the best of my knowledge.

Name of Associate (please print)

Associate Signature

Date

Note: In addition to completing this form and the *Domestic Partner Tax Declaration* form, you also must enroll your domestic partner and domestic partner's children, if applicable, in each benefit. Please review the Benefit Booklets and enrollment materials for further details.

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HR - Benefits Team, HRBenefitAdministration@eastwestbank.com