

Documentation of Dependent Eligibility for Benefits

DOMESTIC PARTNER

To continue processing your request for domestic partner benefits, the following information is required. It will be used to document eligibility for benefits and ensure that your benefits record is set up to take full advantage of any federal tax benefits for which you may be eligible. If you do not respond, your domestic partner will be removed from your benefits.

Please complete this form and return it to HRSupport@ajg.com by

_____.

1. Are you and your domestic partner legally married? (Select one)

Yes (see question 2)

No (see question 3)

2. In what state did your marriage take place (if applicable)*

Date of Marriage

*If your marriage took place in a state or foreign jurisdiction that includes both same-sex and opposite-sex relationships in its legal definition of marriage, then your domestic partner is considered an eligible spouse under federal law. As such, your spouse will be eligible for pre-tax payment of premiums and contributions for coverage where applicable. You will also be able to pay for your spouse's eligible medical expenses through the healthcare flexible spending account and/or health savings account if you are enrolled in those benefits.

3. Does your domestic partner meet the IRS criteria for tax dependent status? (Select one)

Yes

No

The IRS criteria for tax dependent status are listed on the following page. For those domestic partners who do not qualify as legal spouses under state law, tax dependent status determines whether premiums and contributions for coverage can be paid via pre-tax dollars where applicable

Print Name

Signature

Tax Dependent Status

Please review the criteria below to determine whether your domestic partner is considered a tax dependent under IRC Section 152. There are two general categories of tax dependent, defined as follows:

A **Qualifying Relative** Tax Dependent is an individual –

- Who is a member of the taxpayer's household during the year; and
- Who has the same principal place of abode as the taxpayer for the year; and
- Who is a U.S. citizen, U.S. national, or a resident of the U.S., Canada, or Mexico; and
- For whom the taxpayer provides more than one-half of the individual's support during the year; and
- Who is not a spouse or qualifying child of the taxpayer.

If you enroll a Domestic Partner in medical or dental coverage, and he/she is not your legal spouse under state law, then IRS regulations require that Gallagher's contribution toward the cost of your domestic partner's coverage must be added to your income and taxed for any applicable federal, FICA, state, local, or other payroll taxes. If your Domestic Partner meets the criteria for Qualifying Relative listed above, this imputed income tax effect will not apply. (Proof may be required.) Please answer 'Yes' to question 3 above.

A **Qualifying Child** Tax Dependent is an individual – **(not applicable to Domestic Partners)**

- Who bears a relationship* to a taxpayer; and
- Who has the same principal place of abode as the taxpayer for more than one-half of the taxable year; and
- Who is under age 19 or between age 19 and 24 and a full-time student; and
- Who has not provided more than one-half of his/her own support during the year; and
- Who is not married.

*Relationship includes son or daughter, stepson or stepdaughter, legal adopted son or daughter, and eligible foster child. A child's eligibility for Gallagher's health plans (medical, dental, vision, and flexible spending account) is based only on age. A child (as defined by the plans) can be covered until age 26, regardless of tax dependent status.

Eligibility for dependent child coverage under Gallagher's life insurance and AD&D plans, however, is determined by a child's tax dependent status.