

AFFIDAVIT OF DOMESTIC PARTNERSHIP AND CERTIFICATION OF TAX TREATMENT OF DOMESTIC PARTNER



***AFFIDAVIT AND CERTIFICATION DOCUMENTS NEED TO BE RENEWED ON A TAX
YEAR BASIS***

Each year that you wish to enroll a domestic partner in CGI group benefits including medical, dental, vision and/or life insurance, you will be required to complete a new *Affidavit of Domestic Partnership and Certification of Tax Treatment of Domestic Partner*. If you enroll a domestic partner in life insurance you will be required to produce your up- to- date Affidavit to make a claim. You should retain a fully executed copy of this Affidavit and Tax Certificate in your personal records.

PART I: AFFIDAVIT OF DOMESTIC PARTNERSHIP

Member Name: _____ Member Number: _____
(Print Name)

We, _____ and _____
(Print Member Name) (Print Domestic Partner Name)

each certify and declare under oath that we are domestic partners in accordance with each of these criteria:

1. For at least 12 consecutive months prior to the date shown below, we have resided together continuously and openly under an exclusive mutual interpersonal commitment.
2. We intend to live together permanently in accordance with our exclusive mutual interpersonal commitment.
3. Neither of us is married, or a domestic partner to any person other than the person with whom we are executing this Affidavit.
4. We are not related by blood to a degree which is legally prohibited in marriage in the state in which we reside.
5. We are both at least age 18.
6. We each are legally competent to enter into a contract in the state in which we reside.
7. We each have provided for our common welfare during the time we have resided together, and we intend to continue to so provide.

- We also attest to satisfying at least three (3) of the following criteria, indicated by initials:

Indicate at least 3 of the following by initialing and attaching documents

Initials

1.	We have executed either a joint will, or separate wills set forth the other as a beneficiary. As evidence, attached are an attorney's letter and/or that portion of the will that identifies the other as a beneficiary, plus the notarized signature page.	
2.	One or both of us names the other as a beneficiary of insurance proceeds <i>other than the CGI group life insurance</i> benefits for which this Affidavit is provided. Copies attached.	
3.	One or both of us names the other as a beneficiary of some interest in a retirement fund, a trust or some other property interest. Attached are documents(s) or attorney's letter(s).	
4.	We jointly own property such as an automobile, or the residence in which we reside, such as a house, condominium, townhouse and the like, or a vacation home. Attached are document(s).	
5.	We jointly share or are responsible for any of the following: lease, mortgage, investment account, banking accounts including checking, savings, loan or credit card, or utilities such as phone, gas, electric, water or sewer. Attached are document(s).	

AFFIDAVIT OF DOMESTIC PARTNERSHIP AND CERTIFICATION OF TAX TREATMENT OF DOMESTIC PARTNER

Further we attest to the following:

Initial

<p>1. We have an obligation to notify CGI's Human Resources Department if there are any changes in our status as attested to in this Affidavit that would terminate our domestic partnership. A change in status would include, but would not be limited to:</p> <ul style="list-style-type: none"> • Our failure to meet any of the seven required criteria described in page 1 of this Affidavit; • Our failure to meet at least three of the additional criteria described in this Affidavit; • The death or change of residence of one partner 	
<p>2. Notification must be made by filing a Declaration of Termination of Domestic Partnership form. Request this form by opening a case on HR Service Center (CynerGI > Tools > Member support > HR Service Center).</p>	
<p>3. We understand that termination of coverage as a result of this Affidavit, under such group life insurance and/or medical/dental/vision benefits plan, will be effective in accordance with the terms of the group insurance policy(ies) and plan documents.</p>	
<p>4. We understand that CGI or its insurers cannot provide coverage for a domestic partner if the state in which we reside does not allow such coverage. We understand that it is our obligation to determine whether our state of residence allows such coverage.</p>	
<p>5. We understand that should CGI or any other person or entity suffer any loss due to any false statement contained in the Affidavit of Domestic Partnership or the Domestic Partner Certification of Dependent Status we agree to reimburse CGI for any and all taxes, penalties or other losses that CGI may incur as a result of its reliance on our statements or our failure to provide notice should our status change, and they may bring a civil action against either or both of us to recover their losses, including reasonable attorney's fees. Furthermore, we understand that if it is determined that any false statements are contained in the Affidavit or we fail to provide updated information as may be requested from time to time, our group life insurance and/or medical/dental/vision benefits plans may be terminated.</p>	
<p>6. We understand that the statements made by us in the Affidavit may have community property implications and that some courts of law have recognized non-marital relationships as the equivalent of marriage for the purpose of establishing and dividing community property.</p>	
<p>7. We understand that the tax consequences of a domestic partnership are the responsibility of the employee. The fair market value of the benefit provided to a partner and/or a partner's children are considered taxable income and will be reported as such on the CGI member's earnings statements. The value is subject to change, generally each calendar year, as CGI's group insurance contracts are changed or renewed. In the event a partner and/or partner's children qualify as the member's dependents under Sec. 152 of the Internal Revenue code, the member is responsible for filing the proper documentation with the IRS to seek a refund.</p>	
<p>8. We acknowledge that CGI reserves the right to terminate, modify or adjust its benefit programs at any time in its sole discretion.</p>	
<p>9. We acknowledge that CGI may reasonably request, as it deems necessary, other documentation which reflects our joint financial responsibilities.</p>	
<p>10. We acknowledge that CGI requires recertification of partnership and tax certification upon annually.</p>	

Member Signature

Date

Domestic Partner Signature

Date

Notary Public Signature/Seal*

Date

Located in _____ City/State

**Or other person authorized to take an oath under the law of the state in which this affidavit is executed*

AFFIDAVIT OF DOMESTIC PARTNERSHIP AND CERTIFICATION OF TAX TREATMENT OF DOMESTIC PARTNER

Part II: CERTIFICATION OF TAX TREATMENT OF DOMESTIC PARTNER

Failure to complete and return this section will be interpreted as post-tax status of your Domestic Partner.

Domestic Partners Eligible for Health Coverage

Group health coverage, including medical, dental benefits, and vision is available for domestic partners of CGI's eligible employees. Refer to the applicable summary plan description (SPD), enrollment materials and affidavit for a definition of domestic partner and the procedures you must follow to enroll your domestic partner for coverage.

Tax Consequences of Domestic Partner Coverage

Under federal tax law, if your (non-spouse) domestic partner does not qualify as your tax dependent for health coverage purposes (as defined below), then you will be unable to pay for your domestic partner's coverage on a pre-tax basis under the Flexible Benefits Plan – the benefits under the Flex Benefit Plan include health, dental, vision, Flex Spending Account (FSA) and Health Savings Account (HSA).

If that is the case, the value of your domestic partner's coverage, less the amount you pay for the coverage on an after-tax basis, will be included in your gross income, subject to federal income tax withholding and employment taxes, and will be reported on your Form W-2. This includes any portion of the premiums that CGI pays for your domestic partner's health coverage. (The value of coverage varies, depending on the coverage options you select.) You will also be unable to claim expenses for your domestic partner under the health FSA or HSA.

If your domestic partner qualifies as your tax dependent for health coverage purposes, then you will be able to pay for your domestic partner's coverage on a pre-tax basis under the cafeteria plan and no portion of the premiums paid by CGI will be included in your income or be subject to federal withholding or employment taxes. You will also be able to claim eligible medical expenses for your domestic partner under the health flexible spending account plan ("health FSA") and HSA.

Note that if your domestic partner fails to qualify as your tax dependent for health coverage purposes for the entire year because of a change of abode, household, or support during the year, the value of your domestic partner's coverage for the portion of the year *prior to the change* will be included in your gross income and related income tax and employment tax withholding will be charged to your pay as rapidly as possible. The catch-up on withholding will reduce your take-home pay for some period. In addition, income will be imputed for the remainder of the year on the value of the domestic partner coverage. Further, any expenses reimbursed under the health FSA prior to the change will need to be repaid to the plan or offset by other expenses. Expenses reimbursed under your HSA will be subject to taxes and penalties.

You should also note that state tax treatment of domestic partner health coverage may differ. For example, some states exclude domestic partner coverage from gross income for state income tax purposes, even if the domestic partner is not a tax dependent for health coverage purposes.

Although coverage is also available for children of an eligible employee's domestic partner under CGI's group health plan, a domestic partner's child is unlikely to qualify as an employee's tax dependent for health coverage purposes. Thus, the value of such coverage generally must be included in gross income. You should contact CGI if you believe your domestic partner's child may qualify as your tax dependent for health coverage purposes.

AFFIDAVIT OF DOMESTIC PARTNERSHIP AND CERTIFICATION OF TAX TREATMENT OF DOMESTIC PARTNER

Part II (continued)

Tax Dependent for Health Coverage Purposes

The following conditions must be met in order for your same-sex or opposite-sex domestic partner to qualify as your tax dependent for health coverage purposes under federal tax law:

- you and your domestic partner have the same principal place of abode for the entire calendar year;
- your domestic partner is a member of your household for the entire calendar year (the relationship must not violate local law);
- during the calendar year you provided more than half of your domestic partner's total support;
- your domestic partner is not your (or anyone else's) "qualifying child" under Code §152(c); and
- your domestic partner is a U.S. Citizen, a U.S. national, or a resident of the U.S., Canada, or Mexico.

Your domestic partner could be your federal tax dependent for health coverage purposes even if you do not claim an exemption for him or her on your Form 1040. If your tax year is a year other than the calendar year, use the other year instead. CGI will also consider your opposite-sex domestic partner to be your federal tax dependent for health coverage purposes if he or she meets the above requirements for the first portion of the year, then you marry, and he or she remains your legal spouse for the remainder of the year.

To determine whether you provide more than half of your domestic partner's total support, you must compare the amount of support you provide with the amount of support your domestic partner receives from all sources, including Social Security, welfare payments, the support you provide, and the support your domestic partner provides from his or her own funds. Support includes food, shelter, clothing, medical and dental care, education, and the like. If you believe you might provide more than half of your domestic partner's support, you should use the support worksheet in IRS Publication 501 (Exemptions, Standard Deduction, and Filing Information) before you complete the Certification described below.

Filing a Certification of Dependent Domestic Partner Status

If your domestic partner qualifies as your tax dependent for health coverage purposes, you can avoid having the value of your domestic partner's health coverage treated as taxable income. To avoid taxation, you must complete and return the attached Certification of Tax Treatment of Domestic Partner, indicating that your domestic partner qualifies as your federal tax dependent for health coverage purposes. Because the determination of whether a person is a tax dependent for health coverage purposes turns on facts solely within your knowledge, CGI cannot make this determination for you.

You will be asked to complete a Certification each year at open enrollment. For any year in which CGI does not receive a Certification from you, CGI will assume that your domestic partner does not qualify as your federal tax dependent for health coverage purposes for that year.

**AFFIDAVIT OF DOMESTIC PARTNERSHIP AND CERTIFICATION OF TAX TREATMENT
OF DOMESTIC PARTNER**

Part II (Continued)

CERTIFICATION OF TAX TREATMENT OF DOMESTIC PARTNER

AFFIDAVIT AND CERTIFICATION DOCUMENTS NEED TO BE RENEWED ON A TAX YEAR BASIS

I hereby certify that the statements below are true and correct for the tax year: _____.

1. _____ is my domestic partner as of the date of this Certification.
2. I have read this notice entitled "Certification of Tax Treatment of Domestic Partners," and I understand the requirements for qualifying another person as my federal tax dependent for health coverage purposes.
3. The above person *[place your initials next to the one box that applies to you]*:

	Qualifies as my federal tax dependent for health coverage purposes in the current tax year;
	Does not qualify as my federal tax dependent for health coverage purposes in the current tax year.

4. I agree to notify CGI Human Resources / Member Services in writing as soon as possible if there is any change in the above person's status as my tax dependent for health coverage purposes, including any change that may occur mid-year. I understand that any change in such status may result in the retroactive application of taxes to amounts previously paid for health coverage during the year.
5. I understand that on the basis of the above statements, CGI will decide whether to treat the above person as my tax dependent for all federal income and employment tax purposes, and that if I fail to complete this Certification or annual recertification by CGI, then CGI will assume that the person does not qualify as my federal tax dependent for health coverage purposes.
6. I agree to reimburse CGI for any and all taxes, penalties, or other losses (including reasonable attorneys' fees) that CGI may incur as a result of its reliance on this Certification if it is untrue or incorrect in any respect, or if I fail to provide the notice required by paragraph 4 above.
7. Even if your covered dependent listed above does not meet the federal requirements for tax-favored health coverage, the value of the coverage for such covered dependent may not be subject to state income tax in certain situations. Please check below and include the relevant state, if applicable:

____My partner and I have, if available, taken the required steps to register as domestic partners or enter into a civil union under the laws of the State of _____ where we currently live.

Signature

Type or Print Name

Date