



**CARPENTER FUNDS ADMINISTRATIVE OFFICE
OF NORTHERN CALIFORNIA, INC.**

carpenterfunds.com

265 Hegenberger Road, Suite 100
Oakland, California 94621-1480
Toll-Free: (888) 547-2054
Phone: (510) 633-0333

RE: Carpenters Health and Welfare Trust Fund for California
Domestic Partner Eligibility

Dear Participant:

A Qualified Domestic Partner of an eligible Carpenters Health and Welfare Trust Fund for California participant may become eligible for Health and Welfare benefits subject to satisfaction of certain enrollment and tax payment requirements.

The enrollment procedure for a Domestic Partner will require the following:

1. Complete a new Enrollment Form,
2. Provide proof that your Domestic Partnership has been registered with your local city, county, or state government agency.
3. Payment of two months of imputed taxes via cashier's check, personal check, or money order payable to Carpenters Health and Welfare Trust Fund.

Because the Internal Revenue Service (IRS) does not typically consider Domestic Partners as dependents, the imputed value of Health and Welfare coverage provided to Domestic Partners, whether or not they submit a claim, is taxed. These taxes must be paid before this Fund will grant eligibility to a Domestic Partner. The Fund requires **two months of prepaid taxes upon initial enrollment.**

PLEASE NOTE: If you claim your registered domestic partner as a dependent, and if your tax advisor has advised that your registered domestic partner qualifies as a dependent under Section 152 (A) of the Internal Revenue Code, and that you are not required to pay Federal Taxes on the imputed value of your Registered Domestic Partner's health coverage – please contact the Trust Fund office for further instructions. Furthermore, if as a same sex couple, or if you are an opposite sex couple and at least one of you is 62 years of age or older, AND you are registered with the State of California and are therefore not required to pay State Taxes on the imputed value of your Registered Domestic Partner's health coverage, please submit supporting documentation for consideration.

A Domestic Partner will be granted eligibility upon satisfaction of the enrollment requirements and payment of the appropriate tax amount (see enclosed rate sheet). Eligibility is granted on the same basis, and provides the same benefits an eligible spouse would receive. Children of Domestic Partners may also qualify for benefits in the same manner until their 19th birthday. In order to qualify for coverage at age 19 (up to their 23rd birthday) they must demonstrate that they are a full-time student at an accredited institution.

Sincerely,
The Board of Trustees

MONTHLY DOMESTIC PARTNER IMPUTED TAXES - 2023

Active Participant

- Adding Domestic Partner Only	\$313.00
- Adding Domestic Partner with Children	\$531.00

Retiree Non-Medicare Domestic Partner with Kaiser

- Adding Domestic Partner Only	\$452.00
- Adding Domestic Partner with Children	\$825.00

Retiree Non-Medicare Domestic Partner with Indemnity Medical Plan

- Adding Domestic Partner Only	\$512.00
- Adding Domestic Partner with Children	\$669.00

Retiree Medicare Coordinated Domestic Partner

- Indemnity	\$146.00
- Kaiser Senior Advantage	\$119.00

Note: If you are a Retiree enrolling a Domestic Partner, you will be responsible for both your Retiree coverage monthly premium for yourself and dependent(s) and the applicable imputed tax amount.