



Domestic Partnership Overview

Effective July 1, 2010, salaried and non-union hourly employees covered under a July 1 through June 30 benefit plan year are eligible to enroll in Appleton’s medical/prescription drug plan a person of the same sex with whom the employee has established a Domestic Partnership. This provision does not extend to any other benefits provided by Appleton that may otherwise be available to designated spouses.

The following *Affidavit of Domestic Partnership* must be completed by May 17, 2010 in order for benefits to be available on July 1, 2010.

Children of domestic partners are eligible for coverage under the medical plan only if they are considered to be eligible dependents of the employee as defined in the medical plan. There is no extension of benefit to an Applicant’s child who does not otherwise meet the standard definition of a dependent child.

In accordance with IRS tax laws, benefits provided to domestic partners may not be provided on a tax free or pre-tax basis. Consequently, the following tax adjustments will occur for the July 1, 2010 through June 30, 2011 benefit year.

- Premiums paid by Appleton in excess of the amount of the premium for individual coverage will be included on the Employee’s reported gross income for tax purposes. This equates to \$159.41 per biweekly pay period and is the same for all 3 plan options.
- Only the employee contribution amount is pre-tax, the additional contribution amount to cover the domestic partner is on a post-tax basis. The amount that will be deducted from your biweekly pay is as follows:

	<u>Post-tax</u>		<u>Pre-tax</u>		<u>Pre-tax</u>
			<u>Emp+1</u>		<u>Family</u>
○ Plan 1 =	\$30.56	plus	\$30.56	or	\$54.99
○ Plan 2 =	\$53.14	plus	\$53.14	or	\$96.65
○ Plan 3 =	\$77.74	plus	\$77.74	or	\$139.92

******* Remember to attach supporting documentation when submitting the Affidavit *******

DEFINITIONS:

Domestic Partner – a person of the same sex with whom the Employee has established a Domestic Partnership.

Domestic Partnership – a relationship between an Employee and one other person of the same sex.

AFFIDAVIT OF DOMESTIC PARTNERSHIP

I. DECLARATION:

We, _____ (“Employee”) and _____ (“Applicant”), certify that we are domestic partners in accordance with the criteria set forth below and are eligible for medical/prescription drug coverage as domestic partners under the Appleton Papers Inc. Group Medical Plan, hereinafter, “medical plan.”

We certify that:

- 1) We are at least 18 years old and mentally competent to consent to contract;
- 2) We have entered into the domestic partnership relationship voluntarily, willingly and without reservation;
- 3) We have been each other’s domestic partner for at least 6 months;
- 4) We have been residing in the same principle residence continuously for the past 6 months; are currently residing together; and intend to reside together indefinitely;
- 5) We share the common necessities of life;
- 6) We are not related by blood closer than would bar marriage under applicable law in effect where we reside;
- 7) We are not legally married to anyone else (nor considered to be married to each other under common law in any state) and are not involved in any other domestic partnership; and
- 8) We are prepared to jointly demonstrate at least two or more of the following (attach copies):
 - a) A title or registration for a vehicle showing joint ownership;
 - b) A notarized copy of a lease for a residence which identifies both the employee and his/her domestic partner as responsible for payment of rent thereunder;
 - c) Evidence of joint checking, savings or investment account which has been in effect and valid for at least 6 months;
 - d) Evidence of joint use and liability for a credit card;
 - e) A will and/or life insurance policy which designates the other as primary beneficiary;
 - f) A copy of a federal income tax return which indicates that one is the dependent of the other;
 - g) Proof of joint ownership of a residence

II. CHANGE IN DOMESTIC PARTNER STATUS

We agree to notify Appleton’s Employee Services Department by filing a Statement of Termination if there is any change in our status as domestic partners as attested to in this Affidavit which would make us no longer eligible for coverage under Appleton’s medical plan. We will notify Appleton within thirty-one (31) days of such change.

Children of domestic partners can continue to be covered under the medical plan only if they are considered to be eligible dependents of the employee as defined in the medical plan.

We understand that a subsequent Domestic Partner Affidavit cannot be filed until at least twelve (12) months after the Statement of Termination has been filed with Appleton's Employee Services Department.

III. ACKNOWLEDGMENTS

1. We understand that any person/employer/company who suffers any loss due to any false statement contained in this Affidavit may bring a civil action against either or both of us to recover its losses, including reasonable attorney's fees.
2. We understand that if we are found to have made any false statement, or to have committed fraud, in an effort to obtain coverage or services under the Plan, either one, or both of us, may be subject to termination of employment.
3. We have provided the information in this Affidavit for use by the Plan Administrator for the sole purpose of determining our eligibility for domestic partnership benefits, with the expectation that the Plan will rely on this information.
4. We understand that premiums paid by Appleton in excess of the amount of the premium for individual coverage will be included on the Employee's reported gross income for tax purposes.
5. We understand and agree that only the employee contribution amount is deducted pre-tax, the additional contribution amount to cover the domestic partner is deducted on a post-tax basis.
6. We understand and agree that if the employee or domestic partner ceases to be eligible for coverage under the medical plan, the domestic partner will not be eligible to continue coverage at his or her expense.
7. We also understand that an Affidavit must be submitted by May 17, 2010 for a July 1, 2010 effective date of coverage. For coverage after July 1, the effective date is the date this Affidavit is signed. The Affidavit must be submitted to Appleton within ten (10) days of being signed.

Employee Signature

Applicant Signature

Name (print)

Name (print)

Address

Address

Address

Address

Date

Date