

Dependent Definitions

Child

“Child” means an Eligible Employee's, Retiree's, Spouse's or Domestic Partner's natural born children, stepchildren, foster children, legally adopted children, and children for whom you are the legal guardian. A Child must be under age 26, regardless of marital status, student status or support, unless such Child is an Incapacitated Child.

Dependent

Unless otherwise set forth in the applicable Program Document, the following individuals are “Dependents” under the Plan:

- (i) The Eligible Employee’s or Retiree’s Spouse,
- (ii) The Eligible Employee’s or Retiree’s Domestic Partner, and
- (iii) The Eligible Employee’s, Retiree’s, Spouse's or Domestic Partner's Child.

The Plan Administrator may, in its sole discretion, require proof of Dependent status, including, but not limited to, tax filings, birth records and/or affidavits attesting to Dependent status.

Domestic Partner

"Domestic Partner" means an individual of the same or opposite sex as the Eligible Employee or Retiree who is in a Domestic Partnership with the Eligible Employee or Retiree and has a completed Affidavit of Domestic Partnership form on file with the Plan Administrator.

Domestic Partnership

“Domestic Partnership” means a union consisting of two people each of whom: is free to be married in their state of residence; is at least 18 years of age; has resided with the other partner for a period of at least 12 months and intends to continue to reside with the other partner for an indefinite period of time; is not related to the other partner by adoption or blood; is the sole Domestic Partner of the other partner, with whom he or she has a close committed and personal relationship; agrees to be jointly responsible for the basic living

expenses and welfare of the other partner; demonstrates financial interdependence; and meets any other requirements set forth in the Plan's Affidavit of Domestic Partnership, as described in the Domestic Partner definition above.

- (a) any individual who must be treated as an employee of the Employer for limited purposes under the leased employee provisions of Section 414(n) of the Code;
- (b) any individual covered by a collective bargaining agreement that does not provide for coverage under the Plan, as long as the type of benefits provided under the plan were the subject of good faith bargaining between the individual's bargaining representative and the Employer;
- (c) any individual classified by the Employer as a temporary or contract employee;
- (d) any individual providing services to the Employer pursuant to an agreement between the Employer and a third party (even if a court, the Internal Revenue Service, or any other entity determines that such individual is a common law employee); or
- (e) a person who performs services for the Employer but who is treated for payroll purposes as other than an Employee of the Employer (even if a court, the Internal Revenue Service, or any other entity determines that such individual is a common law employee).

Incapacitated Child

“Incapacitated Child” means a Child who is not able to earn a living because of a mental or physical handicap that started prior to the date the Child reached the maximum age for eligibility as a Dependent and who depends primarily on the Employee or Retiree or another care provider (*i.e.*, a community integrated living arrangement, a group home, a supervised apartment or other residential services licensed or certified by a state department of health) for lifetime care and supervision. At its sole discretion, the Plan Administrator or the Claims Administrator may require the Employee or Retiree to provide any documentation necessary, or the Plan Administrator or the Claims Administrator may retain the services of a physician to examine the Child in order to confirm the Child's continued handicap.

Qualifying Person for DCFSA

“Qualifying Person” means:

- (a) a dependent of the Employee Participant (as defined in Section 152(a)(1) of the Code) who has not attained age 13,
- (b) a dependent of the Employee Participant (within the meaning of Section 152 of the Code, determined without regard to subsections (b)(1), (b)(2) and (d)(1)(B) thereof) who is physically or mentally incapable of caring for himself or herself and who has the same principal place of abode as the taxpayer for more than one-half of such taxable year, or
- (c) the Employee Participant's Spouse, if the Spouse is physically or mentally incapable of caring for himself or herself and who has the same principal place of abode as the taxpayer for more than one-half of such taxable year.

Notwithstanding the foregoing, if (1) Section 152(e) of the Code (regarding divorced or separated parents) is applicable to a child of an Employee Participant, and (2) such child is under the age of 13 or is physically or mentally incapable of self-care, then such child is deemed a Qualifying Person (described in (a) or (b) above) with respect to the Employee Participant if such Employee Participant is the custodial parent of the child within the meaning of Section 152(e)(4)(A) of the Code.

The Plan Administrator may require such proof of an individual's disability as it may, in its sole discretion, determine from time to time.

Spouse

"Spouse" means the person lawfully married to an Eligible Employee or Retiree under the laws of any domestic or foreign jurisdiction where such person and Eligible Employee or Retiree, as applicable, were married.