

## Eligibility – EAP

You, your spouse, your eligible same sex domestic partner, and your dependents may be eligible for the Employee Assistance Program provided by the Corporation.

### Who Is Covered

You will be eligible for the Corporation provided Employee Assistance Program, subject to the terms and conditions contained herein, if you are:

- An active employee represented by eligible unions.

### Eligible Dependents

If you are eligible, the following individuals are also eligible for the Corporation provided Employee Assistance Program:

- Your spouse;
- You and your spouse's unmarried children by birth, legal adoption, or legal guardianship while they reside with and are legally dependent on you;
- Your children by birth or legal adoption who do not reside with you but for whose health care you are legally responsible (e.g., children of divorced parents or children in school);
- Your spouse's unmarried children while they are in your spouse's custody and dependent on your spouse, and while they reside in and are members of your household; and
- Children related by blood or marriage (e.g., grandchild, niece or nephew) who reside with you and are principally supported by you, who were reported as dependents on your most recent federal income tax return or qualify in the current year for dependent status as defined in the Internal Revenue Code, and for whom you provide principal support.
- Same-sex domestic partner (effective August 1, 2000), provided that the employee and his/her domestic partner satisfy all of the following criteria:
  - Are the same sex;
  - Have shared a continuous committed relationship with each other for no less than six (6) months, intend to do so indefinitely, and neither has any such relationship with any other person;
  - Are jointly responsible for each other's welfare and financial obligations;
  - Reside in the same household;
  - Are not related by blood to a degree of kinship that would prevent marriage from being recognized under the laws of their state of residence;
  - Reside in a state where marriage between persons of the same sex is not recognized as a valid marriage, or, if residing in a state which recognizes same-sex unions, enter into such union as is recognized by the state;
  - Each is over age 18, of legal age, and legally competent to enter into a contract; and

- Neither is married to a third party.

Because of IRS regulations, enrollment of a same sex domestic partner is likely to result in tax consequences to the employee since state and federal laws do not currently recognize a same-sex partner as a legal "spouse". A same sex domestic partner will qualify as an IRS eligible "dependent" only if more than half of the partner's support for the year comes from the employee, the partner earns less than the IRS exemption amount and the partner is a member of the household maintained and occupied by the employee.

If the same sex domestic partner does not qualify as an IRS eligible dependent, the employee will be required to pay income taxes on the value of the coverage. The Corporation will assume that a same sex domestic partner who is enrolled for coverage is not an IRS eligible dependent and will impute income for the coverage unless the employee can document the partner is claimed on his or her tax return. Employees are encouraged to seek the advice of their tax advisor before electing this coverage.

To enroll a same-sex domestic partner for health care coverage or if a domestic partner relationship ends you must contact Benefit Connect at 1-888-409-3300.

Same sex domestic partners, when deleted from Corporation-provided coverage, do not qualify for COBRA coverage under the federal government's regulations regarding COBRA continuation of coverage. In addition, certain alternative plans may not provide COBRA-like coverages. Benefit Connect will administer Corporation-provided COBRA-like cash pay continuation of coverage with eligibility rules and payment arrangements as apply under COBRA for persons who no longer meet the eligibility rules.

*Note:* Current retirees may not cover same-sex domestic partners. However, employees who retire while covering a domestic partner and/or domestic partner's eligible children will be permitted to cover those dependents under the EAP Program during retirement. No new same-sex domestic partner dependents can be added after retirement.

### **Reporting Eligibility Changes**

You must notify Benefit Connect at 1-888-409-3300 within 30 days of any event (e.g. marriage, birth of a child, divorce) affecting your eligibility or the eligibility of your dependents.

### **Who Is Not Covered?**

Coverage under the Employee Assistance Program will not be provided for a dependent if:

- The employee's employment ceases with the Corporation.
- The dependent is removed from the health care coverage by the employee.
- If a dependent no longer meets the eligibility requirements as described under the Eligibility for Employee Assistance Program in this SPD.
- The date of divorce in the case of a stepchild.
- The date a sponsored dependent ceases to qualify as such; the last day of the month for which the last premium payment for coverage of the sponsored dependent was applied; or when the sponsor is no longer eligible for coverage.
- The date of the death of a dependent.

- The date the gross taxable income of a dependent age 19-25, who is not a full time student equals or exceeds the annual exemption amount established by the IRS for that tax year.

*Note:* The Plan Administrator (Chrysler) shall have the right of determine eligibility of a spouse and dependents consistent with this provision.