

TECHNICOLOR DOMESTIC PARTNER ELIGIBILITY AND ENROLLMENT INFORMATION

Basic Eligibility

Full-time salaried employees who are in a domestic partnership may enroll their domestic partner and eligible children of the domestic partner as covered dependents under the Anthem PPO, EPO, HDHP-HSA, or HMO (some exceptions may apply), Dental Plan, and Vision Plans, subject to the criteria listed here. The employee and domestic partner must meet these requirements:

- the partnership is certified by a state or local government and the employee and partner provide proof of that certification, as required by the Plan Administrator; **or**

- The following requirements are met:
 - neither person is married to someone else or is a member of a domestic partnership with someone else that has not been terminated, dissolved, or adjudged a nullity;
 - the employee and partner are not related by blood in a way that would prevent them from being married to each other in the state in which they reside;
 - both persons are at least of the age of consent in the state in which they reside;
 - the employee and partner are mutually responsible for basic living expenses such as food, shelter and medical expenses and both share financial obligations; and
 - the employee and partner both complete the Affidavit of Domestic Partnership and provide proof of domestic partnership, as required by the “Plan Administrator”.

Eligibility for Child(ren) of Domestic Partner

A domestic partner's eligible dependent children may be enrolled if they meet the health plan eligibility requirements and all of these criteria:

- Unmarried child(ren) up to age 26

- Unmarried child(ren) age 26 and over will continue to be eligible if the child is incapable of self-sustaining employment for reasons of mental illness, retardation, or physical handicap at the time coverage would have ceased at age 26. Medical verification may be requested.

- The children live with the employee and the domestic partner in a parent-child relationship.

- They qualify as the domestic partner's dependent(s) for tax purposes or the domestic partner is required to provide coverage for the children by court order.

- The domestic partner is responsible for the welfare and material needs of the dependent.

When You May Enroll a Domestic Partner

A qualified domestic partner may be enrolled in the medical plans during these time periods only:

- When the employee first becomes eligible to enroll.
- During an open enrollment period.

When Coverage for a Domestic Partner and/or Domestic Partner's Children Ends

Coverage for a domestic partner or children of a domestic partner ends when one of these events occurs:

- On the day the domestic partnership terminates (under the terms of domestic partner eligibility, a domestic partnership terminates when one of the requirements listed above ceases to be true).
- When the dependent child(ren) ceases to be eligible (reaches maximum age, change in marital status, no longer full-time student, etc.) or
- When coverage for the employee ends due to termination of employment, death, or the employee is no longer eligible for coverage.

Tax Consequences of Domestic Partner Coverage

Under applicable federal and state law, coverage of a domestic partner and children of a domestic partner is not eligible for favorable tax treatment. In other words, the value of coverage for the domestic partner (and children of the domestic partner) is taxable to the employee. The only exception to this rule is when the domestic partner or domestic partner's child(ren) qualifies as a dependent of the covered employee for tax purposes, and the covered employee personally is entitled to take a tax deduction for the domestic partner or child. If an employee elects coverage for a domestic partner or child who is not a dependent of the employee, such coverage will result in an increase in the employee's reported gross income, reflecting a portion of the company's and the employee's contributions to pay for the benefits for his or her domestic partner and/or child(ren).

- the employee pays the premium for the employee's own coverage on a pre-tax basis;
- the employee pays the premium for the domestic partner and the domestic partner's children's coverage on an after-tax basis;
- the "value" of the domestic partner coverage is added to the employee's gross income. This "value" is the company's cost for employee +one coverage (or family coverage, if applicable) minus the company's cost for employee only coverage. The employee's and company's costs are based on the medical plan or plans the employee elects.

If you have any questions contact the Technicolor Benefits Solution Center at 1-800-284-7876.

**AFFIDAVIT OF DOMESTIC PARTNERSHIP FOR EMPLOYEES OF
TECHNICOLOR INC.**

I, _____, submit this Affidavit and declare that
Employee

_____ is my Domestic Partner (as defined below) for the purpose of
Domestic Partner

enrolling in one of the Company's medical, dental, and/or vision Plans that the Company may extend to employees' Domestic Partners.

_____ and I are Domestic Partners. Our partnership began
Domestic Partner

on _____.

"Domestic Partners" means two adults of the same or opposite sex who have chosen to share their lives in an intimate and committed relationship, reside together, and share a mutual obligation of support for the basic necessities of life.

Specifically, I declare and acknowledge that I and my Domestic Partner named above, meet the following criteria:

- neither person is married to someone else or is a member of a domestic partnership with someone else that has not been terminated, dissolved, or adjudged a nullity;
- the employee and partner are not related by blood in a way that would prevent them from being married to each other in the state in which they reside;
- both persons are at least of the age of consent in the state in which they reside;
- the employee and partner are mutually responsible for basic living expenses such as food, shelter and medical expenses and both share financial obligations; and
- the employee and partner both complete the Affidavit of Domestic Partnership and provide proof of domestic partnership, as required by the "Plan Administrator".

I understand that I must provide the following documents to the company before coverage for my domestic partner will become effective.

- Proof that I and my domestic partner reside together. This can include drivers' licenses or passports showing the same address, mortgage documents or a deed, lease or rental agreement showing both employee's and domestic partner's names.
- Proof of financial interdependence such as a joint checking account, credit cards with the same account number in both names, powers of attorney for health care, joint title to an automobile, designations of each other as authorized signatures on safe deposit boxes or joint wills.
- Properly completed Affidavit of Domestic Partnership.

Medical Plan Enrollment

You may elect to enroll your domestic partner and your domestic partner's eligible dependent children if they meet the plan eligibility requirements and all of these criteria. Eligible dependent children are defined as:

- Unmarried child(ren) up to age 26
- Unmarried child(ren) age 26 and over will continue to be eligible if the child is Incapable of self-sustaining employment for reasons of mental illness, retardation, or physical handicap at the time coverage would have ceased at age 25. A medical certification may be requested.

Please note: If requested by the company, you must provide proof of your child's eligibility status. In some instances, the company, insurance company, and/or Health Maintenance Organization (HMO) may require an additional Affidavit of Domestic Partnership or other form of documentation. Some HMOs do not offer coverage to domestic partners or their dependent children.

Termination of Domestic Partnership/Change in Status

You must notify the Technicolor Benefits Center *within 30 days* of the change in status of your domestic partnership when any of these events occur:

- The date on which any of the criteria of a domestic partner relationship, listed in the Affidavit of Domestic Partnership, is no longer met.
- The date of death of your domestic partner or domestic partner's dependent children.
- A change in eligibility status of your domestic partner or domestic partner's dependent children which would cause you to add or drop coverage.

Signatures

This form must be executed in front of a Notary Public. Two notarizations are listed in the event separate notaries are used.

We declare, under penalty of perjury, that the statements in this Affidavit are true and correct and that all provisions of the Technicolor Domestic Partner Eligibility criteria have been met. We acknowledge that we have voluntarily provided this Affidavit to be eligible to obtain medical coverage. We also acknowledge that we have read and understand the eligibility criteria and rules, including the tax consequences and continuation of coverage provisions.

We understand that any entities or persons including but not limited to Technicolor who suffer any loss because of any false statements contained in the Affidavit may bring a civil action suit against said employee and/or domestic partner to recover their respective losses, including reasonable attorney's fees.

We also understand that Technicolor reserves the right to change, modify, or discontinue the domestic partner benefits at any time.

(Date) (Signature of Employee)

(Date) (Signature of Domestic Partner)

(Print Full Name of Domestic Partner)

Notarization

State of _____

County of _____

On this _____ day of _____ in the year _____ before me

_____ personally appeared.

_____ personally known to me (or provided to me on the basis of satisfactory evidence) to be the person(s) whose name(s) are subscribed to this instrument and acknowledge that they executed it.

TAX INFORMATION AND CONTINUATION OF COVERAGE FOR EMPLOYEES OF TECHNICOLOR

A. Tax consequences of Electing Health Coverage for Domestic Partner and Domestic Partner's Eligible Dependents

Unless the domestic partner and his/her eligible dependents are also considered the employee's dependents for tax purposes under Section 152 of the Internal Revenue Code, the Internal Revenue Service treats the value of the health coverage provided to the domestic partner and any eligible dependents as taxable income to the employee, minus any contributions paid by the employee for this coverage.

If you elect to enroll your domestic partner and his/her eligible dependents, contributions for their coverage must be made on an after-tax basis and taxable income will be reported on your W-2 form each year.

See attached "Domestic Partner Eligibility" material for an example of how the value of your domestic partner's coverage will be deducted from your pay and reported on your W-2 form each year.

You are advised to review the consequences of electing this benefit with your own tax advisors.

B. CONTINUATION COVERAGE

A domestic partner and his/her dependent children do not have rights to COBRA coverage under existing federal law however, **Technicolor has chosen to offer continued coverage at the COBRA rate applicable to each Plan on the same basis as is currently available to employees, spouses and dependents. For example:**

- The employee's termination of employment (can continue coverage for up to 18 months);
- The termination of the domestic partnership or the employee dies (can continue coverage for up to 36 months). You must notify the company within 60 days of the termination of the partnership; or
- The children of the domestic partner are no longer eligible due to age, marital status, student status, etc. (can continue coverage for up to 36 months)
- Technicolor reserves the right to change, notify, or discontinue the continuation coverage at any time.

Contact ADP at 1-800-526-2720 for information on continuing coverage through COBRA. You should also review the COBRA continuation section in the medical summary plan description for more details.