



# BENEFITS

**YOUR HEALTH** YOUR WEALTH YOUR JOB

## DECLARATION OF LEGAL GUARDIANSHIP

Under the terms of Costco’s Employee Benefits Programs, the term Legal Guardianship means a court, through a formal order, appoints you or your Spouse as the unrestricted, full Legal Guardian of the person and property of a minor child. This does not include a partial or restricted guardianship, such as a guardian of the person only or an estate only, nor does it include a guardian appointed for limited or specific functions, such as making financial, education, or health care decisions. Legal custody of a child is not Legal Guardianship and is not enough to establish eligibility of the child.

### **I. DECLARATION:**

I certify that ALL of the following facts are true:

### **II. ELIGIBILITY STATUS:**

- Each child named below is the grandchild, sibling, niece or nephew of myself or of my legal spouse. (“Spouse” in this declaration is defined by federal tax law.)
- The court documents granting the guardianship status recite the familial relationship described above. (Please attach a certified copy of the court documents);
- I, or my legal spouse, is named as the unrestricted full legal guardian of the child(ren) named above and has the legal responsibility for making both financial and health care decisions for the child(ren) to the degree described above;
- Each child named below qualifies as my spouse’s or my dependent child under IRC Section 152, and I or my legal spouse provide the principal financial support for each child;
- I will provide a copy of my Federal Income Tax Return showing that I am claiming the child(ren) as my dependents for tax purposes. (Please attach a copy of your latest income tax filing that indicates the child’s status);
- Each child is unmarried and under the age of 19, or 23 if enrolled in school full-time.
- Each child and I cohabit and reside together in the same residence and intend to do so indefinitely

### **III. ELIGIBLE CHILD(REN):**

I serve as the legal guardian for each child listed below. Each child listed below meets each of the requirements listed above (please list only those children who qualify):

Name of Child	Date of Birth	Relationship to Employee or Spouse

**IV. CHANGE IN LEGAL GUARDIANSHIP OR ELIGIBILITY STATUS:**

1. I have an obligation to notify the Costco Employee Benefit Program by filing a Declaration of Termination of Legal Guardianship if there is any change in the guardianship status attested to in this Declaration. For instance, I must notify the Program if I resign or am removed as the child's legal guardian, if I no longer provide child's financial principal support, or if the child's parent resumes responsibility for the child. I will notify the Program within sixty (60) days of such change.
2. I understand that any benefits obtained as a result of the completion of this Declaration will terminate on the date that the legal guardianship or any of Costco's Employee Benefits Program requirements for coverage ends, whether or not I notify the Program. I agree that I will be liable to repay the Program for any benefits received after a child's benefit eligibility terminates and that the Program may collect all benefits improperly paid from me.

**V. ACKNOWLEDGMENTS:**

1. I understand that a civil action may be brought against me for any losses (as well as attorneys' fees and costs) due to any false statement contained in this Declaration or for failure to notify the Costco Employee Benefits Program of changed circumstances as required in Section IV above.
2. I have provided the information in this Declaration for use by the Costco Employee Benefits Program for the sole purpose of determining eligibility for certain legal guardianship benefits. I understand that the information provided in this Declaration will be treated as confidential but will be subject to disclosure: a) upon the express written authorization of the undersigned employee, b) upon request of the insurer or plan administrator, c) if otherwise required by law, or (d) as otherwise permitted by the privacy rules of the Health Insurance Portability and Accountability Act.
3. I understand that this Declaration may have legal implications, and that before signing this Declaration I should seek competent legal advice concerning such matters.
4. I declare under penalty of perjury under the laws of the United States America and the laws of the State of \_\_\_\_\_ [insert state], that the foregoing is true and correct.
5. I understand that §1027 of Title 18 of the United States Code makes it a crime to knowingly make a false statement in any document required to be kept by or certified by a welfare benefit plan administrator. **I further understand that the punishment for violations of this law can be a fine of up to \$10,000.00 and imprisonment for as long as five years.** I am also responsible to repay to the Program any benefits paid on behalf of an individual who is ineligible for benefits.
6. I, the undersigned employee, further understand that falsification of information in this Declaration, or failure to notify Costco of changed circumstances pursuant to Section IV above, may lead to disciplinary action against me, including discharge from employment.

_____	_____/_____/_____ Date of Birth	_____
Employee Name - Print		Employee ID Number
_____	_____/_____/_____ Date	_____
Employee Signature		Location Number

## Costco Wholesale Employee Benefits Programs Overview of Legal Guardian Benefits

### Who qualifies under the “Legal Guardianship” provision?

A benefit eligible employee, or their legal spouse, who has been named the legal guardian of a child who has a familial relationship to one of them, and who meets the following qualifications:

- “Familial relationship” is defined as grandchild, sibling, niece or nephew
- “Familial relationship “ to the employee or the employee’s legal spouse must be stated in the court documents granting the guardianship status.
- Employee or employee’s spouse must be named as the legal guardian of the child and be granted unrestricted, full Legal Guardianship of the person and property of the minor child.
- Child must qualify as a dependent under IRS Section 152; which requires the employee or the employee’s spouse to provide at least 50% of the child’s financial support.
- The employee is required to provide a copy of their Federal Tax Return showing that you are claiming the child. This documentation is required at initial enrollment and annually on May 1<sup>st</sup>. Coverage may be continued through age 22 if the child is attending school on a full-time basis. Coverage may also continue beyond age 19 if the child meets the requirements of a disabled adult child.

*Parents are not Dependents* - Your parents, even if you have “legal guardianship”, do not qualify as dependents under the Costco Group Benefit Plan.

### Is there any tax consequence or contribution differences for enrolling a child I have Legal Guardianship of?

No, enrolling a child through the legal guardianship provision is considered the same as enrolling a dependent child. The bi-weekly premium for coverage will be withheld from your paycheck on a pre-tax basis.

### Are they eligible for the same benefits as a dependent child?

Yes, the child will have the same benefit plan coverage, including supplemental life insurance, as any other covered dependent child if they meet the qualifications noted above.

### How do I enroll a child I have Legal Guardianship of?

- Complete a Benefit Enrollment/Change Form
- Complete the Declaration of Legal Guardianship
- Attach all supporting documentation as described in the Declaration
- Attach birth certificates for the children you wish to enroll
- Turn in completed forms and attachments to the payroll or benefit department representative at your location, or you may send the forms directly to the Employee Benefit Department at the Home Office via inter-company mail

All forms are available on-line at [www.costcobenefits.com](http://www.costcobenefits.com), from the payroll or benefit department representative at your location, or by calling the Employee Benefits Department at (800) 284-4882.

### When can I enroll a child I have Legal Guardianship of?

- Within 60 days of establishing the Legal Guardianship
- During the Annual Open Enrollment period which occurs every November. Coverage would take effect on January 1<sup>st</sup>.
- If you experience a qualified change in status as described in the Summary Plan Description.

### Who can I contact if I have additional questions?

The payroll or benefit department representative at your location should be able to answer your questions. You may also contact the Employee Benefits Department at (800) 284-4882.