



Certification Of Tax Status – Domestic Partner, Civil Union Partner, Partner's Child

The Certification of Tax Status below is to be completed when applying for health and/or life benefits for your eligible same-sex domestic partner, civil union partner, or partner's child.

Upload the completed Certification of Tax Status to the bswift enrollment website at www.nxp.bswift.com.

If you enroll an eligible domestic partner, a civil union partner, or an eligible child of your domestic partner for medical, dental, or vision coverage, please keep in mind that if the individual is not an IRS tax dependent for purposes of health coverage, the value of NXP-provided coverage for the individual will be reported as taxable income to you, a concept known as imputed income. In addition, you will pay your share of the contribution for his or her coverage on an after-tax basis. **If you do not return this form, your eligible domestic partner or civil union partner and any eligible children of your domestic partner or civil union partner will be treated as your non-qualified tax dependents, and you will be taxed on the cost of the coverage for which you have enrolled them.**

IRS Rules Regarding Federal Taxation of Benefits

Domestic Partner, Civil Union Partner or Partner's Child — Federal Tax. Your domestic partner, civil union partner, or partner's child may be your federal tax dependent for purposes of their health coverage by meeting the requirements to be a dependent for health coverage purposes under the Internal Revenue Code of 1986, as amended (Code).¹ Your domestic partner, civil union partner or child of your partner may be your *Qualifying Relative* for purposes of health coverage if he or she is a U.S. citizen or resident and:

1. receives over one-half of his or her support from you for the calendar year;
2. lives with you for the entire calendar year as a member of your household; and
3. is not your Qualifying Child or any other taxpayer's Qualifying Child for federal tax purposes during the calendar year.

A note for spouses: If you are legally married to your partner, please notify the Benefits Department that the individual should be enrolled as your spouse. Health benefits for a spouse are provided on a tax-free basis without regard to the above criteria related to tax dependent status.

A note regarding your partner's child: If a child covered as an eligible dependent under your medical, dental or vision benefits is your child, adopted child, step child or eligible foster child, he or she automatically qualifies for tax-free benefits until age 26. Other limitations on eligibility for benefits may apply (see the applicable SPD for details on eligibility). You should check with your own tax advisor to determine whether your domestic partner's child is considered to be your step child for federal income tax purposes, including the tax-free treatment of health coverage.

¹ A partner or partner's child may be able to satisfy these requirements as a "qualifying relative" under Section 152(d) of the Code, determined without regard to subsections (b)(1), (b)(2) and (d)(1)(B).



State Tax Laws May Vary. Please check with your own tax advisor, if necessary, to determine whether your domestic partner, civil union partner, and/or child of your domestic partner qualifies as your tax dependent(s) for health coverage purposes under the laws of the state in which you reside.

If you have questions about whether your domestic partner, civil union partner, or domestic partner's child qualifies as a dependent for tax-free health coverage or need additional information, you should consult your tax professional.

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If you enter YES below, you will not be taxed on the fair market value of the cost of the NXP-provided Plan coverage for that individual (i.e., your domestic partner, your civil union partner, or a child of your partner), and you will pay your share of the individual's premium on a pre-tax basis. If you enter NO below, the value of that individual's coverage provided by NXP is included as imputed income on your annual W-2 tax form, and you pay your share of the cost of such individual's health coverage on an after-tax basis.

I, _____, (employee), declare that:

Federal Tax Status:

1. My domestic or civil union partner qualifies as my tax dependent for federal tax purposes:

___ YES ___ NO

2. My partner's child qualifies as my tax dependent for federal tax purposes:

___ YES ___ NO Child name: _____

___ YES ___ NO Child name: _____

State Tax Status:

3. My domestic or civil union partner qualifies as my tax dependent for state tax purposes:

___ YES ___ NO State: _____

4. My partner's child qualifies as my tax dependent for state tax purposes:

State: _____

___ YES ___ NO Child name: _____

___ YES ___ NO Child name: _____



Termination of Partnership

Keep the Plan Updated if Your Domestic Partner's, Civil Union Partner's, or Partner's Child's Tax Status Changes - You are certifying your partner's or partner's child's expected tax dependent status for health coverage purposes as determined currently. Please notify the NXP Benefits Department as soon as possible if this status changes. Pre-tax benefits are available only if your partner or partner's child qualifies as your tax dependent for the taxable year. If your partner's or partner's child's status changes, and he or she ceases to qualify during the year, you are required to notify NXP to adjust the tax treatment of your partner's or child's benefits.

Execution

Under penalties of perjury, we affirm that the above information is accurate to the best of our knowledge, and we hereby agree and accept all the terms of this Certification:

_____	_____
Employee Name	Partner Name
_____	_____
Signature	Signature
_____	_____
Date	Date