

Civil Union Partner and Domestic Partner Benefits Enrollment Guide

This document provides important information about civil union partner, and domestic partner benefits coverage, including eligibility requirements and tax consequences.

If you still have questions after reading this document, contact Benefits Central at toll-free (877) 844-3333, option 2, option 2 Monday to Friday 7:00 am to 10:00 pm Central time.

Last Modified Date: 10/15/2025

Seagate Technology (Seagate) offers benefits to domestic partners and civil union partners of employees and to their children. The provision of these benefits reflects Seagate's commitment to attracting and retaining a diverse workforce and offering a competitive benefits package.

The term "Partner" in this Guide refers to civil union partners and domestic partners (unless otherwise specifically noted).

This Guide provides information about, and the impact of, the benefits available to Partners of Seagate employees and their children. It has been prepared to help employees understand the tax rules and other laws applicable to the benefits available to Partners, which may be different from the laws applicable to spouses and other dependents. For example, domestic partners and civil union partners are not recognized under federal law and, therefore, their benefits do not generally qualify for favorable tax treatment – unless the Partner also qualifies as the employee's federal tax dependent. In addition, state laws vary with respect to the types of legal unions that they recognize, and the state taxation of benefits provided to Partners. See Section 4 for more information on state and federal tax rules.

The laws governing the proper treatment of Partners and their children for benefit and tax purposes continue to evolve, and while Seagate attempts to keep this guide current, we strongly recommend that you consult with your tax advisor regarding your personal tax consequences of covering Partners and their children.

You may enroll your Partner upon your initial eligibility for benefits or during the annual open enrollment period if your Partner meets the eligibility requirements described in Section 2. Thereafter, you will have the opportunity to change your benefit elections during the open enrollment period for the following plan year, or at other times during the year if you experience a life event, as described in Section 3.

1. Enrollment

If you choose to enroll Partner in Seagate benefits coverage, follow these steps:

- Read all the information in this Guide carefully to make sure your Partner is eligible for coverage. In particular, pay
 attention to Section 2 for information on eligibility and Section 4 for information on the tax consequences of Partner
 coverage. Consult a tax professional if you have any questions about whether your Partner is eligible for tax-favored
 benefits.
- 2. Enroll in Partner benefits in Benefits Central. You must enroll within 31 calendar days of your hire date or within 31 calendar days (or 60 days, under certain circumstances) of a life event.
- 3. Complete the **Affidavit of Marriage, Civil Union, or Domestic Partnership**, included in this Guide and upload to Benefits Central within 31 calendar days of your hire date or within 31 calendar days (or 60 days, under certain circumstances) of a life event.
- 4. If your Partner, or their child, is your federal, state, or local tax dependent and therefore is qualified for tax-favored benefits, complete the **Declaration of Partner's and Partner's Children's Tax Status**, included in this Guide. Upload the completed Declaration into Benefits Central within 31 calendar days of your hire date or within 31 calendar days (or 60 days, under certain circumstances) of a life event.

Once you have enrolled, your Partner coverage will become effective as follows:

- **If you enroll as a new employee:** Coverage is effective your first day as a Seagate employee, provided you enroll within 31 calendar days of your first day of employment.
- If you enroll during the annual benefits Open Enrollment period held every fall: Coverage is effective the following January 1.
- **If you enroll as the result of a life event**: Coverage is effective the date of the life event, provided you enroll within 31 calendar days (or 60 days, under certain circumstances) of the event.

Making Changes to Your Elections

After initial enrollment, you may elect benefits for your Partner and/or their children only during open enrollment or within 31 days (or 60 days, under certain circumstances) after you experience a life event. For information about life events, please see the US Healthcare policy on my.seagate.com (HR Services tab).

Notifying Seagate of Changes in Status

If your relationship ends, your Partner dies, your Partner becomes your spouse, your Partner's or your Partner's children's tax status changes, or your Partner's child is no longer eligible for benefits, you must notify Seagate within 31 days. Notification of a change in status must be provided by submitting:

- An order of dissolution of marriage or legal separation, if you are married;
- An order of dissolution of domestic partnership or civil union;
- An updated Affidavit of Marriage, Civil Union, or Domestic Partnership, if you marry your Partner;
- A notification of a life event via Benefits Central if your Partner's child is no longer eligible for benefits;
- A signed Declaration of Partner's and Partner's Children's Tax Status, if your Partner's or your Partner's Children's tax status changes; or
- A signed Declaration of Termination of Marriage, Civil Union, or Domestic Partnership, included in this Guide.

You must submit the appropriate documentation to Benefits Central within 31 calendar days of the date the relationship ends, the date your Partner becomes your spouse, the date of death of your Partner, the date your Partner's tax status changes, or the date your Partner's child is no longer eligible for benefits. Failure to submit the appropriate documentation within 31 days constitutes fraud and material misrepresentation related to coverage eligibility, and may result in any or all of the following actions by Seagate:

- Termination of your Partner's (and their children's) coverage retroactive to the termination of your Partnership;
- A requirement to pay premiums for COBRA-like coverage retroactive to the termination of coverage, or to reimburse Seagate for all expenses paid while your Partner (and their children) was ineligible for coverage; and
- · Disciplinary action.

2. Eligibility

Your Partner is eligible for certain Seagate benefits if:

- You are eligible for Seagate benefits;
- You and your Partner have a Partnership as defined below; and
- You submit to Seagate any necessary documentation within the required time frame.

Definition of Partner

Partner means domestic partner or civil union partner.

Your Partner is eligible for coverage if you and your Partner:

- 1. Have a domestic partnership or civil union that is legally established under state law; or
- 2. Have a partnership of same or opposite sex that meets the following criteria on, and for the six months immediately preceding, your enrollment date:
 - have an ongoing and committed spouse-like relationship;
 - share a residence;
 - are responsible to each other for the direction and financial management of the household;
 - are responsible for each other's financial obligations;
 - intend that the relationship lasts for an indefinite period;

- are at least 18 years of age (on the enrollment date);
- are unmarried (as defined by applicable state law) and not part of another Partnership; and
- are not related by blood.

Eligible Partner Children

Children of Partners are eligible for coverage if:

- your Partner is eligible for Seagate benefits;
- they live with you and your Partner in a parent-child relationship; and
- you are at least partially responsible for their support.

In addition, eligible children must be:

- Under age 26.
- Of any age if they are physically or mentally disabled (as determined by the applicable plan provisions), incapable of self-support and instead reliant on you for more than half of their support. To be eligible for continued coverage, the disability must have occurred before the individual reached age 19, or if a student, age 26. Coverage will continue as long as the child continues to meet the following conditions:
 - The child is incapacitated;
 - The child is not capable of self-support; and
 - The child depends mainly on you for support.

Proof of such disability and dependency must be furnished to the health plan within 31 days of the date the child attains the maximum age, and at reasonable intervals thereafter.

Please note that you may elect to cover your Partner's children, even if you do not elect to cover your Partner.

Definition of Child

"Children" means:

- any natural children,
- children adopted or placed for adoption,
- stepchildren, or
- any children for whom you or your Partner are required to provide coverage under a Qualified Medical Child Support Order (QMCSO).

Documentation Requirements

Proof of disability and dependency must be furnished to the carrier or plan administrator within 31 days of the date the child attains the maximum age, and at reasonable intervals thereafter.

Seagate reserves the right to request proof of marriage, dissolution, termination of Partnership, birth, adoption, student status, disability, or any other documentation that demonstrates eligibility for benefits.

Duplicate Coverage

If you and your Partner are both employees of Seagate:

- You may not cover your Partner as a dependent if he or she is enrolled in any Seagate coverage as an employee;
- If you and your Partner are enrolled in any Seagate coverage as employees, only one of you may enroll a child as your dependent.

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3. Partner Benefits

Benefit Programs

Your Partner and their children are eligible for coverage under the following benefit programs as permitted under applicable law and subject to relevant insurance carrier restrictions:

- Medical coverage,
- Prescription Drug coverage,
- Dental coverage,
- Vision coverage,
- Employee Assistance Program (EAP) coverage,
- Spouse/domestic partner life insurance,
- Child life insurance.
- Accidental Death and Dismemberment (AD&D) insurance, and
- COBRA coverage equivalent.

Special Rules Regarding Certain Benefits

1. Health Savings Account

Due to federal tax laws, Partners and their children who enroll in the HDHP may not receive tax-favored distributions from an employee's HSA unless they are federal tax dependents who are eligible for tax-favored coverage under the Internal Revenue Code as described in Section 4. In addition, employee HSA funds used to pay for medical expenses for their non-tax dependents are subject to federal income tax and possibly an additional 20 percent penalty tax. However, your Partner may set up and contribute to their own independent HSA (i.e., a non-Seagate HSA) if they are otherwise eligible to make HSA contributions under the Internal Revenue Code and may receive reimbursements for qualified medical expenses from that HSA on a tax-favored basis.

Other special rules apply to HSAs. For more information on HSAs, please see the US Healthcare policy on my.seagate.com (HR Services tab).

2. Flexible Spending Accounts (FSAs)

You generally will not be able to use your Flexible Spending Accounts (FSAs) to be reimbursed for health care or dependent care expenses for your Partner and their children. However, you may be able to do so in limited circumstances, as described below.

Health Care Flexible Spending Account and Limited Purpose Flexible Spending Account

The Health Care Flexible Spending Account (Health Care FSA) and Limited Purpose Flexible Spending Account (Limited Purpose FSA) may be used to reimburse an employee for Partner expenses <u>only</u> if the Partner and/or their children are federal tax dependents who meet the criteria for tax-favored health benefits under the Internal Revenue Code as described in Section 4. For more information about the Health Care FSA and Limited Purpose FSA, please see the US Healthcare policy on my.seagate.com (HR Services tab).

• Dependent Care Flexible Spending Account

The Dependent Care Flexible Spending Account (Dependent Care FSA) can only be used for reimbursement of eligible expenses for "qualifying persons," as defined by the Internal Revenue Code. For more information

about the Dependent Care FSA and the definition of qualifying person, please see the US Dependent Programs policy on my.seagate.com (HR Services tab).

4. Tax Consequences

Because of federal tax law, enrolling your Partner will have an impact on your income and payroll taxes. In addition, enrolling your Partner will have an impact on your benefits payroll deductions for medical, dental, and vision coverage. While the payroll deduction amount will be the same as for all other employees in the same plan at the same level of coverage, the portion of your deductions attributable to your Partner and their children will be taken out after taxes.

If your Partner qualifies as a federal tax dependent or you are eligible for tax-favored benefits under applicable state law, then you may not be subject to imputed income and you may have your payroll deductions taken out before taxes. To report tax-favored status of your Partner or their children to Seagate, complete the **Declaration of Partner's and Partner's Children's Tax Status** (included in this Guide) and submit it to Benefits Central.

Federal Taxes

If your Partner and their children do not qualify as a "dependents" under Section 152 of the Internal Revenue Code:

- You must pay income and payroll taxes on Seagate's contribution toward their coverage;
- The portion of your medical, dental, and vision payroll deductions attributable to their coverage will be taken out after taxes:
- You cannot use your Health Savings Account to pay for their health care expenses.
- You cannot use your Health Care FSA or Limited Purpose FSA to pay for their health care expenses; and
- You cannot use your Dependent Care FSA to pay for their dependent care expenses.

Seagate's contribution toward your Partner's coverage will be added to your other taxable income. The dollar value of the Seagate contribution will show up on your bi-weekly paycheck as additional income or "imputed income," even though you do not actually receive the additional cash. In effect, this amount will increase the amount the IRS uses to calculate how much you will pay in taxes.

The applicable payroll withholdings will be deducted from your paycheck each pay period. The taxable income will be reported on the W-2 form issued to you for the year in which Partner coverage is provided. If your Partner qualifies for tax-favored benefits, you must submit a signed **Declaration of Partner's or Partner's Children's Tax Status**, included in this Guide, when you enroll in Partner coverage, or within 31 days of a change in your Partner's or your Partner's children's tax status.

Federal Rules for Tax-Favored Benefits for Partners and their Children

1. Partners

Under current federal law, a Partner who shares the employee's residence as a member of their household generally qualifies as a federal tax dependent and satisfies the criteria for tax-favored health benefits under the Internal Revenue Code if:

- 1. your partner lives with you as a member of your household (shares a principal residence) for the full calendar year, except for temporary reasons such as vacation, military service, or education;
- 2. your partner receives more than half of their support from you;
- 3. your partner can't be claimed as anyone else's Internal Revenue Code Qualifying Child dependent, or if they can be claimed, that person is only required to file a tax return to get a refund;
- 4. your partner is a citizen, national, or legal resident of the United States or a resident of Canada or Mexico; and
- 5. your relationship does not violate state or local law.

To be your federal tax dependent, your Partner must rely on you for the majority of their economic support. If you both contribute to your household expenses equally, your Partner will not qualify as a tax dependent under the Internal Revenue Code.

Alternatively, if you can claim a federal tax exemption for your Partner and/or your Partner's children, then those individuals are eligible for tax-favored health coverage.

2. Children

Under federal law, a Partner's child will qualify as a federal tax dependent and therefore be eligible for tax-favored benefits if he or she lives with you as a member of your household (shares a principal residence) for the entire calendar year, except for temporary reasons such as vacation, military service, or education if:

- 1. they are not married;
- 2. they receive more than half of their support from you;
- 3. they can't be claimed as anyone else's Internal Revenue Code Qualifying Child¹, or if they can be claimed, that person is only required to file a tax return to get a refund;
- 4. they are a citizen, national, or legal resident of the United States or a resident of Canada or Mexico²; and
- 5. your relationship does not violate state or local law.

Children of Partners often qualify as an Internal Revenue Code "Qualifying Child" of the Partner (and not of the employee), and don't satisfy the exceptions listed above. Therefore, many children of Partners will not qualify for tax-favored health benefits. When this is the case, the value of the coverage for the Partner's children must be imputed as income to you. If you have legally adopted your Partner's child, the child may qualify for tax-favored coverage. A child that, under state law, is considered a stepchild of the employee, is considered a stepchild for federal income tax purposes. In general, stepchildren are the children of an individual's spouse, and where domestic partners or members of a civil union are treated as spouses under state law, the child of a Partner would generally be treated as a stepchild.

You should consult with your personal tax advisor regarding the federal tax consequences of covering your Partner and/or your Partner's children.

State/Local Taxes

In general, unless the Partner qualifies as a "dependent" under the Internal Revenue Code, the value of health benefits provided to Partners of employees is subject to state and/or local income and payroll taxes.

However, the value of benefits for non-dependent Partners who meet certain state and/or local definitions of Partner are excluded from applicable state and/or local income and payroll taxes. For Partners, the exclusion means that any imputed income amounts for federal tax purposes will not be included in the employee's income for state and/or local tax purposes. Please see the following chart for more information.

State	Types of Benefits Exempt	Who Qualifies?
California	All	 Registered domestic partners and their children Two persons (and their children) in a legally formed union that is substantially equivalent to a domestic partnership and registered with the California Secretary of State

¹ An employee can treat another person's "Qualifying Child" as eligible for tax-favored health benefits if the child satisfies the other requirements above, and if the other person is not required to file a tax return and either does not file a return or files one only to get a refund of withheld income taxes. For example, this could allow tax-favored health coverage for the children of an employee's non-working Partner.

² This requirement doesn't apply to children being adopted by a US citizen or national.

State	Types of Benefits Exempt	Who Qualifies?
Colorado	All	Civil union partners and their children Two people (and their children) in a legally formed union that is substantially equivalent to a civil union as defined under Colorado law
Connecticut	All	Legally formed relationships entered into in other jurisdictions that are substantially equivalent to a marriage
Delaware	All	Legally formed relationships entered into in other jurisdictions that are substantially equivalent to a marriage
District of Columbia	All	Registered domestic partners only
Hawaii	All	Civil union partners and their children Two people in a legally formed and documented union, if the relationship meets the eligibility requirements for a civil union under Hawaii law
Illinois	All	 Civil union partners and their children Two people (and their children) in a legally formed union that is substantially equivalent to a civil union as defined under Illinois law
Nevada	All‡	 Registered domestic partners and their children Two people (and their children) in a legally formed union that is substantially equivalent to a domestic partnership registered with the Nevada Secretary of State
New Hampshire	All‡	Legally formed relationships entered into in other jurisdictions that are substantially equivalent to a marriage
New Jersey	All	 Civil union partners and their children Registered domestic partners Validly established same-sex relationships from other jurisdictions
Oregon	All	Registered same-sex domestic partners only
Rhode Island	All	 Civil union partners and their children Two persons (and their children) in a legally formed partnership or union that is substantially equivalent to marriage
Vermont	All	Civil union partners and their children
Washington	All [‡]	Registered domestic partners

State does not currently impose income taxes on wages, salary or similar income.

Some states (e.g., Connecticut, Delaware, and New Hampshire) passed same-sex marriage laws that automatically converted existing civil unions in the state to marriages; others require action on the part of the couple to convert an existing relationship into a marriage. Other states may have favorable tax treatment for Partners. You should consult with your personal tax advisor regarding the state and local tax consequences of covering your Partner and/or your Partner's children.

2026 Imputed Income Amounts

The table below shows the imputed income amount(s) that will be added to your taxable income per paycheck if you cover a Partner and/or the child(ren) of a Partner who are not your tax dependents. The numbers in this table are not the actual tax you will pay per paycheck, but the amount that will be added to your taxable income for the pay period.

Please note that if some of the family members you are covering qualify as federal tax dependents (and therefore are eligible for tax-favored benefits) and some are not your tax dependents (and are not eligible for tax-favored benefits), imputed income amounts will be reduced accordingly.

	If you are covering your Partner	If you are covering your Partner's Child(ren)	If you are covering your Partner and your Partner's Child(ren)
Medical: HDHP	\$362.13	\$262.47	\$637.89
Medical: PPO	\$378.41	\$285.97	\$641.07
Dental Basic	\$28.08	\$13.71	\$41.81
Dental Enhanced	\$48.44	\$35.20	\$83.66
Vision Basic	\$1.48	\$1.09	\$2.58
Vision Enhanced	\$0.19	\$0.15	\$0.31

2026 Payroll Deduction Amounts

The table below shows the portions of your bi-weekly payroll deductions for health care coverage that will be taken out pretax and after-tax if you cover a Partner and/or the child(ren) of a Partner who are not your tax dependents. The pre- and after-tax deduction amounts combined total the same amount that all employees are paying for the same plan at the same level of coverage – the only difference is what portion is deducted before taxes and what portion is deducted after taxes.

Please note that if some of the family members you are covering qualify as federal tax dependents (and therefore are eligible for tax-favored benefits) and some are not your tax dependents (and are not eligible for tax-favored benefits), the pre-tax and after-tax payroll deduction amounts will be adjusted accordingly.

	If you are covering your Partner		If you are covering your Partner's Child(ren)		If you are covering your Partner and your Partner's Child(ren)	
	Pre-Tax Deduction	After-Tax Deduction	Pre-Tax Deduction	After-Tax Deduction	Pre-Tax Deduction	After-Tax Deduction
Medical: HDHP	\$38.31	\$63.23	\$38.31	\$48.00	\$38.31	\$106.61
Medical: PPO	\$66.00	\$106.62	\$66.00	\$78.92	\$66.00	\$177.69
Dental Basic	\$5.27	\$5.26	\$5.27	\$10.53	\$5.27	\$15.79
Dental Enhanced	\$14.66	\$19.46	\$14.66	\$14.16	\$14.66	\$33.60
Vision Basic	\$5.99	\$6.61	\$5.99	\$4.81	\$5.99	\$11.41
Vision Enhanced	\$19.96	\$20.82	\$19.96	\$15.16	\$19.96	\$35.95

Example # 1: Covering a Partner

You and your Partner are enrolled in the Seagate HDHP medical plan, dental basic plan, and vision basic plan.

Using the table in the **2026 Imputed Income Amounts** section above, the total imputed income for domestic partner benefits is \$391.69:

Plan	Coverage	Imputed Income
Medical (HDHP)	Employee + Partner	\$362.13
Dental Basic	Employee + Partner	\$28.08

Vision Basic	Employee + Partner	\$1.48
	Total	\$391.69

\$391.69 will be added to your taxable income for every pay period during which your domestic partner has this coverage. Taxes on \$391.69 will be withheld from your paycheck and reported to the appropriate federal and state tax agencies. Taxes on the imputed income amount will vary based on your income and tax rate.

The payroll deduction amounts for your health care coverage will be broken into pre-tax and after-tax amounts as follows:

Plan	Coverage	Pre-Tax Deduction	After-Tax Deduction	Total Deduction
Medical (HDHP)	Employee + Partner	\$38.31	\$63.23	\$101.54
Dental Basic	Employee + Partner	\$5.27	\$5.26	\$10.53
Vision Basic	Employee + Partner	\$5.99	\$6.61	\$12.60
	Total	\$49.57	\$75.10	\$124.67

Your total bi-weekly payroll deduction for medical, dental, and vision coverage will be \$124.67, with \$49.57 taken out pretax and \$75.10 taken out after-tax.

Example # 2: Covering a Partner and the Child(ren) of a Partner

You are enrolled in the Seagate PPO medical plan (covering your Partner and two of your Partner's children), no dental coverage, and the vision enhanced plan (covering only yourself).

Using the table in the **2026 Imputed Income Amounts** section above, the total imputed income for domestic partner benefits is \$597.89:

Plan	Coverage	Imputed Income
Medical (PPO)	Employee + Partner and Partner's Children	\$641.07
Dental	None	\$0.00
Vision Enhanced	Employee Only	\$0.00
	Total	\$641.07

\$641.07 will be added to your taxable income for every pay period during which your partner and your partner's children have this coverage. Taxes on \$641.07 will be deducted from your paycheck and reported to the appropriate federal and state tax agencies. Taxes on the imputed income amount will vary based on your income and tax rate.

The payroll deduction amounts for your health care coverage will be broken into pre-tax and after-tax amounts as follows:

Plan	Coverage	Pre-Tax Payroll Deduction	After-Tax Payroll Deduction	Total Payroll Deduction
Medical (PPO)	Employee + Partner and Partner's Children	\$66.00	\$177.69	\$243.69
Dental	None	\$0.00	\$0.00	\$0.00
Vision Enhanced	Employee Only	\$9.21	\$0.00	\$9.21
	Total	\$75.21	\$177.69	\$252.90

Your total bi-weekly payroll deduction for medical, dental, and vision coverage will be \$252.90, with \$75.21 taken out pre-

5. COBRA-Like Coverage

The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) provides for continuation of group health plan coverage for you and your spouse and dependent children in certain situations.

However, while federally defined spouses have full COBRA rights and responsibilities under federal law, Partners are not considered "qualified beneficiaries" under COBRA. That is, Partners do not have the right to individually elect COBRA if they lose group health coverage. If you lose Seagate active group health plan coverage, you may elect COBRA-like coverage on behalf of your Partner or their covered children. In addition, if you die, your Partner will have the opportunity to elect COBRA-like coverage for him- or herself and covered children. If your COBRA coverage ends, your Partner's and their children's COBRA-like coverage will also end.

If you and your Partner and/or their children lose medical, dental, vision, and EAP benefits coverage under certain circumstances (called "qualifying events"), you may elect COBRA coverage for yourself and COBRA-like coverage for your Partner and their children. For more information on COBRA coverage, please see the US Healthcare policy on my.seagate.com (HR Services tab).

How to Elect COBRA-Like Coverage

If you lose coverage as a result of a qualifying event, you will be notified of your COBRA coverage options by mail. COBRA coverage must be elected within 60 days of the later of the following:

- The date of the qualifying event; or
- The date a notice of eligibility to continue coverage is sent to you and/or your Partner.

Paying for COBRA-Like Coverage

To continue coverage, the initial monthly premium payment is due within 45 days of the date continuation coverage is elected. Subsequent payments are due monthly. In general, monthly premiums are based on the full group rate, plus 2% for administrative costs (102% of the full group rate).

Please note that you will be taxed on the value of COBRA-like coverage for your Partner and your Partner's children in the same manner as active coverage. See Section 4 for more information.

When COBRA-Like Coverage Ends

COBRA-like coverage ends for your Partner before the end of the maximum continuation period if one of the following occurs:

- Your Partner becomes covered under another group health plan not offered by Seagate, provided the plan does not subject him or her to a legally valid preexisting condition exclusion or limitation;
- Your Partner, after electing COBRA-like coverage, becomes entitled to Medicare;
- Your Partner fails to make timely premium payments or contributions as required;
- Your COBRA coverage ends; or
- Seagate no longer provides health care benefits to any of its employees.

When COBRA-like Coverage Can Be Extended

If COBRA coverage is extended for you or your other dependents due to disability, COBRA-like coverage may be extended for your Partner if you continue to be covered under COBRA through Seagate.

In general, Seagate will adopt such rules for the administration of these COBRA-like provisions as it deems necessary and appropriate from time to time. Seagate reserves the right to terminate continuation of coverage retroactively if your Partner is determined to be ineligible for continued coverage.

6. Leaves of Absence

Seagate recognizes that certain circumstances may require you to be absent from work and provides leaves of absence options to eligible employees to help them manage family, medical, personal, or other situations requiring time away from work. You may be eligible for a leave of absence if you need to be away from work due to a family situation involving your Partner or your Partner's children.

For more information on your leave of absence options, including the effect of leave on your benefits, benefit contribution requirements while on leave, and the procedures and requirements for taking a leave, please see the US Leaves of Absence policy on my.seagate.com (HR Services tab).



Part I.

Affidavit of Marriage, Civil Union, or Domestic Partnership

l,	No was of Francis	our of (Drint)	_ certify that (Complete either "A", "B" or "C"):
	Name of Empl	oyee (Print)	
	A. I, and		_ were legally married on
		Spouse (Print)	Date of Marriage (Print)
	-OR-		
	B.		
	I, and Name of I	Partner (Print)	are engaged in a legally established domestic partnership or civil union.
	-OR-		
	C.		
	I, and		are engaged in a domestic partnership, and:
	Name of F	Partner (Print)	

For the six months immediately preceding, we:

- had an ongoing and committed spouse-like relationship;
- shared a residence;
- were responsible to each other for the direction and financial management of the household;
- were responsible for each other's financial obligations;

In addition, we:

- intend that the relationship lasts for an indefinite period;
- are at least 18 years of age (on the enrollment date);
- are unmarried (as defined by applicable state law) and not part of another Partnership; and
- are not related by blood.

Part II.

I understand that this affidavit shall be terminated upon the death of my spouse/domestic partner or by a change of my circumstance attested to in this affidavit.

I agree to notify Benefits Central if there is any change of circumstances attested to in this affidavit within thirty-one (31) days of change by filing a Declaration of Termination of Marriage, Civil Union, or Domestic Partnership.

I understand that this information will be held confidential and will be subject to disclosure only upon our express written authorization or if otherwise required by law. I understand that this declaration of responsibility for our common welfare may have legal implications under state law. I understand that a civil action may be brought against us for any losses, including reasonable attorney's fees, because of a false statement contained in this Affidavit of Marriage, Partnership or Civil Union.

Part III.

Seagate strives to provide you and your family with valuable benefits. Ensuring the integrity of the eligibility data on file is an important component of Seagate's programs as having ineligible family members enrolled in any benefit program increases the costs - both to you and the company.

Seagate conducts random audits of covered family members. If an individual is selected to be audited, they will receive a letter requesting that they provide appropriate documentation to verify proof of eligibility (e.g. birth certificates, university transcripts, etc.)

I, the undersigned employee, understand that willful falsification of information on this affidavit constitutes fraud and material misrepresentation and may lead to disciplinary action, up to and including discharge from employment.

I declare under penalty of perjury under the laws of the state in which I reside that the foregoing is true and correct.

Name of Employee (please print)	Employee GID
Signature of Employee	Date

Submit the signed form and upload it to Benefits Central.



Declaration of Partner's and Partner's Children's Tax Status

It can be complex to determine whether an individual satisfies the definition of a tax dependent under the Internal Revenue Code. You may wish to consult a tax professional for advice on your personal situation before you declare that your Partner and/or their children are eligible for tax-favored healthcare coverage.

If you can claim a federal tax exemption for your Partner and/or their children, then those individuals are eligible for tax-favored healthcare coverage for both federal and state tax purposes.

A Partner* and/or their unmarried children who share your residence as members of your household are eligible for tax-favored health coverage only if all of the following requirements are met:

- 1. Partner lives with you for the full calendar year, except for temporary reasons such as vacation, military service, or education.
- 2. Partner receives more than half of their support from you.
- 3. Partner is not anyone else's Internal Revenue Code Section 152 Qualifying Child, or if they can be claimed, that person is only required to file a tax return to get a refund.
- 4. Partner is a citizen, national, or legal resident of the United States or a resident of Canada or Mexico. (This requirement doesn't apply to children being adopted by a US citizen or national.)
- 5. The relationship doesn't violate state or local law.

An employee can treat another person's Qualifying Child as eligible for tax-favored health benefits if the child satisfies the other requirements above and if the other person isn't required to file a tax return and either doesn't file a return or files one only to get a refund of withheld income taxes. For example, this could allow tax-favored health coverage for the children of an employee's non-working Partner.

Children of Partners often qualify as a "Qualifying Child" of the Partner and don't satisfy the above exception. When this is the case, the value of the child's coverage will be imputed as income to you.

Your Partner must rely on you for the majority of their economic support in order to qualify as your tax dependent. If you both contribute to your household expenses equally, your Partner will not qualify as your tax dependent under the Internal Revenue Code.

* For the purpose of this form, the term "Partner" means a domestic partner or civil union partner. Review Partner eligibility requirements in the **Domestic Partner and Civil Union Partner Benefits Enrollment Guide** to determine whether your Partner is eligible for Seagate benefits.

Tax Status (Federal)

List your Partner and each of their children that you wish to enroll for Seagate benefits and indicate whether you declare them as "dependents" (as determined under Sections 105 and 152 of the Internal Revenue Code) or as stepchildren (who are eligible for tax-favored health coverage as defined above).

	Name(s)	Eligible for Federal Tax-favored Coverage as a Dependent or Stepchild?
Partner		□ Yes □ No
Child		□ Yes □ No
Child		□ Yes □ No
Child		□ Yes □ No

Tax Status (State or Local)

Even if your covered dependent(s) listed above do not qualify for tax-favored coverage as a "dependent", the coverage they receive may not be subject to state income and payroll taxes in certain states that provide tax-favored coverage for domestic partners or civil union parties. If you claim that your Partner and/or children are not subject to state income or payroll taxes, please complete all of the following statements.

1.	My Partner and I have a domestic partnership or civil union that is legally established in			
	State	·		
2.	I work for Seagate in			
		State		
3.	I live in the state of			
		State		

	Name(s)	Eligible for State Tax-favored Coverage as a Dependent or Stepchild?		
Partner		□ Yes □ No		
Child		□ Yes □ No		
Child		□ Yes □ No		
Child		□ Yes □ No		

Certification

I understand that if my Partner and/or their children are not eligible for tax-favored coverage, I will be subject to all applicable federal, state, local, and payroll taxes for their benefits, and that I may not use my health care, limited purpose, or dependent care flexible spending account for their unreimbursed expenses.

I agree to notify Seagate immediately of any change in the tax status of my Partner and/or their children. I understand that if I had previously certified my Partner and/or their children as eligible for tax-favored coverage, I may be liable for taxes due to changing their tax status.

I declare under penalty of perjury under the laws of the state in which I reside that the foregoing is true and correct.

Name of Employee (please print)	Employee GID	
Signature of Employee	Date	



Declaration of Termination of Marriage, Civil Union, or Domestic Partnership

I,		, submit this	Declaration		
′ —	Name of Employee				
to ir	nform Seagate that my Marriage	or Partnership has been	terminated because:		
	The relationship with	Name of Spouse/Part	ended on ner	; or;	
	My Spouse/Partner		died on		
Sea	derstand that the effect of filing t agate's benefits. derstand that I cannot enroll a si			-	
	on until six months after the date				•
taxe dea	thermore, if I had declared my Pa es due to a mid-year termination th of my spouse or Partner, I will lress:	of the relationship. In the	e event that termination of	of this relationship is not	due to the
Nar	me of Spouse/Partner				
Stre	eet Address				
City	State	Zip Code			
l de	clare under penalty of perjury un	der the laws of the state	in which I reside that the	e foregoing is true and c	orrect.
Na	me of Employee (please print)		Employee Gl	D	
Siç	gnature of Employee		Date		

Submit the signed form and upload it to Benefits Central.