

ILWU-PMA BENEFIT PLANS /

International Longshore & Warehouse Union —
Pacific Maritime Association **www.benefitplans.org**

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ILWU-PMA Pension Plan
ILWU-PMA Welfare Plan

ILWU-PMA Watchmen Pension Plan

January 22, 2014

To: ILWU Longshore, Ship Clerk, Walking Boss/Foreman, and
Watchmen Locals

From: Mario Perez, Manager, Welfare Plans

Subject: Updated Record Change Form (RCF)

Attached is the revised Record Change Form (RCF) which has been updated on the back to reflect the age requirements for dental coverage based on the elected dental plan. We have also removed the requirement for the Taxation Form for Natural Children under age 26.

A small supply of RCF forms will be sent to you.

Enclosure

cc: Area Welfare Directors

A copy of this memo and RCF forms can be downloaded at www.benefitplans.org.

MP:mc/opeiu29aficio/Updated RCF 012214

Dependent Spouse – A person who is married to a Longshoreman, Pensioner, or Social Security Retiree and who is so identified on both a valid marriage certificate (or other appropriate evidence of marriage to the extent a marriage certificate is not otherwise available or applicable under the laws of the jurisdiction in which the marriage was contracted) and the form provided by the Trustees for enrollment of dependents that has been most recently executed by such Longshoreman, Pensioner, or Social Security Retiree; provided, that a marriage shall be deemed valid under the Plan if it is considered valid under the laws of the jurisdiction in which it was contracted. A same-sex domestic partner of a Longshoreman, Pensioner, or Social Security Retiree who is so identified on the form provided by the Trustees for enrollment of dependents that has been most recently executed by such Longshoreman, Pensioner, or Social Security Retiree, shall be deemed to be a Dependent Spouse provided the Longshoreman, Pensioner, or Social Security Retiree (a) provides such documentation as the Trustees may require concerning him/her and the domestic partner and (b) certifies that (1) they are not eligible to marry in their state of domicile; (2) they are at least 18 years of age; (3) they share a close personal relationship and are responsible for each other's common welfare; (4) each is the other's sole domestic partner; (5) they are not married and the Longshoreman, Pensioner, or Social Security Retiree has not had another domestic partner enrolled in the Plan within the prior 12 months; (6) they share the same residence and are members of the same household, with the intent to continue doing so indefinitely; and (7) they are not related by blood closer than would bar marriage. The Trustees shall review the list of enrolled Dependent Spouses from time to time for the purpose of verifying Eligibility.

Dependent Child - Effective July 1, 2011, the Welfare Plan definition of "Dependent Child" is being changed because of the new health reform law. The new definition is: A person (1) who is identified by the Active Employee or Pensioner on the form provided by the Trustees for the enrollment of dependents (which form has been filed with the Trustees), (2) who is within one of the following classes: (a) a natural child of an Active Employee or Pensioner, (b) a legally adopted child of an Active Employee or Pensioner, (c) a stepchild or foster child of an Active Employee or Pensioner, or (d) a child who has or had a parent/child relationship with an Active Employee or Pensioner if such child's natural parent is not in fact supporting such child, (3) who does not have employment-based group health coverage available to him or her other than through the parent and has attained age 19, or 23 if a full-time student, and (4) who either: (i) has not attained 26 years of age or (ii) is, and continues to be, upon attaining age 26, mentally or physically incapacitated so as to be incapable of self-sustaining employment.

For each dependent, attach the following required documents :

Spouse or Same-Sex Spouse: Copy of marriage certificate

Same-Sex Domestic Partner: Notarized Same-Sex Domestic Partner Certification Form WF593 (include 2 documents as specified on form)

Important Notice Regarding Taxation Form WF594 (available at Benefit Plans office, www.benefitplans.org or Local)

Worksheet for Determining Support, IRS Publication 501 (if applicable as noted on Form WF594 listed above)

Natural or Step Child: Copy of birth certificate **Adopted and/or Foster Child :** Copy of birth certificate or other proof of age

If applicable, documentation establishing child's placement for adoption or foster care

Incapacitated Dependent Child over age 26 Copy of birth certificate

Important Notice Regarding Taxation Form WF594 (available at Benefit Plans office, www.benefitplans.org or Local)

Worksheet for Determining Support, IRS Publication 501 (if applicable as noted on Form WF594 listed above)

Medical Report for Incapacitated Dependent Benefits Form WF303

Legal Guardianship Child: Copy of birth certificate or other proof of age

Documentation establishing child's placement for legal guardianship

Important Notice Regarding Taxation Form WF594 (available at Benefit Plans office, www.benefitplans.org or Local)

Worksheet for Determining Support, IRS Publication 501 (if applicable as noted on Form WF594 listed above)

Child of an enrolled Same-Sex Domestic Partner: Copy of birth certificate

Important Notice Regarding Taxation Form WF594 (available at Benefit Plans office, www.benefitplans.org or Local)

Worksheet for Determining Support, IRS Publication 501 (if applicable as noted on Form WF594 listed above)

Any Other Child: Copy of birth certificate or other proof of age

Notarized Dependent Child Certification Form WF446 (available at Benefit Plans office, www.benefitplans.org or Local)

Important Notice Regarding Taxation Form WF594 (available at Benefit Plans office, www.benefitplans.org or Local)

Worksheet for Determining Support, IRS Publication 501 (if applicable as noted on Form WF594 listed above)

Medical coverage for eligible Dependent Children terminates at age 26, full-time student status not required.

For Dependent Children ages 19 to 23 who are full-time students, in addition to the above documentation, please also attach student verification for Dental Plan eligibility as shown below:

→ For Lifemap - Willamette Dental: Proof of full-time student status for children ages 19-23. Coverage terminates at age 23.

→ For Delta Dental CA, WA or OR, Kaiser Oregon Dental, Gentle Dental, Harbor Dental and Dental Health Services CA :

Coverage terminates at age 26 (full-time student status not required).

→ For Dental Health Services Washington: Coverage terminates at age 25 (full-time student status not required).