

## SPOUSAL EQUIVALENT BENEFITS COVERAGE INFORMATION

Employees who are eligible for group health benefits may cover their domestic partners (spousal equivalents) under Pearson's group health and welfare plans, subject to the conditions below.

If you live in a jurisdiction where civil unions or domestic partnerships are permitted, you must be registered accordingly in order to cover your spousal equivalent. Completing an affidavit is not necessary, but you must be able to provide documentation of civil union or domestic partnership if requested.

If you live in a jurisdiction where civil unions or domestic partnerships are not permitted, you must file an Affidavit of Spousal Equivalency in order to cover your spousal equivalent. In addition, you must be able to provide certain documentation as explained below.

### About the Coverage

Please note the following:

- The value of the coverage will be treated as taxable income to you.
- Spousal equivalents are not covered by COBRA. However, at its sole discretion, Pearson may offer limited continuation coverage.
- You must enroll your spousal equivalent (and their eligible dependent children, if any) within 31 days of becoming benefits eligible, or during open enrollment. You can discontinue coverage for your spousal equivalent during open enrollment, or during the year if you complete a Statement of Termination of Spousal Equivalency.
- You are required to submit a Statement of Termination of Spousal Equivalency within 31 days of the date of death of your spousal equivalent, or of the date the criteria of spousal equivalency are no longer met.

### Affidavit and Required Documentation

In addition to completing an Affidavit of Spousal Equivalency, you must submit proof that you and your spousal equivalent reside together **and** that you are financially interdependent. The following are examples of acceptable documentation.

#### To document that you reside together:

- A lease, deed or mortgage showing both partners as parties to the transaction
- Driver's license for both partners showing the same address

#### To document that you are financially interdependent:

- Joint checking account
- Credit cards with the same account number in both names
- Designations of each other as authorized signatures on safe deposit boxes
- Joint wills
- Powers of attorney

Email your completed Affidavit and supporting documentation to Pearson Benefits Department at [benefits.answers@pearson.com](mailto:benefits.answers@pearson.com) and include the words "Spousal Equivalent Affidavit" in the subject line.

## AFFIDAVIT OF SPOUSAL EQUIVALENCY

I, \_\_\_\_\_, submit this Affidavit of Spousal Equivalency to establish  
(Name of Employee)

\_\_\_\_\_ as my Spousal Equivalent (as those terms are defined  
(Name of Spousal Equivalent)

below) for the purpose of any benefits that Pearson (the "Company") may extend to an employee's Spousal Equivalent.

For purposes of this Affidavit, "Spousal Equivalents" means two adults 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.

I attest that \_\_\_\_\_ and I are Spousal Equivalents,  
(Name of Spousal Equivalent)

and that we meet the following criteria:

- We have been residing together for at least one year and intend to do so indefinitely as Spousal Equivalents.
- We are not related by blood to a degree of closeness that would prohibit legal marriage in the state in which we reside.
- We are mutually responsible for basic living expenses.
- We are both at least the age of consent for a legal marriage in the state in which we reside.
- Neither one of us is legally married to anyone else.
- We do not live in a jurisdiction that currently permits domestic partnerships or civil unions.

In order to enroll my Spousal Equivalent in Company coverage, I acknowledge and confirm my understanding that:

- I must submit:
  - proof that my Spousal Equivalent and I reside together, and
  - proof of our financial interdependence.
- Contributions for Spousal Equivalent coverage will be deducted from my pay on an after-tax basis, regardless of whether my Spousal Equivalent would be considered my dependent for income tax purposes under Section 152 of the Internal Revenue Code. The value of any health insurance coverage provided for my Spousal Equivalent, less the contribution paid by me for this coverage, will be treated as taxable income.

For eligible employees of Pearson Education, Inc. and the affiliated operating companies of Pearson Education, Inc. that participate in these Pearson-sponsored benefit plans.

- The Company is not legally obligated to extend COBRA benefits to any Spousal Equivalent or their dependents. However, the Company may, at its sole discretion, offer limited continuation coverage.
- I have an obligation to file a Statement of Termination of Spousal Equivalency with the Company within 31 days of (a) the death of my Spousal Equivalent, or (b) the date on which any of the criteria of the Spousal Equivalency relationship are no longer met.
- Regardless of whether I file a Statement of Termination of Spousal Equivalency, the date on which coverage of my Spousal Equivalent, and that of any dependents covered pursuant to this Affidavit will end is the earliest of:
  - the date on which my employment with the Company ends;
  - the date on which my Spousal Equivalent dies;
  - the date on which the criteria of Spousal Equivalency are no longer met; or
  - the date on which I file a Statement of Termination of Spousal Equivalency with the Company.
- I cannot file another Affidavit of Spousal Equivalency for a new Spousal Equivalent until at least one year after I file a Statement of Termination of Spousal Equivalency.
- The Company reserves the right to modify or terminate this benefit coverage at any time.

I understand that I am responsible for reimbursement of any expenses incurred by the Company as a result of any false or misleading statement made by me in this Affidavit or in any related documents, and that the making of any false or misleading statement in this Affidavit may result in disciplinary action up to and including termination of employment.

I affirm that all the statements in this Affidavit are true and complete to the best of my knowledge.

|                     |                       |
|---------------------|-----------------------|
| Signature           | Date                  |
| Name                | Address               |
| Pearson Employee ID | City, State, Zip Code |

**\*\*Email your completed Affidavit and supporting documentation to Pearson Benefits Department at [benefits.answers@pearson.com](mailto:benefits.answers@pearson.com) and include the words "Spousal Equivalent Affidavit" in the subject line.\*\***