# Domestic Partner Affidavit

| PLAN GROUP NUMBERS | Active Employees | Retired Employees |
|---|---|---|
| Kaiser Foundation Health Plan of Washington Options, Inc.—**Access PPO Plan** | **6498700** | **6498800** |
| Kaiser Foundation Health Plan of Washington—**Virtual Plus Plan** | **2342500** | **2342600** |
| Kaiser Foundation Health Plan of Washington—**HSA HMO Plan (Individual)** | **1658400** | **1658900** |
| Kaiser Foundation Health Plan of Washington—**HSA HMO Plan (Family)** | **1658500** | **1659000** |
| **Delta Dental of Washington Plan** | **287** | **287** |
| **Willamette Dental of Washington Inc. Plan** | **WA137** | **WA137** |

**Section A. INDICATE THE PURPOSE OF THIS AFFIDAVIT:** ***(Note: you must ALSO complete an enrollment application)***

| **Purpose of Application** | **Add:** ☐ Domestic Partner ☐ A Domestic Partner's Dependent(s) | **Terminate:** ☐ Domestic Partner ☐ A Domestic Partner's Dependent(s) | **Effective Date Desired:** _____ |
|---|---|---|---|

**Employee's Last Name:** _____ **First Name:** _____ **MI:** _____

**Section B. I ATTEST THAT:**

I, and _____ , are domestic partners, and we:
*(Name of Domestic Partner — please print)*

- Are living together and
- Are not married to anyone, and
- Are not related by blood closer than would bar marriage in the State of Washington, and
- Are each eighteen (18) years of age or older and
- Are both legally competent to register and
- Are not in a domestic partnership with anyone else.

**Section C. TERM OF AFFIDAVIT:**

I understand that this affidavit shall be terminated upon the death of my Domestic Partner or by a change of circumstance attested to in this affidavit. I agree to notify PLU's Human Resources if there is any change of circumstances attested to in this affidavit within thirty (30) days of the change by filing an updated Affidavit and other applicable forms.

**Section D. IF YOU ARE APPLYING FOR CHILDREN OF YOUR DOMESTIC PARTNER:**

I, the employee, declare that my Domestic Partner's child(ren) meets the following criteria:

1) The dependent(s) reside regularly with me and my Domestic Partner, and the dependent(s) qualify as my Domestic Partner's dependent(s) for tax purposes (see the back of this form) OR
2) My Domestic Partner is required to provide coverage for the child(ren) by a court order.

**Section E. TAX STATUS CERTIFICATION AND PAYROLL DEDUCTIONS FOR MY DOMESTIC PARTNERS AND/OR HIS OR HER DEPENDENT(S):**

☐ I certify my Domestic Partner and his or her dependent(s) qualify under IRS rules (see back of form) as my dependent(s), so I elect for their premiums to be taken on a pre-tax basis OR

☐ Deduct the premiums for my Domestic Partner and any dependent(s) on an after-tax basis; I understand that any premiums paid by PLU on their behalf will be taxable income to me.

**Signature of Employee:** _____

**Section F. DECLARATIONS AND SIGNATURES:**

- I understand that this declaration of responsibility for our common welfare may have legal implications under Washington law.
- I understand that a civil action may be brought against us for any losses, including reasonable attorney's fees and taxes, because of a false statement contained in this Affidavit.
- I have read PLU's Domestic Partner Policy and Guidelines and understand its requirements.
- I also certify under penalty of perjury, under the laws of the State of Washington, that the foregoing is true and correct.
- I understand that falsification of information on this affidavit may lead to disciplinary action, up to and including discharge from employment.

**Signature of Employee:** _____ **Signature of Domestic Partner:** _____ **Signature of Group Administrator:** _____

**Date:** _____ **Date:** _____ **Date:** _____

# **Tax Implications** for Domestic Partners and Children of Domestic Partners

The tax-favored status of employer provided health insurance (medical and dental coverage) is so well known that employers and employees often take it for granted. As such, the cost of coverage for a spouse and child(ren) / stepchild(ren) is automatically exempt from an employee's taxable income, but for a person who is not a spouse or child / stepchild through marriage, a payment for health care coverage is eligible for tax exemption only if the person is a "dependent" as defined in the Internal Revenue Code.

This criterion is separate from PLU's criterion for eligibility under the plan. A domestic partner and/or his or her dependent child(ren) are eligible for benefits under PLU's medical and dental plans as long as they meet the criterion outlined in Section B on the front side of this form. The criterion outlined below pertains to the ability of you as a PLU employee to receive those benefits and/or pay for those benefits on a tax-exempt basis.

**IRS DEFINITION OF DEPENDENCY**

Under the current definition in Section 152 of the Internal Revenue Code, your Domestic Partner may be considered to be a dependent if you meet several tests, including:

1) The Domestic Partner is a member of your household, and has his or her principal place of residence in your home, and
2) You furnish over half of the Domestic Partner's support for the year. To determine this, the amount you contribute must be compared with the amounts received for support by the Domestic Partner from all other sources, including any amounts supplied by him or her, including earnings.
3) If you elect to have the child(ren) of your Domestic Partner covered by these health benefits, the same rules of dependency apply. So, if the child(ren) does not receive over half of their support from you, the cost of their coverage may be taxable to you unless the child or child(ren) are your dependent(s).

If your Domestic Partner and his / her child(ren) are dependent(s) under this Code, you must sign the certification in Section E of this form to that effect to gain the benefit of the tax exemption. Although benefits can still be provided under PLU's plan, if your Domestic Partner and his / her child(ren) are not your dependent(s), the payments for coverage must be treated as follows:

1) Your premium contributions for health insurance for the Domestic Partner and his / her child(ren) will be made on an after-tax basis (instead of on a pre-tax basis).
2) PLU's contribution for the coverage for your Domestic Partner and his / her child(ren) (if any) will be considered taxable income to you, and PLU will report the cost of that coverage to you as taxable income and withhold the applicable state and federal taxes on those amounts.

This summary is provided for your convenience; Pacific Lutheran University cannot provide tax or legal advice. You may wish to consult your own tax or legal advisor for more information.