

## **DOMESTIC PARTNER BENEFITS**

The College defines domestic partners as two individuals of the same or opposite sex who live together in a long-term relationship of indefinite duration. There must be an exclusive mutual commitment, in which the partners agree to be responsible for each other's welfare and share financial obligations. In order to be eligible for benefits, staff and their domestic partner must sign a Statement of Domestic Partnership indicating they meet the requirements set forth in the statement.

Children of domestic partners qualify as eligible dependents if either partner is the biological parent or if either or both partners are adoptive parents of the child (ren). In all cases, the child(ren) must be claimed as dependents for federal income tax purposes.

Unless the domestic partner and child(ren) meet the definition of dependents as set forth in Section 152 of the Internal Revenue Code, the premiums paid for their coverage must be deducted from an employee's paycheck on an after-tax basis. The portion of the premium paid by the College is considered taxable income to the staff member and the College must withhold state and federal taxes on this amount. Please refer to the attachment regarding tax information on health benefits for domestic partners for definition of dependency.

The benefits offered to domestic partners and dependents are medical and dental insurance, and a Colorado College I.D. card. Domestic partners are not considered qualified beneficiaries for COBRA continuation coverage purposes. Enrollment follows the College's benefit rules for open enrollment or changes to family status or employment/benefit status if changes are made within 31 days of the qualifying event.

Contact the College's benefits representative for details about premiums or for additional information about eligibility and benefits.

## **TAX INFORMATION ON BENEFITS FOR DOMESTIC PARTNERS**

The cost of medical and dental insurance coverage for a person who is not a spouse or a stepchild through marriage does not entitle employees to a tax exemption unless that person is a “dependent” as defined in the Internal Revenue Code. In addition, the College’s contributions to the employee’s medical and dental insurance coverage is considered taxable income to the staff member, and the College must withhold state and federal taxes on it.

If your domestic partner and his/her child(ren) are your dependents under the Internal Revenue Code, you must provide the College with a tax certification of dependency and a copy of your income tax return to receive the benefit of the tax exemption.

### **Definition of Dependency**

Under the definition in Section 152 of the Internal Revenue code, your domestic partner is a dependent if you meet several tests, chiefly:

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 must furnish over half of the domestic partner’s support for the year. In figuring this, the amount you contribute must be compared with the amounts received for support of the domestic partner from all other sources, including any amounts supplied by him or her, including earnings.

If you elect to have the children of your domestic partner covered by the College’s medical and/or dental insurance, the same rules on dependency apply. The cost of coverage will be taxable to you unless the child(ren) are your dependent(s).

We recommend that you consult a tax advisor to determine if you may claim your domestic partner or his or her child(ren) as a dependent for tax purposes, before you certify that they are dependents.

## STATEMENT OF DOMESTIC PARTNERS

### I. DECLARATION

We, \_\_\_\_\_ and \_\_\_\_\_  
employee (please print) domestic partner (please print)

certify that we are domestic partners according to the following criteria and are eligible for health and/or dental insurance coverage under Colorado College's benefit program and for a Colorado College I.D. card:

- 1) we are each other's sole domestic partner and intend to remain so indefinitely;
- 2) neither one of us is married to anyone else;
- 3) we are not related by blood to a degree of closeness which would prohibit legal marriage in Colorado;
- 4) we are each at least eighteen (18) years of age;
- 5) we reside together; are jointly responsible for our common welfare and share financial obligations. Joint responsibility for our common welfare and shared financial obligations may be demonstrated by the existence of three (3) of the following: *(we have checked below the types of documentation that we can provide, if requested)*
  - (     ) cohabitation agreement
  - (     ) joint mortgage or lease
  - (     ) joint ownership of a motor vehicle, joint checking or credit card account
  - (     ) durable power of attorney, designating the partner as attorney-in-fact
  - (     ) designation of partner as beneficiary for life insurance and/or retirement purposes
  - (     ) designation of partner as primary beneficiary in a will

### II DEPENDENT(S)

If your domestic partner and his or her child(ren) are your dependents under Section 152 of the Internal Revenue Code, you will have to provide certification to that effect.

If your domestic partner and his or her child(ren) are not your dependents (1) your contribution to their health insurance cannot be deducted on a pre-tax basis; and (2) the College's contribution will be considered taxable income to you, and we will withhold state and federal taxes on it.

Employees are advised to consult a tax advisor to determine if you may claim your domestic partner or his or her child(ren) as dependents, before you complete the certification that they are dependents.

### III CHANGE IN DOMESTIC PARTNERSHIP

We agree to notify the College's Human Resources Department if there is any change in our status as domestic partners, as certified in this Statement of Domestic Partnership (for example, a change in joint residence or if we are no longer each other's sole domestic partner). We will notify Human Resources within thirty (30) days of such change by completing a Statement of Termination of Domestic Partnership. Employees agree that they cannot file a subsequent Statement of Domestic Partnership until three (3) months after the Statement of Termination has been filed.

### IV ACKNOWLEDGMENT

We understand that any false or misleading statements made in order to receive benefits may subject the employee to disciplinary action, loss of benefits, and an obligation to reimburse the College for any cost involved in providing benefit coverage.

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Employee's signature	Date
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Domestic partner's signature	Date
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Human Resources	Date
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County of \_\_\_\_\_

On (date) \_\_\_\_\_, before me personally

Appeared \_\_\_\_\_

To me known and known to me to be the individual who signed the above and acknowledged to me that he/she signed the consent.

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Notary Public\*

\* Notary Public must include the date of appointment expires with signature (include expiration date and notarial seal).

**COLORADO COLLEGE**

**TAX CERTIFICATION OF DEPENDENCY FOR HEALTH INSURANCE**

**Employee** \_\_\_\_\_ **SS#** \_\_\_\_\_  
Last Name First Name MI

**Domestic Partner** \_\_\_\_\_ **SS#** \_\_\_\_\_  
Last Name First Name MI

**Partner's Children** \_\_\_\_\_ **SS#** \_\_\_\_\_  
Last Name First Name MI  
\_\_\_\_\_  
Last Name First Name MI  
\_\_\_\_\_  
Last Name First Name MI

Additional children may be listed on reverse side. Please include SS#.

I have read the College's handout on "Tax Information on Benefits for Domestic Partners" and hereby certify that:

\_\_\_\_\_ my domestic partner

\_\_\_\_\_ the children of my domestic partner listed above

whom I am enrolling in health and/or dental insurance coverage are my legal dependents under Section 152 of the Internal Revenue Code. (Check only the category that is applicable.) I understand that falsely certifying dependency status could result in disciplinary action by the College, as well as potential claims of tax fraud.\* I further agree to notify the College immediately of any change in the dependency status of the person (s) I have certified as dependents.

\_\_\_\_\_  
Signature of Employee

\_\_\_\_\_  
Date

\*We recommend that you consult a tax advisor to determine if you may claim your domestic partner or his or her child(ren) as dependents for tax purposes.