

Domestic Partner Policy

Overview

The City of Salem offers medical, dental, vision, dependent life insurance, and other benefits as required by Oregon law, to an employee's domestic partner and their legal dependents, provided the eligibility requirements outlined below are met.

If you are Registered Domestic Partners, you must submit a copy of your Declaration of Oregon Registered Domestic Partnership. If you are non-registered Domestic Partners, you must complete the Domestic Partner Affidavit form. The Health Insurance Enrollment/Change form is also required to process the enrollment or termination of a domestic partner.

Domestic Partner, as used in this document, shall apply to all domestic partners.

Eligibility Requirements

To be eligible for domestic partner benefits, both the employee and the domestic partner must meet the following eligibility requirements:

1. Are both at least eighteen (18) years of age and mentally competent to consent to this contract;
2. Are both responsible for each other's welfare and are each other's sole domestic partner;
3. Neither of us are legally married to anyone;
4. Share a close intimate and committed relationship of mutual caring and are not related by blood closer than would bar marriage in the State of Oregon;
5. Currently share the same regular permanent residence;
6. Are jointly financially responsible for basic living expenses defined as the cost of food, shelter, and any other expenses of maintaining a household. Financial information must be provided if requested.
7. Are not in this relationship solely for the purpose of obtaining benefit coverage.

Benefit Coverage for Domestic Partner and their Eligible Dependents

Domestic partners and their eligible dependents are entitled to the same benefits under the same conditions as provided to spouses and eligible dependents of a married employee, as required under Oregon law. Eligible dependents are defined in each benefits' plan document or insurance certificate. Employees adding a domestic partner and/or legal dependent of a domestic partner will be responsible for the same premium contribution towards the cost of coverage as a married employee with dependent coverage in accordance with City of Salem policy or Collective Bargaining Agreement, but the value of the premium may apply as a imputed tax and included in your gross income.

Tax Consequences for Domestic Partner and dependents

Under federal tax law, if your Domestic Partner and partner's child(ren) do not qualify as your tax dependent for health coverage purposes, then the value of the partner coverage will be included in your gross income. Domestic Partner Certification for Dependent Tax Status form must be completed annually to avoid taxation.

Domestic Partner Policy

Full-time Employee 2026 Imputed Taxable Value per paycheck

Plan	Domestic Partner	Domestic Partner and child(ren)
Cigna HDHP medical	\$232.04	\$440.88
Cigna PPO OAP medical	\$511.01	\$970.92
Kaiser medical	\$398.40	\$756.94
Cigna Vision	\$8.08	\$15.36
Moda Delta Dental Traditional Dental	\$27.24	\$51.76
Moda Delta Dental Incentive Dental	\$26.96	\$51.23
Willamette Dental	\$22.40	\$42.61

Full-time SPEU and SPEU-S Employee 2026 Imputed Taxable Value per paycheck

Plan	Domestic Partner	Domestic Partner and child(ren)
Cigna HDHP medical	\$232.04	\$440.88
Cigna PPO OAP medical	\$537.90	\$1,022.03
Kaiser medical	\$419.36	\$796.78
Cigna Vision	\$8.51	\$16.17
Moda Delta Dental Traditional Dental	\$28.68	\$54.49
Moda Delta Dental Incentive Dental	\$28.38	\$53.92
Willamette Dental	\$23.58	\$44.85

*Part-time employees please contact the Benefits team for a tax quote

Termination of Eligibility

Upon termination of the domestic partnership, or if the employee and/or the domestic partner no longer meet the eligibility requirements outlined in the eligibility requirements above, the employee must notify Human Resources within 30 calendar days by submitting the Domestic Partner Termination form and the Health Insurance Enrollment/Change form.