

## 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 same-sex 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 form is also required to process the enrollment or termination of a domestic partner.

Domestic Partner, as used in this document, shall mean same-sex domestic partner.

### **Eligibility Requirements**

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

1. Are each eighteen (18) years of age or older;
2. Are not legally married to anyone;
3. Are not related to each other by blood in a degree of kinship closer than would bar marriage in the State of Oregon;
4. Have jointly shared the same regular permanent residence for at least twelve (12) months immediately preceding the date of the affidavit and intend to continue to do so indefinitely;
5. Have a close personal relationship with each other and are each other's sole domestic partner;
6. Were mentally competent to consent to contract when domestic partnership began;
7. Are jointly responsible for each other's common welfare including basic living expenses. Basic living expenses means the cost of basic food, shelter, and any other expenses of a member of the domestic partnership which are paid at least in part by a program or benefit for which the partner qualified because of domestic partnership. The individuals need not contribute equally or jointly to the cost of these expenses as long as they agree that both are responsible for the cost.

### **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 married employees, 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 married employees with dependent coverage in accordance with City of Salem policy or Collective Bargaining Agreement.

#### **Premium for Domestic Partner (and dependents)**

The Internal Revenue Service (IRS) does not recognize domestic partners as qualified dependents. Therefore, the value of the domestic partner health insurance coverage is considered wages and is included in the employee's gross income. The income is subject to state and federal income tax as well as FICA withholding.

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### **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 form.

### **Domestic Partner Coverage Restrictions**

The federal government does not recognize domestic partners, as such, certain benefits are not extended to domestic partners.

#### *Flexible Spending Accounts*

Flexible Spending Accounts are governed by IRS rules. Funds in a flexible spending account cannot be used for expenses incurred by a domestic partner or the domestic partner's dependents.