

University of Pennsylvania
Division of Human Resources
Affidavit of Domestic Partnership

The University of Pennsylvania (the "University") provides benefits to your same-sex domestic partner and his or her children, provided that you and your domestic partner sign and complete this Affidavit of Domestic Partnership in the presence of a notary public or a representative of the University's Benefits Office and return it along with the supporting documentation to the Benefits Office. Once your affidavit and supporting documentation have been reviewed, you and your domestic partner will be informed if any further information or action is required.

A. DECLARATION

We, _____ (*employee name*) and _____ (*domestic partner*) certify that we are domestic partners in accordance with the following criteria and that we are eligible for benefits coverage under the University's benefit programs.

B. STATUS

1. We are each other's sole domestic partner and have a committed relationship intended to be of indefinite duration.
2. We are of the same-sex and not married to anyone else, and, if previously married, a legal divorce or annulment has been obtained or the former spouse is deceased.
3. We are at least eighteen (18) years old and are old enough to enter into marriage according to the laws of the State or Commonwealth in which we legally reside.
4. We are not a member of another domestic partnership, and if we previously were a member of a domestic partnership, we have taken the necessary legal and other steps to terminate the relationship.
5. We are mentally competent to enter into a contract according to the laws of the State or Commonwealth in which we reside.
6. We are not related by blood to a degree of closeness that would prohibit legal marriage in the State or Commonwealth in which we legally reside.
7. We reside together in the same residence and intend to do so indefinitely. (Note: The shared residency requirement will be suspended for a period of up to 12 months in the case of a separation that is temporary (for example, a job transfer or other temporary separation that results in you and your domestic partner living in separate residences). During the time that the shared residence requirement is temporarily suspended, all other domestic partnership criteria will continue to apply. If after 12 months you are not sharing the same residence for any reason, the partnership will be terminated.)
8. We understand that as domestic partners, we are subject to the same University policies and guidelines in accessing and availing ourselves of the University's benefit programs as other employees. For example, all employees must enroll a new domestic partner and his or her children in the University's benefit programs within thirty (30) days of the date of eligibility. Participants that are not enrolled within this time may not be enrolled until the University's next Open Enrollment period.
9. We are not in this relationship for the sole purpose of obtaining benefits.
10. We are jointly responsible for each other's common welfare and share financial obligations, which is demonstrated by the existence of (i) a City of Philadelphia Life Partnership Agreement which is attached to this Affidavit, (ii) a New Jersey Civil Union, evidence of which is attached to this Affidavit or (iii) three of the following pieces of supporting documentation, copies of which have been attached to this Affidavit:

- a. Joint mortgage or lease (original documents submitted for review),
- b. Designation of domestic partner as primary beneficiary in employee's will or identified in will as partner (subject to review by University legal counsel),
- c. Durable property and health care powers of attorney (subject to review by University legal counsel), or
- d. Joint ownership of an automobile, joint bank account, or joint credit account (original documents must be submitted for review).

C. CHANGE IN DOMESTIC PARTNERSHIP

1. As an employee of the University, I agree to notify the University Benefits Office if there is any change in our status as domestic partners (for example, a change in joint residence (subject to the special rule described in Section B.7 above) or shared financial responsibility) as certified in this statement that would make my domestic partner no longer eligible for any of the University benefits or perquisites. I will notify the University within thirty (30) days of such change by submitting a statement which shall affirm that the domestic partnership has been terminated as of the date of the statement and I will provide a copy of the termination statement to the other party. A Statement of Termination of Domestic Partnership may be obtained from the Benefits Office.
2. After such termination, I, _____, the employee, understand that a subsequent Affidavit of Domestic Partnership cannot be filed until twelve months after the termination of a prior Affidavit of Domestic Partnership.
3. We understand that former partners and their children will be eligible to continue health benefits at their own expense (if not covered elsewhere for comparable benefits) for up to eighteen (18) months after the filing of a Statement of Termination of Domestic Partnership unless precluded by the insurance carrier. The rates for coverage will be the prevailing University rates plus a 2% administration fee.
4. We understand that it is the domestic partner who is responsible for requesting the continuation of benefits from the Benefits Office within sixty (60) days of the termination of the domestic partnership.

D. ACKNOWLEDGEMENTS

1. We have provided the information in this Affidavit for the purpose of determining eligibility for the domestic partner benefits offered by the University's insurance carriers and under the University's benefits program. The information is also provided to avail ourselves of perquisites, such as library access, offered to dependents of University employees.
2. We certify that any and all representations that we have made and information that we have provided as part of this Affidavit as evidence of our domestic partnership are true and accurate and that the documents attached hereto are authentic.
3. We understand that under current tax laws, the employee will incur taxable income equal to the value of the benefits provided to the domestic partner or domestic partner's dependent children unless such individuals qualify as the employee's tax qualified dependents and the employee files an Affidavit of Tax Qualified Dependents. (See "Tax Information On Health Benefits For Domestic Partners" for information regarding when domestic partners and their children qualify as qualified tax dependents.)
4. We have been advised to consult with an attorney regarding the possibility that the filing of this Affidavit may have other legal and/or financial consequences, including the fact that it may, in the event of the termination of the domestic partnership, be regarded as a factor leading a court to treat the relationship as the equivalent of marriage for the purpose of establishing and dividing the community property, assigning community debt, and for the payment of support. We have also been

advised to consult with an attorney with regard to domestic partnerships under applicable local and state laws.

5. We agree to furnish any further documentation that the Benefits Office may require. We agree to indemnify the University for any expenses or liabilities it incurs as a result of any misrepresentations or inaccuracies, whether made knowingly or unknowingly, in this Affidavit or in any information that we have presented to a Benefits Office representative.
6. We understand that any false or misleading statements made in order to receive benefits for which we do not qualify may subject the employee to disciplinary action, including termination of employment, and may subject us to civil action to recover any losses, including attorney's fees, in addition to the obligation to repay benefits received.
7. We affirm, under penalties of perjury, that the assertions in this Affidavit are true and correct to the best of our knowledge and belief.

Employee Signature

Date

Employee Penn ID

Domestic Partner Signature

Date

Employee/Domestic Partner Home Address

Benefits Office Representative or Notary Public

Date

University of Pennsylvania
Division of Human Resources
Affidavit of Tax Qualified Dependents

This form should only be completed if you are an employee who is asserting that your same-sex domestic partner and, if applicable, your same-sex domestic partner's children are tax qualified dependents for federal tax law purposes. Do not complete this form if your same-sex domestic partner and his or her children are not your tax qualified dependents. In order to determine if your same-sex domestic partner and his or her children are your tax qualified dependents, please read the section entitled "Definition Of Dependency" set forth in the "Tax Information On Health Benefits For Domestic Partners." You are also urged to consult with your personal tax advisor.

Employee and Domestic Partner Information:

Employee Last Name, First Name, Middle Initial

Employee Penn ID

Domestic Partner Last Name, First Name, Middle Initial

Domestic Partner's Children Information:

Last Name, First Name, Middle Initial

Last Name, First Name, Middle Initial

Last Name, First Name, Middle Initial

Last Name, First Name, Middle Initial

I have read the document "Tax Information on Health Benefits for Domestic Partners" and have had an opportunity to consult with a tax advisor. I hereby certify that [check (a) or (b) as applicable]:

- ____ (a) my same-sex domestic partner,
____ (b) the children of my same-sex domestic partner listed above

whom I am enrolling for coverage under the University of Pennsylvania's (the "University") benefit programs are my legal tax dependents under the Internal Revenue Code. I understand that falsely certifying dependency status could result in disciplinary action at the University, including termination of employment as well as potential claims of tax fraud. I further agree to notify the University immediately of any change in my same-sex domestic partner's and his or her or children's tax qualified dependent status.

I affirm, under penalty of perjury, that the assertions in this Affidavit of Tax Qualified Dependents are true and correct to the best of my knowledge and belief.

Employee Signature

Date

Receipt Acknowledged by the University of Pennsylvania

By: _____

Date: _____

Title: _____

TAX INFORMATION ON HEALTH BENEFITS FOR DOMESTIC PARTNERS

General Tax Rules

The amount of your contribution to provide health benefits for a same-sex domestic partner and children of a same-sex domestic partner will be the same as for a spouse and his or her children. However, the Internal Revenue Code treats spouses and children through marriage differently with respect to health benefits. The cost of coverage for a spouse and stepchildren is automatically exempt from taxes, but for a person who is not a spouse or a stepchild through marriage, a payment for health benefit coverage is not exempt from tax unless the person is a "dependent" as defined in the Internal Revenue Code.

If your same-sex domestic partner and his or her children are your tax qualified dependents under the Internal Revenue Code, you must provide the University of Pennsylvania (the "University") with an "Affidavit of Tax Qualified Dependents" to that effect to gain the benefit of the tax exemption. If your same-sex domestic partner and his or her children are not your tax qualified dependents, the payments for coverage under the University's benefit programs will be deducted from your salary on a pre-tax basis and then the total **value** of the coverage provided to your same-sex domestic partner and his or her children under the University's benefit programs will be considered taxable income to you. The University will withhold city, state and federal taxes on the additional amount. The value of the coverage provided to your same-sex domestic partner and his or her children will be based on the cost of the coverage under the University's benefit program and will include any University subsidy toward the cost of such coverage. If your same-sex domestic partner and his or her children qualify as tax qualified dependents, your cost of coverage under the University's benefit programs will be deducted from you pay on a pre-tax basis and no additional amount will be considered additional income to you.

If your same-sex domestic partner and his or her children experience a change in status that converts your same-sex domestic partner or his or her children to a tax qualified dependent or to a non-tax qualified dependent, you should inform the University within 30 days of the modification so that value of coverage of benefits provided under the University's benefit programs may be taxed (or not taxed) appropriately.

Definition of Dependency

Under the Internal Revenue Code, your same-sex domestic partner is a tax qualified dependent if he or she is your qualifying relative. For this purpose, a qualifying relative is an individual who meets the following three requirements:

1. Your same-sex domestic partner is a member of your household and has his or her principal place of residence in your home. [Note: Your same-sex domestic partner is not considered to be a member of your household if at any time during the current calendar year the relationship between you and your same-sex domestic partner is in violation of local law.]
2. You provide over one-half of your same-sex domestic partner's support for the year. In making this calculation, the amount you contribute towards your same-sex domestic partner's support must be compared with the amounts received for support of your same-sex domestic partner from all other sources, including any amounts supplied by him, or her and including earnings.
3. For the current year, no other taxpayer can claim your same-sex domestic partner as a "qualifying child" for federal income tax purposes.

If you elect to have the eligible children of your same-sex domestic partner covered by the University's benefit programs, the same rules on dependency apply. The value of coverage will be taxable to you unless the children are your tax qualified dependent(s). So, if a children does not reside with you and receive over one-half of their support from you, or if the child can be claimed by your same-sex domestic

partner or any other taxpayer as a "qualifying child" for federal income tax purposes, the child is not your tax qualified dependent and the value of coverage under the University's benefit programs will be taxable to you.

We suggest that you consult a tax advisor to determine whether your same-sex domestic partner and/or his or her children are your tax qualified dependents, before you certify that they are dependents.

For Use by the University of Pennsylvania Benefits Office Only

Employee Last Name, First Name, Middle Initial

Employee Penn ID

Approved by: _____
Benefits Specialist

Date

Effective Date of Coverage: _____

Type of Coverage:

Option # 1, Coverage for Partner

Option #2, Coverage for Partner and Child(ren)

Option # 3, Coverage for Partner Treated as a Tax Qualified Dependent

Option #4, Coverage for Partner and Child(ren) Treated as Tax Qualified Dependents

Original Documents Submitted with Affidavit

Employee submitted the following three items.

_____ Joint mortgage or Lease

_____ Designation of domestic partner as primary beneficiary in employee's will or identification in will as partner (subject to review by University legal counsel)

_____ Durable property and health care powers of attorney (subject to review by University legal counsel)

_____ Joint ownership of an automobile , joint bank account , or joint credit account

_____ Other. Specify: _____

Or employee submitted:

_____ The City of Philadelphia Life Partnership Agreement

_____ Evidence of a New Jersey Civil Union