



## APPLICATION FOR DOMESTIC PARTNERSHIP BENEFIT COVERAGE FORM

This Application is submitted to the City of Plano specifically to qualify for participation in the City's domestic partner benefit offerings. The City defines domestic partner as an individual, 18 years of age or older, of the same or opposite gender as a City of Plano employee, who shares a primary residence and common resources of life with the employee and has done so for the previous six (6) continuous months.

Eligibility to participate in the City's benefit offerings depends on the truthfulness of statements and documentation included in this application.

EMPLOYEE PERSONAL INFORMATION			
Employee Name:			ID #:
SSN:		Date of Birth	
Address 1:		Length of Residency:	
City:	State:	Postal:	Phone Number:
DOMESTIC PARTNER PERSONAL INFORMATION			
Domestic Partner Name:			
Do You Have Children? If Yes, How Many?		Date of Birth	
Address 1:		Length of Residency:	
City:	State:	Postal:	Phone Number:
DOMESTIC PARTNER'S CHILD(REN)			
Name	Birthdate	Gender	

### REQUIRED DOCUMENTATION

**Eligibility of adult:**

Must submit copies of driver's license for both partners listing a common address **AND** at least one document of proof from the list below:

1. Proof of the same residency for at least six (6) months naming/listing both partners. Examples include: Joint deed, mortgage agreement, or rental agreement.
2. Bills with at least six (6) months of history naming/listing both partners. If bills only include one partner, additional bills listing the second partner must be submitted. Examples include: Utility bills, credit statements, etc.

**Eligibility of Child(ren)**

Must provide one document of proof from the list below:

1. Birth certificate listing the domestic partner as the parent of the dependent child.
2. Certificate of Adoption/Adoption Court Order listing the domestic partner as the adoptive parent.

I understand that it is my responsibility at time of application to provide the City of Plano with documents establishing that the above-named person is my eligible domestic partner. If I do not produce documentation at time of application, the City will deny my participation in the City's domestic partner benefit offerings.

I have provided the information in this application for use by the City of Plano for the sole purpose of determining my eligibility for domestic partner benefits. I understand that this information provided in this document will be treated as confidential by the City of Plano to the extent permitted by law but will be subject to disclosure upon the express written authorization of the undersigned employee or if otherwise required by law.

I understand that if my relationship changes so that I no longer meet the aforementioned, definition, I will provide written notice of that change by submitting a *Revocation of Domestic Partnership Benefits Coverage Form* to the Human Resources Department of the City of Plano **within thirty-one (31) days after the date of the change**. I understand that termination of this coverage will be effective on the date the relationship ends as indicated on the *Revocation of Domestic Partnership Benefits Coverage Form*.

I affirm that:

- I am not legally married to anyone else;
- I do not cover a spouse on my health benefit plans; and
- My domestic partner listed on this application is not my:
  - Parent
  - Sibling, niece or nephew
  - Grandparent, aunt, uncle, cousin
  - Renter, roommate, boarder, tenant or employee

I am electing to participate in the City's:

- Leave benefit program
- Health insurance benefit program

I swear and affirm that I have read this document, that the statements herein are true and correct, I understand that knowingly providing false or misleading information in this document may result in disciplinary action, up to and including termination from employment. I understand the content and importance of the statements made herein, and that, in consideration of the City's provision of domestic partner benefit offerings; I agree to abide by the provisions of the City's regarding domestic partner benefits.

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Human Resources Witness

\_\_\_\_\_  
Date

**Please mark confidential and return to Human Resources  
1520 K Avenue, Suite 130  
972-941-7115 or 972-941-5300**



Employee  
Name: \_\_\_\_\_

ID#: \_\_\_\_\_

## DOMESTIC PARTNERSHIP TAX DEPENDENT STATUS FORM

### I. INSTRUCTIONS

Before you enroll your Domestic Partner and/or domestic partner's child(ren) for health benefit coverage, you must use this form to indicate whether your Domestic Partner and/or his or her child(ren) are your tax dependent(s) for federal income tax purposes. Because the Human Resources Department cannot provide tax advice, seek help from a financial advisor if you have questions.

### II. TAX DEPENDENT STATUS

If your Domestic Partner and/or his or her child(ren) qualify as your tax dependent(s) as defined by the Internal Revenue Code (IRC) and its regulations, then you may pay for your portion of medical and dental premiums with pre-tax dollars. In addition, the portion of the premiums the City of Plano pays will be provided tax-free. Finally, you may also be able to be reimbursed from your flexible spending account (FSA) their health and/or dependent care expenses.

If your Domestic Partner and/or your domestic partner's child(ren) ***do not*** qualify as your tax dependent(s) for federal income tax purposes, then you must pay for your portion of medical and dental premiums with post-tax dollars. In addition, the portion of the premiums the City of Plano pays for the coverage of your Domestic Partner and/or his or her child(ren) will be included in your gross income and subject to applicable payroll taxes (i.e., imputed income). Finally, you will not be able to be reimbursed from your flexible spending account (FSA) for their health and/or dependent care expenses. Please see the chart below, which depicts the imputed income associated with adding tax non-dependents to the City of Plano's Health Plan

***NOTE: If you fail to indicate the federal income tax status of your Domestic Partner and/or your domestic partner's child(ren) as depicted in section III of this document, the City of Plano will treat your Domestic Partner and/or domestic partner's child(ren) as non-dependents for federal income tax purposes.***

**III. TAX STATUS SELECTION**

Indicate below whether or not your Domestic Partner qualifies as your “dependent” for federal income tax purposes, as that term is modified for purposes of coverage under accident or health plans under Internal Revenue Code section 105(b).

**You should consult with a financial advisor before you verify that your Domestic Partner and/or your domestic partner’s child(ren) are dependents as defined by IRC Section 152, without regard to the amount of their annual gross income.**

**Domestic Partner Tax Dependent Status**

**Check the box that applies.**

Is your Domestic Partner your “dependent” as that term is defined by the Internal Revenue Code and its regulations and as that term is modified for purposes of coverage under accident or health plans under Internal Revenue Code section 105(b)?

- Yes
- No

**Child(ren) of the Domestic Partner Tax Dependent Status**

**Check the box that applies.**

Are the child(ren) of your Domestic Partner who you intend to cover your “dependents” as that term is defined by the Internal Revenue Code and its regulations and as that term is modified for purposes of coverage under accident or health plans under Internal Revenue Code section 105(b)?

- Yes
- No

**IV. SIGNATURE**

I understand that the declarations I have made on this Tax Dependent Status Form have legal and financial implications and that, before signing this document, I should seek competent professional legal and/or tax advice. I agree to reimburse the City of Plano for any and all liability including, but not limited to, taxes, penalties, or losses, that the City of Plano may incur due to its reliance on the statements I have made on this form. I will notify the Human Resources Department in writing, within thirty-one (31) days, if there is any change in my domestic partner status which may make my Domestic Partner no longer eligible for benefits or if there is any change in the partner’s “dependent” status for federal income tax purposes.

\_\_\_\_\_  
Employee/Retiree Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Human Resources Witness

\_\_\_\_\_  
Date

**Please mark confidential and return to Human Resources  
1520 K Avenue, Suite 130  
972-941-7115 or 972-941-5300**

## 2017 Retiree Domestic Partner Open Enrollment Form

Employee/Retiree ID #: \_\_\_\_\_

Name (First & Last) \_\_\_\_\_

### Dependent Information

Please enter dependent information and select coverage you would like to enroll them in.

- If you are enrolling dependents, proper documentation such as marriage license and children's birth certificates must accompany your enrollment form.
- Dependent children may be enrolled in Medical, Dental, and Vision plans up to age 26.
- If you are enrolling a domestic partner, you must also complete an *Application for Domestic Partnership Benefits Coverage Form* and *Domestic Partnership Tax Dependent Status Form*. Proof of shared residency of at least 6 months is required.
- Domestic partners must be enrolled in order to add domestic partner's children.
- Additional information can be found at [www.plano.gov/openenrollment2017](http://www.plano.gov/openenrollment2017)

Dependent Name	Relationship SP= Spouse CH= Child DP= Domestic Partner DP CH= Domestic Partner Child	Date of Birth	SS#	Gender	Medical		Dental		Vision	
					A-Add D-Drop		A-Add D-Drop		A-Add D-Drop	
					A	D	A	D	A	D
					A	D	A	D	A	D
					A	D	A	D	A	D
					A	D	A	D	A	D
					A	D	A	D	A	D
					A	D	A	D	A	D

The information provided on this form is true and accurate. Failure to provide correct information for me and my dependent(s) will result in: coverage being denied; penalties such as deferred effective dates; and back premiums and/or surcharges. I further understand that I cannot change my election unless I have a "qualifying event" as defined by the Internal Revenue Code.

\_\_\_\_\_  
Retiree Signature

\_\_\_\_\_  
Date



## Domestic Partner Benefit Coverage Frequently Asked Questions

### General Questions

**1. What is the definition of a domestic partner?**

A domestic partner is defined as an individual, 18 years of age or older, of the same or opposite gender as the employee, who shares a primary residence and common resources of life with a city employee.

**2. What documentation is required to add my domestic partner to my Benefits?**

Employees must complete an *Application for Domestic Partnership Benefits Coverage* form to enroll his/her domestic partner and child(ren) in the City of Plano's benefits. At the time of application, the employee and his/her domestic partner must have shared a primary residence for the previous six (6) continuous months. Proof of residency is required. Employees who complete the *Application for Domestic Partnership Benefits Coverage* form are eligible to participate in the City's leave policies for his/her domestic partner.

### Leave Administration Questions

**3. What leave policies can I use for my domestic partner?**

Employees are able to use sick leave, bereavement leave, family medical leave (FML) and catastrophic leave to care for their domestic partner.

**4. Can I use sick leave, family medical leave or catastrophic leave to care for the child(ren) of my domestic partner?**

Employees are eligible to take leave for his/her domestic partner's child(ren) if the employee has completed an *Application for Domestic Partnership Benefits Coverage* form and meets the residency requirements of the program.

**5. Can I take leave for my domestic partner if I do not enroll in the City's health benefits?**

Employees are not required to enroll their domestic partner in the City's health insurance benefits to take advantage of the City's leave policies. If an employee is interested in taking leave for his/her domestic partner, they must complete an *Application for Domestic Partnership Benefits Coverage* form and return it to Human Resources. Please see question 2 for additional information.

**6. How will my supervisor know that my domestic partner qualifies under our revised leave policies?**

Once your *Application for Domestic Partnership Benefits Coverage* form is verified by Human Resources, you will receive a form that depicts your eligibility to participate in the City's leave policies. You will be required to submit your eligibility form to your supervisor when you wish to take leave for your domestic partner/child(ren).

**7. Is it my supervisor's responsibility to verify eligibility of my Family Medical Leave (FML) request?**

No, supervisors will follow our normal process for FML. Human Resources/ Risk Management will determine eligibility.

### **Health Insurance Coverage Questions**

**8. What health benefits are available to domestic partners?**

Eligible benefit offerings include medical, dental, vision, COBRA and Flexible Spending Accounts (FSA). Please see question 12 for tax implications.

**9. What are the requirements to add my domestic partner to my health benefits?**

Employees may enroll a domestic partner for benefit coverage if:

- The employee is eligible for benefits;
- The employee is not legally married to anyone else;
- The employee does not already cover a spouse on their health benefit plans; and
- The employee, at the time of the requested enrollment, shares a primary residence with his/her domestic partner and has done so for the previous six (6) continuous months.

**10. When can I add my domestic partner to my health benefits?**

Employees are eligible to enroll a domestic partner during Open Enrollment or within 31 days from a qualifying event. Qualifying events occur when:

- A domestic partner newly meets the six (6) month eligibility criteria

**11. Can I add dependent children of my domestic partner?**

Yes, dependent children of a domestic partner are eligible for coverage until they turn 26 years old. Employees must provide a copy of birth certificates to add dependents for insurance coverage.

**12. Can I add my sibling as my domestic partner?**

No, the following individuals are ineligible for participation as a domestic partner if they are the employee's:

- Parents
- Siblings, nieces or nephews
- Grandparents and their descendants (aunts, uncles, cousins)
- Renters, roommates, boarders, tenants or employees

**13. Will the premiums for my domestic partner benefits be taken pre-tax?**

Per IRS guidelines, health insurance coverage for domestic partners is a taxable benefit to the employee unless a domestic partner qualifies as a tax-qualified dependent under IRS rules. Therefore, employees who enroll domestic partners will be required to sign a *Domestic Partnership Tax Dependent Status Form*, which allows employees to state if their domestic partner and/or domestic partner's children qualify as a tax dependent.

- If they qualify, premiums will be paid pre-tax.
- If they do not qualify, premiums will be paid post-tax and the City's premium contributions for domestic partners/children will be considered imputed income. Imputed income is subject to tax withholding and Medicare tax.

**14. What if my domestic partner is also an employee?**

If your domestic partner is also an employee and eligible for benefits, you must elect coverage separately.

**15. What happens upon termination of the domestic partnership?**

Employee must sign a *Revocation of Domestic Partnership Benefits Coverage* form within 31 days of termination of the partnership. After termination of coverage, employees may not add a new domestic partner earlier than six (6) months from the date the *Revocation of Domestic Partnership Benefits Coverage* form was submitted.

**16. If my previous partnership terminates, may I enroll a new domestic partner?**

Yes, but the second domestic partnership must have been in existence at least 6 months since the termination of the last relationship. The date that is entered on the *Revocation of Domestic Partnership Benefits Coverage* form will be used as the termination date for determining eligibility of a subsequent domestic partner.