

LOS RIOS COMMUNITY COLLEGE DISTRICT

**Domestic Partner Policies & Procedures**

**Definition of “Domestic Partnership”**

Two unrelated adults, either same sex or opposite sex, who have an intimate relationship, are jointly responsible for living expenses of a common household, and accept responsibility for the financial obligations of one another. The domestic partner relationship must include the following elements:

1. Are each eighteen (18) years of age or older;
2. Share a close personal relationship and are responsible for each other’s common welfare;
3. Are each other’s sole domestic partner;
4. Are not married to anyone nor have we had another domestic partner within the last six (6) months (excluding any domestic partner who has died in the last 6 months);
5. Are not related by blood closer than would bar marriage in the State of California; and,
6. Are jointly financially responsible for basic living expenses defined as the cost of food, shelter, and any other expenses of maintaining a household. Domestic partners need not contribute equally or jointly to the cost of these expenses as long as they agree that both are responsible for the cost.

**Benefits Available to Domestic Partners**

Medical and dental insurance is available for domestic partners and for the eligible dependent children of domestic partners. Coverage will be the same as that offered to all employees and their dependents.

**Benefits Eligibility and Enrollment Procedures**

The employee and domestic partner must complete an [Affidavit of Domestic Partnership](#) and both signatures must be notarized. Los Rios offers notary services for district related transactions at the district office free of charge (please call ahead to ensure a Notary Public is available). The domestic partner may be enrolled in the employee’s medical plan within 31 calendar days of submitting the completed Affidavit. Coverage will begin on the first day of the month following the date the Affidavit is signed. The employee may also enroll a domestic partner during the District’s annual April/May open enrollment period. Any enrollment changes made during open enrollment are effective July 1<sup>st</sup>.

Eligible dependent children of domestic partners may be enrolled in a medical plan within 31 calendar days of submitting the Affidavit, within 31 calendar days of adoption or birth, or during the District’s annual April/May open enrollment period.

Employees may enroll a domestic partner or eligible dependents of a domestic partner in the dental plan within 31 calendar days of submitting a completed Affidavit, or within 31 calendar days of adoption or birth.

### **Income Tax Implications**

The Federal Government and IRS do not recognize domestic partnerships and require that premiums paid for benefits of domestic partners be paid with post-tax dollars. In addition, due to our composite rate structure and employer contribution, the value of the medical and dental benefits results in imputed income to the employee. This means you will be taxed on the value of the coverage. Because vision coverage is entirely employee paid, the premiums for domestic partners or children of domestic partners are not subject to imputed income.

The State of California also applies imputed income unless you have filed a Declaration of Domestic Partnership with the California Secretary of State. Your domestic partnership does not need to be filed with the State for your dependents to be eligible for coverage. Registration simply allows the benefit to NOT be considered imputed income and subject to tax under the State tax laws. However, even if registered, the benefit will still be subject to tax under Federal State law.

If you have already filed a declaration with the Secretary of State, please forward a copy of the filed form to the Employee Benefits Department and we will adjust your State taxable income accordingly. If you have not filed a declaration, but are eligible and wish to do so, you can download the form from the Secretary of State's website, [www.sos.ca.gov](http://www.sos.ca.gov), (under "Registries" select "Domestic Partners" and "DP Forms and Fees") and follow the directions printed on the form.

Contact the Employee Benefits Department for imputed income rates.

### **Termination of a Domestic Partnership**

A domestic partnership is terminated when any of the following occurs:

1. One partner gives or sends to another partner a written notice that he or she is terminating the partnership.
2. One of the domestic partners dies.
3. One of the domestic partners marries.
4. The domestic partners no longer have a common residence.

If a domestic partnership is terminated or fails to comply with the definition of a domestic partnership, the employee must immediately complete a "[Notice of Termination of Domestic Partnership](#)" form and submit the form to the Employee Benefits Department. Failure to provide timely notice may be considered a violation of the employment contract. In such cases, the District may implement any appropriate remedy including, but not limited to, requiring the employee to reimburse the District for the value of all insurance extended or claims paid on behalf of the ineligible domestic partner.