The University of Puget Sound  
Personal and Confidential  
AFFIDAVIT OF MARRIAGE OR DOMESTIC PARTNERSHIP

SECTION I - Certification of Marriage or Domestic Partnership

I, _____________________ (name of the undersigned faculty or staff member) certify that (please complete either "A" or "B"):

A. Marriage

_____________________________ (name of spouse) and I were legally married on _________ (date).

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B. Domestic Partnership

_____________________________ (name of domestic partner) and I are domestic partners as defined by The University of Puget Sound below:

- We share the same regular and permanent residence and intend to do so indefinitely.
- We share an ongoing, personal and committed relationship which we have with no other, which is comparable to marriage, and which is intended to be permanent.
- We are jointly responsible for each other’s welfare and the maintenance of our household. Our joint responsibility for each other’s welfare and the maintenance of our household is demonstrated by a registered domestic partnership with the State of Washington OR by the following (please check four or more), evidence of which we can provide to the University on request:
  - A written domestic partnership agreement
  - A joint real estate mortgage, lease or deed (either as tenants in common or joint tenants with right of survivorship)
  - A current beneficiary designation naming the domestic partner as a primary beneficiary of life insurance or retirement plan benefits payable at death
  - A current will naming the domestic partner as a primary beneficiary of the estate
  - A durable power of attorney for property and health care executed in favor of the domestic partner
  - Joint ownership of motor vehicle(s)
  - Joint checking and/or savings account(s)
  - Joint credit account(s)

- Neither of us is married to anyone else.
- Each of us is eighteen (18) years of age or older.
- We are not related by blood closer than would bar marriage in the state of Washington.
- We were mentally competent to consent to contract when our committed partnership began.

Please read the tax information at the end of the affidavit before checking the appropriate box below.

☐ I certify that the previously named person is my legal tax dependent under IRS Sec. 152.

OR

☐ I certify that the previously named person is not my legal tax dependent under IRS Sec. 152.

Move to Section II.

SECTION II - Understandings

I provide the information in this Affidavit to be used by The University of Puget Sound for the sole purpose of determining eligibility for marital or domestic partnership benefits. I understand that my application for marital or domestic partnership benefits is subject to the other eligibility provisions of relevant benefit plans.
I understand that this Affidavit will be confidential and will be subject to disclosure (outside of persons whom the University determines to have a need to know for benefits, payroll, accounting, auditing, etc., purposes) only upon my express written authorization or if otherwise required by law. I nevertheless waive confidentiality claims against the University in exchange for marital or domestic partner benefits.

I understand that this declaration of marriage or domestic partnership may have legal implications under Washington state law. Faculty and staff members are advised to consult an attorney regarding the fact that filing this Affidavit may have other legal and/or financial consequences.

I agree to repay benefits received and any losses, including reasonable attorney's fees incurred by the University or by insurance carriers and benefits providers, because of a false statement contained in this Affidavit of Marriage or Domestic Partnership.

I understand that domestic partners are not eligible for continuation of benefits under the provisions of the Consolidated Omnibus Budget Reconciliation Act (COBRA) upon termination of a domestic partnership.

I understand that this Affidavit shall be terminated upon the death of my spouse or domestic partner or by a change of the circumstances attested to in this Affidavit.

I agree to notify the University of Puget Sound Human Resources Department if there is any change of the circumstances attested to in this Affidavit within thirty (30) days of the change.

I understand that another Affidavit of Marriage or Domestic Partnership cannot be filed until 90 days after the University of Puget Sound Human Resources Department has been notified of the termination of my marriage or domestic partnership, unless such termination is due to my marriage to the person named herein as my domestic partner, the death of my spouse or domestic partner, or the dissolution of my marriage.

I have read the tax information sheet provided by the University. I understand that falsely certifying dependency status could result in potential charges of tax fraud.

I, the undersigned University of Puget Sound faculty or staff member, understand that willful falsification of information on this Affidavit may lead to corrective action, up to and including termination of employment (see Staff Policies and Procedures or Faculty Code).

I have read and fully understand this Affidavit. I declare under the penalties of perjury that the statements in this Affidavit are true and correct and that I executed this Affidavit on the date set forth below.

___________________________________________________________________________
University of Puget Sound Staff or Faculty Member

___________________________________________________________________________
Date
Tax Information for Faculty and Staff Members with Domestic Partners

Your contribution for providing benefit coverage to your domestic partner will be the same as that charged for a spouse. However, according to current IRS rules, unless your partner is a dependent for U.S. income tax purposes, the contribution for your domestic partner must be made on an after tax basis, (i.e., it cannot be tax-sheltered through the Flexible Benefits Plan). And you may need to pay taxes on “imputed income”--the difference between (1) the fair market value of the coverage that your domestic partner receives and (2) the amount of after-tax earnings you use to purchase such coverage.

So the additional cost for covering your domestic partner will include both a higher contribution toward plan premiums and the taxes due on your monthly imputed income. These taxes will be deducted from your paycheck automatically. Your individual tax liability will vary depending on the level of coverage and plan you select. If you have questions, please see your tax advisor.

The taxation of imputed income feature does not apply if your domestic partner is your dependent for U.S. income tax purposes. In general, your domestic partner is your dependent for U.S. income tax purposes in any tax year if he or she:

1. was not a qualifying child of any taxpayer for the tax year. For this purpose, a person is not a taxpayer if he or she is not required to file a U.S. income tax return and either does not file such a return or files only to get a refund of withheld income tax;
2. had gross income below the required amount for the tax year as identified in the U.S. income tax return instructions for the applicable tax year;
3. received over half of his or her support from you;
4. lives with you and is a member of your household during the entire taxable year (an individual is not a member of your household if at any time during the taxable year the relationship between you and the domestic partner violates local law); and
5. is (a) a citizen or national of the United States or (b) is a resident of the United States or of a country contiguous to the United States.

Support includes food, shelter, clothing, medical care, dental care, and educational expenses. The amount of support you provide should be compared to your domestic partner’s support from all sources, including support provided by your domestic partner (e.g., salary).

In certain cases your domestic partner may qualify as your dependent even if the support you provide is less than half of her or his total support. This description of the requirements to claim that your domestic partner is a tax dependent is only a summary of the Internal Revenue Service definition of “dependent” and is not to be considered specific legal advice. If you are considering claiming your domestic partner as a tax dependent, please see your tax advisor.

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