



Personal and Confidential
AFFIDAVIT OF MARRIAGE OR DOMESTIC PARTNERSHIP

You must complete this Affidavit of Marriage or Domestic Partnership (“Affidavit”) if requesting that your spouse or domestic partner receive medical, dental, AD&D or education benefits offered by the University of Puget Sound (“University”).

If you and your spouse are legally married, complete Section A. If you and your partner are in a domestic partnership, complete Section B. For purposes of Section A, “spouse” includes both a same-sex spouse and an opposite-sex spouse. The University recognizes a same-sex marriage as legal if formed in a state that permits same-sex marriage.

Once you complete either Section A or Section B, read the representations and understandings in Section C and complete Section D.

I, _____ (undersigned faculty or staff member)
certify and declare the following.

Section A. Marriage

_____ (name of spouse) and I were legally
married on _____ (date) in _____ (place of marriage).

Section B. Domestic Partnership

_____ (name of domestic partner) and I are
domestic partners in accordance with the following criteria, and our domestic partnership either:

is **publicly registered** with the State of Washington, as substantiated by the attached
certification,

OR

satisfies the **University’s definition** of domestic partnership, as set forth below, regardless of
whether the domestic partnership is between persons of the same or opposite sex.

- a. We share the same regular and permanent residence;
- b. 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;

- c. Neither of us is married to anyone else, or is a member of another domestic partnership with someone else that has not been terminated, dissolved, or adjudged a nullity;
- d. We are both at least eighteen (18) years of age;
- e. We are not related by blood closer than would bar marriage in the State of Washington;
- f. We were mentally competent to contract when our committed partnership began; and
- g. We are jointly responsible for each other's welfare and expenses, as demonstrated by a 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); or
- Joint credit account(s).

I have read the **tax information** at the end of this Affidavit. I understand that falsely certifying dependency status could result in potential charges of tax fraud and I am 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.

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.

Note: Until June 30, 2014, in Washington State, same-sex couples can either marry or register as domestic partners with the Washington Secretary of State's Office. On July 1, 2014, Washington State will automatically convert registered same-sex domestic partnerships to marriage status, unless the couple chooses to marry sooner or is in the process of a dissolution, annulment, or legal separation. This change in status will impact the tax treatment of contributions for your domestic partner. **EXCEPTION:** If at least one partner is age 62 or older, the couple may remain publicly registered domestic partners. Domestic partnerships between opposite-sex partners and partnerships not registered with Washington State will not be affected.

Section C. Representations and Understandings

- 1) I provide the information in this Affidavit to be used by the University 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.
- 2) 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.
- 3) I agree to notify the University's Human Resources Department in writing as soon as possible, but not later than 30 days, after my marriage or domestic partnership is terminated or dissolved.
- 4) I understand that another Affidavit of Marriage or Domestic Partnership cannot be filed until 90 days after the University's 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.
- 5) 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.
- 6) 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.
- 7) 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.
- 8) I, the undersigned University 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*).

Section D. University of Puget Sound Staff or Faculty Member Signature

I have read and fully understand this Affidavit. I declare under the penalties of perjury that the statements in this Affidavit are true, correct, and contain no material omissions of fact to the best of my knowledge and belief.

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.

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.