

Same-Sex Partner Benefits

The University of Delaware extends same-sex domestic partner benefits to employees in a University-recognized same-sex domestic partnership. Same-sex domestic partner benefits are equivalent to spousal and dependent benefits except for health insurance, the terms of which are determined by the State of Delaware.

A same-sex domestic partnership is recognized by the University when 1) the relationship meets the definition set forth below; and 2) the employee and the same-sex partner have completed the *Affidavit of Domestic Partnership* form available in the Human Resources Office.

Definition of a Same-Sex Domestic Partnership

The University defines a domestic partnership as two individuals of the same gender who have a committed relationship of indefinite duration with mutual obligations (akin to those of marriage) which include financial responsibility for each other. The partners must share joint responsibility for their household. The partners must reside together and intend to do so for an indefinite period of time. Both partners must be at least 18 years of age and not related by blood to a degree that would bar marriage in their state of residence. Neither partner may be married, and each must be the sole domestic partner of the other.

Registration Process

- The employee and his/her same-sex domestic partner must complete and sign an *Affidavit of Domestic Partnership* in the presence of a notary public or a representative of the Office of Human Resources. This document can be obtained by contacting:

UD Office of Human Resources-Benefits
413 Academy Street
Newark, DE 19716
Phone: 831-2171
E-Mail: Ben-Serv@Udel.edu

- The employee must provide originals¹ of three of the following documents demonstrating the employee's and partner's joint responsibility and shared financial obligations:
 - Marriage certification issued by, and legally recognized by, a state or municipality
 - Ownership of a current joint bank account, credit card or evidence of a joint obligation on a loan
 - Granting each other power of attorney or durable power of attorney
 - A joint deed, mortgage or lease of primary residence
 - Joint ownership of a motor vehicle
 - Designation by one or the other as primary beneficiary under a retirement benefits account, life insurance or will. Execution of wills naming each other as executor
 - Evidence of common household or other joint responsibility (e.g. household expenses, utility/telephone bills, etc.)
- An Office of Human Resources representative will review the documents to determine, at its discretion, that the definitional criteria cited above have been met. If so, the HR

¹ Original documents will be returned to the employee following the review.

representative will sign the *Affidavit of Domestic Partnership* which registers the partnership with the University. Copies of the Affidavit, together with copies of the submitted documents, are maintained in the Office of Human Resources. A copy of the signed Affidavit is given to the employee. The *Affidavit of Domestic Partnership* will remain in effect until the same-sex domestic partner relationship ends (see below for conditions demonstrating termination of relationship).

- The Office of Human Resources will provide authorization for a University ID card for the domestic partner and answer any questions concerning applicable benefits.

Benefit Costs and the Employee's Tax Obligation

- Normally, the Internal Revenue Code does not allow you to pay for dental or vision coverage for your same-sex domestic partner on a pre-tax basis. You and your partner will be considered separately with regard to tax status, and you will be taxed for the value of the University's share of your partner's coverage. In addition, the payroll deduction for your contribution for your partner's coverage will be made with after-tax rather than pre-tax dollars.
- If, however, your same-sex domestic partner meets Internal Revenue Code dependency guidelines, then your share of the premium may be made on a pre-tax basis, and you will not be taxed for the value of the University's share of the premium. These dependency guidelines require that:
 - The employee provides more than 50% of the domestic partner's support.
 - The employee and domestic partner share the same household.
 - The domestic partner's income does not exceed current IRS limits.
(For 2007, your same-sex domestic partner cannot earn more than \$3,300.)
- If you feel that you meet this qualification, then you must note this fact on your Affidavit in order to qualify for this special exception. Otherwise, you and your partner will be considered separately with regard to tax status.

Termination of a Same-Sex Domestic Partnership

- A same-sex domestic partnership terminates when:
 - The employee and/or same-sex domestic partner decide to terminate the relationship; or
 - There is a change in the relationship so that it no longer meets the University's definition of a same-sex domestic partnership, i.e. fails to meet one or more of the criteria stated in the definition. For example, the employee and his/her partner remain each other's sole domestic partner, but they no longer reside in the same residence and/or no longer share joint financial obligation.
- The employee is responsible for notifying the Office of Human Resources within thirty days of the termination of a University-registered same-sex domestic partnership. Forms are available in the Office of Human Resources that must be completed and signed terminating the registered domestic partnership. The employee will also provide a copy of the termination statement to his/her same-sex domestic partner.
- Failure to appropriately notify the Office of Human Resources that a domestic partnership has terminated will result in action against the employee, up to and including termination.