

Domestic Partners

Please note that special tax implications apply to benefits for Domestic Partners. Under Federal, State Law, and IRS codes, a domestic partner does not meet the requirements to qualify as an employee's tax dependent. Therefore, payroll deductions for benefits for Domestic Partners and their children must be on an after-tax basis.

In addition, the value of the benefit that will be added to the Employee's gross income is called Imputed Income. The employee pays taxes on the imputed income amount, which increases the employee's tax liability and ultimately will affect their take home net pay.

Maintaining the lowest possible cost for our health insurance is important to employees and the City. A big part of managing cost is to ensure that only eligible dependents are provided coverage under the City's benefit programs. As such, we will conduct a review of the dependents you enroll through the online open enrollment process. Please know that it's the employee's responsibility to only include dependents that are eligible for coverage. If through this review we find that ineligible dependents have been covered, the dependent will be immediately removed from the plan. For this dependent to be re-enrolled, you will be required to provide proof of eligibility.

Please call the HR Benefits Team at 221-6535 or email HRBenefits@fcgov.com if you need additional information on Domestic Partner rates or have additional questions. A copy of the Domestic Partnership Affidavit is included on page 2 of this document.



AFFIDAVIT OF DOMESTIC PARTNERSHIP

We submit this Affidavit of Domestic Partnership for the purpose of receiving medical, dental, and/or vision benefits (health insurance) and other benefits that may be offered to domestic partners from time to time by the City of Fort Collins. We declare, under penalty of perjury, that we are domestic partners and attest that:

- We are 18 years of age or older;
- We share a close personal relationship and are responsible for each other's common welfare;
- We have lived together continuously for six months;
- We are each other's sole domestic partner;
- We are not currently married to anyone nor have had another domestic partner within the prior twelve months;
- We are not related by blood closer than would bar marriage in the State of Colorado;
- We share the same regular and permanent residence with the intent to continue doing so indefinitely;
- We are jointly financially responsible for "basic living expenses" with the intent for the relationship to last indefinitely; and
- We were mentally competent to consent to contract when our partnership began.

We, the undersigned, hereby attest and affirm that we have read and do fully understand the statements relating to domestic partnership benefits, as set forth above.

Signature of Employee

Date

Print Name

Signature of Domestic Partner

Date

Print Name

STATE OF COLORADO)
) ss.
COUNTY OF _____)

Subscribed and sworn to before me this _____ day of _____, 20____, by
_____ and _____.

WITNESS my hand and official seal.

My commission expires: _____.

NOTARY PUBLIC

Furthermore, we understand and agree that if the relationship of domestic partnership ends for any reason, the Employee is required to complete an Affidavit of Termination of Domestic Partnership form, ensure that it is properly notarized, and submit it to Human Resources. After termination of a relationship, another Affidavit of Domestic Partnership may not be submitted until at least 12 months following the filing of the Affidavit of Termination of Domestic Partnership. This limitation does not apply if the termination results from the partner's death.

In accordance with federal law, the amount the City of Fort Collins contributes to health insurance premiums for the domestic partner and his/her children will be taxable income to the Employee unless the domestic partner qualifies as a dependent of the Employee as that term is defined by Section 152(a) of the Internal Revenue Code. The Employee's share of the cost of the health care premiums, extended to cover a domestic partner or children of the domestic partner, will be deducted from the Employee's pay on an after-tax basis. These after-tax premiums, medical expenses, and dependent care expenses for the domestic partner and/or the domestic partner's children are not eligible for reimbursement under the City's Flexible Spending Plan unless they qualify as dependents of the Employee, as that term is defined by Section 152(a) of the Internal Revenue Code. In order for the Employee's share of the cost of health care premiums to be deducted from the Employee's pay on a pre-tax basis, the Employee is required to annually complete the Affidavit of Domestic Partnership – Qualifying Dependent.