

Section: BENEFITS  
Subject: Domestic Partners  
Number: HR 3602

I. Institutional Regulations

The College shall provide group insurance benefits for a Regular employee's Domestic Partner on the same basis as is provided to a Regular employee's spouse as outlined in HR 3600 Group Insurance Program. To be eligible for benefits as a Domestic Partner, an Affidavit of Domestic Partner Relationship must be on file in Human Resources.

II. Procedures

A. Domestic Partner Relationship definition: The employee and another person share a committed and mutually dependent relationship with each other that is similar to that of a married couple, but they have chosen not to marry or cannot legally marry within their state of residence.

B. Establishing a Domestic Partner Relationship

1. For a relationship to be considered a Domestic Partner Relationship, all of the criteria listed in C below must be met.
2. The individuals must both complete an Affidavit of Domestic Partner Relationship.
3. The Affidavit must be signed by both individuals in the presence of a notary public and submitted to Human Resources.

C. For a relationship to be considered a Domestic Partner Relationship, all of the following criteria must be met:

1. Neither individual is legally married or covered under a domestic partnership with another person
2. Both individuals are at least 18 years of age.
3. The individuals are not related by blood closer than would bar marriage in their state of residence.
4. The individuals are each other's sole domestic partner and intend to remain so indefinitely and are responsible for their common welfare.
5. The relationship has been in existence and the individuals have been residing together for at least twelve months.
6. Two of the following conditions exist (Documentation of the conditions must be submitted with the Affidavit.):
  - a. Common or joint ownership of a residence
  - b. At least two of the following
    - i. Joint ownership of a motor vehicle
    - ii. Joint checking, credit, or loan account
    - iii. Joint lease of a residence
  - c. The domestic partner has been designated as a beneficiary on a life insurance policy, annuity, or in his/her will.
  - d. A "relationship contract" has been executed which obligates each of the individuals to provide support for the other individual and provides, in the event of the termination of the relationship, for a substantially equal division of any property acquired during the relationship.
  - e. One or both of the individuals have executed a Durable Power of Attorney, and/or including for Health Care, naming the other.
  - f. A domestic partnership or marriage agreement has been completed in any state, province, or country.

D. Dependent children of Domestic Partners may be eligible to be covered under the employee's group insurance benefits if they meet the following criteria.

1. "Dependent child" shall include a natural son or daughter or legally adopted son or daughter.
2. Currently listed as the domestic partner's dependent for tax purposes. If a court order or divorce decree permits the child's other parent to list the child as a dependent on his/her tax return, the child will also be eligible.

E. Termination of a Domestic Partner Relationship

1. The employee shall notify Human Resources within thirty days if a Domestic Partner Relationship has been terminated. The employee shall complete a Termination of Domestic Partner Relationship and affirm that a copy of the termination statement has been mailed to the other partner.
2. After termination of a domestic partner relationship, another Affidavit of Domestic Partnership may not be filed with Human Resources until twelve months have elapsed.

F. Tax implications of Domestic Partnerships

1. Coverage of Domestic Partners under the College's group insurance plans may create tax consequences for the employee. The employee should discuss potential tax consequences with a tax advisor.
2. If the Domestic Partner qualifies as a dependent for federal income tax purposes, the employee will not be taxed on imputed income for the dependent coverage premiums paid by Des Moines Area Community College and the employee will be able to make contributions for the Domestic Partner's coverage on a pre-tax basis. The employee should consult a tax advisor before certifying that the Domestic Partner is a dependent.

G. Any person, employer, or company who suffers any loss because of false statements contained in an Affidavit of Domestic Partner Relationship may bring a civil action against the employee and his/her domestic partner to recover any losses, including reasonable attorney fees.

APPROVED:



Executive Director, Human Resources

Date: July 1, 2006

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