

CITY OF TAMPA EMPLOYEE DECLARATION OF DOMESTIC PARTNERSHIP INFORMATION SHEET

The Declaration of Domestic Partnership allows employees in committed relationships that meet the criteria to declare that partnership for purposes of enrollment in City health insurance benefits. The declaration does not affect state law, which covers many important areas such as property rights, custody and inheritance, etc. If you have questions about any of these issues, including the ramifications of declaring the partnership for purposes of health insurance, you should consult a lawyer.

WHO CAN QUALIFY AS DOMESTIC PARTNERS?

To be domestic partners, you and your partner must meet all six requirements listed in the Declaration of Domestic Partnership and submit proof of eligibility by furnishing at least two of six documents. To complete the Declaration process you and your partner must complete the "Declaration of Domestic Partnership" form where both partners must sign under the penalties of perjury. The employee must then come to the Department of Human Resources, Employee Relations Division where you will proceed to complete necessary health insurance enrollment forms. Employees do not complete the partnership information unless they are enrolling in health insurance.

WHO CAN QUALIFY AS A DEPENDENT OF THE DOMESTIC PARTNERSHIP?

Children of a domestic partner are eligible for health insurance benefits if they meet the same criteria as the dependent children of an employee's legal spouse and all other eligibility requirements as described in the plan documents and/or City documents.

CAN I NAME MY DOMESTIC PARTNER AS MY LIFE INSURANCE BENEFICIARY OR DEFERRED COMPENSATION BENEFICIARY?

City employees can name any individual(s) including domestic partners as their beneficiaries for City life insurance and/or deferred compensation. Employees do not need to complete a Declaration of Domestic Partnership in order to do this. Contact Employee Relations any time you wish to change the designation of your beneficiary.

WHAT ARE THE TAX CONSEQUENCES OF ENROLLING MY DOMESTIC PARTNER IN HEALTH INSURANCE?

Because the IRS does not recognize domestic partners as the equivalent of spouses, payroll deductions for payment of domestic partner coverage cannot be made on a pre-tax basis and employees will also have to pay income taxes on the imputed value of the benefits their domestic partners receive. An exception to this would occur if the domestic partner meets the eligibility criteria for tax dependent status under the Internal Revenue Code, but obtaining such a ruling would be the responsibility of the employee. Employees should consult a tax advisor concerning the tax consequences of obtaining health insurance coverage for their domestic partner (and/or children). The premiums used to cover a domestic partner will be reported on the employee's W-2 as taxable income. For example; an employee earning \$50,000 whose health benefits are valued at \$360 a month, the employer reports \$4,320 as income on the employee's W-2. At a tax rate of 28%, the employee will pay an additional \$1,209.60 in taxes plus additional, if applicable, social security and Medicare taxes. If the employee is already paying, for example, \$137.36 per month for the additional coverage, the total cost with taxes is, at minimum, \$2,857.92. Of course this figure varies depending on the employee's earning and the type of health plan selected.

DURING THE YEAR, CAN I CHANGE MY HEALTH INSURANCE COVERAGE AND/OR DEPENDENTS?

Remember that once enrolling in coverage, the IRS does not permit changes in coverage except for certain qualifying events. These are listed in the booklet "City of Tampa Employee Benefits Booklet."

HOW DO I TERMINATE MY DECLARATION OF DOMESTIC PARTNERSHIP?

Within 30 days of the date that the partnership dissolves or no longer meets the criteria set forth in the declaration, the employee is required to complete and file with Employee Relations the Notice of Termination of Declaration of Domestic Partnership form. It is very important that all employees understand this requirement and detailed information is provided in the Declaration of Domestic Partnership form which the employee is required to acknowledge and sign.

IS MY ENROLLMENT IN DOMESTIC PARTNER FAMILY HEALTH INSURANCE A PUBLIC RECORD?

To the extent permitted by law, the City does not share health insurance information with other employees, the media, or any other person, and keeps all health insurance information confidential. However, standard reports will list the number of employees enrolled in this type of coverage (without the names of the employees). The Declaration of Domestic Partnership and the Notice of Termination of Declaration of Domestic Partnership are public records and, in the event that a public records request for the employee's personnel file occurs, the forms will be viewed.

WHAT IF THE EMPLOYEE TERMINATES EMPLOYMENT?

Health insurance coverage remains in effect until the last day of the calendar month in which the employee separates. The employee can continue to purchase single coverage through COBRA regulations for a specific time frame. The domestic partner and/or domestic partner's children are not eligible for COBRA coverage. You may want to explore conversion or purchase of private coverage with the health insurance provider.

**CITY OF TAMPA EMPLOYEE
DECLARATION OF DOMESTIC PARTNERSHIP**

Employee Name: _____ **ID#:** _____

Partner's Name: _____

This Declaration of Domestic Partnership is submitted for the purpose of any benefits that the City of Tampa may extend to City of Tampa employees' domestic partners and their dependent children.

As Domestic Partners, we hereby declare that we are two individuals of the same or opposite gender who reside Together in a long-term relationship of indefinite duration; and, that there is an exclusive mutual commitment in Which we agree to be jointly responsible to each other's common welfare and share financial obligations.

We declare and acknowledge that we meet all six of the following criteria:

- We are each other's sole domestic partner and intend to remain so indefinitely:
- We have a common residence and, at the time of this declaration, have resided together on a continuous basis for the preceding six (6) months and intend to continue the arrangement.
- We are at least 18 years of age and mentally competent to consent to a contract.
- We share responsibility for a significant measure of each other's common welfare and financial obligations.
- We are not married to or domestic partners with anyone else and have not been so during the preceding six (6) months.
- We are not related by blood in any way, which would prohibit legal marriage in the State of Florida, and are not related by marriage.

As proof of eligibility to declare domestic partnership, we are furnishing at least two (2) of the following:

- Joint lease, mortgage, or deed of the common residence;
- Joint ownership of an automobile used for transportation;
- Joint ownership of regularly used checking or savings account;
- Designation of the partner as a beneficiary for life insurance, deferred compensation or other Retirement/disability policy;
- Designation of the partner as a primary beneficiary of the employee's will, or joint wills;
- Designation of the partner as holding power of attorney for health care;

Evidence of compliance with the above criteria will be required at the time of the initial declaration, and may Also be required during such time as benefits (coverage, payments) for the domestic partner and/or dependent Children of the domestic partner are sought. If after initial declaration the criteria upon which the continuation of the domestic partner relationship is based changes, the employee is responsible for submitting documentation of such changes and proof that two (2) of the criteria are continuously met or benefits may be denied. It is further understood that children of the domestic partner shall be eligible for benefits only if they meet the insurance and City eligibility requirements the same as for dependent children of an employee's legal spouse. All other eligibility requirements as described in plan documents and/or City documents.

We acknowledge that:

- We cannot file another Declaration of Domestic Partnership for a new Domestic Partner until at least six (6) months after a Notice of Termination of Declaration of Domestic Partnership has been submitted and received by the City of Tampa, Employee Relations Division.
- We have an obligation to file a Notice of Termination of Declaration of Domestic Partnership with the City of Tampa, Employee Relations Division, within thirty (30) days of the earliest of (a) the death of the domestic partner; or (b) the date on which the partnership no longer meets the eligibility criteria.
- We understand that we would be well advised to consult an attorney regarding the possibility that the filing of this document may have certain legal consequences including the fact that it may, in the event of termination of the relationship, be regarded as a factor leading a court to treat the relationship as the equivalent of marriage for the purpose of establishing and dividing community property, or for ordering payment of support.
- We understand that in the case of the termination of the domestic partnership by other than death, the employee's failure to file a Notice of Termination of Declaration of Domestic Partnership, as described previously, shall result in the employee being subject to discipline and a reimbursement obligation. In a case in which a domestic partnership dissolves by a method other than death of either partner, the domestic partnership shall be deemed to have terminated as of the date the partnership no longer meets the eligibility criteria, and entitlement to coverage/benefits as a domestic partner or the dependent child of a domestic partner shall terminate as of that date. If the relationship dissolves as a result of death of the employee, entitlement to coverage/benefits as a domestic partner or the dependent child of a domestic partner shall terminate as of the date of death. In any event, the City's portion of the premium payments for the premium including the former domestic partner (and the partner's dependents, if applicable) incurred after eligibility for coverage would have or did terminate, shall be an obligation of the employee and/or the domestic partner. Such amounts may be withheld through salary deductions from the employee's paycheck, including withholding amounts from the final paycheck, or any other lawful means, at the discretion of the City.
- We understand that the filing of this does not guarantee eligibility for enrollment in the benefits that are offered by the City of Tampa. Furthermore, the health plan providers may request additional or updated information, at their discretion.

It is further understood that by completing this form, we acknowledge receipt and understanding of the "City of Tampa Employee - Declaration of Domestic Partnership - Information Sheet" and the "Notice of Termination of Declaration of Domestic Partnership" form.

Employee:

Partner:

Signature

Signature

Print Name

Print Name

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me by means of ____ physical presence or ____online notarization, this ____day of _____, _____, by _____.

Signature of Notary Public

Print or Stamp of Notary Public

Personally Known ____ or Produced Identification ____
Type of Identification Produced _____

**CITY OF TAMPA EMPLOYEE
NOTICE OF TERMINATION OF
DECLARATION OF DOMESTIC PARTNERSHIP**

Employee Name: _____ **ID #:** _____

I hereby notify the Employee Relations Division, Department of Human Resources, City of Tampa, that:

My domestic partnership with _____ has been terminated due to the following reasons:
Partner's Name

- My partner (listed above) has died. Death certificate is required to be presented and insurance is terminated effective immediately.
- My partner (listed above) has married. Insurance is terminated effective immediately.
- My domestic partnership has terminated and/or I no longer meet the requirements of the Declaration of Domestic Partnership. Insurance is terminated effective with the last day of the calendar month. I have mailed a copy of this Notice of Termination of Declaration of Domestic Partnership to my former domestic partner.
- My partner has obtained coverage through his/her employer.
- My partner has enrolled in Medicare.

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me by means of ____ physical presence or ____ online notarization, this ____ day of _____, _____, by _____.

Signature of Notary Public

Print or Stamp of Notary Public

Personally Known ____ or Produced Identification ____
Type of Identification Produced _____

