Domestic Partnership Policy

The unmarried, same-sex Domestic Partner of a Franklin & Marshall College employee or retiree, and the Partner’s Dependent Children as defined through College benefit plan documents, are eligible for coverage, as dependents, in existing Franklin & Marshall benefit plans. To be eligible for coverage, the employee or retiree and his/her same-sex Partner must satisfy all of the criteria for "Domestic Partnership" as outlined below, and the employee or retiree and Partner must complete and sign the College's “Certification of Domestic Partnership” form below. Domestic Partners are subject to the same eligibility criteria and plan provisions which govern other eligible dependents in College benefit plans and programs.

Franklin & Marshall defines a Domestic Partnership as a long-term, committed relationship of indefinite duration with all of the following characteristics:

1. The Partners are of the same sex; have an exclusive mutual commitment similar to that of marriage; live together; and intend to maintain their commitment indefinitely.

2. Neither Partner is legally married to anyone else or has another Domestic Partner.

3. The Partners are not related by blood closer than would bar marriage in the Commonwealth of Pennsylvania, or the state of their residence.

4. Both Partners are at least eighteen (18) years old.

5. The Partners are financially responsible for each other and debts to third parties, and can provide documentation of such responsibility as requested. Both Partners have entered into a contractual commitment for that responsibility, or both have joint ownership of significant assets (such as home, car, bank accounts) and joint liability for debts (such as mortgages and major credit cards).

If a Partnership ends and a new Domestic Partnership is established, the new Domestic Partner will not qualify as a dependent for fringe benefit purposes for a period of twelve (12) months from the date benefit coverage was discontinued for the previous Domestic Partner.

Unless a Domestic Partner qualifies as an eligible tax-dependent of the College employee or retiree, the College is required to include the value of the Domestic Partner's benefits, and benefits provided to the Domestic Partner's dependent child(ren), if applicable, as taxable income to the employee or retiree, for federal, FICA, state, and local withholding purposes. The Internal Revenue Service currently treats as imputed income to an employee or retiree the value of benefits coverage provided to a Domestic Partner and his/her children, minus any contribution paid by the employee/retiree for their coverage, unless the Domestic Partner and his/her children qualify as the employee's/retiree's dependents under the Internal Revenue Code. Franklin & Marshall College does not assume responsibility for any tax obligation that might result for an employee/retiree or his/her Domestic Partner.

Before enrolling in a benefit plan for which a Domestic Partner or his/her Dependent Child(ren) is eligible, the College employee or retiree and his/her Domestic Partner must complete and sign the Certification of Domestic Partnership form below. Additionally, adequate proof of joint financial responsibility must be supplied to Human Resources. If a Domestic Partner qualifies as a tax-dependent, the “Tax-dependent Certification” must also be completed.
Certification of Domestic Partnership

Please complete all sections and return to Human Resources:

Employee's / Retiree's Name (first, middle, last) ____________________________ College ID Number ____________________________

Domestic Partner's Name (first, middle, last) ______________________________________________________________________________________________

Please list your Domestic Partner's children, if applicable:

Full Name: _______________________________________________ Date of Birth: ____________________ (month/day/year)

Full Name: _______________________________________________ Date of Birth: ____________________ (month/day/year)

Full Name: _______________________________________________ Date of Birth: ____________________ (month/day/year)

Full Name: _______________________________________________ Date of Birth: ____________________ (month/day/year)

Full Name: _______________________________________________ Date of Birth: ____________________ (month/day/year)

(over)
We hereby certify that we have read the College’s Domestic Partnership Policy, and meet all of the eligibility criteria for "Domestic Partnership" under Franklin & Marshall’s policy, including acknowledgment of financial responsibility for each other. We understand that: (1) falsely certifying eligibility, or failing to inform Human Resources if we cease to meet eligibility criteria in any respect, could result in disciplinary action, including termination of employment, and/or loss of benefit coverage, (2) the College may require evidence that the eligibility requirements are being met, and (3) the College’s cost of providing benefits to a Domestic Partner and his/her child(ren), if applicable, may be considered taxable income to the employee/retiree as required by law.

If applicable: We hereby certify that, to the best of our knowledge, the above-named child(ren) meets the definition of a Dependent Child under Franklin & Marshall College benefit plans, and we understand that falsely certifying as to a dependent’s eligibility for benefits coverage, or failure to inform Human Resources when a dependent no longer meets applicable eligibility criteria, could result in disciplinary action, including termination of employment, and/or loss of benefit coverage.

Signatures below must be witnessed by a Human Resources representative, or notarized.

________________________________________________________________________
Employee's / Retiree's Signature                                           Date

________________________________________________________________________
Domestic Partner’s Signature                                               Date

________________________________________________________________________
Signature of Human Resource’s Representative                               Date

Please return your completed form to Human Resources, P.O. Box 3003, Lancaster, PA 17604-3003, fax (717) 291-3969.
Certification of Domestic Partnership / Tax-dependent Certification

1) Please check one box to indicate whether your Domestic Partner will qualify as your tax-dependent, based on federal regulations, during the coming calendar year:

☐ I certify that my Domestic Partner named above will qualify as my federal tax-dependent for the entire calendar year of January 1, 20____ through December 31, 20_____.

I agree to promptly notify Human Resources if my Partner fails at any time during the calendar year to qualify as my tax-dependent per federal regulations.

I understand I must complete this section of the Domestic Partner form each year, prior to January 1, if my Partner will qualify as my tax-dependent during the coming year. I understand that failure to properly complete this form and return it to Human Resources prior to January 1 will result in the College assessing income tax on the value of my Partner's health and/or dental coverage.

OR

☐ My Domestic Partner will not qualify as my federal tax-dependent during the coming calendar year.

Employee's / Retiree's Signature ___________________________ Date _____________

2) If applicable: Please check one box to indicate whether your Domestic Partner’s child(ren) will qualify as your tax-dependent, based on federal regulations, during the coming calendar year:

☐ I certify that my Domestic Partner’s child named above will qualify as my federal tax-dependent for the entire calendar year of January 1, 20____ through December 31, 20_____.

I agree to promptly notify Human Resources if my Partner’s child fails at any time during the calendar year to qualify as my tax-dependent per federal regulations.

I understand I must complete this section of the Domestic Partner form each year, prior to January 1, if my Partner’s child will qualify as my tax-dependent during the coming year. I understand that failure to properly complete this form and return it to Human Resources prior to January 1 will result in the College assessing income tax on the value of my Partner’s child’s health and/or dental coverage.

OR

☐ My Domestic Partner’s child will not qualify as my federal tax-dependent during the coming calendar year.

Employee's / Retiree's Signature ___________________________ Date _____________
If you check above that your Domestic Partner (or your Partner’s child) qualifies as your tax-dependent (a “qualifying relative”), the College will not assess federal income tax on the value of health and/or dental coverage provided to your Partner, during the calendar year in which your Partner qualifies as your tax-dependent. The College assumes no liability for any income tax you may be responsible for paying pertaining to health or dental coverage for your Partner. **You are strongly advised to consult with a tax advisor.** Human Resources is unable to provide guidance when making the determination of dependent tax status.

To qualify as an IRC Section 152 dependent (a ”qualifying relative”), your Domestic Partnership must meet all of the following requirements:

1. Your Partner has the same principal place of residence as you (the College employee or retiree) for the entire tax year (January 1 through December 31), except for temporary absences such as due to vacation, military service, or education. Your Partner will not qualify as your tax-dependent if he/she shared your residence for only part of the tax year, unless the relationship terminates due to the death of the Partner.

2. Your Partner must be a member of your (the employee’s or retiree’s) household for the entire calendar year, and the relationship must not violate local law.

3. Your Partner must receive **more than half of his/her financial support from you.** You are encouraged to consult with a tax advisor to determine whether your Partnership satisfies this requirement.

4. Your Partner must not be your, or anyone else’s, ”qualifying child” under Code Section 152.

5. Your Partner must be a U.S. citizen, U.S. national, or a resident of U.S., Canada, or Mexico.

*Please return your completed form to Human Resources, P.O. Box 3003, Lancaster, PA 17604-3003, fax (717) 291-3969.*