



Domestic Partnership Policy & Affidavit

Employee (Print): _____ SSN: _____

Partner (Print): _____ SSN: _____

Employee and Partner, jointly and individually, do hereby declare and affirm that any false statements contained in this Affidavit of Domestic Partnership, allows JHHSC/JHH the right to take any and all actions necessary to recover sums for benefits to which a person was not entitled and was secured by misrepresentation, including attorney's fees, and may lead to disciplinary action, up to and including termination of employment.

The undersigned Employee and Partner understand and acknowledge that every box set forth below shall be marked.

Yes No

- ____ ____ 1. We are both 18 or more years of age with personal knowledge of the information set forth in this Agreement and Affidavit.
- ____ ____ 2. We are not related by blood to a degree of closeness which would prohibit legal marriage in the state in which we legally reside.
- ____ ____ 3. We currently share a close personal relationship with each other.
- ____ ____ 4. We are committed as a family in a long-term relationship of indefinite duration and are socially, emotionally, and financially interdependent with each other in an exclusive mutual commitment in which we agree to be responsible for each other's common welfare and share financial obligations.
- ____ ____ 5. We consent to our close personal relationship in the absence of fraud or duress of any nature, sort or description whatsoever.
- ____ ____ 6. We are not married and are not the domestic partner of any other person.
- ____ ____ 7. We currently share the same actual and legal residence.
- ____ ____ 8. **We understand that benefits provided for a domestic partner or a child of a domestic partner generally will be subject to federal (and possibly state) income tax withholding and also to Social Security and Medicare taxes based on the fair market value of those benefits and any employee contributions for coverage for those benefits must be made on an after-tax basis *unless* the employee signs the statement at the end of this Affidavit to certify that the partner or child qualifies as a Section 152 Dependent (as described later in this Affidavit) of the employee for tax purposes.**
- ____ ____ 9. We understand that this affidavit shall be terminated upon death of my domestic partner or by a Domestic Partnership Termination Form submission.
- ____ ____ 10. We agree to notify JHHSC/JHH HR Service Center if there is any change in our status of

domestic partnership as certified in this statement within thirty (30) days of such a change by filing a Domestic Partnership Termination Form.

- ___ ___ 11. We were competent to consent to contract when our domestic partnership began.
- ___ ___ 12. We understand that this information will be held confidential and subject to disclosure for administrative purposes, as required by law or upon our express written authorization.
- ___ ___ 13. We understand that all dependent statuses are subject to auditing by JHHSC/JHH and its agents for verification purposes.
- ___ ___ 14. We understand that legal implications under state and/or federal law may exist due to the declaration or responsibility for our common welfare.

Policy

JHHSC/JHH extends to same-sex domestic partners of employees the same benefits and privileges offered to spouses and their dependent children. This policy includes all JHHSC/JHH divisions and extends coverage for such benefits and privileges as: medical and dental plans (not to include flexible spending accounts), dependent life insurance and dependent child tuition. This policy is not extended to unmarried heterosexual couples living together.

JHHSC/JHH defines domestic partners and their eligible children, for benefits and privileges as:

Two non-related adults of the same sex, both of whom are at least 18 years of age, are committed as a family in a long-term relationship of indefinite duration and are socially, emotionally, and financially interdependent in an exclusive mutual commitment in which they agree to be responsible for each other's common welfare and share financial obligations. This policy is intended to cover same sex partner relationships, and not persons who are cohabiting simply as roommates.

An eligible dependent child is one who is a blood descendent of the first degree of the employee or domestic partner, or one who is legally adopted or a stepchild dependent on the eligible parent for financial support and under age 26 (twenty-six).

Employees seeking JHHSC/JHH medical benefits for their domestic partner must complete, with their domestic partner, and submit a *JHHSC/JHH Affidavit of Domestic Partnership* form.

Employees must complete and submit the *JHHSC/JHH Termination Statement of Domestic Partnership* form within thirty (30) days of the domestic partnership termination.

All dependent statuses are subject to verification by JHHSC/JHH and its agents.

Contractual provisions of all benefit plans as well as policy provisions of JHHSC/JHH programs will prevail.

Benefits available to domestic partners and their dependent children are medical, dental (not including flexible spending accounts) and dependent life insurance.

Partner benefits may be added at time of hire or during Open Enrollment only. A change in status any time throughout the year does not allow employees to obtain domestic partner coverage.

Acknowledgements

We understand that if we make a false statement or misrepresentation on this Affidavit of same-sex Domestic Partnership, JHHSC/JHH reserves the right to take any and all actions necessary to deny benefits or to recover amounts paid for benefits to which a person was not entitled, as well as any expenses or attorney fees incurred by JHHSC/JHH in an attempt to recover such amounts and that any false statements on this Affidavit may lead to other disciplinary action, up to and including termination of employment.

We understand that completing this Affidavit is only one requirement for certain benefits and that all eligibility requirements and other provisions of all benefit plans as well as policy provisions of JHHSC/JHH programs will also apply.

We agree that in the event of a false declaration, or the failure to file a *Termination of a Domestic Partnership* form with JHHSC/JHH, JHHSC/JHH may recover damages from either or both of us for all costs and expenses incurred as a result of that false declaration, including, without being limited to, attorneys' fees to recover such damages.

Employee Signature

Date

Partner Signature

Date

NOTE: You should review the calculation of imputed income tax table if you intend to elect any type of coverage for your domestic partner or any child of your domestic partner.

Internal Revenue Code Section 152 Definition of Dependent

For purposes of JHHSC/JHH's medical and dental benefits, a domestic partner generally will be your dependent under Internal Revenue Code section 152 (referred to as "Section 152 Dependent" in this Affidavit) **only if you provide over one-half of your partner's financial support and your partner lives with you during the entire tax year. A child of your domestic partner who is not your adopted or biological child generally will qualify as your Section 152 Dependent for purposes of these benefits for a tax year only if (1) you provide over one-half of the child's support, (2) the child lives with you and (3) neither your domestic partner nor any other taxpayer claims the child as a dependent for federal tax purposes.** Additional rules and restrictions may apply. **You should consult with a tax adviser if you have any question about whether your domestic partner or a child qualifies as your dependent for tax purposes.**

If your domestic partner or any child of a domestic partner qualifies as a Section 152 Dependent for purposes of medical and dental benefits and you do not want to be taxed on the value of any of those benefits provided to your domestic partner or a child of a domestic partner, you must attach a copy of page one (1) from your most recent Form 1040 indicating that your domestic partner or a child of your domestic partner is listed. You are required to submit this annually. **If page one (1) of your most recent Form 1040 is not submitted, you will be taxed on the value of any benefits provided to your domestic partner or a child of your domestic partner.**

By signing below, I certify that I have reviewed the requirements for a domestic partner or a child of a domestic partner to be treated as my Section 152 Dependent for purposes of the Plan and that the following person or persons *(check appropriate box or boxes)*

- my domestic partner
- the following child or children of my domestic partner *(list by name)*

qualify as my Section 152 Dependents for purposes of the Plan's medical and dental benefits. I agree to promptly inform JHHSC/JHH if any person indicated above ceases to qualify as my Section 152 Dependent while covered under any of these benefits.

Return form to: HR Service Center,
Phipps 455
600 North Wolfe Street
Baltimore, MD 21287
410-955-6208