

## Questions and Answers about Domestic Partnership

### I. General Questions on Domestic Partnership

#### A. What is domestic partnership?

As defined by the Institute for Advanced Study, a domestic partnership is one that meets the eight criteria outlined in the "Statement of Domestic Partnership" contained in this packet. In brief, it is a relationship of two individuals who have an exclusive mutual commitment, similar to marriage, in which the partners agree to be jointly responsible for each other's common welfare, living expenses, and financial obligations. The individuals must be each other's sole domestic partner and intend to remain so indefinitely. Both partners must be at least 18 years of age, not be related by blood to a degree of closeness that would prohibit marriage in their state of residence, and not be legally married. The individuals must currently be residing together and have resided together in a common household for at least six months and intend to reside together indefinitely.

#### B. For which benefits is my domestic partner eligible?

If you are a faculty or staff member, or a visiting member with an appointment of three months or more, your domestic partner is eligible for the following benefits:

- an Institute ID card and the privileges associated with it
- the right to coverage under your health plan, to the extent permitted by the health insurance carrier.
- For staff and faculty only, if a domestic partner and/or his/her children are the dependent of the employee, there is no imputed income tax applied to the value of the benefits for the domestic partner.

### II. Enrollment

#### A. How do I register my domestic partnership with the Institute for Advanced Study?

At the time you and your domestic partner are interested in enrolling in health insurance or securing an ID card, you should complete, sign and return to the Human Resources office, 101 Fuld Hall, a "Statement of Domestic Partnership." A copy of this form is included in this packet.

#### B. Do I need to provide proof of my partnership?

You must be able to provide at least three of the following types of documentation to Human Resources. This documentation is explained more fully in the "Statement of Domestic Partnership."

- A qualifying domestic partnership agreement
- Co-parenting agreement
- Adoption agreement
- Joint deed, mortgage agreement, *or* lease
- Joint bank account
- Joint credit account or other liability
- Designation of domestic partner as primary beneficiary for life insurance
- Designation of domestic partner as primary beneficiary of retirement contract
- Designation of domestic partner as primary beneficiary in will
- Durable property or health care power of attorney

### III. Health Insurance

#### A. How do I obtain health insurance for my domestic partner and his or her children?

If you are enrolling your partner and his/her children in a health plan during an open enrollment, you will need to complete the attached registration of domestic partnership and provide the proof as required.

#### B. What income tax consequences will this have for me?

If you are an employee (not a Member on stipend) and your domestic partner is your dependent as defined by the Internal Revenue Code Section 152, the Institute's contribution for health care coverage will be exempt from taxes. In this case, you should complete and return the "Tax Certification of Dependency for Health Insurance Coverage" contained in this packet. If, however, your domestic partner is not your dependent as defined by the IRC, the Institute's contribution will be considered imputed income to you and the Institute will withhold the appropriate state, federal, and FICA taxes from your salary.

### IV. What are my reporting obligations as far as this agreement?

Domestic Partnership ends, specifically, when cohabitation ceases. You must notify Human Resources within 30 days of such an event. If you are uncertain about your Domestic Partnership status, please contact Human Resources to discuss your situation.