

Domestic Partner Benefits

PPO/Network Only/Kaiser/Dental/Vision/Life Insurance Plans

Effective January 1, 2008

Definition of Domestic Partnership

Domestic partnership is defined as:

- two individuals of the same or opposite sex who live together in a long-term relationship;
- share a close personal relationship of a minimum of 12 months;
- are responsible for each other's common welfare;
- are each other's sole domestic partner;
- are not married to anyone nor have had another domestic partner within the past year; and
- are not related by blood closer than would bar marriage in the District of Columbia.

Certification of Domestic Partnership

Employees and their domestic partners will be required to sign an Affidavit of Domestic Partnership form which is available through your association's Human Resources department. This form must be completed before benefits can be extended to a domestic partner or their dependent(s).

Benefits Available to Domestic Partners

The benefits available to domestic partners and their dependents are the PPO Plan, Network Only Plan, Kaiser Permanente HMO, MetLife Dental, Spectera Vision, and MetLife Life Insurance.

Tax Information for Domestic Partners

The Federal government does not recognize domestic partners as qualified dependents for tax purposes. Consequently, any contributions your association might make toward the benefits of domestic partners will be included as "imputed" or taxable income to the employee. The amount of income will be equal to the excess of the fair market value of the benefits provided over premium for the employee only. Such income may be subject to income tax and FICA withholding. Any amount paid by the employee must be made from

after-tax dollars. Therefore, no expenses on behalf of the employee's domestic partner or their dependents can be sheltered through any flexible spending accounts, unless the partner otherwise qualifies as a dependent for federal income tax purposes. Employees should consult with their personal tax advisor if there are specific questions related to the filing of tax returns.

Change of Status

If the relationship is terminated, or if it no longer meets the criteria of a domestic partnership, AMHIC/SBPA must be notified in writing within 31 days by completing a Declaration of Termination of Domestic Partnership.

Consolidated Omnibus Budget Reconciliation Act (COBRA)

Although a domestic partner (and his or her dependents) does not have rights to continue medical, dental and vision coverage under COBRA, AMHIC/SBPA has decided to make available the equivalent of the continued dental and vision coverage that is currently available to former spouses and their dependents under COBRA. Please refer to the AMHIC/SBPA medical, dental or vision plan document(s) for specific details on when continued coverage will be available.

**Association Mutual Health Insurance Company (AMHIC)
Select Benefit Plan Administrators (SBPA)**

Affidavit of Domestic Partnership

PPO/Network Only/Kaiser/Dental/Vision/Life Insurance Plans

I, _____ (Name of Employee) and
I, _____ (Name of Domestic Partner),
affirm, individually that we are engaged in a committed relationship for our mutual support and benefit, have been engaged in this relationship for a period of at least 12 months as of this date, and that we meet the AMHIC/SBPA definition of domestic partnership. We reside together at the following address:

Section I - Definition

We certify that we meet all of the criteria for AMHIC/SBPA domestic partnership listed below:

- share a close personal relationship and are responsible for each other's common welfare;
- are each other's sole domestic partner;
- are not married to anyone nor have had another domestic partner within the past year; and
- are not related by blood closer than would bar marriage in the District of Columbia.

Section II - Termination

- 1) I understand that this Affidavit shall be terminated upon the death of my domestic partner, or by a change in circumstances attested to in this Affidavit.
- 2) I agree to provide written notice to AMHIC/SBPA if there is any change of circumstances attested to in this Affidavit within 31 days of the change by filing a Declaration of Termination of Domestic Partnership. I understand that the termination of benefits for this partner will take place at the end of the month in which the termination of domestic partnership took place according to the Declaration of Termination of Domestic Partnership.
- 3) After such termination, I understand that another Affidavit of Domestic Partnership cannot be filed until the end of a full twelve month period following the filing of a Declaration of Termination of Domestic Partnership with my association.

Section III - Other Terms and Conditions

- 1) We understand that the information contained in the Affidavit will be held confidential and will be subject to disclosure only upon our express written authorization or as required by law.
- 2) We understand that a civil action may be brought against us for any losses, including reasonable attorney fees and court costs, because of a willful falsification of information contained in this Affidavit of Domestic Partnership.
- 3) We understand that under applicable Federal and state income tax law, payments by the employed partner for health and/or dental coverage of a domestic partner may not be eligible for treatment under the employee's flexible spending plan and that coverage of the non-employee domestic partner could result in additional imputed taxable income to the employee, with possible withholding for payroll taxes (including income and social security taxes).
- 4) We understand that, in addition to these eligibility requirements there may be terms and conditions of coverage set forth in each health, dental, vision or life insurance plan offered through AMHIC/SBPA to which we agree to be bound.
- 5) We understand that willful falsification of information contained in this Affidavit may result in the AMHIC/SBPA terminating our enrollment under the AMHIC/SBPA sponsored health and/or dental, vision or life insurance plan(s) which we select for coverage.
- 6) We also certify under penalty of perjury under the laws of the District of Columbia, that the foregoing is true and accurate to the best of our knowledge.

Signature of Employee

Date

Signature of Domestic Partner

Date

Receipt acknowledged by:

Signature of AMHIC/SBPA Benefit Manager

Date

Association Mutual Health Insurance Company (AMHIC)
Select Benefit Plan Administrators (SBPA)

**Declaration of Termination of
Domestic Partnership**

PPO/Network Only/Kaiser/Dental/Vision/Life Insurance Plans

I, _____ certify and declare that
Name of Employee (Print)

_____ and I are no longer domestic
Domestic Partner (Print)

partners as of _____. I understand that, except as provided with
Month/Day/Year

respect to continuation rights, coverage for this individual and their dependent(s)
will terminate at the end of the month in which the termination of domestic
partnership took place.

In the event that termination of this relationship is not due to the death of my domestic
partner, I certify that a copy of this Declaration of Termination of Domestic
Partnership will be mailed to my former domestic partner at the following address:

I affirm, under penalty of perjury, that the above statements are true and correct.

Employee's Signature

Date

Receipt acknowledged by:

Signature of AMHIC/SBPA Benefit Manager

Date