

DRURY UNIVERSITY

SAME-SEX DOMESTIC PARTNER BENEFITS POLICY

Overview

Drury University offers a number of benefits to same-sex domestic partners of eligible faculty and staff members. The benefits extend only to same-sex domestic partners who are legally prohibited from becoming married or registered as domestic partners in the jurisdiction in which they reside and who otherwise meet the enrollment qualifications summarized below and within each employee benefit Plan document. Thus, because no such legal marriage prohibition exists for opposite-sex domestic partners, unmarried, opposite-sex domestic partners of University employees are not eligible for the benefits outlined in this policy.

Reporting Requirements

- In order to receive university benefits for a domestic partner, the employee must complete an [Affidavit of Same-Sex Domestic Partnership](#).
- If the relationship with the domestic partner ends, the employee must notify the Benefits Office in Human Resources within thirty-one (31) days of the end of the domestic partner relationship by filing a [Statement of Termination of Same-Sex Domestic Partnership](#). The employee must also mail a copy of the Statement to the other party.
- A new [Affidavit of Same-Sex Domestic Partnership](#) must be completed if another qualifying domestic partner relationship occurs in the future. However, a new Affidavit cannot be filed until six (6) months after the filing of a Statement of Termination.

Benefits Extended to Domestic Partners

Dependents of a domestic partner are eligible for the following benefit programs under the standard criteria established for and described within each benefit Plan document.

1. Employee Health Care Plan
2. Tuition Remission Plan
3. Tax Savings Plan
4. Dental Insurance Plan(voluntary plan)
5. Other- included in the definition of a family member

The university will make reasonable efforts to maintain the confidentiality of any faculty or staff member who seeks benefits. Enrollment forms and affidavits will be shared among the Human Resources staff as needed.

Eligibility Criteria for Benefit Enrollment

Eligible Dependents will be a Covered Employee's domestic partner (same-sex) and each unmarried child who is not yet age nineteen (19), provided such dependent meets the criteria to be a dependent on the employee's federal income tax return. (Under certain circumstances the employee may be required to provide the Plan with proof of dependency).

The term "child", as used herein, shall also include an employee's or domestic partner's: (a) natural born child; (b) stepchild; (c) adopted child (from the date of placement with the employee for the purpose of legal adoption); (d) child for whom the employee is the legal guardian; or (e) child for whom the employee is required to provide health coverage due to a Qualified Medical Child Support Order (QMCSO).

If an eligible employee enrolls a domestic partner as a dependent under the Plan and the domestic partnership dissolves, terminating the coverage of the domestic partner, the employee may not enroll another person as a domestic partner and/ or his or her eligible dependent children until six (6) months after said termination of coverage.

The term "domestic partner" shall mean a person who is approved by Drury University as a domestic partner and executes and provides the University with an [Affidavit of Same-Sex Domestic Partnership](#), which states and gives proof that the domestic partner:

1. Is of the same-sex;
2. Has lived and resides together at the same permanent residence as the employee on a continuous basis in an exclusive, committed relationship for a minimum of six (6) consecutive months prior to the date of the Declaration and has not signed a Declaration of Domestic Partnership of any other person during the six (6) months prior to the date of the Declaration;

DOMESTIC PARTNER BENEFITS POLICY (CONTINUED)

3. Is at least eighteen (18) years old and is competent to contract in the state in which they reside;
4. Is the sole domestic partner of the employee, and are not a domestic partner of anyone else;
5. Would marry each other but for the fact both are of the same-sex;
6. Intends to reside together with the employee indefinitely as a life partner in a relationship of mutual support, caring and commitment;
7. Share common necessities of life and are jointly responsible for the common welfare and are financially interdependent, sharing financial responsibilities and expenses;
8. Meets the qualifications and requirements for the particular benefit Plan(s) selected;
9. Neither party is married to anyone or related to the other by adoption or blood to a degree of closeness that would otherwise bar marriage in the state in which they legally reside.

No individual may be covered under any Plan as both an employee and a dependent. Also, no individual will be considered an Eligible Dependent of more than one employee.

The university reserves the right to request proof that a partnership meets the joint residency and financial interdependency eligibility criteria and the employee agrees to provide the university with supporting documents if requested to do so.

Change/Termination

The employee is required to notify the Drury University Benefits Office in Human Resources if there is any change in the domestic partner status including, but not limited to eligibility for benefits under the Drury University Plans.

Notice shall be given within thirty-one (31) days of the end of our domestic partner relationship by filing a [Statement of Termination of Same-Sex Domestic Partnership](#) (the "Statement") with the Drury Benefits Office in Human Resources. The Statement shall affirm that the spousal equivalency status is terminated as of the date stated and that a copy of the Statement has been mailed to the other party by the individual authorizing such action.

Tax Consequences

Employer coverage for individuals other than employees, their spouses, or their dependents as defined by the IRS Code and the Defense of Marriage Act are not excludable from the employee's total gross taxable income.

Current IRS regulations also do not permit same-sex domestic partner benefits to be paid for with pre-tax money. Therefore, deductions for benefits that the domestic partner selects will occur on an after-tax basis. Generally, a domestic partner will not qualify as the employee's spouse or dependent. As a result, the employee will be taxed on the value of any health coverage provided by the university for the domestic partner; less the premiums the employee pays for the insurance. Any federal or state tax impact resulting from the imputed value of the benefits provided under the Drury University Same-Sex Domestic Partner Benefits Policy is the sole responsibility of the employee and domestic partner.

The above policy provides a general description of the benefit programs that are currently offered to eligible, same-sex domestic partners of Drury University employees. Where benefits are governed by a formal Plan Document or Master Policy, the exact terms of that plan or policy will govern. While it is presently Drury University's intent to continue all current benefit plans and policies, Drury University reserves the right to change, supplement, amend or terminate at any time any benefit plan or policy presently in effect.

Related Forms:

1. Affidavit of Same-Sex Domestic Partnership
2. Statement of Termination of Same-Sex Domestic Partnership

These forms are available for download via the Drury Website on the Human Resources Forms section or in the Human Resources Office.