

**STETSON UNIVERSITY, INC.**  
**Affidavit of Domestic Partnership**

I, \_\_\_\_\_, hereby certify to Stetson University that \_\_\_\_\_ is my Domestic Partner for the purpose of applying for group benefits as stated in Stetson University's Domestic Partner Benefits policy in accordance with the following eligibility criteria:

1. We are each other's sole Domestic Partner and intend to remain so indefinitely; and
2. We are not related by blood to a degree of closeness (e.g., siblings) that would prohibit legal marriage in the state in which we legally reside; and
3. We are both unmarried, at least 18 years of age, and are mentally competent to consent to the Domestic Partnership; and
4. We are in a relationship of mutual support, caring and commitment, which we consider to be the functional equivalent of marriage. We share joint responsibility for the household and basic living expenses; and
5. We have resided together continuously in the same residence for the last consecutive 12 months prior to applying for coverage under Stetson University's Domestic Partner Benefits policy and intend to continue to reside together indefinitely.

By signing this statement, we further acknowledge that we have been informed that:

1. The benefits available under Stetson University's Domestic Partner Benefits policy are subject to the policies and guidelines governing employee benefits. Individual benefit provider plan documents, university policy and insurance contracts govern all questions of coverage.
2. Domestic Partnerships must meet joint residency and financial interdependency eligibility criteria as provided below. We agree to provide this supporting documentation, dated no later than 12 calendar months before the date of this affidavit:
  - **Residency:** Any one of the following: (1) copy of mortgage or lease document issued in both individual names; or (2) copy of each individual's driver license showing the same address; or (3) copy of each individual's passports showing the same address; or (3) copy of each individual's tax returns showing the same address; AND
  - **Joint Financial Responsibility:** Any one of the following: (1) copy of statement from joint bank account or credit cards with same account number; or (2) a beneficiary designation form for a retirement plan or life insurance policy signed and completed to the effect that one Domestic Partner is beneficiary of the other; or (3) wills which designate the other as primary beneficiary.

3. We certify that the child(ren) listed below meet the following eligibility criteria:

- The listed child(ren) reside with us and the domestic partner is responsible for the child(ren)'s well being; or
- The domestic partner is required to provide coverage for the child(ren) by court order; or
- The child(ren) qualify as the domestic partner's dependent(s) for tax purposes under federal guidelines (attach copy of the federal income tax return); and
- The child(ren) meet and continue to meet the eligibility requirements as outlined in individual benefit provider plan documents.

_____	_____	_____
Last Name	First Name	MI
_____	_____	_____
Last Name	First Name	MI
_____	_____	_____
Last Name	First Name	MI
_____	_____	_____
Last Name	First Name	MI

4. IRS regulations require that the "fair market value" of health insurance benefits extended to domestic partners and their dependent children be treated as taxable income to the employee unless they qualify as tax dependents of the employee in accordance with IRS Section 152 (see attachment). Additionally, if Section 152 dependent status is not claimed, the employee's portion of premium for such coverage must be paid for on an after tax basis. It is noted that Section 152 dependent status can only be claimed during the open enrollment period for tax treatment in the following tax year.
5. IRS regulations require that the "fair market value" of tuition benefits extend to domestic partners to be treated as taxable income to the employee. IRS regulations also require that the value of tuition benefits extended to a domestic partner's dependent children be treated as income to the employee, unless such beneficiaries are legal dependents of the employee (i.e., adopted).
6. We understand that if there is a change of status of our domestic partnership as certified in this affidavit, including dissolution thereof, we will notify Stetson University's Office of Human Resources within thirty (30) days of the effective date of such change. Upon dissolution of the domestic partnership, a Statement of Dissolution of Domestic Partnership must be completed and benefits status will be terminated as of the date the Office of Human Resources receives a signed Statement of Termination.
7. No individual who has filed an Affidavit of Domestic Partnership may file another such affidavit to qualify for domestic partner benefits until at least twelve (12) months have elapsed following the date a Statement of Termination has been filed with the Office of Human resources ending a previous partnership status.
8. The information provided in this Statement is for use by Stetson University for the sole purpose of eligibility for domestic partner benefits and ensuring the proper

administration thereof. We understand that this information will be treated as any other insurance information and is not subject to use or disclosure for any other purpose except as required to enroll for coverage or pursuant to a court order.

9. This signed affidavit may have potential legal implications, including the imposition of joint responsibility for our respective financial obligations. Any questions regarding the potential legal effects of signing this Affidavit should be discussed with an attorney.
10. Employees who make false statements regarding the eligibility criteria or fail to notify Stetson University of a change in status will be subject to disciplinary action up to and including termination of employment.
11. Stetson University reserves the right to change its rules, policies and practices on Domestic Partners at any time.

---

Employee Signature

---

Date

---

*Please print name*

---

Domestic Partner Signature

---

Date

---

*Please print name*

**STETSON UNIVERSITY**  
**Declaration of Tax Dependent Status**

Information regarding Taxation of Domestic Partner Benefits: A domestic partner and their dependent children may qualify as Internal Revenue Code (IRC) Section 152 dependents of an employee provided certain qualifying conditions are met. Following consultation with a tax advisor, if it is determined that a domestic partner and their dependent children qualify under IRC Section 152, health insurance coverage provided by an employer is not subject to federal income tax. Additionally, such coverage can be provided on a pre-tax basis and claims can be reimbursed through a health care flexible spending account. If a domestic partner and their dependent children do not qualify, as IRC Section 152 dependents, the aforementioned tax advantages are not available.

Employee: \_\_\_\_\_  
*Please print First, MI and Last Names* \_\_\_\_\_  
*Social Security Number*

Domestic Partner: \_\_\_\_\_  
*Please print First, MI and Last Names*

Partner's Dependent Children:

<i>Last Name</i>	<i>MI</i>	<i>MI</i>	<i>First Name</i>
<i>Last Name</i>	<i>MI</i>	<i>MI</i>	<i>First Name</i>
<i>Last Name</i>	<i>MI</i>	<i>MI</i>	<i>First Name</i>

**Declaration of Employee:**

I have consulted with a tax advisor to determine the status of taxation of domestic partner health benefits and:

\_\_\_\_\_ I hereby certify that the domestic partner and children listed above, whom I am enrolling for domestic partner benefits **DO** qualify as my legal tax dependents under Internal Revenue Code Section 152 for the *coming* tax year. I understand that falsely certifying dependency status could result in disciplinary action up to and including termination of employment as well as potential charges of tax fraud. I further agree to notify Stetson University's Office of Human Resources of any change in this tax status.

\_\_\_\_\_ I hereby certify that the domestic partner and children listed above, whom I am enrolling for domestic partner benefits **DO NOT** qualify as my legal tax dependents under Internal Revenue Code Section 152 for the coming tax year. I understand that the fair market value of benefits provided by Stetson University to my domestic partner and his/her children will be treated as taxable income to me. I further understand that the portion of premiums I pay for this coverage must be paid on an after-tax basis.

\_\_\_\_\_  
Employee Signature \_\_\_\_\_  
Date