(Approved September 2002)

4.16.14 Domestic Partner Benefits (Revised 01/01/14)

Stetson University is committed to the equitable availability of family benefits and privileges among both married employees and those employees living in certified domestic partnerships. Therefore, the following benefits are available to employees living in certified domestic partnerships in accordance with the eligibility guidelines outlined below:

- Health and dental insurance
- Vision and AFLAC insurance
- Voluntary Dependent Life Insurance
- Tuition Waiver
- Employee Assistance Program
- Facility privileges such as library utilization, athletic events, concerts, discount meal program, etc.

*Please note these policy requirements do not apply to same sex marriages performed in states where same sex marriages are performed legally.

<u>Eligibility:</u> Faculty and staff members seeking benefits for a domestic partner must complete and sign an Affidavit of Domestic Partnership form that certifies that they meet the following eligibility criteria:

- 1. Both individuals are each other's sole domestic partner and intend to remain so indefinitely; and
- 2. Both individuals are not related by blood; and
- 3. Both individuals are unmarried and at least 18 years of age; and
- 4. Both individuals are in a relationship which each consider to be the functional equivalent of marriage and share joint financial responsibility;
- 5. Both individuals have resided together continuously in the same residence for at least 12 calendar months prior to applying for coverage under Stetson University's domestic partner benefits and intend to continue to reside together indefinitely.

A child or children of a certified domestic partner must meet the following additional eligibility criteria for coverage under Stetson University's domestic partner benefits:

- 1. Children must reside in the household and the domestic partner must be responsible for the child(ren)'s wellbeing; or the domestic partner is required to provide coverage for the child(ren) by court order; or
- 2. The child(ren) qualifies as the domestic partner's dependent(s) for tax purposes under the current federal guidelines; and
- 3. The child(ren) meet and continue to meet the eligibility requirements as outlined by each individual benefit provider.

Enrollment: To apply for domestic partner benefits, an employee and their domestic partner must complete and sign the appropriate Affidavit of Domestic Partnership with required supporting documentation (i.e., proof of joint residence, and joint financial responsibilities). Once signed and submitted, the employee will follow the established benefit enrollment procedures already in place at the University.

Dissolution of a Domestic Partnership: Employees receiving benefits under a domestic partnership must notify the Office of Human Resources within 30 days of dissolution of the relationship. The employee will be required to sign a Termination of Domestic Partner Affidavit and will be subject to a twelve-month waiting period before applying for subsequent domestic partner benefits under the guidelines above.

Tax Information Regarding Health Care and Tuition Benefits: In compliance with IRS regulations concerning domestic partner benefits, Stetson University is required to report the "fair market value" of health insurance benefits extended to domestic partners and their dependent children as taxable income to the employee. However, if such individuals qualify as tax dependents under Internal Revenue Code, Section 152, the employee will be required to complete and sign a Declaration of Tax Dependent Status for submission to the Internal Revenue Service. Please note that Section 152 dependent status can only be claimed during the open enrollment period for tax treatment in the following tax year. Additionally, IRS regulations require that the "fair market value" of tuition benefits extended to domestic partners or to a domestic partner's dependent child(ren) be treated as taxable income to the employee.

<u>Waiver:</u> Stetson University reserves the right to unilaterally change the terms or conditions for qualification, or discontinue eligibility for its Domestic Partner Benefits at any time without notice.