

Domestic Partner Health Benefits



District Personnel Manual Instruction No. 21B-19

Effective Date
September 14, 2016

Expiration Date
Until superseded

Related DPM Chapters

i **NOTE:** This instruction supersedes DPM instruction No. 21B-13, *Optional Health Insurance Coverage under the Health Care Benefits Expansion Act of 1992 (Domestic Partnership), as Amended, dated May 22, 2009.*

Overview

The Health Care Benefits Expansion Act of 1992 expanded health insurance coverage to employees’ with domestic partners and their family members. The purpose of this instruction is to clarify that health insurance premiums under the District’s health plan for domestic partners shall be deducted on an after-tax basis, with certain exceptions, and provide related and revised forms.

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Eligibility for Health Benefits

The District government offers most of its employees a number of health coverage options. An employee is generally eligible for these health care options if he or she:

- Was first hired by the District on or after October 1, 1987; and
- Serves in a position other than a temporary appointment of one year or less.

Domestic Partner Health Benefits

District employees who are eligible for health care benefits may elect to enroll their domestic partner and/or dependents children when initially hired, a qualifying event, or during any open enrollment period. An employee will have the option of enrolling in “self + 1” or family coverage.

i **DEPENDENT CHILDREN:** A natural child, adopted child, stepchild, foster child, or child in the legal custody of a domestic partner who is unmarried and under twenty-two (22) years old, is unmarried under twenty-five (25) years old and a full-time student, or is unmarried of any age and incapable of self-support because of a mental or physical disability that existed before the age of twenty-two (22).

DOMESTIC PARTNER: A person with whom an employee maintains a committed relationship and who has registered the domestic partnership with the Department of Health (DOH).

The health insurance coverage premiums are shared by the District and the eligible employee, with the District paying 75% of premiums and the employee paying the remaining 25%. The employee’s portion of the health insurance premiums are deducted on an after-tax basis directly from his or her paycheck.

Special Tax Provisions for Claiming Domestic Partner as Dependent

An employee who can claim his or her domestic partner or children as dependents, or both, under federal law may pay their portion of the health insurance premiums on a pre-tax basis. A domestic partner, and any children, are considered dependents if the employee is responsible for more than half of their support for the calendar year in which the taxable year of the employee begins and meets the Internal Revenue Services’ definition of a qualifying relative¹

i **OPEN ENROLLMENT PERIOD:** Is a period of time, occurring once per year, when employees within the District government may enroll or make changes to their elected benefit options, such as health insurance. Open enrollment typically takes place between November and December of each year.

¹ For additional information, refer to the Internal Revenue Code, 26 U.S.C. § 152(d)(2).

Submitting Documentation for Coverage

Eligible employees must submit the following documentation to enroll their domestic partner or children in the District's health benefits coverage when initially hired, upon a qualifying event, or during the open enrollment period. The supporting documentation includes:

1. A copy of a valid domestic partner registration signed by both partners obtained from the DOH;
2. A completed DCSF No. 21B-1272, Affidavit of Domestic Partner for Health Insurance Benefits; and
3. Complete DCSF No. 21B-1273, Domestic Partner – Tax Dependent Status Form, if an employee can claim his or her domestic partner and any children as dependent(s).

An employee must provide written notice to the D.C. Department of Human Resources (DCHR) if there are any changes of circumstances attested to in the affidavit.

Proof of Eligibility

In addition to the documentation listed above, an employee must also submit documents that show the dependency of any child of a domestic partner; such as one (1) of the following:

1. Most recent filed Form 1040 U.S. Individual Income Tax Return that includes the child(ren) as a dependent(s) (the financial information and dependents' social security numbers may be blacked out);
2. Birth certificate (or other official document) showing the name of the parent who is the subscriber on the document, the subscriber's state-registered domestic partner²;
3. Certificate or decree of adoption;
4. Court-ordered parenting plan;
5. Medical Support Notice;
6. Original Foster child certification **and** a copy of documentation of regular and substantial support of the child);
7. Disabled Child: Medical verification of disability prior to age 26;
8. Legal Custody: Copy of Court Order granting legal custody; or
9. Step Child: Birth Certificate³, Copy of Marriage Certificate, Divorce Decree or Custody Papers.

² If the dependent is the subscriber's stepchild, the subscriber must also verify the state-registered domestic partner to enroll the child, even if not enrolling the partner in DCEHB coverage.

Enrollment through PeopleSoft

Eligible employees must enroll or make enrollment changes through the Employee Self Service (ESS) portal in PeopleSoft at <https://ess.dc.gov>. Employees must submit a copy of the email confirmation, domestic partnership form, and the supporting documentation, as outlined in the previous section, to the DCHR's Benefits and Retirement Administration, at 441 4th Street, N.W., Suite 340N, Washington, D.C. 20001 or via email to dchr.benefits@dc.gov.



NOTE: The submission of fraudulent documentation may result in disciplinary action up to and including removal, a lapse in coverage, and/or criminal prosecution.

Termination of Domestic Partnership Health Benefits

Temporary Continuation of Coverage

An employee who separates from the District government may be eligible to continue the health insurance coverage for his or her domestic partner and dependents under a Temporary Continuation of Coverage (TCC). The former employee will be responsible for 100% of the premium cost plus an additional 2% for administrative fees.

Termination of the Domestic Partnership Relations

- A domestic partnership may be terminated, with or without the consent of both partners, by filing a termination of domestic partnership statement with the DOH Registrar. The termination of the domestic partnership will become effective six (6) months after the date the statement is filed with the DOH Registrar.
- An employee who files for termination of a domestic partnership must notify DCHR within 30 days of the filing. Health benefits enrollment of the domestic partner and his or her dependents will continue during the six (6) months that the termination of the domestic partnership is pending, provided District government employment is maintained. Neither partner may apply for a new certificate of domestic partnership while the termination of the domestic partnership is pending.

Termination Due to Death of Employee

Health benefits for domestic partner and dependents **will be terminated** upon the death of the employee.

³ If the dependent is the subscriber's stepchild, the subscriber must also verify the state-registered domestic partner to enroll the child, even if not enrolling the spouse/partner in DCEHB coverage.

Taxation

Employees should consult with a tax consultant to determine if his or her domestic partner and children can be claimed as dependents.

Recertification

An employee who claims his or her domestic partner and any children as dependents on his or her health insurance will be required to recertify using DCSF 21B-1274, Domestic Partnership – Certification of Federal Tax Dependent Status, annually with the DCHR.

Legal Authorities

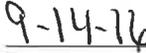
- Section 2129 of Chapter 21, Health Benefits, of Title 6B of the District of Columbia Municipal Regulations (DCMR);
- Chapter 80, Domestic Partnership, of Title 29 of the D.C. Municipal Regulations; and
- Internal Revenue Code, 26 U.S.C. § 152.

Inquiries

For additional information concerning this instruction, please contact the DCHR's Benefits and Retirement Administration, by calling (202) 442-9700 or by sending an e-mail to dchr.benefits@dc.gov.



Ventris C. Gibson
Director, Department of Human Resources



Date

Attachments:

- DCSF No. 21B-1272, Affidavit of Domestic Partner for Health Benefits Enrollment (Rev.98-16)
- DCSF No. 21B-1273, Domestic Partner – Tax Dependent Status Form (Issued 9-16)
- DCSF No. 21B-1274, Domestic Partner – Certification of Federal Tax Dependent Status (Issued 9-16)

ATTACHMENT 1 –
Affidavit of Domestic Partner for Health Benefits Enrollment

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SECTION 1: EMPLOYEE / DOMESTIC PARTNER INFORMATION

Employee Last Name	Employee First Name	Date
Agency Name	Phone Number	Last 4-digits of Social Security No.

Address:

Domestic Partner Last Name	Domestic Partner First Name	Last 4-digits of Social Security No.
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SECTION 2: DECLARATION OF FACT

We depose and attest to the following:

- We are both at least eighteen (18) years of age and competent to contract;
- We are the sole domestic partner of the other person;
- We both share a mutual residence;
- Neither of us are legally married to another person; and
- We are jointly and financially responsible for basic living expenses (defined as the cost of basic food, shelter, and any other expenses of a domestic partnership, which are paid at least in part by a benefit or program for which the partner qualified because of the domestic partnership).

NOTE: Domestic partners need not contribute equally or jointly to the cost of these expenses, as long as they agree that both are responsible for the cost. Documentation must be provided that clearly indicates jointly financial responsibility.

SECTION 3: HEALTH INSURANCE COVERAGE

- I understand that my domestic partner and his/her dependent child(ren) is/are eligible for enrollment only during open enrollment periods, a qualifying event, or at the time of my hire with the District government.
- I understand that I will assume 25% of the cost of family health insurance coverage for my domestic partner or family member of my domestic partner on an after-tax basis, and that the District government shall pay the remaining 75% of the cost.
- I understand that this Affidavit shall be terminated upon the death of my domestic partner, or by a change in circumstance attested to in this affidavit.
- I agree to provide written notice to the Benefit and Retirement Administration within the D.C. Department of Human Resources (DCHR) if there is any change to the circumstances attested to in this Affidavit, within 30 days of the change. I understand, however, that I will remain responsible for the payment of the premiums for health benefits coverage for my domestic partner and any dependents for a six (6) month period following the termination of the relationship. A certified copy of the statement terminating the domestic partnership filed with the D.C. Department of Health (DOH) shall be provided.

DCSF No. 21B-1272 (Rev. 9-16)

(CONTINUATION)

SECTION 4: OTHER ACKNOWLEDGEMENTS

- After termination of this Affidavit, I understand that another Affidavit of Domestic Partnership for Health Insurance Benefits cannot be filed until the end of a six (6) month period following final termination of domestic partnership.
- We understand that the information contained in this Affidavit will be held confidential and will be subject to disclosure only upon express written authorization, or as required by law.
- We understand that a civil action may be brought against us for any losses, including reasonable attorney fees and court costs, because of willful falsification of information contained in this Affidavit of Domestic Partnership for Health Benefits Enrollment.
- We understand that willful falsification of information contained in this Affidavit may result in termination of our enrollment by the health care plan we select for coverage.
- We also certify under penalty of perjury under the laws of the District of Columbia, that the foregoing is true.

Signature of Employee

Date

Signature of Domestic Partner

Date

Acknowledge of Receipt (DCHR Director or Designee)

Date

ATTACHMENT 2 –
Domestic Partner – Tax Dependent Status Form

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I. INSTRUCTIONS

Before you enroll your domestic partner and/or domestic partner's child(ren) for health benefit coverage, be prepared to indicate whether your domestic partner and/or his or her child(ren) are your tax dependent(s) for federal income tax purposes. Use this form to indicate whether or not your domestic partner qualifies as your tax dependent under the Internal Revenue Code. The D.C. Department of Human Resources (DCHR) cannot provide tax advice; seek help from a professional advisor if you have questions.

II. TAX DEPENDENT STATUS

If your domestic partner and/or his/her child(ren) qualifies as your tax dependent(s) as defined by the Internal Revenue Code then you may pay for their health benefit premiums with **pre-tax dollars**. You may also be able to utilize your Health Spending Account and/or your flexible spending account for their health and/or dependent care expenses.

If your domestic partner and/or your domestic partner's child(ren) do not qualify as your tax dependent(s) for federal income tax purposes then you must pay for their health benefit premiums with **after tax dollars**. The premiums paid for coverage of your domestic partner and/or his or her child(ren) will be included in your gross income and subject to applicable payroll taxes.

If you fail to indicate the federal income tax status of your domestic partner and/or your domestic partner's child(ren), the DCHR, will treat your domestic partner and/or domestic partner's child(ren) as not qualifying as your tax dependents for federal income tax purposes.

III. TAX STATUS SELECTON

Please indicate on page 2 of this form whether or not your domestic partner qualifies as your "dependent" for federal income tax purposes. A domestic partner is considered a "dependent" if the individual receives more than half of his or her support from the employee for the calendar year in which the taxable year of the employees begins and is related to the employee through one of the relationships defined in 26 U.S. Code §152(d)(2). Please visit: www.gpo.gov/title26 for additional information on qualifying relative.

You should consult with your own personal tax advisor before you verify that your domestic partner and/or your domestic partner's child(ren) are dependents as defined by the Internal Revenue Code.

IV. Please review the below questions and check the box that applies.

A. Is your domestic partner your “dependent” as that term is defined by the Internal Revenue Code and its regulations and as that term is modified for purposes of coverage under health plans under Internal Revenue Code Section 152(d)(2)?

YES

NO

B. Is/are the child(ren) of your domestic partner, who you intend to cover, your “dependents” as that term is defined by the Internal Revenue Code Section 152(d)(2)?

YES

NO

V. Notarized Statement

Each of us swear and affirm that we have read this document, and that these statements are true and correct. We understand the content and importance of these statements and that, in consideration of the District government provisions of benefit coverage for the Domestic Partner⁴, we agree to abide by the provisions of this statement and affidavit.

Employee/Retiree Full Name (Print)

Employee/Retiree (Signature)

Date

Domestic Partner Full Name (Print)

Signature of Domestic Partner

Date

SWORN AND SUBSCRIBED before me on _____, 20____.
(Date) (Year)

Notary Public Signature

Date Commission Expires: _____

⁴ See §2129 of Chapter 21 of the D.C. personnel regulations, DC Employee Health Benefits

ATTACHMENT 3 –
Domestic Partner -- Certification of Federal Tax Dependent

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If your Domestic Partner or dependent(s) meets the IRS definition of a Tax Dependent, please complete this form and return to the D.C. Department of Human Resources (DCHR). This form must be completed by the first pay period in January of each year during the annual Open Enrollment period or within 30 days of a Qualifying Life Event.

I hereby certify that the statements below are true and correct:

1. The following spouse, domestic partner or child(ren) are enrolled for major medical and/or dental coverage and [place your initials next to the one line that applies to you]:

_____ qualify as my federal tax dependent(s) for health coverage purposes in the current tax year

OR

_____ do not qualify as my federal tax dependent(s) for health coverage purposes in the current tax year.

2. I agree to notify DCHR in writing as soon as possible if there is any change in the status of the above person(s) as my tax dependent(s) for health coverage purposes, including any change that may occur mid-year. I understand that any change in such status may result in the retroactive application of taxes to amounts previously paid for health coverage during the year.
3. I understand that on the basis of the above statements, DCHR will decide whether to treat the above person(s) as my tax dependent(s) for all federal income and employment tax purposes, and that if I fail to complete this Tax Certification or any recertification requested by DCHR, then DCHR will assume that the above person(s) do not qualify as my federal tax dependent(s) for health coverage purposes.
4. I agree to reimburse DCHR for any and all taxes, penalties, or other losses (including reasonable attorneys' fees) that DCHR may incur as a result of its reliance on this Tax Certification if it is untrue or incorrect in any respect, or if I fail to provide the notice required by paragraph 3 above.

Signature of Employee

Type or Print Name of Employee

Date

DCSF No. 21B-1274 (Issued 9-16)