

Policy Number: CM-004
Effective Date: October 21, 2010
Authority: City Manager

DOMESTIC PARTNER POLICY

I. PURPOSE:

Effective January 1, 2011, City of Savannah benefit eligible active employees can extend their health benefits to domestic partners (same sex or opposite sex). The plan of benefits includes medical, prescription drug, dental, and vision insurance.

II. DEFINITIONS:

Domestic Partners of current City employees shall be defined as persons who:

1. Are at least 18 years of age (or, if less, the legal age to be married in the State in which they reside);
2. Are residing together in the same primary and permanent residence;
3. Are not legally married to any person nor have been legally married to anyone within the prior twelve (12) months;
4. Are not related by blood closer than would bar marriage in the State in which they reside;
5. Have resided together for at least the previous twelve (12) months with the current intent to continue doing so indefinitely;
6. Are jointly financially interdependent for “basic living expenses” defined as the costs of basic food, shelter and other expenses for a Domestic Partnership. (Note: Partners need not contribute equally or jointly in the cost of these expenses as long as they agree that both parties are responsible for the cost);

III. POLICY:

Attestation of Domestic Partners

In order for a City employee to designate a domestic partnership and obtain medical, prescription drug, dental, and vision benefits, they must first complete an *Affidavit of Domestic Partnership* (Attachment A), and provide proof of domestic partnership by supplying copies of two of the four items listed below:

1. Joint lease, mortgage, or deed, showing the same street address.
2. Joint ownership of vehicle.
3. Joint ownership of a checking account or credit account showing the same street address.
4. Shared household expenses such as utility bills for the same street address.

The *Affidavit of Domestic Partnership* must be completed at the time of hire or during open enrollment. Upon receipt of a properly completed and notarized *Affidavit of Domestic Partnership*, Human Resources will consider the domestic partnership attested to as of the date of the signature on the affidavit.

Termination of Domestic Partnership

If there is a termination of the domestic partnership due to no longer meeting the definition of a domestic partnership or due to death, the City of Savannah employee shall notify the Human Resources Department in writing within thirty (30) days of the effective date of such change. A *Declaration of Termination of Domestic Partnership* form (Attachment B) must be completed. The domestic partnership status will be terminated as of the date of the event. Health benefits will cease in accordance with applicable Summary Plan Documents and insurance contracts. Failure to report the termination of the domestic partnership within thirty (30) days will result in the employee waiting until open enrollment to make a change.

Misrepresentation of Fact

An employee who makes false or misleading statements about satisfying the eligibility and/or enrollment criteria, or who fails to properly notify the Human Resources Department of a change in domestic partner status, may be subject to disciplinary action including loss of related benefits, or possible termination of employment. Any such employee will be responsible for reimbursement to the City of Savannah for any costs incurred due to the misrepresentation of partnership eligibility.

Tax/Legal Implications for Domestic Partners

Any employee who wishes to certify a domestic partner as a dependent for tax purposes is advised to consult with a tax advisor first.

The tax consequences of a domestic partnership are the responsibility of the employee, not the City. Under the Internal Revenue Code, an employee is not taxed on the value of benefits provided by an employer to an employee's spouse or dependent. However, the IRS has ruled that a domestic partner does not qualify as a spouse.

The value of benefits provided to an employee's domestic partner is considered part of the employee's taxable income, unless the employee's domestic partner qualifies as a dependent under Section 125 of the Internal Revenue Code.

Pre-tax dollars may not be used to pay for the domestic partner's coverage, limiting the use of Flexible Spending Accounts (FSAs), nor may the premium cost share for partner coverage be deducted on a pre-tax basis. The City of Savannah will treat the value of the benefits provided to the employee's domestic partner as part of the employee's income and will withhold the taxes on the value of those benefits from the employee's paycheck. If the employee's domestic partner qualifies as a dependent under Section 125 of the Internal Revenue Code, the employee may file the proper documentation with the IRS and seek a refund for taxes withheld.

Protected Health Information

In accordance with the Health Insurance Portability and Accountability Act of 1996 (HIPPA), the protection of health information of eligible Domestic Partners is covered under the City of Savannah Notice of Privacy Practices Policy.

Footnote: The City of Savannah is not legally required to offer health benefit coverage to Domestic Partners. The City of Savannah is offering this health benefit coverage to Domestic Partners voluntarily and in so doing does not incur any additional obligation, responsibility or liability. The City of Savannah reserves the right in its sole and absolute discretion to change this Policy, any rules on benefits and any other aspect of the benefit plans or programs at any time, without notice.

Attachment A

Affidavit of Domestic Partnership

Requirements of Partnership

I, _____ and _____
City of Savannah Employee Domestic Partner

are domestic partners. We each hereby certify that all of the following statements are true and correct:

- We reside together in the same primary and permanent residence;
- We have resided together for at least the previous twelve (12) months with the current intent to continue doing so indefinitely;
- We are jointly financially interdependent for “basic living expenses” defined as the costs of basic food, shelter and other expenses for a Domestic Partnership. (Note: Domestic Partners need not contribute equally or jointly in the cost of these expenses as long as they agree that both parties are responsible for the cost);
- Neither one of us has signed a Domestic Partner declaration for any purpose (whether or not legally recognized) with or designating any other person as a Domestic Partner in the last 12 months;
- Neither one of us currently has another Domestic Partner or has had another Domestic Partner within the prior twelve (12) months;
- Neither one of us is legally married to anyone nor has been legally married to anyone within the prior twelve (12) months;
- We are not related by blood closer than would bar marriage in the State in which we reside; and
- We are each at least 18 (or, if less, the legal age to be married in the State in which we reside).

Eligibility and Termination

We understand that as a City of Savannah employee who is enrolled in or eligible for enrollment in the City of Savannah applicable benefit plans (an “Eligible Participant”) and has a relationship with a Domestic Partner that conforms to the requirements of the City of Savannah’s Partner Policy, may enroll his/her Domestic Partner in such plans in accordance with their terms during Open Enrollment.

We understand that this Affidavit will be terminated upon the death of the Eligible Participant, the death of the Eligible Participant’s Domestic Partner, or by a change in the circumstances attested to in this Affidavit. The Eligible Participant agrees to provide written notice to Human Resources (using the Affidavit of Termination of Domestic Partnership) if there is any change of circumstances attested to in this Affidavit within 30 days of the change (including the day of). An Affidavit of Termination of Domestic Partnership that is filed by the Eligible Participant shall automatically be binding on the Domestic Partner. After termination of this Affidavit, we understand that a subsequent Affidavit of Domestic Partnership cannot be filed by the Eligible Participant until Open Enrollment and/or at least twelve (12) months following the filing of a Statement of Termination of Domestic Partnership.

Finally, we understand that the terms of each particular benefit plan or program will govern the eligibility of a Domestic Partner for benefits there under and will also govern the termination of those benefits. Notwithstanding the foregoing, unless specifically provided otherwise in the benefit plan or

program (or as required by applicable law), a Domestic Partner will cease being eligible to participate in a particular benefit plan or program on the earliest of (i) the date on which the Eligible Participant ceases making required contributions with respect to such plan or program, (ii) the date on which the Eligible Participant is no longer eligible to participate in such plan or program, (iii) the date on which the City of Savannah terminates the plan or program or (iv) the effective date of an Affidavit of Termination of Domestic Partnership.

Acknowledgement and Signature

We acknowledge that we have read and understood the City of Savannah’s Domestic Partner Policy and all related Exhibits. We understand that a civil action may be brought against us for any losses, including reasonable attorney’s fees and court costs, attributable to or resulting from willful falsification of information contained in this Affidavit of Domestic Partnership (or failure to timely notify the City of Savannah about any change in circumstances about the information contained in this Affidavit). We understand that willful falsification of information contained in this Affidavit may result in our termination of enrollment in the City of Savannah’s benefit plans that we select for coverage, and may result in termination of employment by the City of Savannah. We also understand that if the Eligible Participant does not timely notify the City of Savannah regarding a change in circumstances attested to in this Affidavit, the City of Savannah also reserves the right to charge the Eligible Participant for any and all benefit costs incurred by the City of Savannah on behalf of the Ineligible Domestic Partner. We also certify under penalty of perjury that all of the information contained on this Affidavit is true and accurate to the best of our knowledge.

City of Savannah Employee

Date

Domestic Partner Signature

Date

Address

Partner Date of Birth

City, State, Zip

Partner Social Security Number

[NOTARIAL SEAL]

The foregoing affidavit was acknowledged before me this _____ day of _____, 20_____.

By: _____, Notary Public My Commission Expires: _____.
(Notary Signature/Seal)

Present form to City of Savannah Human Resources staff to be notarized

Attachment B

AFFIDAVIT OF TERMINATION OF DOMESTIC PARTNERSHIP

I, _____, affirm that the Affidavit of Domestic Partnership attested to

Employee Name

and signed by me on _____ shall be and is terminated as of this date.

Date Month Year

Termination of the Affidavit of Domestic Partnership is due to:

Domestic Partnership terminated or no longer meets the domestic partner criteria, or

Death of my domestic partner _____

Date of death

I understand that my partner's coverage ends today. I also understand that another Affidavit of Domestic Partnership cannot be filed for 12 months after the date on which this statement of Termination of Domestic Partnership has been filed with the Human Resources office.

Employee Signature

Date

[NOTARIAL SEAL]

The foregoing affidavit was acknowledged before me this _____ day of _____,
20____.

By: _____, Notary Public My Commission Expires: _____.

(Notary Signature/Seal)

Present form to City of Savannah Human Resources staff to be notarized