

Affidavit of Domestic Partnership Suffolk University

The information provided in this Affidavit is for use by Human Resources for the sole purpose of determining eligibility for Domestic Partner benefits.

1. Partner Certification

We, _____ and _____, certify that we are domestic partners in accordance with the following criteria:

1. We are each other's sole domestic partner and intend to remain so indefinitely; and
2. We are at least eighteen (18) years of age and mentally competent to consent to contract; and
3. Neither of us is married; and
4. We are not related by blood to a degree of closeness, which would prohibit marriage in the state of Massachusetts; and
5. We have resided together in the same residence for at least twelve (12) months and intend to do so indefinitely; and
6. We are jointly responsible for each other's common welfare and share financial obligations. Joint responsibility must be demonstrated by the submission of photocopies of three forms from the following list that evidence economic interdependency:

_____ Domestic Partnership Agreement or Relationship Contract.

_____ Joint mortgage, joint lease, or joint ownership of a primary residence.

_____ Designation by one of the partners as the other partner's' primary beneficiary for life insurance, retirement contract, or will.

_____ Durable power of attorney and/or health care proxy.

_____ Joint ownership of a motor vehicle.

_____ Joint checking account.

2. Declaration of Tax Dependent Status

Employee: _____
Last Name First Name M.I.

Domestic Partner: _____
Last Name First Name M.I.

Partner's Dependent Children:

Last Name First Name M.I.

Last Name First Name M.I.

Last Name First Name M.I.

Last Name First Name M.I.

Declaration

To be completed by employee

I have read the information regarding taxation of domestic partner benefits. Based on consultation with a tax advisor, I hereby certify that the above named domestic partner and children whom I am enrolling for benefits **do** qualify as my tax dependents under IRC 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 Suffolk University's Human Resources office immediately of any change in this tax status.

Signature of Employee: _____ Date: _____

3. Acknowledgements

We understand that same sex domestic partners are subject to the same plan guidelines and eligibility provisions as all other participants of the benefit plan. The plan documents and insurance contracts govern all questions of coverage.

We agree to notify the employer sponsoring this plan within thirty (30) days of the termination of our domestic partnership. A written termination statement shall be provided and shall affirm that the partnership is terminated and that a copy of the termination statement has been mailed to the other partner. The domestic partnership will be terminated as of the date the written statement is filed with Suffolk University. After such termination, a subsequent Affidavit of Domestic Partnership cannot be filed until twelve (12) months after the statement of termination has been filed.

We certify, under penalty of perjury, that the foregoing is true. We, the undersigned employee and Domestic Partner, understand that falsification of information contained in this Affidavit may lead to disciplinary action, up to and including immediate termination of the employee's employment, and may subject us to civil action to recover any losses, including reasonable attorney's fees incurred by Suffolk University or by its insurance carrier for benefits provided under the Suffolk University benefit plans.

We understand that under current IRS regulations, Suffolk University is required to report as taxable income the premium value related to covering my non-dependent Domestic Partner under the benefits plans.

Signature of Employee

Date

Signature of Domestic Partner

Date

INFORMATION REGARDING TAXATION OF DOMESTIC PARTNER/SAME SEX SPOUSE BENEFITS

A domestic partner or same sex spouse and his or her dependent children may qualify under Internal Revenue Code Section 152 as dependents of an employee provided certain conditions are met. Health and dental insurance coverage provided by an employer for a dependent of an employee is not subject to federal income tax. Additionally, the employee's cost of such coverage can be provided on a pretax basis through the employee's flexible benefits plan. If a domestic partner or same sex spouse and his or her dependent children do not qualify as IRC Section 152 dependents, the federal tax advantages are not available. However, for Massachusetts income tax purposes, the coverage provided for a same sex spouse is not taxable to the employee.

To qualify as an IRC Section 152 dependent of an employee during a given tax year, the same sex spouse/domestic partner and spouse's/partner's children must:

1. Share his or her principal residence with the employee for the full tax year (January 1 through December 31), except for temporary absences such as vacation, military service, or education. Unless the marriage/partnership commences by January 1, the same sex spouse/domestic partner and his or her children cannot be considered a Section 152 dependent during the first year of the marriage/partnership. Similarly, if the marriage/partnership dissolves during the year for reasons other than the death of the spouse/partner, the tax exclusion is lost for the entire year. If the relationship terminates due to the death of the spouse/partner, the spouse/partner qualifies as a dependent for the entire tax year.
2. Have the same principal place of residence as the employee and receive more than half his or her support for the calendar year from the employee. The rules for determining support are more involved than simply determining which spouse/partner is the primary 'breadwinner' of the household. For example, certain non-financial types of support – such as providing the home (assuming the home is owned by one of the spouses/partners) – must be taken into account when determining support. Employees are encouraged to consult with a tax advisor to determine whether they satisfy this requirement.
3. Not have gross income in excess of the personal exemption (\$3,200 for 2005).
4. Be a citizen or resident of the U.S. or of a country contiguous to the United States.
5. Lastly, the relationship between the employee and the domestic partner must not violate local law.