

Elon University  
Domestic Partner Benefits Policy

POLICY

Elon University extends the following benefits to the same-sex or opposite-sex domestic partners of eligible faculty and staff in accordance with established university guidelines:

- Medical insurance
- ID Card Issuance
- Tuition Remission
- Dental Plan
- Vision Plan
- Life Insurance for Dependents
- Access To Recreational Facilities
- Admission to Athletic Events
- Admission To Cultural Events
- Library Borrowing Privileges

As with all pertinent personnel matters of employees, the university will make reasonable efforts to maintain the confidentiality of any faculty or staff member who seeks these benefits. Enrollment forms and affidavits will be shared with the Office of Human Resources, Payroll and Accounting in order to implement and administer benefits and as otherwise required or permitted by law.

DOMESTIC PARTNERS

The university defines domestic partners as two (2) individuals of the same sex or opposite sex who live together in a long-term relationship.

A. Qualifying Criteria

Elon University recognizes as domestic partners under this Policy two same-sex or opposite-sex individuals who meet all of the following criteria:

1. Both domestic partners must be unmarried;
2. Domestic partners must have been in a mutually exclusive relationship for the last twelve months, intend to remain in such relationship permanently, and share the same primary residence;
3. Domestic partners must meet the age requirements for marriage in the State of North Carolina and be mentally competent to consent to contract;
4. Domestic partners must not be related by blood to the degree prohibited between applicants for legal marriage under the laws of the State of North Carolina;
5. Domestic partners must accept liability for each other's basic living expenses and be jointly responsible for their common welfare *and intend to do so indefinitely*.

B. Termination of Domestic Partnership

Domestic partner benefits for health insurance will not extend beyond the termination of the domestic partnership.

## ELIGIBLE DEPENDENTS OF DOMESTIC PARTNERS

A child of a partner in a domestic partnership qualifies as an eligible dependent for health insurance coverage

- a. if either of the domestic partners is the biological parent of the child and has legal custody of the child;
- b. if either or both partners are adoptive parents of the child and has/have legal custody of the child
- c. if the child has been placed in the domestic partner's household as part of an adoptive placement.

## SERVICES AND BENEFITS

Domestic partners and their eligible dependents who meet the qualifying criteria can participate in the specific benefits provided under "Policy" in this document in the same manner as full-time faculty and staff spouses and their eligible dependents to the extent permitted by law and this policy.

## TAXABILITY

The value of health insurance or other benefits provided to a domestic partner or the domestic partner's eligible dependent children may give rise to tax consequences to the employee. State and federal laws may differ in their treatment of such benefits provided to married persons and their dependent children and domestic partners and their dependent children. In most circumstances it seems likely that the employee will have a taxable benefit on the value of their benefits provided by the university and any contributions that the employee makes to such domestic partner or domestic partner's dependents' coverage must be made on an after-tax basis.

## COBRA COVERAGE

As defined by IRS codes, federal and state COBRA rights are available to employee dependents. However, these regulations do not apply to the same-sex or opposite sex domestic partner benefits. This means that if the domestic partner's medical insurance with Elon University is cancelled as a result of the termination or end of the employee's employment or the ending of the domestic partner relationship, the domestic partner will not be eligible to continue his/her medical insurance on a voluntary basis under COBRA. The employee may, however, be eligible for COBRA continuation coverage for himself or herself and/or the employee's dependent children, if any, upon the occurrence of a qualifying event.

## CHANGES IN POLICY

As is the case with all benefits and related university policies, Elon University reserves the right to amend, modify or eliminate this policy and any university benefits and criteria for such at any time, even without prior notice.

# ELON UNIVERSITY

## CERTIFICATION FOR SPOUSAL EQUIVALENCY

### PERSONAL AND CONFIDENTIAL

#### Section I: Status and Declaration

\_\_\_\_\_ and \_\_\_\_\_  
**Employee Name** **Spousal Equivalent Name**

certify that we meet the following eligibility requirements:

- We are each other's sole partners, have been members of this relationship for at least twelve (12) months and intend to remain in the relationship permanently;
- Neither of us is married, legally separated, or has another spousal equivalent;
- We are each eighteen (18) years of age or older, and mentally competent to consent to contract;
- We have resided together in the same residence and are financially interdependent for at least twelve (12) months and intend to do so permanently;
- We are jointly responsible for each other's welfare as represented by joint bank accounts, a joint mortgage or lease, and/or naming each other as primary insurance beneficiaries or the spousal equivalent qualifies as a dependent under Section 152 of the Internal Revenue Code. We further agree that we will provide documentation of the above circumstances or arrangements to Elon University or any of its insurance carriers or administrators upon request.

#### Certification

Our signatures below reflect that we understand that a civil action may be brought against either or both of us by Elon University or the applicable insurance carriers and benefit plan administrators for, among other things, any losses (including reasonable attorneys' fees) caused by any false or misleading statement contained in this Certification or the related benefits application process.

*I hereby certify that the above named person and I meet the eligibility requirements for Elon University's spousal equivalent benefits. I understand that I am responsible for informing the Office of Human Resources within 30 days if there is a change in this relationship that would make us no longer eligible for benefits as spousal equivalents. I also understand that, unless my partner is a tax-qualified dependent, the University's cost in providing health insurance and tuition remission is considered taxable income to me.*

I, \_\_\_\_\_ (Employee Name), understand that I must notify the University within thirty (30) days of the death of my spousal equivalent or of a change in any of the above circumstances resulting in termination of this relationship by submitting a Notice of Termination of Spousal Equivalency.

I, \_\_\_\_\_ (Employee Name), understand that Elon University will treat this document and related enrollment forms as it would treat other similar forms and will share them with the Office of Human Resources, Payroll, and Accounting to implement and administer the benefits and as required or permitted by law.

I, \_\_\_\_\_ (Employee Name) understand that enrollment in employee benefits, including medical coverage, will not begin until I (Employee) separately apply for the respective coverage and satisfy any terms and conditions of the plans themselves. We (Employee and Spousal Equivalent) further understand that some of the University's insurance coverages do not allow spousal equivalent coverage and that I can only receive those benefits that expressly allow for such coverages, whatever those may be from time to time.

We certify that we have provided the information in this Certification of Spousal Equivalency for use by Elon University Office of Human Resources for the sole purpose of determining eligibility for spousal equivalent benefits. The decision of eligibility is the sole and exclusive decision of Elon University and is final and binding on the employee and the spousal equivalent and any children of the spousal equivalent.

We understand that this declaration of spousal equivalency may have implications under certain state laws with respect to establishing and dividing community property or ordering support, and we agree to hold Elon University harmless for any such claims. This document is a certification of existing facts. It does not itself create any new rights or obligations between domestic partners. Those relationships are already in effect. The legal effect of this document runs from spousal equivalent individually to Elon University, which makes benefits available to the spousal equivalent based upon these representations.

We understand that any Federal or State tax impact resulting from the imputed value of the health insurance benefit provided under Elon University's Spousal Equivalent Benefits Policy is the Employee's sole responsibility. I, \_\_\_\_\_ (Employee Name), understand that the cost associated with the provision of health insurance benefits to my spousal equivalent will be deducted from my Elon University pay. I also understand that employer coverage for individuals other than employees, their spouses, or their dependents as defined by the Internal Revenue Code and the Defense of Marriage Act are not excluded from (and will be counted as part of) my total gross taxable income. In addition, I further understand that, as a general rule, current IRS regulations also do not permit non-dependent domestic partner benefits to be paid for with pre-tax money. Consequently, deductions for benefits such as health insurance will occur on an after-tax basis. We understand before signing this affidavit that we should seek competent legal and tax advice concerning such matters. We acknowledge that Elon University has provided us with no advice in this regard.

I certify under penalty of perjury that the assertions in this Certification are true and complete to the best of our knowledge.

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

Subscribed and sworn to before me this

\_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

My commission expires: \_\_\_\_\_.

I, the undersigned certify that I am the spousal equivalent of the above named Elon University employee, and hereby confirm that I have read the foregoing. I further certify that the information attested to by the employee is true and complete and I join in that attestation and assume the obligations to Elon University required by it in return for my qualification for spousal equivalent benefits. I understand that if this relationship terminates or changes such that it no longer qualifies as a spousal equivalent, that I am no longer eligible for any spousal equivalency benefits.

\_\_\_\_\_  
Signature of Spousal Equivalent

Address of Joint Residence

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Subscribed and sworn to before me this

\_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

My commission expires: \_\_\_\_\_.

# ELON UNIVERSITY

## NOTICE OF TERMINATION OF DOMESTIC PARTNERSHIP

This form is to be completed and returned to the Office of Human Resources within thirty (30) calendar days from the date a domestic partnership is terminated.

### DECLARATION

I, \_\_\_\_\_, declare that \_\_\_\_\_,  
**Employee Name** **Domestic Partner Name**

no longer satisfy the definition of domestic partners under the Elon University Domestic Partner Benefits Policy.

The Notice of Termination of Domestic Partnership form is submitted in order to terminate the Affidavit of the Same-Sex or Opposite-Sex Domestic Partnership that I filed with Elon University on \_\_\_\_\_.  
**Date**

I understand that by filing this notice that any benefits that have been extended to my domestic partner and, if applicable, to his or her dependents, will cease as of the date the relationship ceased to qualify and that my domestic partner (or his/her dependent children) are not entitled to continuation of coverage. I also understand that I will not be able to file a new Affidavit of Domestic Partnership and add a new domestic partner until at least twelve (12) months after I filed this statement

I mailed my former domestic partner a copy of this notice on \_\_\_\_\_ at the following  
**Date**  
address which I believe to be the proper mailing address for my domestic partner.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I declare the above statements are true and correct and certify under penalty of perjury that the assertions in this Notice of Termination of Domestic Partnership are true and complete to the best of my knowledge.

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

\_\_\_\_\_  
Employee's Name (Print or Type)

\_\_\_\_\_  
Date