

Domestic Partner Benefits Eligibility and Enrollment Package

Employees of Hospital for Special Surgery have the option of including their same sex or opposite sex Domestic Partner as a dependent under the medical plan offered by the Hospital. This option also provides coverage of the Domestic Partner's eligible dependent children, if any. To exercise this option, employees and their Domestic Partners must meet all the eligibility and enrollment qualifications listed below.

ELIGIBILITY REQUIREMENTS

Your Domestic Partner and your Domestic Partner's eligible dependent children will be eligible for medical benefits if:

1. You and your domestic partner reside together and intend to continue to do so permanently.
2. You and your Domestic Partner are not related by blood to a degree of closeness that would legally prohibit marriage.
3. You and your Domestic Partner are mutually responsible for basic living expenses or your partner is dependent on you for support
4. You and your domestic partner are both at least the age of consent in the state in which you live
5. Neither you nor your domestic partner is married to anyone else.
6. Neither you nor your Domestic partner is in a Domestic Partnership with anyone else.
7. You and your domestic partner have filed an Affidavit of Domestic Partnership with the Hospital (see attachment A).

ENROLLMENT REQUIREMENTS

To enroll your domestic partner in the medical plan you must present reasonable evidence of financial interdependence and cohabitation. This evidence could include one of the following:

- a) Copy of a signed lease or deed showing both names; or a
- b) Copy of a joint mortgage note
- c) Copies of joint account statements showing both names, including but not limited to: bank accounts, investment accounts, credit and charge cards, utility bills, and insurance policies, or other documents indicating joint indebtedness or joint financial arrangements:
- d) Copies of driver's licenses, car registrations, voter registration cards, or tax returns at the same address;
- e) Copy of fully executed cohabitation agreement
- f) Copy of a jurisdictional Domestic Partnership registration; and/or
- g) Any other evidence that indicated interdependence and/or cohabitation

EMPLOYEE CONTRIBUTION

Your employee contribution for providing coverage for your domestic partner will be the same as the contribution for adding a spouse, or the family rate. Based on existing law, these additional contributions for your Domestic Partner will be made on a post tax basis.

In addition, you may need to pay tax on “imputed” income” the additional amount that the Hospital contributes toward coverage for your Domestic partner, and if applicable the dependent children of your Domestic Partner. These taxes include federal, state, and local income taxes as well as FICA and FUTA. The imputed income feature does not apply if your Domestic Partner is your tax dependent (**see attachment B and consult your tax advisor**)

Employees who are eligible and wish to enroll their Domestic Partners for medical coverage must submit all the required documents within 30 days of their application period.

Dependents of an employee that are considered Domestic Partners, or the domestic partners children, have no independent rights to COBRA for the dental and vision plans after death, termination, or retirement of the employee, or other termination of the Domestic Partner relationship.

If you have any questions, please contact Tom Clark, Assistant Vice President of Human Resources at (212) 606-1117. Thank you.

Enc.

- A) Affidavit of Domestic Partnership
- B) Certification of Domestic Partner’s Tax Status

Hospital for Special Surgery
Affidavit of Domestic Partnership
(Attachment A)

STATE OF _____
COUNTY OF _____

_____, being dully sworn, deposes and
says: _____,
(Name of Employee)

1. I, _____, submit this Affidavit of
(Name of Employee)

Domestic Partnership to establish _____,
(Name of Domestic Partner)

Date of
Birth _____ as my Domestic Partner (as defined below) for
(Domestic Partner's DOB)

the purpose of obtaining benefits that may extend to employees' Domestic
Partners.

2. I, _____, declare and acknowledge
(Name of Employee)

that I and my Domestic Partner meet the following criteria:

- A. We currently reside together and we intend to do so permanently.
- B. We are not related by blood to a degree of closeness that would prohibit marriage.
- C. We are mutually responsible for basic living expenses.
- D. We are both at least the age of consent in the state in which we reside.
- E. Neither of us is married to or legally separated from anyone else nor have had another Domestic Partner within the prior six months.
- F. Neither of us is in a Domestic Partnership relationship with anyone else.

3. I understand that I must inform the Hospital of Special Surgery when this relationship is terminated and that I must file an affidavit of Termination of Domestic Partnership relationship.

**Hospital for Special Surgery
Affidavit of Domestic Partnership**

(Continue to next page)

4. I am voluntarily completing this affidavit. I have considered the consequences of this action and I acknowledge that I am solely responsible for any such consequences whether or not they are intended.

Some States and/or municipalities may view this document as a means of establishing a property or status rights: therefore, you should consider consulting an attorney before signing.

I affirm, under penalty of perjury, that the statements in this affidavit are true to the best of my knowledge.

DATED:

Signature

Name

Address

City, State, Zip Code

Sworn before me this _____ day of _____ 20____

Notary

NOTARY SEAL/STAMP BELOW THIS AREA

Certification of Domestic Partner's Tax Status (Attachment B)

Instructions: **(Please consult your tax advisor when completing this form).**

1. Complete and sign this form. In order to enroll your domestic partner (and his or her children) you must also complete a Declaration of Domestic Partnership and go through the enrollment procedures.
2. This is not an enrollment form. In order to enroll your domestic partner (and his or her children) you must also complete a Declaration of Domestic Partnership and go through the enrollment procedures.
3. You should consult a tax advisor before you certify that your domestic partner is your dependent as defined in section 152 of the Internal Revenue Code. **Keep in mind that if your domestic partner and his or her children do not meet the IRC dependent definition**
 - **You must pay taxes on HSS' contribution toward you're his/her (their) health coverage**
 - You cannot use your health care spending account (FSA) to pay for his/her (their) unreimbursed healthcare or dental expenses.

Employee Information:

Employee Name _____

Employee Number _____

Domestic Partner Name _____

Partner's Child(ren) _____
(only list children to cover under the HSS Medical Plan)

Tax Status:

For the purpose of this plan, I declare that my domestic partner

Is

Is Not

my dependent for tax purposes. If I am also covering my domestic partner's children, I declare that the child(ren) listed above

Is (are)

Is Not (are Not)

my dependents for tax purposes. I understand that if my domestic partner's children, (and his or her children) are not my tax dependent(s), I will be responsible for payment of additional income taxes as a result of enrolling him/her (them) for healthcare coverage.

Employee Signature and Date

**2021 Monthly Imputed Income Rates
(Resident/Fellows – hired after 1/1/14)**

Employee Contribution:

Your employee contribution for providing coverage for your domestic partner will be the same as the contribution for adding a spouse, or the family rate. Based on existing law, these additional contributions for your Domestic Partner will be made on a post-tax basis. If you have a dependent on your plan, you are currently paying the family rate on a pre-tax basis, and as a result, the post-tax contribution for your Domestic Partner would not apply.

Contribution rates are listed on the benefits administration website – www.hss.bswift.com.

Imputed Income:

In addition to the contribution rate, you may need to pay tax on “imputed income” the additional amount that the Hospital contributes toward coverage for your Domestic partner, and if applicable the dependent children of your Domestic Partner. These taxes include federal, state, and local income taxes as well as FICA and FUTA. The imputed income feature does not apply if your Domestic Partner is your tax dependent (**consult your tax advisor**).

The monthly imputed income rate listed below will be divided by two and applied per pay period. If you complete or provide the required supporting documentation after the effective date of coverage for your Domestic Partner, any missed imputed income will be applied to the following pay period, which means you can have one pay period in which the entire monthly imputed income rate will be applied to.

The healthcare coverage for you and your domestic partner remains in effect through December 31st unless you and/or your domestic partner experience a qualified life event.

Note: The imputed income rates listed on the benefits administration website are incorrect. We are working on removing that information from the site.

Medical (includes the cost of prescription)

Plan	Monthly Imputed Income
UHC High Plan	\$1,800.79
UHC Low Plan	\$1,691.89
UHC EPO Plan	\$1,306.77
UHC Premium Plan	\$1,590.50
UHC Consumer Direct Health Plan (CDHP)	\$1,112.67

Dental

Plan	Monthly Imputed Income
Optional-Voluntary/\$3,250 max	\$95.71
Traditions/\$1,850 max	\$52.01
DMO	\$27.90