

Applicability: All Except : Part-time, Adjunct, Temporary & Student Employees	Effective Date: 04/01/09	Approved By Signature on file Anthony J. Catanese, President	Page: 1 of 3
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A. POLICY

It is the policy of Florida Tech to extend employment-related insurance benefits and privileges to employees living in certified same-sex or opposite-sex domestic partnerships in accordance with the eligibility guidelines outlined herein. This policy is intended to ensure the equitable availability of insurance benefits and privileges to both married employees and those employees living in certified same-sex or opposite-sex domestic partnerships.

B. DEFINITIONS

Employees assigned to the following employee classes are covered by this policy: 01, 02, 04, 06, 07, 09, 10, and 16.

C. PROCEDURES

Employees seeking benefits for a same-sex or opposite-sex domestic partner or same-sex or opposite-sex dependent children must hold a benefit eligible appointment and meet and adhere to the criteria and other requirements as defined in the *Affidavit of Domestic Partnership of the Independent Colleges and Universities Benefits Association, Inc.* (ICUBA), to include certifying they:

1. Are each other’s sole Domestic Partner with the intention to remain so indefinitely. Neither one is legally married to someone else.
2. Are in a relationship of mutual support caring and commitment which each consider being the functional equivalent of marriage with joint responsibility for common welfare and living expenses.
3. Are not in a relationship solely for the purpose of benefit coverage.
4. Are not related by blood.
5. Are both at least eighteen (18) years of age or older and mentally competent to consent to contract.
6. Have resided together for at least twelve (12) months and intend to reside together indefinitely.
7. Consent to the domestic partnership and said consent has not been obtained by force, duress, or fraud.

Dependent children of domestic partners shall be eligible for coverage if they:

1. Are unmarried
2. Are primarily dependent on the employee for support
3. Are living with the employee in a regular parent-child relationship
4. Meet the age/school requirements of the applicable benefit plan or policy

1. Enrolling a Domestic Partner

When an employee wishes to obtain benefits for his/her same-sex Domestic Partner or dependent children thereof, the employee and his/her domestic partner must complete and sign the *ICUBA Affidavit of Domestic Partnership* with at least three of the following documents:

- Proof of a common ownership of real property (joint deed or mortgage agreement) or a common leasehold interest in real property
- Proof of common ownership of a motor vehicle
- Proof of joint bank account
- Beneficiary designation form for a retirement plan or life insurance policy signed and completed to the effect that one domestic partner is the official beneficiary of the other
- Will which designated the other as a primary beneficiary
- Durable power of attorney or health care power or attorney which appoints the other as agent

Once signed and submitted, the employee will follow the established benefit enrollment procedures already in place.

2. Dissolution of Domestic Partnership

Employees receiving benefits under a Domestic Partner arrangement must notify the Office of Human Resources within 30 days of the end of a domestic partnership by filing a *Termination of Domestic Partner Affidavit*. Coverage shall cease as of the date the Domestic Partnership terminates, providing coverage has not otherwise terminated due to standard policy revisions. A twelve-month waiting period must elapse before an employee may enroll a new domestic partner. Failure to provide notification within the thirty (30) day time frame will result in disciplinary action up to and including termination of employment.

D. BENEFITS AVAILABLE

- Health, dental and vision insurances
- Flexible spending accounts (where permissible under IRS section 152)
- Employee Assistance Plan (EAP)
- COBRA equivalent health insurance coverage continuation rights

NOTE: Domestic Partner benefits do not include coverage under Florida Tech's *Tuition Benefits*.

E. TAX TREATMENT OF HEALTH INSURANCE BENEFITS

Internal Revenue Service (IRS) regulations require that the “fair market value” of health insurance benefits extended to domestic partners and their dependent children be treated as taxable income to the employee unless such individuals qualify as tax dependents of the employee in accordance with the IRC Section 152. Additionally, if Section 152 dependent status is not claimed, the employee’s portion of premiums for such coverage must be paid for on an after tax basis.

An employee wishing to claim his or her domestic partner and partner’s dependent children as tax dependents under IRC Section 152 must complete and sign the *Declaration of Tax Dependent Status*. It is noted that Section 152 dependent status can only be claimed during the open enrollment period for tax treatment in the following tax year.