



University of Pittsburgh

Office of Human Resources

Benefits Fax: 412-624-3485

For HR Benefits Dept. Use Only	
Effective Date / /	Employee Number
Approved By	Approval Date / /

AFFIDAVIT OF DOMESTIC PARTNERSHIP FACULTY AND STAFF

Commonwealth of Pennsylvania)
)
 County of _____)

Before me, the undersigned notary public, this day personally appeared,

_____ and
 Faculty/ Staff Member Name and Social Security Number [last 4 digits only] (Print)

_____, to me known, who being duly sworn according to law, deposes
 Domestic Partner Name and Social Security Number [last 4 digits only] (Print)
 and says:

1. We reside together at _____
 Address (Print)
 and share the necessities of life.
2. We have resided together and been in this relationship for at least 12 consecutive months prior to the application date.
 - a. Please note, if the affidavit is approved, this will allow for enrollment in medical, dental, vision, dependent life insurance and long-term care coverage. Employees must complete a qualified status change form and an enrollment form within 60 days of completing the 12 consecutive months of the domestic partnership. Outside of this 60 day period, we will only allow for the enrollment to take place during future open enrollment periods.
3. Neither of us is legally married to any other person.
4. We are both at least eighteen (18) years of age.
5. We are not related to each other by blood so closely that it would bar marriage in the Commonwealth of Pennsylvania.
6. We are mentally competent to consent to contract.
7. We are each other's sole domestic partner and intend to remain so indefinitely.
8. We are mutually responsible for our common welfare.
9. We have shared financial obligations, as demonstrated by fulfilling at least two (2) of the following lettered criteria (A, B, C) below :
 - A. We have been common or joint owners of a residence (house, condominium or mobile home) or held a common or joint residential lease identifying both partners as tenants for at least 12 consecutive months prior to the application date.
 - B. We have shared at least two (2) of the following for at least 12 consecutive months prior to the application date:
 - Joint ownership of a motor vehicle
 - Joint checking account or joint savings account
 - Joint credit account

- C. My domestic partner has been designated as a primary beneficiary on one (1) of the following for at least 12 consecutive months prior to today:
- My University of Pittsburgh Group Term Life Insurance or other Group Term or Whole Life policy
 - My University of Pittsburgh Retirement Program or other group sponsored retirement program
 - My will
- or
- My Domestic Partner and I have a reciprocal durable Medical Power of Attorney for the past 12 months
- or
- My Domestic Partner and I have a sanctioned union by a governmental body for the past 12 months

NOTE: Documentation establishing the existence and duration of the domestic partnership and satisfaction of those requirements must be presented at the time of enrollment.

10. Within 60 days of the dissolution of our domestic partnership, the employee agrees to provide a Statement of Termination of Domestic Partner Status to the University's Office of Human Resources affirming that the domestic partnership has been terminated and that a copy of the Statement of Termination of Domestic Partner Status has been mailed to the former domestic partner.
11. The employee understands that another Affidavit of Domestic Partnership cannot be filed until one (1) year after a Statement of Termination of Domestic Partner Status of the most recent domestic partnership has been filed with the Office of Human Resources.
12. We provide the information in this affidavit to be used by the University for the sole purpose of determining our eligibility for domestic partnership benefits. The University will treat this information as strictly confidential insofar as the law allows.
13. We understand that, by signing this affidavit and as a result of the University of Pittsburgh providing benefits to us, there may be legal and tax implications; therefore, we have been advised to and understand it is our responsibility to consult with a legal/tax advisor regarding these implications.
14. We understand that any person or organization that suffers any loss because of false statements contained in this affidavit may bring a civil action against us to recover losses, including reasonable attorney fees.
15. We understand that should we make a false statement in this Affidavit of Domestic Partnership, that the University of Pittsburgh reserves the right to take any and all actions necessary to recover sums for benefits to which a person was not entitled and were secured by misrepresentation, including attorney's fees, and may lead to disciplinary action, up to and including termination of employment.
16. Contractual provisions of all benefit plans, as well as, policy provisions of University of Pittsburgh programs will prevail.
17. We, for ourselves, our heirs, executors, administrators and assigns, jointly and severally agree to and do hereby indemnify and hold harmless the University of Pittsburgh, its trustees, officers, employees, faculty and agents against any actions, causes of action, judgments, settlements and suits and attorney's fees and cost arising from claims which may arise against them from the execution of this Affidavit of Domestic Partnership and the relationship as stated, or University of Pittsburgh's acceptance of this Affidavit, including but not limited to beneficiary designations under any health, welfare, life insurance or retirement plan or any similar plans which are available to either or both of us because of the employment of either or both of us by the University of Pittsburgh.

18. We affirm, under penalty of perjury, that the facts in this affidavit are true to the best of our knowledge.

_____	_____	_____
Signature of Faculty/Staff Member	Date of Birth	Date

_____	_____	_____
Signature of Domestic Partner	Date of Birth	Date

Sworn and subscribed before me this:

____ day of _____ 20____

Notary Public

NOTE: Federal, state and local regulations concerning the taxability of certain benefits for domestic partners may vary from the regulations concerning the taxability of benefits extended to spouses. Individuals wishing to utilize benefits available to domestic partners are advised to consult their own tax counsel on such matters.

The cost for health insurance premiums for the domestic partner will be deducted from the employee's paycheck on an after-tax basis. Note however that if you present a same-gender marriage certificate from a state that recognizes same gender marriages to the Benefits Department that the federal deductions will be taken on a pre-tax basis regardless of residency. If you reside in a state that recognizes same-gender marriages, the state deductions will also be taken on a pre-tax basis. If you reside in PA or another state that does not recognize same-gender marriages, the state deductions will be taken on an after-tax basis.

More Information Regarding the Tax Implications of a Domestic Partnership

After-Tax Deduction

The University follows guidance of the IRS in determining taxation of benefits. The employee contribution towards the cost of adding a domestic partner will be taken on an after-tax basis.

To calculate the after-tax deduction, please see the below example.

Example:

Electing two adult coverage under the Panther Gold
(July 1, 2017 – June 30, 2018)

Two Adult Contribution	\$263
Individual Contribution	<u>- \$75</u>
Total After-Tax Amount	\$188

Imputed Income

Imputed income is the estimated value of the employer's financial contribution towards health insurance coverage for domestic partners and must be reported as taxable wages earned. This tax penalty, depending on the individual and the estimated value of the health benefit, can be large. You are advised to consult with your own tax counsel to better understand the taxation prior to electing the benefit coverage for your individual circumstance.

To calculate the imputed income for the difference in adding a domestic partner, please see the below example.

Example:

Electing two adult coverage under the Panther Gold
(July 1, 2017 – June 30, 2018)

Two Adult University Contribution	\$1,033
Individual University Contribution	<u>-\$443</u>
Total Imputed Income Amount	\$590