

**University of Puget Sound
Personal and Confidential
AFFIDAVIT OF MARRIAGE OR DOMESTIC PARTNERSHIP**

SECTION I - Certification of Marriage or Domestic Partnership

I, _____ (name of the undersigned University of Puget Sound faculty or staff member) certify that (please complete either "A" or "B"):

A. Marriage

_____ (name of spouse) and I were legally married on _____ (date). Note: If married by common law, please use the date when the state in which you then resided recognized your common law marriage. Washington is not a common law marriage state.

Move to Section II.

B. Domestic Partnership

_____ (name of domestic partner) and I are domestic partners as defined by the University of Puget Sound below:

- We share the same regular and permanent residence.
- We share an ongoing, personal and committed relationship which we have with no other and which is comparable to marriage
- We are of the same sex and are not legally permitted to marry.
- We are jointly responsible for each other's welfare and the maintenance of our household. Our joint responsibility for each other's welfare and the maintenance of our household is demonstrated by the following (please check three or more), evidence of which we can provide to the University on request:
 - A written domestic partnership agreement
 - A joint real estate mortgage, lease or deed (either as tenants in common or joint tenants with right of survivorship)
 - A current beneficiary designation naming the domestic partner as a primary beneficiary of life insurance or retirement plan benefits payable at death
 - A current will naming the domestic partner as a primary beneficiary of the estate
 - A durable power of attorney for property and health care executed in favor of the domestic partner
 - Joint ownership of motor vehicle(s)
 - Joint checking and/or savings account(s)
 - Joint credit account(s)
- Neither of us is married to anyone else.
- Each of us is eighteen (18) years of age or older.
- We are not related by blood closer than would bar marriage in the state of Washington.
- We were mentally competent to consent to contract when our committed partnership began.

Please read the tax information at the end of the affidavit before checking the appropriate box below.

I certify that the previously named person is my legal tax dependent under IRS Sec. 152.

OR

I certify that the previously named person is not my legal tax dependent under IRS Sec. 152.

Move to Section II.

SECTION II - Understandings

We provide the information in this Affidavit to be used by the University of Puget Sound for the sole purpose of determining our eligibility for marital or domestic partnership benefits. We understand that we are subject to the other eligibility provisions of relevant benefit plans.

We understand that this Affidavit will be confidential and will be subject to disclosure (outside of persons whom the University determines to have a need to know for benefits, payroll, accounting, auditing, etc., purposes) only upon our express written authorization or if otherwise required by law. We nevertheless waive confidentiality claims against the University in exchange for domestic partner benefits.

We understand that this declaration of marriage or domestic partnership may have legal implications under Washington state law. It is possible that this Affidavit could be used as evidence by creditors of my domestic partner. Faculty and staff members are advised to consult an attorney regarding the fact that filing this Affidavit may have other legal and/or financial consequences, including the fact that it may, in the event of the termination of a domestic partnership, be regarded as a factor leading a court to treat the relationship as the equivalent of marriage for purposes of establishing and dividing community property, assigning community debt, and for the payment of support.

We agree to repay benefits received and any losses, including reasonable attorney's fees incurred by the University or by insurance carriers and benefits providers, because of a false statement contained in this Affidavit of Marriage or Domestic Partnership.

We understand that domestic partners are not eligible for continuation of benefits under the provisions of the Consolidated Omnibus Budget Reconciliation Act (COBRA) upon termination of a domestic partnership. While the University may extend COBRA-like continuation coverage to domestic partners, it disclaims any civil liability for extending COBRA-like coverage to domestic partners.

We have read and fully understand this Affidavit. We declare under the penalties of perjury that the statements in this Affidavit are true and correct and that we executed this Affidavit at _____ (please print place where Affidavit is signed) on the date set forth below.

University of Puget Sound Staff or Faculty Member

Date

Spouse or Domestic Partner

Date

SECTION III - Changes in Status of Marriage or Domestic Partnership

I understand that this Affidavit shall be terminated upon the death of my spouse or domestic partner or by a change of the circumstances attested to in this Affidavit.

I agree to notify the University of Puget Sound Human Resources Department if there is any change of the circumstances attested to in this Affidavit within thirty (30) days of the change by filing a Statement of Termination of Marriage or Domestic Partnership and by providing a copy of the Statement to the spouse or domestic partner named in this Affidavit.

I understand that another Affidavit of Marriage or Domestic Partnership cannot be filed until 90 days after a Statement of Termination of Marriage or Domestic Partnership has been filed with the University of Puget Sound Human Resources Department, unless such termination is due to my marriage to the person named herein as my domestic partner, the death of my spouse or domestic partner, or the dissolution of my marriage.

I have read the tax information sheet provided by the University. I understand that falsely certifying dependency status could result in potential charges of tax fraud.

I, the undersigned University of Puget Sound faculty or staff member, understand that willful falsification of information on this Affidavit may lead to corrective action, up to and including termination of employment (see *Staff Policies and Procedures Manual* or *Faculty Code*).

University of Puget Sound Staff or Faculty Member

Date

Tax Information for Faculty and Staff Members
with Domestic Partners

Your contribution for providing benefit coverage to your domestic partner will be the same as that charged for a spouse. However, according to current IRS rules, unless your partner is a tax-qualified dependent, **the contribution for your domestic partner must be made on an after tax basis**, (i.e., it cannot be tax-sheltered through the Flexible Benefits Plan). And **you may need to pay taxes on “imputed income”**--the difference between (1) the fair market value of the coverage that your domestic partner receives and (2) the amount of after-tax earnings you use to purchase such coverage.

So the additional cost for covering your domestic partner will include both a higher contribution toward plan premiums and the taxes due on your monthly imputed income. These taxes will be deducted from your paycheck automatically. Your individual tax liability will vary depending on the level of coverage and plan you select. If you have questions, please see your tax advisor.

The taxation of imputed income feature does not apply if your domestic partner is your tax dependent. In general, your domestic partner is your dependent in any taxable year if he or she meets all of the following IRS tests (see IRS Publication 501 for more details about the tests including any exceptions that may apply):

1. Relationship test: Your domestic partner lives with you and is a member of your household during the entire taxable year (an individual is not a member of your household if at any time during the taxable year the relationship between you and the domestic partner violates local law).
2. Citizen or resident test: Your domestic partner is (a) a citizen of the United States, is (b) a resident alien, or (c) is a resident of Canada or Mexico. To find out who is a resident alien, see IRS Publication 519 or consult your tax advisor.
3. Income test: Your domestic partner’s gross income must be less than \$3,000.
4. Support test: Your domestic partner received over half of his or her support from you.

Support includes food, lodging, clothing, medical care, dental care, educational expenses, recreation, transportation, and other necessities. The amount of support you provide should be compared to your domestic partner’s support from all sources, including support provided by your domestic partner (e.g., salary).

In certain cases your domestic partner may qualify as your dependent even if the support you provide is less than half of her or his total support. This description of the requirements to claim that your domestic partner is a tax dependent is only a summary of the Internal Revenue Service definition of “dependent” and is not to be considered specific legal advice. If you are considering claiming your domestic partner as a tax dependent, please see IRS Publication 501 and/or your tax advisor.