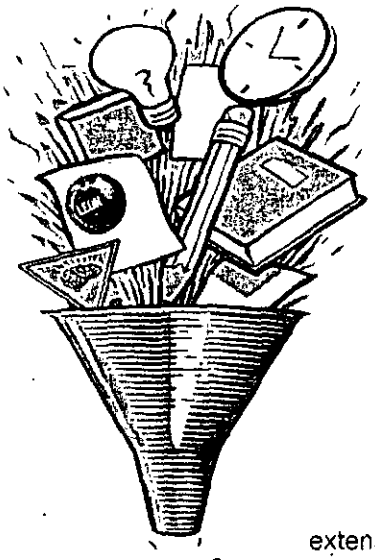

Leon County Human Resources

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Domestic Partner Benefits Coming to Leon County

The Board of County Commissioners on August 17, 2010 approved the extension of benefits to employees' domestic partners. Leon County is pleased to offer the opportunity for you to provide benefits to your domestic partner and the children of your domestic partners. The coverage effiective date for this new benefit is January 1, 20111.

This communication piece will explain domestic partner benefits and who is eligible and try to answer the most common questions employees may have.

Who is eligible to add a domestic partner to their insurance coverage and what is covered?

Any benefits eligible regular full time or part time employee may be eligible to add the domestic partner or the children of the domestic partner as eligible dependents to the extent allowed under the contracts with our insurance carriers.

Coverage that can be extended to Domestic Partners:

- Capital Health Plan, Blue Cross/Blue Shield, Guardian Dental, Advantica Eyecare and ARAG Legal will allow domestic partners and children of domestic partners to be added to the plan

Survivor Benefits that Domestic Partners may be eligible for:

- Standard Long Term Disability will allow the Domestic Partner to receive survivor benefits
- The FRS will allow domestic partners listed as beneficiaries for the Investment Plan but will not allow it for the Pension Plan
- The Deferred Compensation plans will allow domestic partners listed as beneficiaries

Other Policies that apply to Domestic Partners

- The acknowledgement of the domestic partner relationship is recognized in the following leave/time off policies. A change to the definition of Immediate Family will allow the employee to receive sick leave to care for the domestic partner. It will also allow the employee to receive administrative leave in the event of the death of domestic partner or the death of the immediate family member of the domestic partner.

- Domestic partner is added to the definition of relative in our Nepotism policy to acknowledge the domestic partner relationship

If the Domestic Partner is also an Employee of Leon County

- The two employees who are domestic partners that work for any Leon County Board or Constitutional Office will be able to receive medical insurance at no cost.

Important exclusions

- Flexible Spending Accounts will not reimburse expenses incurred by the domestic partner
- COBRA rights are available only to the employee's spouse and dependent children. There are no COBRA rights for domestic partners or the children of domestic partners.
- Domestic partners are not defined in FMLA as a family member.

What is the definition of Domestic Partner?

In order to be eligible for the extension of benefits, Domestic Partner is defined as two adults (of the same or opposite sex) who meet all of the following criteria:

- are both at least age 18 and are mentally competent to consent to a contract.
- are each others sole domestic partner and not legally married to another person of the opposite sex or in a domestic partnership with another person.
- are not related by blood to a degree of closeness that would prohibit marriage.
- have been, in an exclusive, emotionally committed relationship that is intended to be permanent.
- have, for the last 12 months, shared a mutual obligation of support and responsibility for each other's welfare and are jointly responsible for each other's financial obligations.
- have shared a principal residence for the last 12 months and intend to do so permanently.

Is there Proof that needs to be provided of the Domestic Partnership Relationship?

An employee must provide proof of the relationship by providing one (1) document from LIST A which verifies 12 months of joint residency and one (1) document from LIST B which verifies 12 months of financial interdependence.

LIST A – Residence List (one document required)	**LIST B** – Financial List (one document required)
Joint ownership of primary residence	Joint ownership of personal property or assets
Mortgage documents with both names	Joint consumer or bank loans
Deed showing both names	Statement of joint checking account
Joint lease showing both names	Joint credit cards
Utility bills showing both names	Designation of attorney in a durable power of attorney
	Designation as primary beneficiary for life insurance, retirement or last will and testament
	Legal documentation demonstrating joint adoption or legal guardianship of any dependents

Can Children of the Domestic Partner be eligible for insurance coverage?

Children of the Domestic Partner will be eligible for coverage providing they meet all of the criteria for eligbile dependents under the insurance plans and that the domestic partner must be covered under the plan to enroll the children.

What is the cost of Adding a Domestic Partner to Insurance Coverage?

Domestic Partner rates will be the same as any employee would pay to add a spouse and dependent children to his/her coverage but there also will be some tax implications as listed below.

What are the Tax Implications of Adding a Domestic Partner or Children of the Domestic Partner to Insurance Coverage?

Currently, the IRS does not recognize a domestic partner as a tax qualified dependent unless the provisions of IRC Section 152 are met. If the domestic partner and/or children of the domestic partner do not qualify as legal tax dependents, the implications to the employee are:

- The value of providing the domestic partner benefit is considered taxable income to the employee and are included in the employee's gross income and therefore subject to federal income taxes, social security (FICA) and Medicare taxes. This amount is reported on the employee's W-2 as taxable income.

What are the Steps to Enroll Domestic Partners?

- The employee must complete the required Affidavit of Domestic Partnership and,
- provide documentation of the domestic partnership and
- complete all enrollment application forms for the requested insurance benefits.
- The Office of Human Resources will determine if the information provided satisfies the requirements to determine eligibility of the domestic partner.
- The coverage effective date will be the first day of the month following approval by Human Resources.
- The program begins January1, 2011.

When Can Employees Enroll their Domestic Partners?

For coverage effective January 1, 2011, Employees interested in benefit coverage for domestic partners must apply:

- During the annual open enrollment period for employee benefits

Employees may add their domestic partner outside of the open enrollment period:

- if their domestic partner lost his/her coverage. Human Resources must be notified within 30 days of the loss of coverage.
- When the requirements of domestic partner coverage are met.

- New hires and employees becoming eligible for benefits may add their domestic partner during the initial enrollment period or within 30 days of becoming eligible for benefits.

What are the Steps to Take If The Domestic Partnership Relationship Ends?

- It will be the responsibility of the employee to contact Human Resources within 30 days of the ending of the domestic partner relationship or if all of the requirements in the Affidavit of the Domestic Partnership are no longer being met.
- The Affidavit of Termination of Domestic Partnership Form must be completed.
- It is the responsibility of the employee to notify the domestic partner and the dependents of the domestic partner of the termination of coverage. COBRA rights are not available to the domestic partner or the children of the domestic partner.
- Another Affidavit of Domestic Partnership cannot be filed again until twelve (12) months from the date the Affidavit of Termination of Domestic Partnership was filed.