



Leon County Human Resources

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Domestic Partner Benefits Frequently Asked Questions

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.

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. The employees must be covered under the option of Employee + 1 Dependent or Family coverage. There are tax implications for adding a domestic partner or children of domestic partner to insurance coverage. See the enclosed section on Tax Implications.

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 in a committed domestic relationship between two individuals;
- Are at least 18 years old and competent to contract and not currently married;
- Are not currently a partner in a domestic partnership relationship or a member of civil union with anyone else;
- Are not blood relatives, where one is a direct ascendant or direct descendant of the other (such as a son, daughter, parent, or grandparent), or a sister, brother, aunt, uncle, niece or nephew of the other domestic partner;
- Consent to the domestic partnership and to registering the domestic partnership without force, duress, or fraud;
- Agree to be jointly responsible in the support of the domestic partnership;
- Expressly declares his or her desire and intent to designate their domestic partner as their healthcare surrogate and agent to direct disposition of their body for funeral and burial; and
- Consider himself or herself as being in a committed domestic relationship with the other domestic partner, and consider himself or herself to be a member of the immediate family of the other domestic partner.
- Have registered the Domestic Partnership at the Official Records Division of the Leon County Clerk of Courts.

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

An employee must provide a certified copy of the Certificate of Registration with the Leon County Clerk of Courts recognizing their domestic partnership.

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 eligible 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
- provide a certified copy of the Certificate of Registration with the Leon County Clerk of Courts recognizing domestic partnership;
- 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 January 1, 2011.

When Can Employees Enroll their Domestic Partners?

Employees interested in benefit coverage for domestic partners must apply:

- During the annual open enrollment period for employee benefits. The coverage effective date is January 1st.

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.