AFFIDAVIT OF DOMESTIC PARTNERSHIP

SECTION A - EMPLOYEE INFORMATION:

Employee Name: _____ Employee ID: _____

Department: _____ Work Phone: _____

SECTION B - DOMESTIC PARTNER REQUIREMENTS:

I, and _____ are domestic partners, and we:
(Name of Domestic Partner)

1. are each 18 years of age or older;
2. share a close personal relationship and are responsible for each other's common welfare;
3. are each other's sole domestic partner;
4. are not legally married to anyone nor have another domestic partner;
5. are not related by blood closer than would bar marriage in the states of Oregon or Washington;
6. share the same regular and permanent residence as of the date of this affidavit and intend to do so indefinitely;
7. are jointly financially responsible for 'basic living expenses', defined as the cost of basic food, shelter, and medical expenses. (Note: Domestic partners need not contribute equally or jointly to the cost of these expenses as long as they agree that both are responsible for the cost); and
8. were mentally competent to consent to contract when our domestic partnership began.

SECTION C - ENROLLMENT/ELIGIBILITY CRITERIA:

1. I understand that my domestic partner is eligible for enrollment only:

   a) at the time I enroll as a new employee;
   b) at the time my domestic partner loses coverage under their group health plan;
   c) at Open Enrollment.

2. I understand a completed affidavit must be included with enrollment of my Domestic Partner. If enrollment of my Domestic Partner is due to a loss of their own group health coverage, enrollment in the County's plan must be completed within 60 days from date their coverage terminated.

3 I understand that children of my domestic partner are eligible if they are under age 26, reside in my home and/or there is a court-order to provide insurance coverage.

4. I understand that coverage for my domestic partner shall terminate upon a change in circumstance attested to in Section B of this Affidavit.

5. I agree to provide written notice to the Benefits Division if there is any change of circumstances attested to in the Affidavit within 60 days of the change by filing a "Statement of Termination of Domestic Partnership."

SECTION D - AUTHORIZATION:

1. We understand that the information contained in the Affidavit will be held confidential and will be subject to disclosure only upon the express written authorization or as required by law.
2. We understand that a civil action may be brought against us for any losses, including reasonable attorney fees and court costs because of a willful falsification of information contained in this Affidavit of Domestic Partnership.
3. We understand that under federal income tax law, payments for health coverage of a domestic partner may not be eligible for treatment under Clackamas County's Section 125 Flexible Benefits Plan. We also understand that health coverage of the non-employee domestic partner could result in additional imputed taxable income to the employee, with possible withholding for payroll taxes including income and social security taxes unless the domestic partner qualifies as a federal tax dependent under Internal Revenue Code section 152(a).
4. We understand that, in addition to the eligibility requirements of Clackamas County for domestic partner coverage, there are terms and conditions of coverage set forth in the Group Insurance Contract of each health care plan offered through the County to which we agree to be bound.
5. We understand willful falsification of information contained in this Affidavit may result in the termination of our enrollment, which would be immediate and without prior notice, by the health plan we selected for coverage.
6. We also certify under penalty of perjury under the laws of the State of Oregon that the foregoing is true and accurate to the best of our knowledge.

_____ _____

Signature of Employee Signature of Domestic Partner

_____ _____

Date Date

STATE OF OREGON)
)SS
COUNTY OF _____)

On _____, before me personally appeared, _____and _____
☐ personally known to me or ☐ proved to me on the basis of satisfactory evidence to be the persons whose names are subscribed to the above instrument and acknowledged to me that each person executed the same in their authorized capacity and that by their signature on the instrument is one of the persons who executed the instrument.

WITNESS, my hand and official seal.

_____
Signature of Notary
My Commission Expires:_____

CLACKAMAS COUNTY FLEXIBLE BENEFITS PLAN
AFFIDAVIT OF DEPENDENT DOMESTIC PARTNER STATUS

I declare under penalty of perjury under the laws of the State of Oregon that the statements below are true and correct.

1. _____ is my domestic partner on the date of this Affidavit.
2. I have read the notice entitled "Tax Treatment of Benefit Coverage Provided for Domestic Partners," and understand the requirements for qualifying other persons as my federal tax dependent.
3. The above person and if applicable, the above person's child or children [place your initials next to the one line that applies to you]:

   _____ Qualifies as my federal tax dependent(s) in the current tax year and I expect they will continue to qualify as my federal tax dependent(s) next year and in future tax years.

   _____ Does not qualify as my federal tax dependent(s) in the current tax year but I expect they will continue to qualify as my federal tax dependent(s) next year and in future tax years.

   _____ Does not qualify as my federal tax dependent(s) in the current tax year, and I do not expect they will qualify as my federal tax dependent(s) next year or in future tax years.
4. I agree to notify the Clackamas County Benefits Division in writing as soon as there is any change in the above person's status as my tax dependent.
5. I understand that on the basis of the statements herein, the above person and if applicable, the persons' child or children will be considered my tax dependent(s) by Clackamas County for all federal income and employment tax purposes.
6. I agree to reimburse Clackamas County for any and all taxes, penalties, or other losses (including reasonable attorney's fees) that Clackamas County may incur as a result of its reliance on this Affidavit if it is untrue in any respect or if I fail to provide the notice required by paragraph 4 above.

Dated this _____ day of _____, 20___.

_____ _____
Type or Print Name Social Security Number

_____
Signature

STATE OF OREGON

County of _____

On _____, before me, _____

before me personally appeared_____ and _____

_____personally known to me or _____ proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the above instrument and acknowledged to me that they executed the same in their authorized capacity and that by their signature on the instrument the person executed the instrument.

WITNESS, my hand and official seal.

_____
Signature of Notary

CLACKAMAS COUNTY BENEFITS PLAN
TAX TREATMENT OF BENEFIT COVERAGE PROVIDED
FOR DOMESTIC PARTNERS

Domestic Partners Eligible

Group health coverage, including medical and dental benefits, is available for domestic partners and if applicable, their child or children of eligible employees. Refer to the applicable summary plan description and enrollment materials for a definition of domestic partner and the procedure you must follow to enroll your domestic partner.

Tax Consequences of Domestic Partner Coverage.

Under federal tax law, if your (non-spouse) domestic partner does not qualify as your tax dependent, as defined below, then the portion of premiums the County pays for the coverage of your domestic partner will be included in your gross income and will be subject to federal tax withholding and employment taxes, and will be reported on your W-2 form. You will also be unable to claim expenses for the domestic partner under the Health Care Flexible Spending Account.

Tax Consequences Where Domestic Partner is a Tax Dependent

If your domestic partner and if applicable, their child or children qualifies as your tax dependent(s), then no portion of the premiums paid by the County will be included in your income or be subject to federal withholding or employment taxes.

Who is a Tax Dependent?

Your domestic partner can qualify as your tax dependent, under Internal Revenue Code section 152(a), only if:

- for the entire calendar year in question, they live with you as a member of the household you maintain and occupy, and
- during the calendar year in question, they had less than $3000 in gross income, and
- during the calendar year in question, you provide more than half of their total support.

Note that it is not necessary for you to be able to claim an exemption for your domestic partner on your Form 1040. If your tax year is other than the calendar year, use that year instead.

The IRS will also consider your domestic partner to be a tax dependent if they meet the above two requirements for the first portion of the year, then you marry, and they remain your legal spouse for the remainder of the year.

Determining Support

To determine whether you provide more than half your domestic partner's total support, you must compare the amount of support you provide with the amount of support your domestic partner receives from all sources, including social security, welfare payments, the support you provide and the support your domestic partner supplies for themselves. Support includes food, shelter, clothing, medical and dental care, education, etc. If you believe you might provide more than half of your partner's support, you should use the support worksheet in IRS Publication 501 (Exemptions, Standard Deduction, and Filing Information) before you complete the Affidavit described below.

Filing an Affidavit of Dependent Domestic Partner

If your domestic partner and if applicable, their child or children qualifies as your tax dependent(s), you can avoid having employer-paid premiums treated as taxable income. To avoid taxation, you must complete and return the attached "Affidavit of Dependent Domestic Partner Status". Because the determination of whether a person is a dependent for tax purposes is contingent on facts solely within your knowledge, the County cannot make this determination for you.

You must complete and sign the Affidavit in the presence of a Notary Public.