

## Benefits for Employees with Unmarried Domestic Partners

The Corvallis School District values employees and treats employees with equity. This policy ensures that employees are not treated differently in the application of compensation or benefits due to their sexual orientation or marital status.

### Definition

“Domestic partner” as used in this policy shall mean:

1. Two persons in which the members have jointly shared the same permanent residence for at least the last six months and intend to continue to do so indefinitely;
2. Are committed to each other to the same extent as married persons are committed to each other, except that the partners do not have the status of a traditional marriage and have not undergone the traditional solemnities;
3. Are not legally married to anyone;
4. Are each 18 years of age or older, or are emancipated minors as recognized under Oregon law;
5. Are not related to each other by blood in a degree of kinship which would bar marriage in the state of Oregon;
6. Were mentally competent to contract when the domestic partnership began; are each other’s sole domestic partner; and
7. Are jointly responsible to each other for the necessities of life.

Necessities of life include the cost of basic food, shelter, and any other expenses of the domestic partnership which are paid at least in part by a program or benefit for which the partner qualified because of domestic partnership. Examples would be rent, mortgage, insurance, utilities, and/or food.

If the employee has previously declared a domestic partner relationship with another individual, at least six months must lapse since the employee filed a termination of domestic partner relationship with the district’s human resources office.

“Supporting documentation” must clearly and convincingly demonstrate a pattern of at least six consecutive months of joint responsibility for the necessities of life as defined above including such items as utility bills, mortgage documents, rental or lease agreements, home insurance policies and any other documentation.

## **Insurance Coverage**

The Corvallis School District provides its employees medical and dental benefits as described in its Employee Handbook. In this policy the Board expands the definition of spouse and immediate family used in the handbook to include domestic partner. As part of signing up for these benefits, employees wishing to insure a spouse or domestic partner shall be given an affidavit of marriage or domestic partnership. This affidavit must be signed by both the employee and the domestic partner and both signatures must be notarized. Employees applying to cover an unmarried partner will be required to provide supporting documentation along with their affidavit. An existing employee who becomes married or enters into a domestic partnership must apply for coverage and submit his/her affidavit and supporting documentation to human resources within 30 days of the date of the status change. If such documentation is not submitted within 30 days of the status change, the employee must wait until the annual open enrollment period to add his/her spouse or domestic partner. Falsification of any form or documentation provided for under this policy is grounds for termination.

An employee whose number of dependents (spouse, domestic partner, child, etc.) decreases, must notify the human resources office within 30 days of the date when the change in dependents becomes effective. In this case, the employee would file a statement of dissolution of domestic partnership or marriage.

## **Other Benefits**

Other benefits available to employees who are married shall also be available to employees with unmarried domestic partners. Such benefits may include the ability for an employee to use sick leave, bereavement leave, parental or family medical leave, life insurance, or COBRA medical insurance continuation for domestic partners.

## **Taxable Value of Health Insurance Coverage for Domestic Partners**

According to the Internal Revenue Service, health insurance coverage for domestic partners is a taxable benefit to the employee. District employees who enroll domestic partners in the health plans will have to pay income taxes on the fair market value of the health insurance coverage their domestic partners receive. The value of the domestic partner insurance coverage is considered earnings, is included in the employee's gross taxable income and is subject to state and federal income tax and FICA withholding. The taxable value of the domestic partner coverage will depend on which health plan the employee is enrolled in and the number of dependents enrolled. Each pay period the taxable value of the benefit will be reflected on the employee's paycheck stub (or notice of deposit). The district will simply add the value of the benefit to gross wages of the employee.

I have read this statement and received a copy of it.

Employee \_\_\_\_\_ Date \_\_\_\_\_

END OF POLICY

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**Legal References:**

[ORS Chapter 243](#)

[ORS 332.507](#)

[ORS 332.107](#)

Consolidated Omnibus Budget Reconciliation Act of 1985, P.L. 99-272, Title X, Section 10003, 100 Stat. 232 (West 1987)

Tax Reform Act of 1986, P.L. 99-514, Title XVIII, Section 1895(d), 100 Stat. 2931 (West 1987)