

DREXEL UNIVERSITY Affidavit of Domestic Partnership COLLEGE OF MEDICINE

Drexel University College of Medicine (the "Drexel Med") provides benefits to your same-sex domestic partner and his or her children, provided that you and your domestic partner sign and complete this Affidavit of Domestic Partnership in the presence of a notary public or a representative of Drexel Med's Benefits Office and return it along with the supporting documentation to the Benefits Office. Once your affidavit and supporting documentation have been reviewed, you and your domestic partner will be informed if any further information or action is required.

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We,	(Employee Name) and	(Domestic Partner)	certify that we
are domestic partners in accordance with	the following criteria an	d that we are eligible for benefits coverage under Drex	el Med's benefits
programs.			

B. STATUS

- 1. We are each other's sole domestic partner and have a committed relationship intended to be of indefinite durations.
- 2. We are of the same sex and not married to anyone else, and, if previously married, a legal divorce or annulment has been obtained or the former spouse is deceased.
- 3. We are at least eighteen (18) years old and are old enough to enter into marriage according to the laws of the State or Commonwealth in which we legally reside.
- 4. We are not a member of another domestic partnership, and if we previously were a member of a domestic partnership, we have taken the necessary legal and other steps to terminate the relationship.
- 5. We are mentally competent to enter into a contract according to the laws of the State or Commonwealth in which we reside.
- 6. We are not related by blood to a degree of closeness that would prohibit legal marriage in the State or Commonwealth in which we legally reside.
- 7. We reside together in the same residence and intend to do so indefinitely.
- 8. We understand that as domestic partners, we are subject to the same Drexel Med policies and guidelines in accessing and availing ourselves of Drexel Med's benefit programs as other employees. For example, all employees must enroll a new domestic partner and his or her children in Drexel Meds benefit programs within thirty (30) days of the date of eligibility. Participants that are not enrolled within this time may not be enrolled until Drexel Med's next Open Enrollment period.
- 9. We are not in this relationship for the sole purpose of obtaining benefits.
- 10. We are jointly responsible for each other's common welfare and share financial obligations, which is demonstrated by the existence of either the City of Philadelphia Life Partnership Agreement which is attached to this Affidavit or three of the following pieces of supporting documentation, copies of which have been attached to this Affidavit:
 - a. Joint mortgage or lease (original documents submitted for review),
 - b. Designation of domestic partner as primary beneficiary under a life insurance policy,
 - c. Designation of domestic partner as primary beneficiary of retirement benefits,
 - d. Designation of domestic partner as primary beneficiary in employee's will (subject to review by University legal counsel),
 - e. Durable property and health care powers of attorney (subject to review by University legal counsel), or
 - f. Joint ownership of an automobile, joint bank account, or joint credit account (original documents must be submitted for review).

C. CHANGE IN DOMESTIC PARTNERSHIP

1. As an employee of Drexel Med, I agree to notify Drexel Med's Benefits Office if there is any change in our status as domestic partners (for example, a change in joint residence or shared financial responsibility) as certified in this statement that would make my domestic partner no longer eligible for any of Drexel Med's benefits or perquisites. I will notify Drexel Med within thirty (30) days of such change by submitting a statement which shall affirm that the domestic partnership has been terminated as of the date of the statement and I will provide a copy of the termination statement to the other party. A Statement of Termination of Domestic Partnership may be obtained from the Benefits Office.

- 2. We understand that former partners and their children will be eligible to continue health benefits at their own expense (if not covered elsewhere for comparable benefits) for up to eighteen (18) months after the filing of a Statement of Termination of Domestic Partnership unless precluded by the insurance carrier. The rates for coverage will be the prevailing University rates plus a 2% administration fee.
- 3. We understand that it is the domestic partner who is responsible for requesting the continuation of benefits from the Benefits Office within sixty (60) days of the termination of the domestic partnership.

D. ACKNOWLEDGEMENTS

- 1. We have provided the information in this Affidavit for the purpose of determining eligibility for the domestic partner benefits offered by Drexel Med's insurance carriers and under Drexel Med's benefits program.
- 2. We certify that any and all representations that we have made and information that we have provided as part of this Affidavit as evidence of our domestic partnership are true and accurate and that the documents attached hereto are authentic.
- 3. We understand that under current tax laws, the employee will incur taxable income equal to the value of the benefits provided to the domestic partner or domestic partner's dependent children unless such individuals qualify as the employee's tax qualified dependents and the employee files an Affidavit of Tax Qualified Dependents. (See "Tax Information on Health Benefits for Domestic Partners" for information regarding when domestic partners and their children qualify as qualified tax dependents.)
- 4. We have been advised to consult with an attorney regarding the possibility that the filing of this Affidavit may have other legal and/or financial consequences, including the fact that it may, in the event of the termination of the domestic partnership, be regarded as a factor leading a court to treat the relationship as the equivalent of marriage for the purpose of establishing and dividing the community property, assigning community debt, and for the payment of support. We have also been advised to consult with an attorney with regard to domestic partnerships under applicable local and state laws.
- 5. We agree to furnish any further documentation that the Benefits Office may require. We agree to indemnify Drexel Med for any expenses or liabilities it incurs as a result of any misrepresentations or inaccuracies, whether made knowingly or unknowingly, in this Affidavit or in any information that we have presented to a Benefits Office representative.
- 6. We understand that any false or misleading statements made in order to receive benefits for which we do not qualify may subject the employee to disciplinary action, including termination of employment, and may subject us to civil action to recover any losses, including attorney's fees, in addition to the obligation to repay benefits received.
- 7. We affirm, under penalties of perjury, that the assertions in this Affidavit are true and correct to the best of our knowledge and belief.

Employee Signature	Date
Employee SSN	
Domestic Parnter Signature	Date
Domestic Partner SSN	
Employee/Domestic Partner Home Address	
Benefits Office Representative or Notary Public	Date



Affidavit of Tax Qualified Dependents

This form should only be completed if you are an employee who is asserting that your same-sex domestic partner and, if applicable, your same-sex domestic partner's children are tax qualified dependents pursuant to section 152 of the Internal Revenue Code. Do not complete this form if your same-sex domestic partner and his or her children are not your tax qualified dependents. In order to determine if your same-sex domestic partner and his or her children are your tax qualified dependents, please read the section entitled "Definition Of Dependency" set forth in the "Tax Information On Health Benefits For Domestic Partners." You are also urged to consult with your personal tax advisor.

EMPLOYEE AND DOMESTIC PARTNER INFORMATION		
Employee Last Name	Employee First Name	
Employee Middle Initial Employee SSN		
Domestic Partner Last Name	Domestic Partner First Name	
Domestic Partner Middle Initial Domestic Partner SSN		
DOMESTIC PARTNER'S CHILDREN INFORMATION:		
Last Name	First Name	Middle Initial
Last Name	First Name	Middle Initial
Last Name	First Name	Middle Initial
Last Name	First Name	Middle Initial
have read the document "Tax Information on Health Benefits for Doadvisor. I hereby certify that [check (a) or (b) as applicable]: (a) my same-sex domestic partner (b) the children of my same-sex domestic partner listed above		rtunity to consult with a tax
whom I am enrolling for coverage under Drexel University College or dependents under Section 152 of the Internal Revenue Code. I unde disciplinary action at Drexel Med, including termination of employm Drexel Med immediately of any change in my same-sex domestic pa	rstand that falsely certifying dependency nent as well as potential claims of tax frau	status could result in id. I further agree to notify
affirm, under penalty of perjury, that the assertions in this Affidavit knowledge and belief.	of Tax Qualified Dependents are true and	d correct to the best of my
Employee Signature		Date
Receipt Acknowledged by Drexel University College of Medicine		
By Title		Date

TAX INFORMATION ON HEALTH BENEFITS FOR DOMESTIC PARTNERS

General Tax Rules

The amount of your contribution to provide health benefits for a same-sex domestic partner and children of a same-sex domestic partner will be the same as for a spouse and his or her children. However, the Internal Revenue Code treats spouses and children through marriage differently with respect to health benefits. The cost of coverage for a spouse and stepchildren is automatically exempt from taxes, but for a person who is not a spouse or a stepchild through marriage, a payment for health benefit coverage is not exempt from tax unless the person is a "dependent" as defined in the Internal Revenue Code. If your same-sex domestic partner and his or her children are your tax qualified dependents under section 152 of the Internal Revenue Code, you must provide Drexel University College of Medicine ("Drexel Med") with an "Affidavit of Tax Qualified Dependents" to that effect to gain the benefit of the tax exemption. If your same-sex domestic partner and his or her children are not your tax qualified dependents, the payments for coverage under Drexel Med's benefit programs will be deducted from your salary on a pre-tax basis and then the total value of the coverage provided to your same-sex domestic partner and his or her children under Drexel Med's benefit programs will be considered taxable income to you. Drexel Med will withhold city, state and federal taxes on the additional amount. The value of the coverage provided to your same-sex domestic partner and his or her children qualify as tax qualified dependents, the cost of coverage under Drexel Med's benefit programs will be deducted from your pay on a pre-tax basis and no additional amount will be considered additional income to you.

If your same-sex domestic partner and his or her children experience a change in status that converts your same-sex domestic partner or his or her children to a tax qualified dependent or to a non-tax qualified dependent, you should inform Drexel Med within 30 days of the modification so that the value of coverage of benefits provided under Drexel Med's benefit programs may be taxed (or not taxed) appropriately.

Definition of Dependency

Under the definition in Section 152 of the Internal Revenue Code, your same-sex domestic partner is a dependent if:

- 1. Your domestic partner is a member of your household, and has his or her principal place of residence in your home.
- 2. You furnish over half of your same-sex domestic partner's support for the year. In making this calculation, the amount you contribute towards your same-sex domestic partner's support must be compared with the amounts received for support of your same-sex domestic partner from all other sources, including any amounts supplied by him, or her and including earnings.

If you elect to have the eligible children of your same-sex domestic partner covered by Drexel Med's benefit programs, the same rules on dependency apply. The value of coverage will be taxable to you unless the children are your dependent(s). So, if the children do not have their principal place of residence in your home and receive over half of their support from you, the children are not your tax qualified dependents and the value of coverage under Drexel Med's benefit programs will be taxable to you.

We suggest that you consult a tax advisor to determine whether you may claim your same-sex domestic partner and/or his or her children as dependents for tax purposes, before you certify that they are dependents.

FOR USE BY DREXEL UNIVERSITY COLLEGE OF MEDICINE BENEFITS OFFICE ONLY

Employee Name (Last, First, Middle Initial)	SSN			
Approved By		Date		
Effective Date of Coverage				
Type of Coverage				
Option #1, Coverage for Partner				
Option #2, Coverage for Partner and Child(ren)				
Option #3, Coverage for Partner Treated as a Tax Qualified Dependent				
Option #4, Coverage for Partner and Child(ren) Treated as a Tax Qualified Dependent				
Original Documents Submitted with Affidavit				
Employee submitted the following three items:				
☐ Joint mortgage () or Lease ()				
Designation of domestic partner as beneficiary under a life insurance policy				
Designation of domestic partner as beneficiary of retirement benefits				
Designation of domestic partner as primary beneficiary in employee's will (subject to review by University legal counsel)				
Durable property and health care powers of attorney (subject to review by University legal counsel)				
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Other (specify below)				
Or amployee submitted:				
Or, employee submitted:				

☐ The City of Philadelphia Life Partnership Agreement