

**CITY OF AUSTIN
DOMESTIC PARTNERSHIP
and Tax Dependent Status Form**



To enroll your domestic partner and/or domestic partner's child(ren) for benefits coverage, you must affirm and provide supporting documentation. The City of Austin's personnel policies define domestic partnership as follows:

Domestic Partner: The individual who lives in the same household and shares the common resources of life in a close, personal, intimate relationship with a City employee if, under Texas law, the individual would not be prevented from marrying the employee on account of age, consanguinity, or prior undissolved marriage to another. A domestic partner may be of the same or opposite gender as the employee.

Acceptable documentation Examples:

Tax documents, shared bank account statements, or Domestic Partnership Agreement.

TAX DEPENDENT STATUS

If your domestic partner and/or their child(ren) qualify as your tax dependent(s) as that term is defined by the Internal Revenue Code (IRC) and its regulations, then you may pay for your portion of medical and dental premiums with before-tax dollars. Furthermore, the additional portion of the premiums the City of Austin pays will be provided tax-free. Finally, you may also be able to be reimbursed from your flexible Health Care or Dependent Care Accounts for their health and/or dependent care expenses.

If your domestic partner and/or your domestic partner's child(ren) do not qualify as your tax dependent(s) for federal income tax purposes, then you must pay for your portion of medical and dental premiums with after-tax dollars. Furthermore, the additional portion of the premiums the City of Austin pays for the coverage of your domestic partner and/or his or her child(ren) will be included (i.e., imputed) in your gross income and subject to applicable payroll taxes. Finally, you will not be able to be reimbursed from your Flexible Health Care or Dependent Care Accounts for their health and/or dependent care expenses.

If you fail to indicate the federal income tax status of your domestic partner and/or your domestic partner's children below, the City of Austin will treat your domestic partner and/or domestic partner's children as not qualifying as your tax dependents for federal income tax purposes.

TAX STATUS

Indicate below whether or not your domestic partner qualifies as your "dependent" for federal income tax purposes, as that term is modified for purposes of coverage under accident or health plans under Internal Revenue Code section 105(b).

You should consult with a qualified attorney or financial advisor before you verify that your domestic partner and/or your domestic partner's child(ren) are dependents as defined by IRC Section 152, without regard to the amount of their annual gross income.

Domestic Partner – Check the box that applies.



Is your **domestic partner** your “dependent” as that term is defined by the Internal Revenue Code and its regulations and as that term is modified for purposes of coverage under accident or health plans under Internal Revenue Code section 105(b)?

Yes

No

Children of the Domestic Partner - Check the box that applies.

Are the children of your domestic partner who you intend to cover your “dependent(s)” as that term is defined by the Internal Revenue Code and its regulations and as that term is modified for purposes of coverage under accident or health plans under Internal Revenue Code section 105(b).

Yes

No

SIGNATURE

This Affidavit and Agreement is submitted to the City of Austin specifically to qualify my Domestic Partner and/or their child(ren) for coverage under the health plans offered by the City of Austin. I understand that the eligibility for such benefits depends on the truthfulness of my statements in this Affidavit as well as the ability to provide supporting documentation. Knowingly providing false or misleading information in this document will result in disciplinary action against the Employee/Retiree, and the City may recover from the Employee/Retiree all costs incurred by the City related to benefit coverage for the Domestic Partner and/or children.

I agree to reimburse the City of Austin for all liability including, but not limited to, taxes, penalties, or losses that the City of Austin may incur due to its reliance on the statements I have made on this form. I will notify the Plan Administrator in writing, within thirty-one (31) days, if there is any change in my domestic partner status which may make my domestic partner or their child(ren) no longer eligible for benefits or if there is any change in the partner’s “dependent” status for federal income tax purposes.

Before signing this document, I should seek competent professional legal and/or tax advice.

Employee/Retiree Printed Name

EID/Last 4 of SSN

Employee/Retiree Signature

Date

Certified Digital Signatures are accepted in place of wet signatures.