

Domestic Partners Health and Welfare Benefits

City of Irvine employees may enroll their domestic partner in the City's Health and Welfare Benefit plan. To be eligible, the employee and the domestic partner must be registered as domestic partners with the State of California.

What Benefits Are Available to Domestic Partners?

Medical, Dental, Vision, and Mental Health Benefits

Who Qualifies as a Domestic Partner?

Per Family Code Section 298, a **DECLARATION OF DOMESTIC PARTNERSHIP** must be on file with the State of California. The declaration states the following:

- We share a common residence;
- We agree to be jointly responsible for each other's basic living expenses incurred during our domestic partnership;
- Neither of us is married or a member of another domestic partnership;
- We are not related by blood in a way that would prevent us from being married to each other in this state;
- We are both at least 18 years of age;
- We are both members of the same sex or we are both over the age of 62 and meet the eligibility criteria under Title II of the Social Security Act as defined in 42 U.S.C. Section 402(a) for old-age insurance benefits or Title XVI of the Social Security Act as defined in 42 U.S.C Section 1381 for aged individuals;
- We are both capable of consenting to the domestic partnership;
- Neither of us has previously filed a Declaration of Domestic Partnership with the Secretary of State pursuant to Division 2.5 of the Family Code that has not been terminated under Section 299 of the Family Code.

When Can Domestic Partners Enroll in the Health Plan?

An employee may enroll their domestic partner during the City's Annual Open Enrollment Period (usually every Oct or Nov) OR within 30 days of the State's acceptance/filing of the Declaration of Domestic Partnership.

How to Enroll

When enrolling a domestic partner you must provide a copy of the DECLARATION OF DOMESTIC PARTNERSHIP that is on file with the State of California. Employees will also complete affidavits and change forms for each provider. Enrollment forms must be completed and returned to Human Resources within 30 days of the qualifying event.

Cost to Domestic Partner Benefits

Because a domestic partner is treated the same as any other dependent, the cost to enroll a domestic partner is based on the level and type of benefits you choose - just as it is for other dependents or spouse. Because the City offers a wide range of benefits and levels to choose from, you should consult with Nikki Rouse in Human Resources at (949) 724-6060 on the specific cost impact.

How Can I Register as a Domestic Partner?

You may pick up a Declaration of Domestic Partnership form from Human Resources or contact the Secretary of State at (916) 653-3984 ext. 320.

Domestic Partner Coverage

Taxation Clarification

If you cover your domestic partner under your employee benefits plan, you may see changes in your payroll deduction amount. We will be making updates to our employee contribution process in order to bring us more fully into compliance with federal and state regulations. Effective January 1, 2005 the following will apply:

- Employee contributions on behalf of domestic partners will be taken on a post-tax basis (rather than pre-tax) for Federal income tax purposes.
- In addition we are required to add the cost of the City's contribution to your domestic partner's coverage to your taxable income. If your domestic partner meets the definitions of a dependent under the Internal Revenue Code Section 152 (a)(9), we will not have to make this change. If you think your domestic partner meets the qualifications in this section please provide documentation to Human Resources. We recommend you seek legal and/or tax counsel for further advice.

California residents will not have this added to their state taxable income, but will to their Federal taxable income.