

Affidavit of Domestic Partnership

We, _____ and _____
(Print faculty/staff member's name) (Print domestic partner's name)

Hereby certify to Nova Southeastern University, Inc. (hereinafter "NSU") that we are domestic partners in accordance with the following criteria:

CRITERIA

1. We are each other's sole Domestic Partner with the intention to remain so indefinitely. Neither one of us is legally married to someone else nor a partner to another domestic partnership relationship;
2. We are in a relationship of mutual support, caring and commitment, which we consider to be the functional equivalent of marriage. We share joint responsibility for the household and basic living expenses.
3. We are not related by blood;
4. We are both 18 or older and competent to contract;
5. We have resided together for at least six (6) months and intend to reside together indefinitely;
6. We consent to this domestic partnership and said consent has not been obtained by force, duress, or fraud; and
7. We have duly registered our domestic partnership with Broward County or any other appropriate entity in compliance with any domestic partner ordinance, if applicable.

ACKNOWLEDGEMENTS

By signing this statement, we further acknowledge that we have been informed that:

1. The benefits available to my domestic partner and partner's dependent children are subject to the policies and guidelines governing employee benefits. The plan documents, University policy and insurance contracts govern all questions of coverage.
2. NSU reserves the right to request proof that our partnership meets the joint residency and financial interdependency eligibility criteria. We agree to provide supporting documentation when requested to do so.
3. IRS regulations require that the "fair market value" of health insurance benefits extended domestic partners and their dependent children be treated as taxable income to the employee unless they qualify as tax dependents of the employee in accordance with IRS Section 152 (see attachment). Additionally, if Section 152 dependent status is not claimed, the employee's portion of premiums for such coverage must be paid for on an after tax basis. It is noted that Section 152 dependent status can only be claimed during the open enrollment period for tax treatment in the following tax year.
4. If there is any change in our status as Domestic Partners as certified in this Affidavit, including dissolution thereof, we will notify NSU within thirty (30) days of the effective date of such change. Upon dissolution of domestic partnership, a Statement of Termination of Domestic Partnership must be completed and uploaded to my employee file in the Benefits website. When notice is provided timely as noted above, domestic partner benefits status will be terminated as of the date of dissolution of domestic partnership.

5. No individual who has filed an Affidavit of Domestic Partnership may file another such affidavit to qualify for domestic partner benefits until at least twelve (12) months have elapsed following the date a Statement of Termination has been filed with the Benefits Administrator ending a previous partnership status.
6. The information provided in this Statement is for use by the University for the sole purpose of determining and maintaining eligibility for Domestic Partner benefits and ensuring proper administration thereof. We understand that this information will be held confidential and will not be subject to use or disclosure in connection with any other purpose except as required pursuant to a court order.
7. This signed affidavit may have potential legal implications, including the imposition of joint responsibility for our respective financial obligations. Any questions regarding the potential legal effects of signing this Affidavit should be discussed with an attorney.
8. Employees who make false statements about satisfying the eligibility criteria or fail to notify the University of a Change in status will be subject to disciplinary action up to and including termination of employment.
9. NSU reserves the right to change its rules, policies and practices on Domestic Partners at any time.
10. Our mailing address is _____
_____.
11. At least one of the following documents showing the same address for both Domestic Partners must be included with this Affidavit and uploaded to my employee file in the Benefits website:
 - ✓ Current mortgage, deed or lease
 - ✓ Current driver's license or other government-issued photograph identification
 - ✓ Most recent tax returns
 - ✓ Current utility bill
 - ✓ Current joint bank account
 - ✓ Current designation as a health care surrogate

CERTIFICATION

We declare under penalty of perjury under the laws of the State of Florida that the statements contained in the Declaration of Domestic Partnership above are true and correct.

Faculty/Staff Member Signature	Faculty/Staff Member Print Name	Date
Domestic Partner Signature	Domestic Partner Print Name	Date

WITNESSED BY NOTARY PUBLIC

STATE OF _____ COUNTY OF _____ on this _____ day of _____ the year of _____, before me, the undersigned authority, personally appeared _____ and _____ personally known to me or provided the following identification _____) and in my presence, executed the forgoing Declaration of Domestic Partnership.

Notary Public



Domestic Partner Tax Dependent Verification Form

Employee:

Last Name *First Name* *M.I.* *NSU ID #*
(N#)

Domestic Partner:

Last Name *First Name* *M.I.* *SSN*

Partner's Dependent Children:

Last Name *First Name* *M.I.*

Last Name *First Name* *M.I.*

Last Name *First Name* *M.I.*

Last Name *First Name*

I have read the information regarding taxation of domestic partner health benefits below. Based on consultation with a tax advisor and review of IRS Publication 501:

Please read carefully and check one:

___ I hereby certify that the above named domestic partner or domestic partner and children whom I am enrolling for health insurance coverage **do** qualify as dependents under IRS Section 152 (as modified by 105(b)) for the current tax year. I understand that falsely certifying dependency status could result in disciplinary action up to an including termination of employment, as well as potential charges of tax fraud. I further agree to notify NSU immediately of any change in this tax status.

___ I hereby certify that the above named domestic partner or domestic partner and children whom I am enrolling in health insurance coverage **do not** qualify as dependents under IRC Section 152 (as modified by 105(b)) for the current tax year. I understand that the fair market value of group health insurance coverage provided by NSU to cover my domestic partner and his/her children will be treated as taxable income to me. I further understand that the portion of premiums I pay for this coverage must be paid for on an after tax basis.

Signature of Employee: _____

Date: _____

INFORMATION REGARDING TAXATION OF DOMESTIC PARTNER HEALTH BENEFITS

A domestic partner and their dependent children may qualify as Internal Revenue Code Section 152 dependents (as modified by 105(b)) of an employee provided certain qualifying conditions are met. If qualified under IRC Section 152, health insurance coverage provided by an employer is not subject to federal income tax. Additionally, such coverage can be provided on a pretax basis and claims can be reimbursed through a health care flexible spending account.

If domestic partners do not qualify as dependents under Section 152 (as modified by 105(b)), the value of employer-provided health care coverage provided is not excludable from the employee's gross income under Code Sections 105 and 106 and therefore must be taxed and premiums for domestic partner and domestic partner's children must be paid on an after-tax basis.

A plan can be disqualified if an employee's health coverage for domestic partners is paid for on a pre-tax basis for a domestic partner who is not a tax dependent for health coverage purposes or if the employer pays the premiums for the domestic partner without imputing income to the employee.

Generally, to qualify as an IRC Section 152 dependent (as modified by 105(b)) of an employee during a given tax year, the domestic partner and partner's children must be a "qualifying relative" of the employee. To be a "qualifying relative", the domestic partner must meet the following requirements:

1. have the same principal place of abode as the employee for the full tax year (January 1 through December 31), except for temporary absences such as vacation, military service, or education. Unless the domestic partnership commences precisely on January 1, the domestic partner and their children cannot be considered a Section 152 dependent during the first year of the relationship. Similarly, if the partnership dissolves other than on December 31, for reasons other than the death of the domestic partner, the tax exclusion is lost for the entire year. If the relationship terminates due to the death of the partner, the partner would continue to be treated as a dependent for the entire tax year;
2. be a member of the employee's household for the entire calendar year (and the relationship must not violate local law);
3. Receive more than half of his or her support from the employee*;
4. Not be the employee's (or anyone else's) "qualifying child" under Code Section 152; and
5. Be a U.S. citizen, U.S. national, or a resident of U.S., Canada, or Mexico.

*The rules for determining whether the domestic partner receives more than half of his or her total support from the employee are complicated and more involved than just determining who is the "primary breadwinner." Total support includes amounts spent to provide food, lodging, clothing, education, medical and dental care, recreation, transportation, and similar necessities. In IRS Publication 501, the IRS provides a Worksheet that can be utilized for determining whether an individual meets the support test required to be a qualifying relative (available at <http://www.irs.gov/pub/irs-pdf/p501.pdf>). **Employees are encouraged to consult with a tax advisor to determine whether they satisfy these requirements.**