

INDIANA STATE UNIVERSITY
Same Sex Domestic Partner Benefits Policy
January 1, 2005

Indiana State University is committed to the equitable availability of family benefits and privileges among both married employees and those employees living in certified same sex domestic partnerships. Therefore, the following benefits are available to employees living in certified same sex domestic partnerships in accordance with the eligibility guidelines outlined below:

- Health, dental and prescription drug coverage
- Spectera Vision, if permitted by the contract
- Voluntary Dependent Life Insurance, if permitted by the contract
- Tuition Waiver (spouse/partner and dependent child fee award)
- Facility privileges such as library utilization, athletic events, etc

Eligibility: Faculty and staff members seeking benefits for a same sex domestic partner must complete and sign an Affidavit of Same Sex Domestic Partnership form that certifies that they meet the following eligibility criteria:

1. Both individuals are each other's sole same sex domestic partner and intend to remain so indefinitely; and
2. Both individuals are not related by blood; and
3. Both individuals are the same sex, not married to anyone else, and at least 18 years of age; and
4. Both individuals are in a relationship with each consider to be the functional equivalent of marriage and share joint financial responsibility;
5. Both individuals have resided together continuously in the same residence for at least six (6) calendar months prior to applying for coverage under Indiana State University's same sex domestic partner benefits and intend to continue to reside together indefinitely.

A child or children of a certified domestic partner must meet the following additional eligibility criteria for coverage under Indiana State University's same sex domestic partner benefits:

1. Children must reside in the household and the domestic partner must be responsible for the child(ren)'s well being; or
2. The domestic partner is required to provide coverage for the child(ren) by court order; or
3. The child(ren) qualifies as the domestic partner's dependent(s) for tax purposes under the current federal guidelines; and
4. The child(ren) meet and continue to meet the eligibility requirements as outlined by each individual benefit provider.

Enrollment: To apply for same sex domestic partner benefits, an employee and their domestic partner must complete and sign the appropriate Affidavit of Same Sex Domestic Partnership with required supporting documentation (i.e., proof of joint residence, and joint financial responsibilities). Once signed and submitted, the employee will follow the established benefit enrollment procedures already in place at the University.

Dissolution of a Same Sex Domestic Partnership: Employees receiving benefits under a domestic partnership must notify the HR/Staff Benefits Office within 30 days of dissolution of the relationship.

The employee will be required to sign a Dissolution of Same Sex Domestic Partner Affidavit and will be subject to a twelve-month waiting period before applying for subsequent domestic partner benefits under the guidelines above.

Tax Information Regarding Health Care and Tuition Benefits: In compliance with IRS regulations concerning domestic partner benefits, Indiana State University is required to report the “fair market value” of health insurance benefits extended to same sex domestic partners and their dependent children as taxable income to the employee. However, if such individuals qualify as tax dependents under Internal Revenue Code, Section 152, the employee will be required to complete and sign a Declaration of Tax Dependent Status for submission to the Internal Revenue Service. Please note that Section 152 dependent status can only be claimed during the open enrollment period for tax treatment in the following tax year.

Additionally, IRS regulations require that the “fair market value” of tuition benefits extended to same sex domestic partners or to a domestic partner’s dependent child(ren) be treated as taxable income to the employee. Exception will be made if such dependent children are legal dependents of the employee (i.e., adopted).

Notice: Indiana State University reserves the right to unilaterally change the terms or conditions for qualification, or discontinue eligibility for its Same Sex Domestic Partnership Benefits at anytime without notice.