



THE UNIVERSITY OF IOWA
STUDENT DOMESTIC PARTNER BENEFITS

Domestic Partners Eligible Benefits

Medical and dental insurance are available for domestic partners of eligible students.

Tax Consequences of Domestic Partner Coverage

Under federal tax law, if your domestic partner does not qualify as your tax dependent, as defined below, then the portion of the premiums the University of Iowa pays for the coverage of your domestic partner will be included in your gross income, subject to federal income tax withholding and employment taxes, and will be reported on your Form W-2. You will also be unable to claim expenses for the domestic partner under the Health Care Flexible Spending Account (FSA) plan.

Tax Consequences Where Domestic Partner is Tax Dependent

If your domestic partner qualifies as your tax dependent, then no portion of the premiums paid by the University of Iowa will be included in your income or be subject to federal withholding or employment taxes.

- 1. Who is a tax Dependent?** Your same-sex or opposite-sex domestic partner (other than a spouse) can qualify as your tax dependent under Internal Revenue Code Section 152(a), only if:
 - For the entire calendar year in question, he or she lives with you as a member of the household you maintain and occupy, and
 - During the calendar year in question you provide more than half of his or her total support.

Note that it is not necessary for you to be able to claim an exemption for your domestic partner on your Form 1040. If your tax year is other than the calendar year, use that year instead.

We will also consider your domestic partner to be a tax dependent if he or she meets the above two requirements for the first portion of the year, then you marry, and they remain your legal spouse the remainder of the year.

- 2. Determining Support:** To determine whether you provide more than half of your domestic partner's total support, you must compare the amount of support you provide with the amount of support your domestic partner receives from all sources, including social security, welfare payments, the support you provide and the support your domestic partner supplies for himself or herself. Support includes food, shelter, clothing, medical and dental care, education, and the like. If you believe you might provide more than half of your partner's support, you should use the support worksheet in IRS Publication 501 (Exemptions, Standard Deduction, and Filing Information).
- 3. Filing a Declaration of Dependent Domestic Partner (other than a spouse):** Please contact your tax advisor before filing an affidavit that your domestic partner is a dependent, as defined by the Internal Revenue Code.

If your domestic partner qualifies as your tax dependent, the premiums paid by the University of Iowa will not be treated as taxable income. To avoid taxation, you must complete and return the attached Declaration of Domestic Partnership form. Because the determination of whether a person is a dependent for tax purposes turns on facts solely within your knowledge, the University of Iowa cannot make this determination for you. If the University of Iowa does not receive a properly completed declaration form from you, we will assume that your domestic partner does not qualify as your tax dependent. The University of Iowa reserves the right to require documentation to substantiate a dependent's eligibility and/or tax status at any time.

 THE UNIVERSITY OF IOWA
STUDENT DECLARATION OF DOMESTIC PARTNERSHIP
SAME AND OPPOSITE SEX COUPLES
CONFIDENTIAL

I. DECLARATION

We, (Print Name of Student) _____, and
(Print Name of Domestic Partner) _____ certify
and declare that we are domestic partners in accordance with the following criteria and are eligible for
Medical, Dental, and voluntary AD&D insurance benefits under the University of Iowa benefits program.

II. DOMESTIC PARTNER CRITERIA

1. We are each other's sole domestic partner and intend to remain so indefinitely. We are not legally married to anyone.
2. We are at least eighteen (18) years of age, not related by blood closer than would bar marriage in the State of Iowa, and mentally competent to consent to this declaration.
3. We recognize that domestic partner benefits are not provided under all insurance plans and understand that we must meet the eligibility requirements of the particular benefits plan(s) we are requesting.
4. We reside together in the same residence.
5. We share a committed and mutually dependent relationship with each other that is similar to that of a married couple, but we have chosen not to marry or cannot legally marry.
6. Our relationship meets at least two of the following four conditions, (please check those that apply, A-D):
 - A. We have common or joint ownership of a residence (home, condominium, or mobile home) or a lease for a residence identifying both partners as tenants.
 - B. We have at least two of the following (please check which two apply):
 - 1) Joint ownership of a motor vehicle
 - 2) Joint checking account
 - 3) Joint credit account
 - 4) Durable power of attorney for health care or financial management
 - C. The Domestic Partner has been designated as the primary beneficiary for at least one of the following (please check which one applies):
 - 1) Student's life insurance
 - 2) Student's will
 - 3) Student's retirement contract
 - D. A "relationship contract" has been executed which obligates each of the parties to provide support for the other party and provides, in the event of the termination of the relationship, for a substantially equal division of any property acquired during the relationship.

III. CERTIFICATION OF DOMESTIC PARTNER AS A DEPENDENT

Please consult a tax advisor before you certify that your domestic partner seeking coverage is a dependent as defined by the Internal Revenue Code. If your answer is YES, you are not taxed on the university contribution for the dependent coverage premiums paid by the University of Iowa.

Please check the appropriate boxes:

- Yes, my domestic partner qualifies as my dependent for Federal income tax purposes.

I understand that on the basis of the above statements, the University of Iowa will consider the above person my dependent for all federal income and employment tax purposes.

I agree to reimburse the University of Iowa for any and all liability including, without limitation, taxes, penalties or losses (including reasonable attorneys' fees) that the University of Iowa may incur arising out of its reliance on this affidavit if it is untrue in any respect or if I fail to provide the notice required by paragraph IV.

- No, my domestic partner does not qualify as my dependent for Federal income tax purposes.

IV. CHANGE IN DOMESTIC PARTNERSHIP

1. We agree to notify the University of Iowa as required by this Section IV if there is any change in our status as domestic partners as attested in this Declaration which would make the domestic partner and/or any of their dependent children ineligible for the University of Iowa benefits program (for example, due to the death of a partner, a change in joint-residence, termination of the relationship, etc.)
2. We will notify the University of Iowa within thirty (30) days of such change in our status as domestic partners and/or dependent. Coverage under the University of Iowa benefits program will be terminated as of the end of the month of the date of change in our status as domestic partners and/or dependent.

V. ACKNOWLEDGEMENTS

1. We understand that any person/employer/insurer/claims administrator who suffers any loss due to any false statement contained in this Declaration may bring civil action against either or both of us to recover their losses, including reasonable attorney's fees.
2. We have provided the information in this Declaration for use by the University Benefits Office of The University of Iowa for the sole purpose of determining our eligibility for domestic partner benefits. We understand that this information will be held confidential and will be subject to disclosure only upon our express written authorization, pursuant to a court order or if there is a compelling business need to have access to the information.
3. We understand that this Declaration may have legal implications relating, for example, to our ownership of property or to taxability of benefits provided, and that before signing this Declaration, we should seek competent legal and accounting advice concerning such matters.

VI. DEPENDENT CHILDREN

I, the above-named student, would like to add the following dependent child(ren) to my health and/or dental coverage. Further, I certify they are my eligible dependent children as defined by the Plan dependent eligibility requirements listed at: <https://hr.uiowa.edu/benefits/dependent-eligibility>.

Child's Name	Student's Child (yes or no)	Domestic Partner's Child (yes or no)

VII. DECLARATION AND SIGNATURES

We declare, under penalty of perjury, under the laws of the state of Iowa that the assertions in this Declaration are true to the best of our knowledge. We understand that this form is not an application for insurance coverage and that the purpose for this form is to establish eligibility of person named herein for the coverage provided under the University of Iowa benefits program.

Student and Domestic Partner's Address:

Street Address

City, State

Zip

Student/University ID: _____

Student Signature: _____

Domestic Partner Signature: _____

Print Student Name: _____

Print Domestic Partner Name: _____

Date: _____

Date: _____

Please Submit Declaration to University Benefits by:

U.S. or Campus Mail:

University Benefits Office
120 University Services Building
Iowa City, IA 52242-1911

or

Email:

Benefits-students@uiowa.edu