



## Blue Mountain Community College *Administrative Procedure*

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**Procedure Title:** Associated Payroll Costs – Affidavit of Domestic Partnership  
**Procedure Number:** 03-2006-0005  
**Board Policy Reference:** IV.B.

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**Accountable Administrator:** President  
**Position responsible for updating:** Director Human Resources  
**Original Date:** 04-18-06  
**Date Approved by Cabinet:** 05-23-06  
**Authorizing Signature:** *Signed original on file.*  
**Dated:** 05-26-06  
**Date Posted on Web:** 07-15-09  
**Revised:** 07-09  
**Reviewed:** 07-13

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### **Purpose/Principle/Definitions:**

The Board may, at its discretion, pay insurance premiums for College employees. Such insurance will be provided and notice given in compliance with any rules of the carrier regarding domestic partner benefits, current relevant collective bargaining agreement, Board policy and state and federal law.

To establish domestic partner benefits, employees must complete a signed and notarized testimate to that effect and submit the document to the Department of Human Resources. Affidavit should include the domestic partner’s full legal name and social security number.

To terminate a domestic partner’s benefits, the attached form must be completed and submitted to the department of Human Resources. Human Resources will review the document and terminate rights per standard operating procedure.

### **Legal References:**

[ORS 341.290 \(1\)](#)

Consolidated Omnibus Budget Reconciliation Act of 1985, as amended, 29 U.S.C. Sections 1161-1169.

Tax Reform Act of 1986, 29 U.S.C. Sections 1001-1461.

Tanner v. Oregon Health Sciences University, 157 Or App 502 (1998).

### **Special Forms:**

Statement of Termination of Domestic Partnership  
Taxable Value of Health Insurance Coverage for Domestic Partners

## Statement of Termination of Domestic Partnership

I, \_\_\_\_\_, affirm that the Affidavit of Domestic partnership  
(Name of Employee)  
attested to and signed by me on \_\_\_\_\_ shall be and is terminated as  
Date of Affidavit  
of this date.

Termination is due to:

Termination of domestic partnership because of a change in one or more of the circumstances attested to in Section I of the Affidavit.

Death of domestic partner.

I understand that I cannot file a Statement of Domestic Partnership to enroll a new domestic partner until [six] months following the receipt of this statement by my employer.

Signature of Employee: \_\_\_\_\_ Date: \_\_\_\_\_

Received by:

Employer Representative: \_\_\_\_\_ Date: \_\_\_\_\_

## Taxable Value of Health Insurance Coverage for Domestic Partners

According to the Internal Revenue Service, health insurance coverage for domestic partners is a taxable benefit to the employee. College employees who enroll domestic partners in the health plans will have to pay income taxes on the fair market value of the health insurance coverage their domestic partners receive. The value of the domestic partner insurance coverage is considered earnings, is included in the employee's gross taxable income and is subject to state and federal income tax and FICA withholding. The taxable value of the domestic partner coverage will depend on which health plan the employee is enrolled in and the number of dependents enrolled. Each pay period the taxable value of the benefit will be reflected on the employee's paycheck stub (or notice of deposit). The College will simply add the value of the benefit to gross wages of the employee.

I have read this statement and received a copy of it.

Employee: \_\_\_\_\_ Date: \_\_\_\_\_