

# Declaration of Domestic Partnership

## I. Statement of Domestic Partnership

We, \_\_\_\_\_ and \_\_\_\_\_,  
Employee (print) Domestic partner (print)

state that we are domestic partners in accordance with the criteria in Section II below and apply for eligibility in select employee benefit plans as exclusively determined by the George Washington University.

## II. Certification of Domestic Partnership

- A. We will have been each other's sole domestic partner for at least six (6) months at the time benefits coverage is effective.
- B. We are currently each other's sole domestic partner and intend to remain so indefinitely.
- C. We are at least 18 years of age and mentally competent to consent to a legally binding contract.
- D. We share the same primary residence and intend to do so indefinitely.
- E. Neither one of us is legally married.
- F. We are not related by blood to a degree of closeness which would prohibit legal marriage in the state in which we legally reside.
- G. We are jointly responsible for each other's common welfare and share financial obligations.
- H. We can provide our government issued domestic partnership certificate.
- I. If we do not have a government issued certificate, we can in lieu of the certificate demonstrate our joint responsibility for each other's common welfare and financial obligations by providing proof of the existence, for a minimum of six (6) months preceding the execution of this declaration, of at least three of the following:
  - i. joint mortgage or lease or other written evidence of common residence, such as joint utility bills;
  - ii. joint checking account;
  - iii. joint credit account;
  - iv. joint ownership of motor vehicle;
  - v. designation of domestic partner as primary beneficiary in will;
  - vi. designation of domestic partner as primary beneficiary of life insurance policy or retirement plan funds;
  - vii. durable property or health care power of attorney

## III. Dissolution of Domestic Partnership

I, \_\_\_\_\_ agree that in the event of a Dissolution of Domestic Partnership,  
Employee (print)

will notify GW Benefits within 30 days of the date of the event by filling out the Dissolution of Domestic Partnership form located on the GW Benefits website and process the Dissolution of Domestic Partnership life event in the benefits enrollment system. Coverage for the former partner will terminate under the University's active employee health coverage on the last day of the month.

## IV. Financial Implications

- A. We, \_\_\_\_\_ and \_\_\_\_\_,  
Employee (print) Domestic partner (print)
- understand that the employee may incur additional tax obligations as a result of the coverage of the domestic partner, and that the university may be required to report as income and withhold additional taxes from the employee's paycheck based on the value of the benefits.
- B. We also understand that, as a result of a false statement in this Declaration by either declarant, the university reserves the right to take any and all actions necessary to recover sums for benefits to which a person was not entitled and to take disciplinary action up to and including termination of employment.
- C. **Important:** It can be complex to determine whether an individual satisfies the definition of a tax dependent under the Internal Revenue Code. You may wish to consult a tax professional for advice on your personal situation before you declare that your domestic partner (and/or his or her children) is your tax dependent as defined in Section 152 of the Internal Revenue Code or is eligible for tax-favored health coverage. A domestic partner, or child of a domestic partner, is eligible for tax-favored health coverage only if all of the following requirements are met:
- He or she lives with you (shares a principal residence) for the full tax year, except for temporary reasons such as vacation, military service or education.
  - He or she is a citizen, national or legal resident of the United States or a resident of a contiguous country.
  - He or she isn't anyone's Section 152 qualifying child dependent.
  - He or she receives more than half of his or her support from you.

In addition, if you can claim a federal tax exemption for your domestic partner (and/or his or her children), then the domestic partner (and/or children) is eligible for tax-favored health care.

The rules for determining support are complicated and are more involved than just determining who the "primary breadwinner" is. Refer to IRS Publication 17.

### Tax Status (Federal)

List your domestic partner and each of his or her children that you wish to enroll for George Washington University benefits and indicate whether you declare them to be eligible for federally tax-favored health coverage as defined above.

Name(s)	Tax Dependent?	
Partner	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Child	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Child	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Child	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Child	<input type="checkbox"/> Yes	<input type="checkbox"/> No

I understand that if I do not declare my domestic partner and/or his or her children to be eligible for tax-favored health coverage, I will be subject to all applicable federal, state, local and payroll taxes for his/her/their benefits and that I may not use my flexible spending account for their unreimbursed expenses. I agree to update this form within 30 days of any change in tax status and submit an updated form to GW Benefits. I understand that if I had previously certified my domestic partner and/or his or her children as eligible for tax-favored health coverage, I may be liable for taxes due to changing their tax status.

\_\_\_\_\_  
Name of employee GWID of employee Date

\_\_\_\_\_  
Signature of employee Signature of Domestic Partner

## V. Acknowledgement

We, \_\_\_\_\_ and \_\_\_\_\_,  
Employee (print) Domestic partner (print)

declare under penalty of perjury that the above statements are true and correct.

GW Benefits  
 45155 Research Place, Suite 160  
 Ashburn, VA 20147  
 Scan and email to [benefits@gwu.edu](mailto:benefits@gwu.edu)  
 Fax: (571)553-8385