I. Purpose
It is the policy of Rollins College to extend employment-related family benefits and privileges to employees living in certified domestic partnerships in accordance with the eligibility guidelines outlined herein. This policy is intended to ensure the equitable availability of family benefits and privileges among both married employees and those employees living in certified domestic partnerships.

II. Eligibility
Faculty and staff members seeking benefits for a same or opposite sex domestic partner or partner’s dependent children must hold a benefit eligible appointment and meet and adhere to the criteria and other requirements defined in the Affidavit of Domestic Partnership.

Rollins College reserves the right to unilaterally change the terms or conditions for qualification, or discontinue eligibility for its Domestic Partner benefit at anytime without notice.

III. Procedure or Application
A. Criteria - Domestic Partners must certify they:
   1. Are each other’s sole Domestic Partner with the intention to remain so indefinitely. Neither one is legally married to someone else;
   2. Are in a relationship of mutual support, caring and commitment, which each consider to be the functional equivalent of marriage. Share joint responsibility for the household and basic living expenses;
   3. Are not related by blood;
   4. Are at least eighteen (18) years of age;
   5. Reside together and have resided together for at least six (6) consecutive months and intend to reside together indefinitely.

B. Enrolling a Domestic Partner
When a faculty or staff member wishes to obtain Rollins College benefits for their Domestic Partner or dependent children thereof, the individual and their domestic partner must complete and sign the Rollins College Affidavit of Domestic Partnership. Once signed and submitted, the faculty or staff member will follow the established benefit enrollment procedures already in place at the College.

C. Dissolution of Domestic Partnership
Faculty and staff members receiving benefits under a Domestic Partner arrangement must notify the Benefits Administrator within 30 days by filing a Termination of Domestic Partner Affidavit. A twelve-month waiting period must elapse before a faculty or staff member can enroll a new domestic partner.
D. Benefits Available
   1. Medical, dental, vision, and spouse life insurance
   2. Flexible spending and health reimbursement accounts (where permissible under IRS section 152)
   3. Tuition remission, grant and exchange benefits
   4. Employee Assistance Plan (EAP)
   5. Bereavement and family medical leaves
   6. COBRA equivalent health insurance coverage continuation rights
   7. Library and recreational facility privileges

E. Tax treatment of health care and tuition benefits
   1. 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 such individuals qualify as tax dependents of the employee in accordance with IRC
Section 152 (as modified by 105(b)). 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. An
employee wishing to claim his or her domestic partner and partner’s dependent children as tax
dependents under IRC Section 152 must complete and sign the Declaration of Tax Dependent
Status. It is noted that Section 152 dependent status can only be claimed prior to the beginning
of the new tax year and must be re-declared each tax year.

   2. A plan can be disqualified if employees’ 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.

   3. 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:
   a. 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 be treated as a dependent for the entire tax year;
   b. Be a member of the employee's household for the entire calendar year (and the relationship
      must not violate local law);
   c. Receive more than half of his or her support from the employee*;
   d. Not be the employee's (or anyone else's) "qualifying child" under Code Section 152; and
   e. 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 https://www.irs.gov/pub/irs-pdf/p501.pdf). Employees are encouraged to consult with a tax advisor to determine whether they satisfy these requirements.

f. IRS regulations require that the “fair market value” of tuition benefits extended to domestic partners be treated as taxable income to the employee. The regulations also require that the value of tuition benefits extended to a domestic partner’s dependent children be treated as taxable income to the employee, unless such beneficiaries are legal dependents of the employee (i.e. adopted).

IV. Related Policies or Applicable Publications
See also: Affidavit of Domestic Partnership, Declaration of Tax Dependent Status, Termination of Domestic Partner Affidavit, IRS Publication 501: Exemptions, Standard Deduction, and Filing Information

V. Appendices/Supplemental Materials
N/A

VI. Rationale for Revision
N/A