



City of Boulder Human Resources

Total Rewards- Benefits Team

Contact: [Service Depot ticket](#) to HR/Payroll
(select **Benefits** as your **Type of request**)

Affidavit: Domestic or Civil Union Partnership

Domestic Partners and Civil Union Partners are permitted to be a dependent of a City of Boulder employee, for the purpose of enrolling in city-sponsored medical, dental, vision, and/or life insurance plans. When a city employee adds a Partner, the employee will incur an imputed tax liability, based on the amount of the increase in contribution to benefits paid for the Partner and an increase in tax liability for the value of benefits provided. This occurs unless the Partner is a qualified dependent, as defined by the Internal Revenue Service (IRS), Code Section 152.

If the following conditions are met, a Domestic or Civil Union Partner may qualify as a dependent for tax purposes, under IRS Code Section 152, and benefits are then treated as non-taxable:

1. The employee will provide over one-half of the Partner's support for the tax year.
2. The Partner is a US Citizen or National, a resident of the United States, or a country contiguous with the United States.
3. The Partner is not a "qualifying child" of the employee.
4. The Partner cannot file a joint Federal or State Income Tax Return for the tax year.
5. The Partner has the same principal place of residence as the employee and is a member of the employee's household for the entire taxable year.
6. Neither the employee nor the Partner can be claimed as a dependent on someone else's return for the tax year.

When seeking to enroll a Domestic or Civil Union Partner, complete the Affidavit below and submit it along with supporting documentation in a [Service Depot ticket](#) to **HR/Payroll** (select **Benefits** as your **Type of request**).

Section 1: Affidavit of Partnership

I, _____ (EMPLOYEE NAME), and _____
(PARTNER NAME), are Domestic or Civil Union Partners.

Per Boulder Revised Code Chapter 12 and Colorado Civil Union Act (SB-11), we certify that we:

- Are each eighteen (18) years of age or older and were mentally competent to consent to contract when our partnership began;



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- Are not related by blood closer than would bar marriage in the State of Colorado;
- Share the same regular and permanent residence, with the current intent to continue doing so indefinitely;
- Are each other's sole partner and are not married to anyone else; and
- Share a close, personal relationship and are responsible for each other's common welfare.

Section 2: Employee's Qualifying Dependents

Please place your initials next to the appropriate and applicable line below.

I, the City of Boulder employee, attest that the above listed Partner, and if applicable, the Partner's child(ren):

	Qualifies as my Federal and State tax dependent(s) in the current tax year, and I expect that he/she/they will continue to qualify as my Federal and State tax dependent(s) next year and in the future.
	Does not qualify as my Federal and State tax dependent(s) in the current tax year, but I expect he/she/they will qualify as my Federal and State tax dependents next year and in the future.
	Does not qualify as my Federal and State tax dependent(s) in the current tax year, and I do not expect he/she/they will qualify as my Federal and State tax dependent(s) next year or in the future.
	I agree to provide City of Boulder with an updated Affidavit within 30 days of a change in my Partner's status as my tax dependent.
	I understand that, on the basis of the statements herein, my Partner, and if applicable, their child or children, may be considered by tax dependent(s).

Section 3: Agreements of the Partners

1. We understand that the information contained in the Affidavit will be held confidential and will be subject to disclosure only upon express written authorization or as required by law.
2. We understand that a Domestic or Civil Union Partnership may create certain legal and tax rights, duties, and/or liabilities, and that we are advised to seek individual legal and tax advice.



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3. We understand that benefits provided by the City of Boulder for the Partner and associated dependents shall be considered taxable imputed income to the city employee unless such Partner qualifies as a dependent under Section 152 of the Internal Revenue Code.
4. We understand that the portion of the employee-paid premium for benefits that cover the Partner shall be considered taxable imputed income to the city employee unless such Partner qualifies as a dependent under Section 152 of the Internal Revenue Code.
5. We understand that the value of the benefits that cover the Partner shall be considered taxable imputed income to the city employee unless such Partner qualifies as a dependent under Section 152 of the Internal Revenue Code.
6. We understand that healthcare expenses of a Partner and associated dependents are not eligible pre-tax expenses and cannot be reimbursed out of the employee's Section 125 Flexible Spending Account (FSA). This does not apply to a Partner or associated dependents if the partner qualifies as a dependent under Section 152 of the Internal Revenue Code.
7. We understand that the willful falsification of information contained in this Affidavit may result in our termination of enrollment by the healthcare plan that we select for coverage.
8. We understand that legal action may be brought against us for any losses to the city, including taxes, penalties, reasonable attorney fees, and court costs, because of the willful falsification of information contained in this **Affidavit of Domestic or Civil Union Partnership**.
9. We certify, under penalty of perjury or the laws of the State of Colorado, that the foregoing is true and accurate to the best of our knowledge.

Section 4: Employee Agreements

1. I, the City of Boulder employee, understand that my Domestic or Civil Union Partner is eligible to enroll at time of my hire, during Open Enrollment periods, or within 30 days of becoming a newly eligible dependent (i.e. loss of coverage under another group health plan).
2. I, the City of Boulder employee, agree to provide written notice to the Human Resources Department if there is any change of circumstances attested to in **Section 1** or **Section 2** of this Affidavit, within 30 days of the change, by filing a **Statement of Termination of Domestic or Civil Union Partnership**, or an updated Affidavit.
3. After termination of the Partnership, I understand that another **Affidavit of Domestic or Civil Union Partnership** cannot be submitted until at least 90 days following the filing of a **Statement of Termination of Domestic or Civil Union Partnership** with the Human Resources Department, and after all criteria in **Section 1** are met.



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Section 5: Signatures & Documentation

By signing this document, you declare, under penalty of perjury under the laws of the State of Colorado, that the foregoing is true and correct.

I agree that by typing my name below, I am providing my electronic signature, which is legally binding and has the same validity and effect as my handwritten signature.

Employee Signature	
Domestic Partner Signature	
Date Submitted	

*Please be advised that when submitting a new **Domestic or Civil Union Partnership Affidavit**, you are also required to provide supporting documentation that verifies cohabitation. Acceptable documentation may include items such as utility bills and rental or mortgage agreements.*