



AFFIDAVIT OF DOMESTIC OR CIVIL UNION PARTNERSHIP

Current laws permit the eligibility of domestic partners and civil union partners to be a dependent of a City of Boulder employee for the purposes of enrollment into a City-sponsored medical, dental, vision and/or life insurance plan (health plans). When a City employee adds a partner, the employee will have an imputed tax liability based on the amount of the increase in contribution to benefits paid for the domestic partner and an increase in tax liability for the value of the benefits provided, unless the partner is a qualified dependent as defined by the Internal Revenue Service (IRS) in Section 152.

If the following conditions are met, a domestic or civil union partner may qualify as a dependent for tax purposes, under Internal Revenue Code Section 152, thereby allowing the benefits to be 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 U.S. Citizen or National, a resident of the United States or a country contiguous to 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 abode 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.

All applicable affidavits should be completed and returned to the Human Resources benefits department.

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SECTION ONE – The Affidavit of Partnership

I _____, and _____ are domestic or civil union partners, and we:
(Name of Partner)

- 1) are each eighteen (18) years of age or older and were mentally competent to consent to contract when our partnership began.
- 2) are not related by blood closer than would bar marriage in the State of Colorado;
- 3) share the same regular and permanent residence, with the current intent to continue doing so indefinitely;
- 4) are each other's sole partner/are not married to anyone else
- 5) share a close personal relationship and are responsible for each other's common welfare;

reference: Boulder Revised Code Chapter 12 and Colorado Civil Union Act (SB-11)

SECTION TWO – Employee’s Qualifying Dependent(s)

1. I, the City of Boulder employee, attest that the above listed partner, and if applicable, the above person’s child(ren) :
[Place your initials next to the one line that applies]

_____ Qualifies as my Federal and State tax dependent(s) in the current tax year and I expect 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 dependent(s) 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.
2. I agree to provide City of Boulder with an updated Affidavit within 30 days of a change in the above person’s status as my tax dependent.
3. I understand that on the basis of the statements herein, the above person, and if applicable, the person’s child or children, may be considered my tax dependent(s)

by City of Boulder for all federal income and employment tax purposes.

4. I understand that the City of Boulder cannot and does not provide tax or legal advice or assurance that taxing entities will recognize the employee's declared dependents as such. The City of Boulder will not be responsible for any unpaid taxes on benefits extended to a partner and his/her child(ren).

SECTION THREE – 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.
3. We understand that benefits provided by City of Boulder for the partner and associated dependents shall be considered taxable imputed income to the City of Boulder employee unless such domestic 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 as taxable imputed income to the City of Boulder 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 as taxable imputed income to the City of Boulder employee unless such partner qualifies as a dependent under Section 152 of the Internal Revenue Code.
6. We understand that health care expenses of a partner and associated dependents are not eligible pre-tax expenses and can not be reimbursed out of the employee's Section 125 flexible spending account. 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 willful falsification of information contained in this Affidavit may result in our termination of enrollment by the health care plan that we select for coverage.
8. We understand that legal action may be brought against us for any losses to City of Boulder, including taxes, penalties, reasonable attorney fees, and court costs, because of a willful falsification of information contained in this Affidavit of Domestic or Civil Union Partnership.
9. We certify under penalty of perjury under the laws of the State of Colorado that the foregoing is true and accurate to the best of our knowledge.

SECTION FOUR – Employee Agreements

1. I, the City of Boulder employee, understand that my domestic or civil union partner is eligible for enrollment at the time of my hire, during open enrollment periods, or within 30 days of becoming a newly eligible dependent (i.e. partner loses 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 SECTION ONE or SECTION TWO in this Affidavit within 30 days of the change by filing a Statement of Termination of Domestic or Civil Union Partnership or an updated Affidavit, respectively.
3. After a termination of the partnership, I understand that another Affidavit of Domestic or Civil Union Partnership cannot be submitted until at least 90 days following filing of a Statement of Termination of Domestic or Civil Union Partnership with my Human Resources department and after all the criteria in Section One are met.



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SECTION FIVE – Signatures

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

Signature of Employee

Date

Signature of Partner

Date