



**PROCEDURAL GUIDELINES FOR
DOMESTIC PARTNER HUMAN RESOURCES**

**For Non-State Registered Partnerships
Effective January 1, 2005**

The following provisions apply to domestic partnerships that are not registered with the State of California. Samuel Merritt University cannot provide employees with legal or tax advice regarding this program.

Samuel Merritt University reserves the right, with advance notice, to amend, suspend or terminate any or all aspects of this benefit program at any time.

I. DEFINITION:

A domestic partner relationship exists if a domestic partner (of either sex) and a benefit eligible employee meet the guidelines below:

1. They share financial responsibility for each other's well-being and debts to third (3rd) parties;
2. They have a committed relationship with each other and intend to remain so indefinitely;
3. They live together;
4. They are at least eighteen (18) years of age;
5. Neither partner is currently married or has another domestic partner;
6. They have not been legally married to each other for twelve (12) months or longer;
7. Neither partner is related by blood to the other closer than would bar marriage;
8. They have been in this exclusive relationship for six (6) months or longer; and
9. Both partners are mentally competent.

II. ELIGIBILITY:

1. Domestic partners of benefit eligible employees, including the eligible dependent child(ren) of that domestic partner, can participate in the same medical, dental, and supplemental life insurance options as the eligible employee.
2. Domestic partners and their eligible children are included in the definition of "immediate family" under the Bereavement Leave Policy.
3. Domestic partners and their eligible dependent children are eligible for services provided under the employee assistance program.
4. To apply for domestic partner Human Resources an employee must be a benefit eligible employee, enrolled in a medical, dental, vision or supplement life coverage offered through SMU, and complete and return the Domestic Partner Affidavit (Attachment A) to the Human Resources Department.



5. The following supportive documentation must also be provided:
 - A. Proof that the SMU employee and domestic partner live together and share a common residence (e.g., driver's licenses showing the same address, passports, copies of monthly bills, etc.); **and**
 - B. Proof of financial interdependence (e.g., joint checking account; credit cards with same account number in both names; designation of each other as authorized signatures on safe deposit boxes, etc.) **or**
 - C. Proof of responsibility for each other's common welfare (e.g., executed powers of attorney for financial, medical and personal decisions and/or by the naming of each other as executors/executrix for the respective estates, etc.) **and**
 - D. Proof that the relationship has existed for at least six (6) months prior to enrollment for benefit coverage (e.g., any of the above documentation that is dated six (6) months prior to this month).

6. In order for a child or children ("children") of domestic partners to enroll in Human Resources, birth certificates, verification of birth, custody or adoption papers as appropriate may be required. Children must meet the definition of eligible dependents as outlined below:
 - Natural children, stepchildren, legally adopted children or children for whom the domestic partner is a legal guardian or required by court order (which meets the Qualified Medical Child Support Order requirements) to provide health insurance; and
 - Unmarried and age eighteen (18) or under; or
 - Unmarried and age twenty-four (24) or under if child:
 - is enrolled as a full-time student (taking twelve (12) or more units) at an accredited school or university; and
 - is not employed on a full-time basis.

Note: As with all employees, dependents cannot be enrolled if they are in the armed forces of any country. If the Domestic Partner or eligible children of the Domestic Partner are also insured at another Sutter Affiliate, he/she/they cannot be covered as dependents for supplemental life insurance or cannot be covered as an employee and as a dependent for health insurance unless the employee and Domestic Partner are both enrolled in the SMU Combined Plan PPO. Children of the domestic partner can be covered as a dependent by only one of the partners.

SMU reserves the right to request additional information as deemed necessary to verify eligibility.



III. EFFECTIVE DATE:

During the annual open enrollment period, domestic partners who meet the eligibility criteria above and who complete and provide the necessary documentation will be eligible for participation in the elected benefit plans effective January 1st.

Other qualifying events that would allow domestic partners and the children of domestic partners to be enrolled are:

1. When an employee is newly hired and domestic partner eligibility criteria have been met;
2. When an employee becomes eligible for Benefits due to a change in employment status and domestic partner eligibility criteria have been met;
3. Any time during the year after satisfying all the eligibility criteria for domestic partners listed above, and provided the employee has not had another domestic partner covered in the past twelve (12) months (except in the case of a deceased partner).

The employee has 31 days from the event date to complete and submit an enrollment form and appropriate documentation to the Human Resources Department. Coverage will be effective the first (1st) of the month following the date the employee signs the enrollment form but no earlier than the date of the qualifying event.

IV. CHANGES IN ELIGIBILITY:

The employee must notify the Human Resources Department within 31 days upon any change of circumstances that nullifies eligibility of the domestic partner relationship as outlined in Section I above. Notification must be made on a Statement of Termination of Domestic Partner Relationship form (Attachment D) and submitted to the Human Resources Department and to the domestic partner.

After such a termination, a subsequent Domestic Partnership Affidavit cannot be filed for twelve (12) months from the date of the previous domestic partnership termination from the health plans.

SMU reserves the right to request additional information as deemed necessary to verify eligibility.

V. COSTS TO THE EMPLOYEE AND TAXABILITY OF HUMAN RESOURCES:

Employees covering domestic partners will pay the same premiums for elected Benefits as do employees covering legal spouses and dependents.

The Internal Revenue Code (IRC) requires that the portion of the premium the employee pays for the qualified, participating domestic partner and the children of the domestic partner must be paid on an after-tax basis. In addition, the IRC considers the value of this coverage as taxable income that is reportable on the employee's W-2 that is issued at the end of the calendar year.

Exception: If the domestic partner and/or his/her eligible dependent(s) qualify as the employee's dependent(s) under IRC Section 152, the value of these Benefits are excluded from taxable wages for



both Federal and California state income taxation requirements. If the employee pays premiums for coverage for dependents that qualify as dependents under IRC Section 152, these premiums may be taken on a pre-tax basis (unless the employee is also paying premiums for non-qualified dependents). In order to be eligible for this exception, the employee must complete and submit to the Human Resources Department the Certification of Qualified IRS Dependent (Attachment B). [See Attachment C: Worksheet for Determining Support for Qualifying Relative for more information.] Employees are encouraged to consult a tax advisor when unsure about tax liability with regard to domestic partner Benefits.

VI. LEGAL IMPLICATIONS:

It should be noted that signing the Domestic Partner Affidavit may have legal implications under California law which has recognized that non-marital cohabiting couples may privately contract with respect to the financial obligations of his or her relationship. Questions regarding the potential legal effects of signing a Domestic Partner Affidavit should be directed to an attorney.

VII. BENEFIT COVERAGE NOT AVAILABLE:

If any employee contributes to either the Dependent Care Flexible Spending Account or the Health Care Flexible Spending Account, expenses for the domestic partner or the dependent children of the domestic partner **cannot** be claimed for reimbursement through these accounts unless they satisfy the definition of a dependent as described under IRC Section 152. The employee should contact his or her own tax advisor or attorney to help determine appropriate dependent status.

COBRA continuation of health insurance Benefits is not available for domestic partners or dependents of the domestic partner.

VIII. ATTACHMENTS:

Attachment A: Domestic Partner Affidavit – to be completed and returned to the Human Resources Department along with required documentation and applicable enrollment form

Attachment B: Certification of Qualified IRS Dependent – to be completed and returned to the Human Resources Department if the domestic partner and/or his/her eligible dependents, if applicable, qualify as dependent(s) under IRC Section 152.

Attachment C: Worksheet for Determining Support for Qualifying Relative – to assist in determining if the domestic partner and/or his/her eligible dependents meet the support test to qualify as the employee's dependent(s) under IRC Section 152. This is for employee use only.

Attachment D: Statement of Termination of Domestic Partner Relationship – to be completed and returned to the Human Resources Department and a copy mailed to the former domestic partner.



ATTACHMENT A

DOMESTIC PARTNER AFFIDAVIT

Name (<i>Please print</i>)	Social Security Number
Employee:	
Domestic Partner:	

A. **DOMESTIC PARTNER AFFIDAVIT:**

We hereby certify that the above named persons meet all the eligibility requirements of domestic partner as listed below.

1. We are jointly responsible for each other's financial obligations (e.g., living expenses, general welfare, etc.).
2. We have a committed relationship and intend to remain so indefinitely.
3. We live together and share the expenses of a common residence.
4. We are eighteen (18) years of age or older.
5. We are not currently married nor do we have another domestic partner.
6. We have not been legally married to each other for twelve (12) months or longer.
7. We are not blood-related closer than a traditional marriage would allow.
8. We have been in this exclusive relationship for six (6) months or longer.
9. We are both mentally competent to sign this Domestic Partner Affidavit.

We also certify that the dependent child or children ("children") of the domestic partner (if applicable) meet the definition of eligible dependents as outlined below:

1. Natural children, stepchildren, legally adopted children or children for whom the domestic partner is a legal guardian or required by court order (which meets the Qualified Medical Child Support Order requirements) to provide health insurance; and
2. Unmarried and age eighteen (18) or under; or



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3. Unmarried and age twenty-four (24) or under if child:
 - Is enrolled as full-time students (taking twelve (12) or more units) at an accredited school or university; and
 - is not employed on a full-time basis.]

B. SUPPORTIVE DOCUMENTATION:

We understand that the following supportive documentation is required:

1. Proof that we live together and share a common residence (e.g., driver's licenses showing the same address; passports; copies of monthly bills; etc.); **and**
2. Proof of financial interdependence (e.g., joint checking account; credit cards with same account number in both names; designation of each other as authorized signatures on safe deposit boxes; etc.); **or**

Proof of responsibility for each other's common welfare (e.g., executed powers of attorney for financial, medical and personal decisions and/or by the naming of each other as executors/executrix of the respective estates; etc.); **and**

3. Proof that the relationship has existed for at least six (6) months prior to enrollment for benefit coverage (e.g., any of the above documentation that is dated six (6) months prior to this month).

C. CHANGE IN DOMESTIC PARTNERSHIP:

We agree to notify the Human Resources Department if there are any changes that would no longer qualify us or any covered dependents under this program. We agree to notify the Human Resources Department within 31 days after the date of the event by submitting the necessary signed forms.

We understand that after such a termination a subsequent Domestic Partnership Affidavit cannot be filed for twelve (12) months from the date of the previous domestic partnership termination.

We understand the Benefits under this plan are not subject to continuation under COBRA. Human Resources will cease at the end of the month the domestic partner or domestic partner's dependent(s) coverage is terminated.

D. AGREEMENT:

By signing this Domestic Partnership Affidavit, we declare and acknowledge our understanding that:

1. Falsely certifying eligibility or failing to inform the Human Resources Department when we cease to meet the eligibility requirements could result in disciplinary action, including termination of employment, loss of health, dental and vision coverage for my non-qualified partner and his/her dependents, and repayment to the Human Resources Department for any



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loss, expenditure or benefit during the period of time when the eligibility requirements were not met.

- 2. As a Samuel Merritt University employee participating in this program, SMU may ask me, from time to time, to provide evidence that the eligibility requirements are being met.
- 3. The value of the SMU portion of premiums paid for providing Human Resources under this program to the domestic partner and eligible dependents will be considered taxable wages and included on my W-2 as taxable income unless the dependent(s) qualify as dependents under IRC Section 152. Refer to Section V of the SMU's Procedural Guidelines for Domestic Partner Benefit for more details.
- 4. This Domestic Partnership Affidavit can be used as evidence of joint liability by creditors of my domestic partner.
- 5. Signing this Domestic Partnership Affidavit may have potential legal implications under California law. We have been advised to seek the advice of counsel regarding the possible legal effects of signing this document.

E. **SIGNATURE/VERIFICATION:**

We declare under penalty of perjury under the laws of the State of California that the statements above are true and correct.

Signature	Date
Employee:	
Domestic Partner:	

In order for the Domestic Partnership Affidavit to be considered complete you must either:

- 1. Provide a certificate or registration of domestic partnership from a legal public agency that recognizes these relationships (e.g., a city or county agency)
- OR,**
- 2. Have the section below completed by an authorized Notary Public:

State of _____

County of _____

On _____, before me _____

personally appeared _____,

personally known to me (or proved to me on the basis of satisfactory evidence) to be the persons who are subscribed to in this instrument, and acknowledge that they executed it.



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Signature of Notary Public

[PLACE NOTARY SEAL HERE]

Return this affidavit to the SMU Human Resources Department



- Not be your qualifying child or of any other individual for the calendar year **and** is not married and filing a joint income tax return.

ATTACHMENT C
Worksheet for Determining Support for Qualifying Relative

Funds Belonging to the Person You Supported

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 1. Enter the total funds belonging to the person you supported, including income received (taxable and nontaxable) and amounts borrowed during the year, plus the amount in savings and other accounts at the beginning of the year | 1. _____ |
| 2. Enter the amount on line 1 that was used for the person's support | 2. _____ |
| 3. Enter the amount on line 1 that was used for other purposes | 3. _____ |
| 4. Enter the total amount in the person's savings and other accounts at the end of the year | 4. _____ |
| 5. Add lines 2 through 4 (This amount should equal line 1) | 5. _____ |

Expenses for Entire Household (where the person you supported lived)

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 6. Lodging (complete line 6a or 6b) | |
| 6a. Enter the amount of rent paid | 6a. _____ |
| 6b. Enter the fair rental value of home. If the person you supported owned the home, also include this amount in line 20 | 6b. _____ |
| 7. Enter the total food expenses | 7. _____ |
| 8. Enter the total amount of utilities (heat, light water, etc. not included in line 6a or 6b) | 8. _____ |
| 9. Enter the total amount of repairs (not included in line 6a or 6b) | 9. _____ |
| 10. Enter the total of other expenses. Do not include expenses of maintaining the home, such as mortgage interest, real estate taxes, and insurance | 10. _____ |
| 11. Add lines 6 through 10. These are the total household expenses | 11. _____ |
| 12. Enter total number of persons who lived in the household | 12. _____ |

Expenses for the Person You Supported

- | | |
|--------------------------------------------------------------------------------------------------|-----------|
| 13. Divide line 11 by line 12. This is the person's share of the household expenses | 13. _____ |
| 14. Enter the person's total clothing expenses | 14. _____ |
| 15. Enter the person's total education expenses | 15. _____ |
| 16. Enter the person's total medical and dental expenses not paid for or reimbursed by insurance | 16. _____ |
| 17. Enter the person's total travel and recreation expenses | 17. _____ |
| 18. Enter the total of the person's other expenses | 18. _____ |
| 19. Add lines 13 through 18. This is the total of the person's support for the year | 19. _____ |

Did You Provide More Than Half?

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 20. Enter the amount from line 2, plus the amount from line 6b if the person you supported owned the home. This is the amount the person provided for his or her own support | 20. _____ |
| 21. Enter the amount others provided for the person's support. Include amounts provided by state, local, and other welfare societies or agencies. Do not include any amounts included on line 1 | 21. _____ |
| 22. Add lines 20 and 21 | 22. _____ |
| 23. Subtract line 22 from line 19. This is the amount you provided for the person's support | 23. _____ |
| 24. Multiply line 10 by 50% (.50) | 24. _____ |

Is Line 23 more than Line 24?



Yes. You meet the support test for this person. If the other dependency tests are met, you can claim an exemption for the person.

No. You do not meet the support test for this person.

ATTACHMENT D

**STATEMENT OF TERMINATION OF
DOMESTIC PARTNER RELATIONSHIP**

_____, being duly sworn, declares that:
(Print Employee's Name)

1. _____, and I no longer meet the definition
(Name of Domestic Partner)
for a domestic partner relationship as described in the Alta Bates Summit Medical
Center Domestic Partner Affidavit.

2. I make and file this Statement of Termination in order to cancel the Domestic
Partner Affidavit filed by me with SMU on _____.
(Date)

3. I mailed my former domestic partner a copy of this notice at

_____ on _____.
(Domestic Partner's Address) (Date)

I declare, under penalty of perjury under the laws of the State of California, that the
above statements are true and correct.

Employee's Signature: _____

Print Name: _____



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Address: _____

Date: _____

Return this form to the SMU Human Resources Department. **PROCEDURAL GUIDELINES
FOR
DOMESTIC PARTNER BENEFITS**

**For State Registered Partnerships
Effective January 1, 2005**

The following provisions apply to domestic partnerships registered with the State of California Secretary of State's office as provided by Division 2.5 of the California Family Code, commencing with Section 297. For complete information about domestic partnership registration, including important rights and responsibilities, employees are encouraged to contact the California Secretary of State. Samuel Merritt University cannot offer advice on tax or legal issues regarding this program.

Samuel Merritt University reserves the right, with advance notice, to amend, suspend or terminate any or all aspects of this benefit program at any time.

I. DEFINITION

A registered domestic partnership is established in California when both persons file a Declaration of Domestic Partnership with the Secretary of State or a similar declaration is issued by another state (and recognized by the State of California), and at the time of filing, all of the following are true:

1. Both persons have a common residence.
2. Neither person is married to someone else or is a member of another domestic partnership that has not been terminated, dissolved, or adjudged a nullity.
3. The two persons are not related by blood in a way that would prevent them from being married in California.
4. Both persons are at least 18 years old.
5. Both persons are members of the same sex, or opposite sex couples if one or both persons is over age 62 and is eligible for Social Security.
6. Both persons are capable of consenting to the domestic partnership.

II. ELIGIBILITY

1. Domestic partners of benefit eligible employees, including the eligible dependents of that domestic partner can participate in the same medical, dental, vision and supplemental life insurance options as the eligible employee.



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2. Domestic partners and their eligible children are included in the definition of “immediate family” under the Bereavement Leave Policy.
3. Domestic partners and their eligible children are eligible for services provided under the employee assistance program.
4. Employees are eligible for provisions of the California Family Rights Act (CFRA) to care for a domestic partner who has a serious health condition.
5. California Paid Family Leave is available for an employee to care for a domestic partner.
6. To apply for benefits, the employee must:
 - be eligible for benefits and be enrolled in medical, dental, vision or supplemental life insurance benefit coverage offered through SMU; and
 - complete and submit the necessary enrollment forms to the Benefits Department; and
 - provide a copy of the *Certificate of Domestic Partnership* issued by the State of California
7. Children of domestic partners can enroll only if the domestic partner is enrolled, and the children meet the definition of eligible dependent as outlined below:
 - Natural children, stepchildren, legally adopted children or children for whom the domestic partner is a legal guardian or required by court order (which meets the Qualified Medical Child Support Order requirements) to provide health insurance; and:
 - Unmarried and age 19 or under; or
 - Unmarried and age 24 or under if child is:
 - enrolled as a full-time student (taking 12 or more units) at an accredited school or university; and
 - not employed on a full-time basis.

Note: As with all employees, dependents cannot be enrolled if they are in the armed forces of any country. If the Domestic Partner or eligible children of the Domestic Partner are insured at another Sutter Affiliate, they cannot be covered as dependents for supplemental life insurance or cannot be covered as an employee and as a dependent for health insurance unless the employee and Domestic Partner are both enrolled in the ABSMU Combined Plan PPO. Children of the domestic partner can be covered as a dependent by only one of the partners.

SMU reserves the right to request additional information as deemed necessary to verify eligibility.

III. EFFECTIVE DATE

During the annual Open Enrollment period coverage will be effective January 1 for domestic partners meeting the eligibility requirements above. The relationship must be filed with the State of California and the required supporting documentation submitted to the ABSMU Human Resources Department.



Other qualifying events that would allow domestic partners and their eligible dependent children to be enrolled are:

1. When an employee is newly hired and the domestic partner eligibility criteria have been met.
2. When an employee becomes eligible for benefits due to a change in employment status and the domestic partner eligibility criteria have been met.
3. Any time during the year after the filing of a Declaration of Domestic Partnership with the California Secretary of State.

The employee has 31 days from the event date to complete and submit applicable documents including a copy of the Certificate of Registered Domestic Partnership from the State of California to the SMU Human Resources Department. Coverage will be effective the first (1st) of the month following the date the employee signs the enrollment form but no earlier than the date of the qualifying event.

IV. CHANGES IN ELIGIBILITY

The State of California provides several methods for terminating a domestic partnership. Complete details are outlined in the “Terminating A California Registered Domestic Partnership” brochure available from the California Secretary of State Department. A copy of the supporting documentation, as identified after each item below, must be submitted to the SMU Benefits Department within 31 days of any change of circumstances that terminates or nullifies eligibility of the domestic partner relationship.

1. Terminating the partnership by filing a Notice of Termination of Domestic Partnership form (Attachment D) with the California Secretary of State. To be eligible to terminate the partnership in this manner, criteria outlined in the California Family Code must be met. (Provide a copy of the State of California Notice of Termination of Domestic Partnership).
2. Dissolution, nullity or legal separation of domestic partnership in Superior Court in the same manner and provisions that apply to the dissolution of nullity or legal separation of spouses in a marriage. (Provide a copy of the final dissolution, nullity or legal separation of the domestic partnership issued by the Superior Court.)
3. Death of the domestic partner. (Provide a copy of the State of California Notice of Termination of Domestic Partnership.)

An employee cannot file a new Declaration of Domestic Partnership until:

- at least six (6) months after the date a Notice of Termination of Domestic Partnership was filed with the California Secretary of State; or
- the partnership was terminated and the Superior Court enters the judgment dissolving the partnership.

Benefit coverage for the domestic partner and any children of the domestic partner will terminate the end of the month:

- in which the relationship terminates (which will be six months after the date the Notice of Termination of Domestic Partnership is filed with the California Secretary of State) or;



- the partnership is dissolved (Superior Court enters the judgment).

COBRA continuation of health insurance benefits is not available for these participants after group health benefits terminate.

V. COSTS TO EMPLOYEE AND TAXABILITY OF BENEFITS

1. Employees covering domestic partners and their eligible dependents pay the same premiums for elected benefits as do employees covering legal spouses and dependents.
2. The Internal Revenue Code (IRC) requires that the portion of the premium the employee pays for the qualified, participating domestic partner and the children of the domestic partner (if applicable) must be made on an after-tax basis. In addition, the IRC considers the value of this coverage as taxable income, which is reportable on the employee's W-2 which is issued at the end of the calendar year. **Exception:** If the domestic partner and/or his/her eligible dependent(s), qualify as the employee's dependent(s) under IRC Section 152, the cost for these benefits are excluded from taxable wages for both Federal and California state income taxation requirements. If the employee pays premiums for coverage for dependents that qualify as dependents under IRC Section 152, these premiums may be taken on a pre-tax basis (unless the employee is also paying premiums for non-qualified dependents). In order to be eligible for this exception, the employee must complete and submit to the Benefits Department the Certification of Qualified IRS Dependent (Attachment B). [See Attachment C, Worksheet for Determining Support for Qualifying Relative for more details.]
3. For domestic partnerships registered with the California Secretary of State according to California Family Code, the value of these benefits are excluded from the taxable wages for California state income tax. **Note: This exception does not apply to the cost of coverage for the dependents of the domestic partner.**
4. Employees are encouraged to consult a tax advisor when unsure about tax liability with regard to domestic partner benefits.

VI. BENEFIT COVERAGE NOT AVAILABLE

1. If the employee participates in either the Dependent Care Flexible Spending Account or Health Care Flexible Spending Account, expenses for the domestic partner or the dependent child(ren) of the domestic partner, **cannot** be claimed for reimbursement through these accounts unless they satisfy the definition of a dependent as described under the IRC Section 152. The employee should contact a tax advisor to help determine appropriate dependent status.
2. ***COBRA continuation of health insurance benefits is not available for the domestic partner or the dependents of the domestic partner after group health benefits terminate.***

VII. ATTACHMENTS

Attachment A: State of California Secretary of State Declaration of Domestic Partnership – to be completed and sent to the Office of Secretary of State. A copy of the *Certificate of Domestic Partnership* issued by the State of California must be submitted to the SMU Benefits Department as verification of dependent eligibility.



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Attachment B: Certification of Qualified IRS Dependent – to be completed and returned to the Benefits Department if the domestic partner and/or their eligible dependents, qualify as the employee’s dependent(s) under IRC Section 152.

Attachment C: Worksheet for Determining Support for Qualifying Relative – to assist in determining if the domestic partner and/or his/her eligible dependents meet the support test to qualify as the employee’s dependent(s) under IRC Section 152. This is for employee use only.

Attachment D: Notice of Termination of Domestic Partnership – to be completed and sent to the Office of Secretary of State with a copy to the SMU Benefits Department.

ATTACHMENT A

NOTICE TO POTENTIAL DOMESTIC PARTNER REGISTRANTS

As of January 1, 2005, California’s law of domestic partnership will change.

Beginning at that time, for purposes of California law, domestic partners will have a great many rights and responsibilities, including laws governing community property, those governing property transfer, those regarding duties of mutual financial support and mutual responsibilities for certain debts to third parties, and many others. The way domestic partnerships are terminated will also change. Unlike current law, which allows partners to end their partnership simply by filing a “Termination of Domestic Partnership” form with the Secretary of State, after January 1, 2005, it will be necessary under certain circumstances to participate in a dissolution proceeding in court to end a domestic partnership.



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If you have questions about these changes, please consult an attorney. If you cannot find an attorney in your area, please contact your county bar association for a referral.



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State of California
KEVIN SHELLEY
Secretary of State



DECLARATION OF DOMESTIC PARTNERSHIP
(Family Code Section 298)

Instructions:

1. Complete and mail to: Secretary of State, P.O. Box 942877, Sacramento, CA 94277-0001 (916) 653-3984
2. Include filing fee of \$10.00. Make check payable to Secretary of State.

We the undersigned, do declare that we meet the requirements of Family Code Section 297, which are as follows:

- We have a common residence;
- Neither of us is married to someone else, or is a member of another domestic partnership with someone else that has not been terminated, dissolved, or adjudged a nullity;
- We are not related by blood in a way that would prevent us from being married to each other in this state;
- We are both at least 18 years of age;
- We are both members of the same sex or one/or both of us is/are over the age of 62 and meet the eligibility criteria under Title II of the Social Security Act as defined in 42 U.S.C. Section 402(a) for old-age insurance benefits or Title XVI of the Social Security Act as defined in 42 U.S.C. Section 1381 for aged individuals;
- We are both capable of consenting to the domestic partnership;
- We consent to the jurisdiction of the Superior Courts of California for the purpose of a proceeding to obtain a judgment of dissolution or nullity of the domestic partnership or for legal separation of partners in the domestic partnership, or for any other proceeding related to the partners' rights and obligations, even if one or both partners ceases to be a resident of, or to maintain a domicile in, this state.

The representations herein are true, correct and contain no material omissions of fact to our best knowledge and belief. Sign and print complete name. Please type or print legibly. Signatures of both partners must be notarized.

Signature (Last) (First) (Middle)

Signature (Last) (First) (Middle)

Common Residence Address City State Zip

E-Mail Address (optional)

NOTARIZATION IS REQUIRED

State of California

County of _____

On _____, before me, _____, personally

Appeared _____

Personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity (ies), and that by his/her/their signature(s) on the instrument the person(s) or entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

FILE NO: _____

(Office Use Only)



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- Be a member of your household and live in your principal place of abode;
- Have gross income less than a defined amount [per Code Sec. 151(d)] (\$3,200 for 2005);
- Have more than one-half of their support provided for by you [see Attachment C for the *Worksheet For Determining Support for Qualifying Relative*]; and
- Not be your qualifying child or of any other individual for the calendar year **and** is not married and filing a joint income tax return.



ATTACHMENT C
Worksheet for Determining Support for Qualifying Relative

Funds Belonging to the Person You Supported

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 1. Enter the total funds belonging to the person you supported, including income received (taxable and nontaxable) and amounts borrowed during the year, plus the amount in savings and other accounts at the beginning of the year | 1. _____ |
| 2. Enter the amount on line 1 that was used for the person's support | 2. _____ |
| 3. Enter the amount on line 1 that was used for other purposes | 3. _____ |
| 4. Enter the total amount in the person's savings and other accounts at the end of the year | 4. _____ |
| 5. Add lines 2 through 4 (This amount should equal line 1) | 5. _____ |

Expenses for Entire Household (where the person you supported lived)

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 6. Lodging (complete line 6a or 6b) | |
| 6a. Enter the amount of rent paid | 6a. _____ |
| 6b. Enter the fair rental value of home. If the person you supported owned the home, also include this amount in line 20 | 6b. _____ |
| 7. Enter the total food expenses | 7. _____ |
| 8. Enter the total amount of utilities (heat, light water, etc. not included in line 6a or 6b) | 8. _____ |
| 9. Enter the total amount of repairs (not included in line 6a or 6b) | 9. _____ |
| 10. Enter the total of other expenses. Do not include expenses of maintaining the home, such as mortgage interest, real estate taxes, and insurance | 10. _____ |
| 11. Add lines 6 through 10. These are the total household expenses | 11. _____ |
| 12. Enter total number of persons who lived in the household | 12. _____ |

Expenses for the Person You Supported

- | | |
|--------------------------------------------------------------------------------------------------|-----------|
| 13. Divide line 11 by line 12. This is the person's share of the household expenses | 13. _____ |
| 14. Enter the person's total clothing expenses | 14. _____ |
| 15. Enter the person's total education expenses | 15. _____ |
| 16. Enter the person's total medical and dental expenses not paid for or reimbursed by insurance | 16. _____ |
| 17. Enter the person's total travel and recreation expenses | 17. _____ |
| 18. Enter the total of the person's other expenses | 18. _____ |
| 19. Add lines 13 through 18. This is the total of the person's support for the year | 19. _____ |

Did You Provide More Than Half?

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 20. Enter the amount from line 2, plus the amount from line 6b if the person you supported owned the home. This is the amount the person provided for his or her own support | 20. _____ |
| 21. Enter the amount others provided for the person's support. Include amounts provided by state, local, and other welfare societies or agencies. Do not include any amounts included on line 1 | 21. _____ |
| 22. Add lines 20 and 21 | 22. _____ |
| 23. Subtract line 22 from line 19. This is the amount you provided for the person's support | 23. _____ |
| 24. Multiply line 10 by 50% (.50) | 24. _____ |

Is Line 23 more than Line 24?



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Yes. You meet the support test for this person. If the other dependency tests are met, you can claim an exemption for the person.

No. You do not meet the support test for this person.



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