

# Declaration of Domestic Partnership Same and Opposite Sex Couples

## Domestic Partner Benefits Program

### Domestic Partners Eligible Benefits

Group health coverage, including medical, dental and voluntary AD&D insurance, is available for domestic partners of eligible employees.

### Special Tax Implications of Domestic Partner Benefits Coverage

**Imputed Income** – In most cases an **enrollee's** contributions for **domestic partner** coverage must be after-tax because the **domestic partner** and his or her children generally do not qualify as the **enrollee's** dependents under the Internal Revenue Code (IRC). That means that Medica Health Plans' contribution toward **domestic partner** coverage in most cases will be considered "imputed income," or taxable income to the **enrollee**. This can have tax implications, which the **enrollee** should discuss with his or her tax advisor.

**Qualified Dependents Under Internal Revenue Code** – In certain instances, a **domestic partner** or his or her child may qualify as the **enrollee's** dependent under the Internal Revenue Code. In this case, the value of coverage would not be subject to imputed income calculations. The **enrollee** should discuss this situation with his or her tax advisor, and if it applies to the **enrollee**, he or she should contact Medica HR Benefits at [MedicaHR.Benefits@medica.com](mailto:MedicaHR.Benefits@medica.com) for additional information.

## I. DECLARATION

We, \_\_\_\_\_ (Employee – Print Name) and  
\_\_\_\_\_ (Domestic Partner – Print Name) certify and declare that we are domestic partners in accordance with the following criteria and are eligible for Medical, Dental, Vision and voluntary life and AD&D insurance benefits under Medica's employee benefits program.

## II. DOMESTIC PARTNER CRITERIA

1. The partners have had a single, committed relationship of mutual caring for at least twelve (12) months and intend to remain in the relationship indefinitely;
2. The partners share the same permanent residence and have done so for at least twelve (12) months;
3. The partners are not related by blood or a degree of closeness which would prohibit marriage under the law of the state in which they reside;
4. Neither partner is married as defined by federal or common law to another person, and neither is a member of another domestic partnership;
5. Each partner is mentally competent to consent or contract;
6. Both partners are at least 18 years of age; and
7. The partners are financially interdependent, jointly responsible for each other's basic living expenses and if asked, be able to provide documents proving at least two of the following situations to demonstrate such financial interdependence:
  - a. Joint ownership of real property or a common leasehold interest in real property;
  - b. Common ownership of an automobile;
  - c. Joint bank or credit accounts;
  - d. A will which designates the other as primary beneficiary;
  - e. A beneficiary designation form for a retirement plan or life insurance policy signed and completed to the effect that one partner is a beneficiary of the other; or
  - f. Designation of one partner as holding power of attorney for healthcare decisions for the other.

### **III. CERTIFICATION OF DOMESTIC PARTNER AS A DEPENDENT**

Please consult a tax advisor before you certify that your domestic partner seeking coverage is a dependent as defined by the Internal Revenue Code. If your answer is YES, you are not taxed on the employer contribution for the dependent coverage premiums paid by Medica, and you are able to make contributions for the domestic partner's coverage on a pre-tax basis.

Please check one:

Yes, my domestic partner qualifies as my dependent for Federal income tax purposes.

I understand that on the basis of the above statements, Medica will consider the above person my dependent for all federal income and employment tax purposes.

I agree to reimburse Medica for any and all liability including, without limitation, taxes, penalties or losses (including reasonable attorneys' fees) that Medica may incur arising out of its reliance on this affidavit if it is untrue in any respect or if I fail to provide the notice required by paragraph IV.

No, my domestic partner does not qualify as my dependent for Federal income tax purposes. I understand that I will be charged imputed income as applicable to my enrollment from the charts that follow.

### **IV. CHANGE IN DOMESTIC PARTNERSHIP**

1. We agree to notify Medica as required by this Section IV if there is any change in our status as domestic partners as attested in this Declaration which would make the domestic partner and/or any of his/her dependent children ineligible for Medica employee benefit programs (for example, due to the death of a partner, a change in joint –residence, termination of the relationship, etc.)

2. We will notify Medica within thirty (30) days of such change in our status as domestic partners and/or dependent. Coverage under Medica employee benefits program will be terminated as of the end of the month of the date of change in our status as domestic partners and/or dependent.

### **V. ACKNOWLEDGEMENTS**

1. We understand that any person/employer/insurer/claims administrator who suffers any loss due to any false statement contained in this Declaration may bring civil action against either or both of us to recover their losses, including reasonable attorney's fees.

2. We have provided the information in this Declaration for use by the Benefits Department of Medica for the sole purpose of determining our eligibility for domestic partner benefits. We understand that this information will be held confidential and will be subject to disclosure only upon our express written authorization, pursuant to a court order or if there is a compelling business need to have access to the information.

3. We understand that this Declaration may have legal implications relating, for example, to our ownership of property or to taxability of benefits provided, and that before signing this Declaration, we should seek competent legal and accounting advice concerning such matters.

## 2024 Imputed Income

Medical Plan Options				Medica Employees 1/1/2024	
2024 Monthly Domestic Partner Imputed Income for Medical					
		500-40	1500-40	3400-20% HSA	4200-20% HSA
<b>Medica Choice® Passport</b> <small>(national)</small>	EE Only to EE+Spouse	1075.53	1028.52	872.58	806.50
	EE+Child(ren) to Family	1026.76	998.70	849.23	800.93
	EE Only to Family	1989.39	1901.34	1624.94	1512.03
<b>Vantage Plus</b> <small>(Fairview, North &amp; HealthEast)</small>	EE Only to EE+Spouse	932.82	893.06	774.43	748.71
	EE+Child(ren) to Family	889.96	861.14	773.13	726.22
	<b>Altru &amp; You</b>	EE Only to Family	1726.14	1660.53	1457.11
<b>Park Nicollet &amp; HealthPartners Group First</b>	EE Only to EE+Spouse	916.59	877.11	761.67	748.71
<b>Ridgeview Community Network</b>	EE+Child(ren) to Family	874.81	848.34	762.47	726.22
<b>Essentia Choicecare</b>	EE Only to Family	1694.75	1629.98	1432.47	1404.56
<b>Clear Value</b> <small>(Hennepin Health)</small>	EE Only to EE+Spouse	841.82	807.37	755.93	745.92
	EE+Child(ren) to Family	823.31	797.75	726.81	724.77
	EE Only to Family	1572.68	1513.59	1397.59	1400.45
<b>Dean Health Plan by Medica</b>	EE Only to EE+Spouse	888.16	822.21	753.85	749.60
<b>Prevea360</b>	EE+Child(ren) to Family	888.05	822.10	728.93	726.68
<b>Missouri Network</b>	EE Only to Family	1637.87	1533.46	1393.60	1405.78

Dental: Monthly Imputed Income for Domestic Partners	
Dental Standard Plan	
EE Only to EE +Spouse	\$26.98
EE+Child(ren) to Family	\$26.97
EE Only to Family	\$76.76
Dental Plus Plan	
EE Only to EE +Spouse	\$37.21
EE+Child(ren) to Family	\$37.21
EE Only to Family	\$123.84

Vision: Monthly Imputed Income for Domestic Partners	
EE Only to EE+Spouse	6.25
EE+Child(ren) to Famil	7.63
EE Only to Family	14.71

We declare, under penalty of perjury, under the laws of the state of Minnesota that the assertions in this Declaration are true to the best of our knowledge. We understand that this form is not an application for insurance coverage and that the purpose for this form is to establish eligibility of person named herein for the coverage provided under Medica employee benefits program.

Employee Signature	Date
Domestic Partner Signature	Date

**Submit Declaration to:**  
**Medica Human Resources – Benefits Dept**  
 Interoffice Mail: **Benefits @ CP175**  
 Email: [MedicaHR.Benefits@medica.com](mailto:MedicaHR.Benefits@medica.com)