

**Pennsylvania State System of Higher Education (PASSHE)  
Same-Sex Domestic Partnership Certification for Faculty, Non-Faculty Coaches and Managers**

Instructions: This form is to certify that a Same-Sex Domestic Partnership exists between the employee and the Same-Sex Domestic Partner (hereinafter referred to as Domestic Partner) listed below and to obtain information on the dependents (Domestic Partner and any children of the Domestic Partner) to be considered for health care program and tuition waiver benefits and for the employee to receive certain leave benefits on their behalf. This form must be completed by the employee and filed with the university human resources office.

**Employee Information**

<b>Employee's Name</b>	<b>Personnel Number</b>
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**Domestic Partner Information**

<b>Name</b>
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**Domestic Partner Child Information** (List only the same-sex Domestic Partner's biological or legally adopted children, or children for whom the same-sex Domestic Partner is the legal guardian. Eligibility for health care program and tuition waiver benefits will be determined upon enrollment.)

<b>Child's Name</b>	<b>Child's Name</b>

**Taxation of Health Care Benefits**

It is understood that if the Domestic Partner or their children do not qualify as the dependents of the employee under the applicable requirements of Section 152 of the Internal Revenue Code, the cost of providing health benefits for them will be considered taxable income and subject to income and payroll tax withholding for the employee. PASSHE must rely completely upon the information from and representations of the employee on this form in determining whether all or any portion of benefits provided to the employee and their dependents is taxable. Any under-reporting of income or under-withholding of tax by PASSHE which is caused, directly or indirectly, by the employee having provided inaccurate or incomplete information or having failed to notify PASSHE of any change in circumstances which affects the taxability of all or any portion of the employee's benefits is the responsibility of the employee and PASSHE will have no liability for such under-reporting or under-withholding.

PASSHE recommends that each employee planning to enroll his/her Domestic Partner or children of the Domestic Partner under any PASSHE benefit program consult with a qualified tax professional for guidance as to the tax issues involved and their application to the employee's specific situation. A summary of applicable definitions of "dependent" in the Internal Revenue Code is attached for information purposes only and is not intended as tax advice.

**(The following must be completed by the employee.)**

<b>The Domestic Partner above is a qualified dependent of the employee for federal income tax purposes.</b>		
<input type="checkbox"/> yes <input type="checkbox"/> no		
<b>The following child/children is/are qualified dependent(s) of the employee for federal income tax purposes.</b>		
<b>Child's Name</b>	<input type="checkbox"/> yes	<input type="checkbox"/> no
<b>Child's Name</b>	<input type="checkbox"/> yes	<input type="checkbox"/> no
<b>Child's Name</b>	<input type="checkbox"/> yes	<input type="checkbox"/> no
<b>Child's Name</b>	<input type="checkbox"/> yes	<input type="checkbox"/> no

**Taxation of Tuition Waiver Benefits**

The cost of providing tuition waiver benefits to Domestic Partners and children of Domestic Partners is considered taxable income and subject to income and payroll tax withholding for the employee.

## Certification

We, the undersigned, do hereby affirm, under penalty of perjury, that we meet all of the following requirements for Same-Sex Domestic Partnership:

1. We are two adults of the same sex engaged in an exclusive committed relationship of mutual caring and support and are jointly responsible for our common welfare and living expenses.
2. Neither of us is married to or legally separated from any other individual.
3. Each of us is at least 18 years old and mentally competent to enter into a contract in the Commonwealth of Pennsylvania.
4. We are the sole Domestic Partner of each other.
5. We have lived together in the same residence on a continuous basis for at least six months immediately prior to the date of this certification, with the intent to reside together permanently.
6. We are not related to each other by adoption or by blood, to a degree that would, if we were of opposite sex, prohibit marriage in the Commonwealth of Pennsylvania.
7. We do not maintain this relationship solely for the purpose of obtaining employment-related benefits.
8. Neither of us has been a member of another Domestic Partnership for the past six months (unless the prior Domestic Partnership ended as a result of the death or marriage of one of the Domestic Partners).

### Evidence of Same-Sex Domestic Partnership

We are submitting with this certification evidence that we have been interdependent for at least six (6) months prior to the date this certification is executed, including at least three of the following (check those items for which proof is submitted):

- A Domestic Partnership agreement
- A deed or lease evidencing common ownership of real property or a common leasehold interest in property
- Evidence of joint title to a motor vehicle
- Driver's licenses listing a common address
- Proof of joint bank accounts or credit accounts
- Proof of designation as a beneficiary for life insurance or retirement benefits or beneficiary designation under a partner's will
- Assignment of a durable power of attorney or health care power of attorney

### Acknowledgements

1. We understand that our status as Same-Sex Domestic Partners applies solely with respect to PASSHE provided health care program, leave and tuition waiver benefits as per Agreement between APSCUF and PASSHE and through action by the Board of Governors for managers.

2. We understand that, to the extent any law, ordinance, regulation, or governmental policy becomes effective that provides individuals with the opportunity to register as Same-Sex Domestic Partners or establishes any requirements upon individuals for treatment as Domestic Partners for any purpose, we will be required to so register

and meet such requirements to retain our status as Same-Sex Domestic Partners under the PASSHE health care program, leave and tuition waiver benefits.

3. We understand that we may be required from time to time to furnish any further documentation that PASSHE may request for purposes of treatment as Same-Sex Domestic Partners.

4. We agree to provide PASSHE a notarized *PASSHE Termination of Same-Sex Domestic Partnership* form within 30 days of the date of termination of our Domestic Partnership.

_____ Signature of Employee	_____ Signature of Partner
_____ Date	_____ Date

On this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me appeared

\_\_\_\_\_ and \_\_\_\_\_, the affiants, who being duly sworn, affirm that the facts contained therein are true and correct and acknowledge that they executed in the same for the purpose therein recited.

\_\_\_\_\_  
Notary Public

**This section to be completed by the University Human Resource Office:**

Certification was received on \_\_\_\_\_ by \_\_\_\_\_  
Date Signature

and approved on \_\_\_\_\_ by \_\_\_\_\_  
Date Signature

Attachment: Section 152-Internal Revenue Code Dependent Tax Qualification