

- A legal union of two persons of the same sex, other than marriage, validly formed in another jurisdiction may be deemed to be sufficient to establish eligibility for Health Program enrollment.
- Following the death of the member, a surviving domestic partner may continue coverage in the CalPERS Health Program in the same manner as a surviving spouse if he/she satisfies the eligibility criteria.
- Following termination of a domestic partnership, the former partner is no longer an eligible family member and must be deleted from coverage. *The effective date of the mandatory health enrollment cancellation is the first day of the month following the date of the termination of the partnership.* (The member is liable for any costs for health services utilized by the former partner after the effective date of the mandatory cancellation.)

CSU Dental and Vision Plans

CSU will follow the same criteria as CalPERS in determining domestic partner eligibility for CSU dental and vision plans. If CalPERS accepts a domestic partnership from another jurisdiction and permits enrollment in health benefits, the campus should enroll the domestic partner in appropriate CSU benefit plans. Employees will no longer be required to complete the CSU “*Statement of Financial Liability for Domestic Partner Dental and Vision Benefits*” form.

For additional information regarding implementation of AB 205, refer to CalPERS’ Circular Letter #200-189-04. This document is available on CalPERS Web site at: <http://www.calpers.ca.gov/index.jsp?bc=/employer/cir-ltrs/home.xml>. Questions may be directed to CalPERS at (888) 225-7377.

Certification for Health and Dental Benefits for Tax Purposes

Employees who wish to enroll a domestic partner in CalPERS health and CSU dental plans will still be required to complete the CSU “*Domestic Partner Dependent Certification*” form. (A revised form is attached.) This form is used to determine federal imputed tax liability status for domestic partnership (DP) health-related benefits. (Currently, only health and dental benefits are subject to DP imputed tax liability.)

Because of recent changes over the past several years regarding domestic partnerships in California and their impact on benefit programs, Human Resources Administration will consolidate our Domestic Partner Technical Letters into one, comprehensive document to be released early next year.

Questions regarding this Technical Letter may be directed to Felice Bakre in Human Resources Administration at (562) 951-4410. This Technical Letter is also available on the Human Resources Administration’s Web site at: <http://www.calstate.edu/HRAdm/memos.shtml>.

CR/fb

Attachment



The California State University Domestic Partner Dependent Certification Form

This form is to be used by a CSU employee to determine his/her imputed tax liability status for domestic partnership (DP) health-related benefits. (Currently only health and dental benefits are subject to DP imputed tax liability.) Please check the appropriate statement and complete the employee portion of the form.

____ This is to certify, under the penalty of perjury, that effective with tax year _____, I, _____, am claiming my domestic partner, _____, as my dependent for the purposes of my federal income taxes. I understand that should I no longer declare my domestic partner as a dependent for tax purposes, that I will immediately notify my benefits/payroll department. In addition, if I fail to make this notification, I may be held liable for any taxes due based on when the dependency ended. By signing this document, I agree, upon request, to provide the CSU or the State Controller's Office access to my tax records, domestic partner filing documents, and/or any other supporting documentation as needed to verify dependency for federal income tax purposes.

____ This is to certify, under the penalty of perjury, that effective with tax year _____, I, _____, am no longer claiming my domestic partner, _____, as my dependent for the purposes of my federal income taxes. I understand that by rescinding this certification, the domestic partner benefits will be taxed as imputed income for federal income tax purposes.

Employee Signature

Employee SNN

Campus

Date Signed

Office Use Only

Telephone Number

Campus Representative Signature

Date

Mail this form to:

State Controller's Office
PPSD-PMAB – 10th Floor
300 Capitol Mall – P.O. Box 942850
Sacramento, CA 94250-5878

cc: Employee
Human Resources/Payroll

Privacy Statement

The Information Practices Act of 1977 (Civil Code Section 1798.17) and the Federal Privacy Act (Public Law 93-579) require that this notice be provided when collecting personal information from individuals.

Information requested on this form is used by CSU and the State Controller's Office for the purposes of payroll and deductions and to properly identify you for the purposes of income tax exemption. It is mandatory to furnish all information requested on this form. Failure to provide the mandatory information will result in the form not being processed which may impact your tax withholding.

The State Controller's Office requires employee's social security number and name for identification purposes. Legal references authorizing maintenance of this information include Government Code Sections 1151 and 1153, Sections 6011 and 6051 of the Internal Revenue Code, and Regulation 4, Section 404.1256, Code of Federal Regulations, under Section 218, Title II of the Social Security Act.

Copies of the Domestic Partner Dependent Certification form are maintained in confidential files of the State Controller's Office for five years. Employees have the right of access to copies of this form upon request. The official responsible for the maintenance of the forms is: Chief of Personnel/Payroll Services Division, State Controller's Office, P.O. Box 942850, Sacramento, CA 94250-5878.