



## Ohio Administrative Code Rule 3337-40-13 Domestic Partner Benefits.

Effective: March 16, 2015

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The version of this rule that includes live links to associated resources is online at

<http://www.ohio.edu/policy/40-013.html>

### (A) Overview

This policy provides for the participation of unmarried same or opposite sex domestic partners and children of domestic partners in the Ohio university benefit plan.

Same sex couples legally married in one of the fifty states, the District of Columbia, a US territory, or a foreign country that recognizes their marriage are considered married for the purposes of all university policies and benefits, and are not domestic partners.

### (B) Definitions

(1) For the purposes of this policy, "domestic partners" are two individuals of the same or opposite sex who:

- (a) Share a regular and permanent residence; and
- (b) Have a committed personal relationship for at least six months; and
- (c) Can demonstrate financial interdependence; and
- (d) Are not related by blood, not legally married, nor in a domestic partnership with anyone else.

(2) For the purposes of this policy, the "domestic partner's immediate family" is defined by Policies 40.029 and 40.030; see also subsection (B)(2) in Policy 40.016.



(C) Affected policies

The following policies are extended as necessary in order to provide for domestic partnerships as described in this policy:

(1) Policy 19.058

(2) Policy 24.030.

(3) Policy 40.016.

(4) Policy 40.029.

(5) Policy 40.030.

(6) Policy 40.054.

(7) Policy 40.107

(8) Policy 41.009.

(9) Policy 41.010.

(10) Policy 41.130.

(D) Benefits

The benefits under this policy may vary according to the employment status of the employee, and may also involve tax implications. Medical and dental benefits for a domestic partner are not eligible for the pre-tax deduction from the employee's wages. The internal revenue service has ruled that domestic partners cannot be considered a spouse for tax purposes. Thus, employers are obligated to report and withhold taxes on the fair market value of the domestic partner coverage. Fair market



value of the domestic partner coverage is usually defined as the amount the employer contributes to a health plan to cover the domestic partner over and above the amount contributed for a single individual.

UHR will maintain information online, linked through <http://www.ohio.edu/hr/benefits/>, that indicates the fair market value under the various common circumstances, and that provides contact information for confirming the fair market value in any particular circumstance.

Flexible spending accounts are governed by IRS rules. According to those rules, an employee cannot be reimbursed through a flexible spending account for a domestic partner's health care expenses nor for the health care expenses of any children who are not children of the employee.

(1) Domestic partner and dependents

The domestic partner is eligible for support through the dual career network.

The following benefits are available to the domestic partner and his or her children, whether they are the employee's children, or not, on the same basis as the benefits would be available to the employee's spouse or children:

(a) Medical, dental, vision, dependent life insurance, and COBRA

(b) The educational benefit program

(c) Membership in and use of campus facilities

(d) Employee assistance program

(2) Leave

The employee may take leave based on the needs of the domestic partner and the domestic partner's immediate family (as defined in this policy), in addition to being able to take leave based on the needs of the employee's immediate family (as defined in the relevant policies, linked above) under



the following categories:

(a) Sick and bereavement leave

(b) Family and medical leave

(E) Process

(1) In order for the domestic partner or children of domestic partners to qualify for coverage, or for the employee to take leave based on the needs of the domestic partner or the domestic partner's immediate family, the following forms need to be completed, and the required documentation sent to university human resources:

(a) Affidavit of domestic partnership, along with proof required of shared financial obligations.

(b) Domestic partner enrollment form

(2) To remove the domestic partner or children of domestic partners from benefits, complete the following form and return it to university human resources within thirty days of termination of the domestic partnership: statement of termination of domestic partnership

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