



## Ohio Administrative Code Rule 3337-40-13 Domestic partner benefits.

Effective: May 23, 2025

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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 domestic partners and children of unmarried domestic partners in Ohio university benefits.

Two individuals 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.

### (B) Definitions

(1) For the purposes of this policy, "domestic partners" are two unmarried individuals 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, legally married, or in a domestic partnership with anyone else.

For the purposes of this policy the "domestic partner's immediate family" is governed by the definition provided in each relevant policy, such as policy 40.029 and part (B)(2) of policy 40.016.



(C) Affected policies

The following policies are extended as necessary 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 40.054.

(6) Policy 40.075

(7) Policy 40.107

(8) Policy 41.010.

(9) Policy 41.130.

(D) Benefits

The benefits under this policy may vary according to the employee's employment status, and may also involve tax implications. Benefits for a domestic partner are not eligible for the pre-tax deduction from the employee's wages. The internal revenue service (IRS) has ruled that domestic partners cannot be considered a tax dependent 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.



The fair market value under various common circumstances, and contact information for confirming the fair market value in any particular circumstance will be available online via the university human resources website (<https://www.ohio.edu/hr/benefits/>).

IRS rules govern flexible spending accounts. According to those rules, an employee cannot be reimbursed through a flexible spending account for the health care expenses of a domestic partner or for the health care expenses of any children who are not the employee's children.

(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 their children (as defined by the relevant policies linked above), 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 by the relevant policies linked above), 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

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 must be completed, and the required documentation sent to university human resources:

(1) "Affidavit of Domestic Partnership," along with proof required of shared financial obligations.

(2) "Domestic Partner Enrollment Form"

To remove the domestic partner or children of domestic partners from benefits, the employee must complete the following form and return it to university human resources within thirty (30) days of termination of the domestic partnership: "Statement of Termination of Domestic Partnership."

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