

Domestic Partner Criteria and Information

BCBS Domestic Partner Eligibility

Domestic Partner/Child(ren) of Domestic Partner

The employee and the domestic partner are each other's sole domestic partner and have been in an exclusive and enduring domestic relationship sharing a residence for not less than six consecutive months before enrolling in their school district's health benefit plan; **and** The employee and the domestic partner are 18-years old or older; and Neither the employee nor the domestic partner is married to anyone; **and** The employee and the domestic partner are not related by blood closer than would bar marriage under Vermont law; **and** The employee and the domestic partner are competent to enter into a legally binding contract; **and** The employee and the domestic partner have agreed between themselves to be responsible for each other's welfare. The employee may be required to produce documentary evidence in support of a Domestic Partnership affidavit and is required to notify their employer within thirty (30) days after the termination of a Domestic Partnership.

Child[ren] of Domestic Partner:

The child[ren] otherwise meets the eligibility criteria for dependent child[ren] under the eligibility provisions for school health benefit coverage; **and** The child[ren] **can be, and is,** claimed as a dependent by the employee and/or the domestic partner for federal income tax deduction purposes; **and** The child[ren] resides with the employee and the domestic partner; **and** The employee and the domestic partner have agreed between themselves to be jointly responsible for the child's welfare.

Termination of Domestic Partnership The employee must notify the Department of Human Resources, within 30 days after termination of a domestic partnership.

COBRA Coverage Domestic partners and their dependents that are not considered as “qualifying beneficiaries” under federal COBRA provisions will not be eligible to continue their coverage under COBRA after any event that would otherwise give rise to COBRA rights, such as termination of employment or the relationship. Dependents who are not COBRA qualified may be eligible for continuation coverage under the State of Vermont law.

Taxation of Benefits [IRS FAQs for Domestic Partnerships](#) Extremely Important Information

The application for benefits shall contain a statement to the effect that the District's portion of the cost of the health and dental benefits for a domestic partner or domestic partner's child (ren), when the partner or child is not an "IRS qualified" dependent of such employee, will be considered as taxable income to the employee and subject to withholding tax.

Section 152 of the Internal Revenue Code defines a dependent as an individual who received over half of their support from the taxpayer. Generally, a dependent can be claimed on the taxpayer's Federal Income Tax return. On the domestic partner application, if you certify that a domestic partner or domestic partner's child(ren) do not qualify as dependents under Section 152 of the Internal Revenue Code, the State's share of the cost of providing health care coverage to them is considered by the Internal Revenue Service as a taxable benefit to you.

If you enroll a domestic partner on your health insurance, your taxable wages for Federal Income Tax, Social Security, Medicare Wages and State Wages will include the District's share of the cost of the health care coverage provided to your domestic partner. The amount of taxable income added to your wages on a biweekly basis for domestic partner coverage is based on the fair market value of the District's contributions toward this coverage. This applies to both medical and dental coverage. Also included would be any portion of the premium that you pay for this additional coverage that is deducted each pay period on a pretax basis.

- **Please consult your tax advisor in regards to the tax implications**
- **Link for the Domestic Partnership Form: [BCBSVT Domestic Partner Statement](#)**
- **All Documentation listed on the Domestic Partnership Form - are mandatory**