
THE GEORGE WASHINGTON UNIVERSITY

WASHINGTON, DC

Declaration of Civil Union Partnership

Along with this completed signed form, please provide a copy of your state government issued civil union partnership certificate or civil union documentation to the Benefits Administration Department.

Financial Implications

We, _____ (Employee) and _____ (Civil Union Partner) understand that the employee may incur additional tax obligations as a result of the coverage of the civil union partner, and that the university may be required to report as income and withhold additional taxes from the employee's paycheck based on the value of the benefits.

We also understand that, as a result of a false statement in this Declaration by either declarant, the university reserves the right to take any and all actions necessary to recover sums for benefits to which a person was not entitled and to take disciplinary action up to and including termination of employment.

Tax Status (Federal)

It can be complex to determine whether an individual satisfies the definition of a tax dependent under the Internal Revenue Code. You may wish to consult a tax professional for advice on your personal situation before you declare that your civil union partner (and/or his or her children) is your tax dependent as defined in Section 152 of the Internal Revenue Code or is eligible for tax-favored health coverage. A civil union partner, child of a civil union partner is eligible for tax-favored health coverage only if **all** of the following requirements are met:

- 1) He or she lives with you as a member of your household (shares a principal residence) for the full tax year, except for temporary reasons such as vacation, military service, or education.
- 2) He or she is a citizen, national or legal resident of the United States or a resident of a contiguous country. (This requirement doesn't apply to children being adopted by a US citizen or national.)
- 3) He or she isn't anyone's Section 152 qualifying child dependent.
- 4) He or she receives more than half of his or her support from you.

In addition, if you can claim a federal tax exemption for your civil union partner (and/or his or her children) then the civil union partner (and/or children) is eligible for tax-favored health care. The rules for determining support are complicated and are more involved than just determining who the "primary breadwinner" is. Refer to IRS Publication 17.

Tax Status (State)

States have their own criteria for the tax treatment of group health plan coverage provided to employees' civil union partner. The following chart lists those states where group health coverage provided to the individuals identified (and as further defined under state law) are exempt from state taxation. (States without state income taxation have been excluded.) We believe this chart to be current as of March 5, 2012.

| State | Relationship | Effective date (end date) | Same-sex | Opposite-sex | State tax exclusion |
|--------------|---------------------|--------------------------------------|----------------------------------|---------------------|----------------------------|
| CT | Civil unions | Oct. 1, 2005 | Yes | No | Yes |
| DE | Civil unions | Jan. 1, 2012 | Yes | No | Yes |
| HI | Civil unions | Jan. 1, 2012 | Yes | Yes | Yes |
| IL | Civil unions | June 1, 2011 | Yes | Yes | Unclear |
| NJ | Civil unions | Feb. 19, 2007 | Yes | No | Yes |
| RI | Civil unions | July 1, 2011 | Yes | No | Yes |
| VT | Civil unions | July 1, 2000 | Yes, if entered by Aug. 31, 2009 | No | Yes |

List your civil union partner and each of his or her children that you wish to enroll for George Washington University benefits and indicate whether you declare them to be eligible for tax-favored health coverage under (A) federal law and (B) applicable state law.

| Name(s) | A. Qualifies for tax-free coverage (FEDERAL)? | B. Qualifies for tax-free coverage (STATE)? |
|----------------------|--|--|
| Civil Union Partner: | <input type="checkbox"/> yes <input type="checkbox"/> no | <input type="checkbox"/> yes <input type="checkbox"/> no |
| Child: | <input type="checkbox"/> yes <input type="checkbox"/> no | <input type="checkbox"/> yes <input type="checkbox"/> no |
| Child: | <input type="checkbox"/> yes <input type="checkbox"/> no | <input type="checkbox"/> yes <input type="checkbox"/> no |
| Child: | <input type="checkbox"/> yes <input type="checkbox"/> no | <input type="checkbox"/> yes <input type="checkbox"/> no |

I understand that if I do not declare my civil union partner and/or his or her children to be eligible for tax-favored health coverage, I will be subject to all applicable federal, state, local, and payroll taxes for his/her/their benefits and that I may not use my flexible spending account for their unreimbursed expenses. I agree to update this form within 30 calendar days of any change in tax status and submit an updated form to the GW Benefits Administration Department. I understand that if I had previously certified my civil union partner and/or his or her children as eligible for tax-favored health coverage, I may be liable for taxes due to changing their tax status.

Acknowledgement

Employee Signature: _____ Date: _____

Employee Name: _____

Employee GWID: _____

Civil Union Partner Signature: _____ Date: _____

Benefits Enrollment System

www.benedetails.gwu.edu

Benefits Administration Department Contact Information

Scan & Email Completed Form to:

benefits@gwu.edu

Fax Completed Form to:

571-553-8385

Mail Completed Form to:

Benefits Administration Department
45155 Research Place Suite 160
Ashburn, VA 20147

Phone:

(888) 4GWUBEN (449-8236)