

## **RE: Domestic Partner Benefits - Taxable Income**

Domestic partner benefits are taxable income unless the domestic partner is deemed to be a dependent under Internal Revenue Code section 152.

As stated in the preceding paragraph, the determining factor, as to whether the benefits received are included as taxable income depends on whether the domestic partner is a dependent of the employee. If the domestic partner qualifies as a dependent, the domestic partner benefits are not treated as taxable income. If however, the domestic partner is not a dependent, the benefits are treated as taxable income and reported on Form W-2.

Attached find a Domestic Partner Dependent Status form that employees with domestic partners need to complete. If the employee certifies that the domestic partner is a dependent, he/she will have to complete a new form at the beginning of each calendar year (by January 15th). If the domestic partner is not a dependent, or we do not have a completed Dependent Status form on file, the cost of the domestic partner coverage provided will be included as taxable income on the employee's Form W-2.

The cost of the domestic partner coverage is calculated based on the COBRA rate.

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***DOMESTIC PARTNER DECLARATION  
DEPENDENT STATUS***

I, \_\_\_\_\_, SS# \_\_\_\_\_, certify that:

My domestic partner, \_\_\_\_\_,  
(Name of Non-Employee Domestic Partner)

\_\_\_\_\_ Is my dependent, as defined in Internal Revenue Code, section 152,  
and I will claim him/her as a dependent on my federal income tax  
return.

\_\_\_\_\_ Is not my dependent and, therefore, I understand that the cost of the  
domestic partner benefit, calculated based on the current COBRA  
rate, will be included as taxable income on my Form W-2.

Check for coverage type: \_\_\_\_\_ District Medical Plan

Kaiser Medical Plan

\_\_\_\_\_  
Signature of Employee

\_\_\_\_\_  
Date

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Personnel Use

Effective Date: \_\_\_\_\_