

DOMESTIC PARTNERSHIP INSTRUCTION SHEET

Due to IRS regulations Monroe #1 BOCES is required by law to collect tax on the overall portion of BOCES insurance cost for your domestic partner or same sex spouse.

What does this IRS regulation mean to me? Monroe #1 BOCES is required to report the difference for insurance costs for your domestic partner or same sex spouse as income to the government. This means the difference in total BOCES cost of insurance you would be enrolled in without your domestic partner or same sex partner vs. the BOCES cost of the plan with your domestic partner or same sex partner. That amount will be added to your gross wages and taxes will need to be paid, if required.

I am in a same sex marriage, how does this affect me? In Revenue Ruling 2013-17, the IRS ruled that same-sex couples, legally married in jurisdictions that recognize same-sex marriage, will be treated as married for federal tax purposes. For employees who are in same sex marriage, we will need a copy of your marriage certificate. If you are legally married, you are not subject to this tax.

I have read the above and still wish to enroll my domestic partner, what's next? Follow the steps below and print the corresponding forms from our website and submit to Human Resources.

Steps to Enroll Domestic Partner:

- 1) Print the **Domestic Partner Affidavit** form from the Monroe 1 BOCES website/Staff Zone/Human Resources Office/Employee Benefits
- 2) Attest to all the criteria on the form. Must have notary signatures for both employee and Domestic partner. Notaries are available in Human Resource office.
- 3) Submit form to Tracy Birge in Human Resources tracy_birge@boces.monroe.edu
- 4) Complete the Dependent Change Form in Frontline Central

Sample:

Coverage level with DP – Sponsor

BOCES Cost for Sponsor Plan \$1463.70

Coverage level with NO DP – Single

BOCES Cost for Single Plan \$636.23

Difference: $827.47 \times 12 \text{ months} = \9929.64 **additional taxable income**

Please remember the taxable amount is based on what BOCES pays for your coverage, not what you pay each month. In some cases this can have significant increase in taxable income.