

Policy: Domestic Partnership Benefits

Statement: Effective January 1, 2015, Ordinance BL2014-779 allows Metro employees and pensioners to enroll their same-sex or opposite sex domestic partner and their dependent children (natural, adopted or step) in Metro's benefit system which includes, medical, dental, vision, dependent life, flexible spending accounts (limited to qualified tax dependents only) and pension plan (any benefits afforded to spouses). A Declaration of Domestic Partnership form is required to be filed with Metro Human Resources before a member may enroll their domestic partner and be eligible for benefits or for purposes of pension plan recognition.

Declaration of Domestic Partnership: Before enrolling an employee's or pensioner's domestic partner and dependent children into Metro's benefits, the member and the partner are required to complete, sign and file the Declaration of Domestic Partnership form with Metro Human Resources and recertify, as requested, by Human Resources. This form officially recognizes the domestic partnership and declares the domestic partners are two unrelated legal adults (both age 18 or older and mentally competent to enter into a contract) who meet all of the following eligibility requirements:

1. Both adults have chosen to share one another's lives in an intimate and committed relationship of mutual caring that is intended to be lifelong;
2. Both adults currently share a primary residence (i.e., living quarters, although it's not required the residence be listed in both names);
3. Both adults have shared a primary residence for the preceding 365 days;
4. Both adults are jointly responsible for basic living expenses (food and shelter although the individuals are not required to contribute equally), as demonstrated by a signed Declaration of Domestic Partnership demonstrating financial interdependence and by providing three of the following as proof of joint responsibility:
 - a. Joint ownership of a primary residence or joint tenancy of a residential lease;
 - b. Copy of a utility (water, gas, or electric) invoice listing both domestic partners;
 - c. Joint ownership of an automobile (auto registration, joint auto insurance);
 - d. Joint bank or credit account;
 - e. Joint liabilities (e.g. credit cards or loans, etc.);
 - f. A will or trust designating the domestic partner as beneficiary;
 - g. A retirement plan or life insurance policy beneficiary designation form designating the domestic partner as beneficiary;
 - h. A signed durable power of attorney to the effect that the employee and the domestic partner have granted powers to one another;
 - i. Copies of each domestic partner's driver's license that indicates the same address;
 - j. Other acceptable proof of joint financial responsibility as determined by the department of human resources.
5. Both adults have been jointly responsible for living expenses during the preceding 365 days; and

6. Neither adult has been in a lawful marriage recognized by the State of Tennessee in the previous 365 days, is in another domestic partnership or are lineal ancestors or descendants related to a degree of kinship that would otherwise prevent marriage from being recognized by the State of Tennessee (if divorced, a copy of the divorce decree for each partner is required to be provided to Metro Human Resources).

Benefit Enrollment Process: The employee/pensioner may enroll his/her domestic partner and their dependent children in Metro's medical, dental, vision, dependent life and FSA benefits. Enrollment of an eligible domestic partner and/or dependent children may occur at new hire, Annual Enrollment or within 60 days of an eligible change in status event in accordance with the Eligible Change in Status Matrix. To be eligible, both domestic partners must sign the Declaration of Domestic Partnership form and provide acceptable proof as outlined above. Domestic partners and their dependent children may be added as follows:

1. At the time of the employee/pensioner's eligibility for benefits (typically, at new hire or at the time of when becoming a pensioner);
2. Once the employee/pensioner and his/her domestic partner have been living together for 365 consecutive days as outlined above;
3. Within 60 days of an eligible change in status event (such as loss of domestic partner's coverage or change in employment status, birth of a dependent child); or at
4. Annual Enrollment for active employees (pensioners are not permitted to enroll dependents during Annual Enrollment but will have a one-time opportunity during the 2015 Annual Enrollment to enroll a domestic partner and his/her dependent children).

When enrolling a domestic partner and/or his/her dependent children, the employee/pensioner will be required to complete a Certification of Domestic Partner Tax Status form indicating whether or not their domestic partner is considered the employee's or pensioner's tax dependent. Employees and pensioners who can claim their domestic partner as a tax dependent will be enrolled in the pre-tax premium savings plan and will be subject to an annual recertification of dependent tax status.

If the domestic partner or his/her dependent children are not the employee or pensioner's tax dependents, the difference between the single and family premium rate will be paid by the employee/pensioner on an after-tax basis as long as the domestic partner or his/her dependent children are covered on Metro's benefit plans (unless the domestic partner's tax dependent status changes and a new tax certification form is filed with Metro Human Resources).

Also, a portion of the premium rate paid by Metro as the employer contribution will be included as imputed income in the employee's gross earnings on their W-2 Form and the pensioner's income on their 1099-R Form. Metro's method for calculating imputed income will be the difference between Metro's contribution for single coverage and family coverage and the imputed income will be separate from, and in addition to, the premium cost paid by the employee/pensioner. The imputed income will be subject to

both federal and FICA taxes and included on the employee's W-2 form (or 1099-R Form for pensioners).

Termination of Domestic Partner Benefits: A domestic partnership terminates when at least one of the domestic partners no longer meets the eligibility of a domestic partner as outlined above. If the partners' relationship has ended, the employee or pensioner may not add a new domestic partner (or the same partner) and his/her dependent children (back) to Metro's benefits for an additional 365 days from the date of the last Termination of Domestic Partner form on file with Metro Human Resources, as a new partnership status must be (re)established.

When a domestic partnership ends, it is the employee/pensioner's responsibility to notify Metro Human Resources in writing within 30 days of the termination of the domestic partnership. The employee/pensioner must complete and file a Termination of Domestic Partnership form with Metro Human Resources. The employee/pensioner must also send written notice to his/her former domestic partner by certified mail. Coverage will end on the date the employee/pensioner signs the Termination form (if the partnership ended more than 30 days before the form is signed, the employee/pensioner will continue to pay the family premium for the remainder of the calendar year).

An employee/pensioner may remove a domestic partner and/or his/her dependent children from benefits coverage as follows:

1. During Annual Enrollment or within 60 days of an eligible change in status event. If a domestic partner and/or his/her dependent children are removed because of an eligible change in status event, they may be added back to coverage with another eligible change in status event or during the next Annual Enrollment (active employees only) with submission of a new Declaration of Domestic Partnership form. The employee's enrollment in the pre-tax or after-tax premium savings plan will be affected accordingly.
2. The domestic partner and/or his/her dependent children will be offered COBRA if removed due to the termination of the domestic partnership or because of an eligible change in status event. COBRA benefits will not be extended to the (former) domestic partner's new domestic partner or spouse.

Pension and Survivor Benefits: A member who is entitled to receive a service pension may elect an optional benefit and designate a beneficiary in accordance with Metro Code sections 3.40.020 and 3.40.030; however, a survivor benefit arising from the death of an active employee or disability pensioner may only be paid to the legal spouse, dependent children or a domestic partner who has a Declaration of Domestic Partnership already on file with Metro Human Resources.

If the member dies without a Declaration of Domestic Partnership form on file with Metro Human Resources, the domestic partner and/or his/her dependent children will not be entitled to receive survivor pension benefits. Thus, for purposes of Metro benefits, a

domestic partnership exists only when a Declaration that meets the requirements of the Ordinance has been submitted to Human Resources. Even if a couple claims that they have a "domestic partnership", if they have not submitted the requisite Declaration to Human Resources, a domestic partnership does not exist for purposes of Metro benefits.

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