



Domestic Partner

What is a Domestic Partner?

A Domestic Partner is a partner who resides with, but is not married to, the employee. The Partners must share a regular residence, have a close personal relationship in lieu of a lawful marriage, be jointly responsible for basic living expenses, and not be related by blood as close as would bar marriage. See the “Domestic Partnership Declaration Form”.

What benefits offer Domestic Partner Coverage?

At this time the medical, dental, vision, and life benefits offer Domestic Partner coverage.

Are there any tax implications to employees adding a Domestic Partner?

Yes, IRS regulations allow pre-tax payment of premiums for Domestic Partners only if the partner is an Internal Revenue Code (IRC) Section 152 dependent. Please see the worksheet regarding dependents in IRS Publication 17 “Your Federal Income Tax”. This may be found at www.irs.gov. It is the employee’s responsibility to provide notice and proof to MATRIX that the Domestic Partner qualifies as a Section 152 dependent. Otherwise, MATRIX will assume that the employee’s Domestic Partner does not qualify, and the Domestic Partner deductions will be taken on a post-tax basis.

What if my Domestic Partner is not a Section 152 dependent?

The domestic partner can still qualify for medical, dental, vision, and life coverage, however, the premium contributions for the domestic partner cannot be taken on a pre-tax basis (under IRC Section 125), and any premium payment MATRIX provides for the Domestic Partner will be taxable income to the employee. MATRIX will assume that the Domestic Partner is not a qualified Section 152 dependent. It is the employee’s responsibility to notify MATRIX otherwise.

Must I complete any forms other than the Insurance Enrollment Form?

You must also sign a “Domestic Partner Affidavit” confirming your Domestic Partnership. Turn the forms into the Benefit/Payroll office within 30 days of your hire date, of the date of the partnership, or during Open Enrollment.

What do I need to do if the Domestic Partnership is ever terminated?

You must complete an Insurance Change Form within 30 days, when you are no longer residing with your Domestic Partner.

Are Domestic Partners eligible for continuation of benefits under COBRA?



Not at this time (unless they are a Section 152 dependent).

Can I add my Domestic Partner's children to the medical, dental, vision, or life Plans?

Yes, you may add the children to the plan if they are under age 19 (or under 24 if they are full-time students). The premium will be based on the appropriate plan. The tax consequences are the same as for the Domestic Partner if the children are not a Section 152 dependent.

How much does it cost to add Domestic Partner coverage?

[Click here for pricing.](#)