

**NORTHERN NEW MEXICO COLLEGE
HUMAN RESOURCES POLICY**

Subject:	Domestic Partner Benefits
File Reference:	3.27
Date Approved by Board of Regents:	9-18-2008
Replaces Policy Approved On:	
Purpose:	
Policy:	Northern New Mexico College seeks to promote acceptance of diversity in all its dimensions. In light of this goal, the benefits provided to domestic partners are the same benefits as provided to spouses of legally married employees.
Procedures:	<p>Registration of a domestic partnership is not required in order to take advantage of these policy provisions, with the exception of benefits including health, dental and/or vision insurance, supplemental life/ADD and tuition reimbursement.</p> <p>Domestic partners are persons who:</p> <ul style="list-style-type: none"> • Are at least 18 years of age. • Are competent to contract at the time the domestic partnership statement is completed. • Are not legally married to any person and not related in any way that would prohibit marriage in our state of operation. • Are each other's sole domestic partner. • Share permanent residence. • Domestic partners must have at least three of the following: <ul style="list-style-type: none"> ✓ Joint lease, mortgage or deed ✓ Joint ownership of vehicle ✓ Joint ownership of a checking or credit account ✓ Designation of the domestic partner as beneficiary for the employee's life insurance or retirement benefits ✓ Shared household expenses ✓ Designation of domestic partner as beneficiary in a will <p>Providing false information may result in disciplinary action, up to and including termination, loss of benefits, and/or reimbursement to the college and insurer of costs involved in</p>

providing benefit coverage.

- Registration of a domestic partnership will be required for coverage under the group health, dental, vision, dependent life/ADD and tuition reimbursement.
- An employee who wishes to register a domestic partnership needs to contact the Human Resources Department for information and the registration form. Upon receipt of a properly completed form, the HR Department will consider the Partnership registered as of the date of the signature on the form.
- Children of domestic partners are eligible for benefits under the same conditions as are the children of employees' legal spouses.
- Enrollment of domestic partners and eligible dependent is subject to the same rules as enrollment of other dependents.
- An employee may terminate a domestic partnership by notifying Human Resources in writing by affidavit of the termination of the domestic partnership within thirty days of its termination. The partner signing the affidavit must certify that the other domestic partner has been notified of the termination by registered mail return receipt requested. The employee must then wait six months from the date of the notice before registering another domestic partnership, except in either of the following cases:
 - ✓ The employee is registering the same domestic partnership within thirty days notification of the termination of that domestic partnership, or
 - ✓ The employee's former domestic partnership was dissolved through the death of the employee's domestic partner.

The tax consequences of a domestic partnership are the responsibility of the employee, not Northern New Mexico College. Under the Internal Revenue Code, an employee is not taxed on the value of benefits provided by an employer to an employee's spouse or dependent. However, the IRS has ruled that a domestic partner does not qualify as a spouse.

The value of benefits provided to an employee's domestic partner (and the domestic partner's eligible children, if any) is considered part of the employee's taxable income, unless the employee's domestic partner qualifies as a dependent under

Section 152 of the Internal Revenue Code. The College will treat the value of the benefits provided to the employee's domestic partner (and the domestic partner's eligible children, if any) as part of the employee's income and will withhold the taxes on the value of those benefits from the employee's paychecks. If the employee's domestic partner qualifies as a dependent under Section 125 of the Internal Revenue Code, the employee may file the proper documentation with the IRS and seek a refund for the taxes withheld.