

Fashion Institute of Technology
Office of Human Resources
333 7th Avenue, 16th Floor
New York, NY 10001
(212) 217-3670 (Benefits Department)

Health Care Plan Coverage for a Domestic Partner

Fashion Institute of Technology (FIT) follows the Domestic Partner health benefits plan guidelines established January 1, 1994 (and any subsequent changes since that date) pursuant to an agreement between the City of New York and the Municipal Labor Committee.

Employees of FIT who are eligible for health care coverage and FIT retirees who are eligible for retiree health care coverage may cover a domestic partner and a domestic partner's child(ren). The coverage available to a domestic partner and a domestic partner's eligible child(ren) is the same as that which is provided to a legally-married spouse and your eligible children.

Domestic Partnership Registration Pursuant to Mayoral Executive Order No. 48 (January 7, 1993)

'Domestic Partnership' is defined as: two people, both of whom are eighteen years of age or older, neither of whom is married or related by blood in a manner that would bar their marriage in New York State, who have a close and committed personal relationship, who live together and have been living together on a continuous basis, who have registered as domestic partners and have not terminated the domestic partnership.

Registration for domestic partnership is available through the Office of the City Clerk if you and your partner are residents of the City of New York or if you or your partner is employed by the City of New York on the date of registration. More information on registering for domestic partnership can be found on [The Office of the City Clerk's web page](#) or by contacting their office by calling 311 (in the five boroughs of NYC) or by calling (212) NEW-YORK (outside the five boroughs of NYC). Please note that you and your domestic partner are not eligible to register for a domestic partnership if, at the time of registration, or anytime during the prior six months, either person was registered as a member of another domestic partnership.

If you live in another jurisdiction that has adopted a policy of allowing legal registration for domestic partners, you should legally register your domestic partnership in that state, county or municipality.

Requirements for FIT Health Care Plan Coverage

You may add your domestic partner and your domestic partner's children (if applicable) to your health care plan coverage by following these steps:

1. Register for Domestic Partnership with the NYC Office of the City Clerk or, if you reside elsewhere, register through another municipality or governmental authority. However, if this option **is not** available where you reside, you will need to complete an Alternative Affidavit of Domestic Partnership and provide acceptable evidence of financial interdependence (see Attachments I and II)
2. Make copies of:
 - The completed [FIT Health Care Enrollment Form](#)
 - As applicable:
 - a) your government-issued Certificate of Domestic Partnership **or**
 - b) your completed and signed Declaration of Financial Interdependence (Attachment I), the two required proof documents **and** your completed and signed Alternative Affidavit of Domestic Partnership (Attachment II)
 - Your domestic partner's and his/her children's Social Security cards (as applicable)
 - Your domestic partner's children's birth certificates or adoption paperwork (as applicable)

IMPORTANT NOTE: If it has been **more than one year** since your domestic partnership registration, you must submit the Certificate of Domestic Partnership AND one form of proof of financial interdependency issued within the last six months (see

Attachment I).

3. Submit the copies to a Benefits Representative in FIT's Office of Human Resources. Documents may be submitted:
 - Via email – scan and send to hr_benefit@fitnyc.edu or
 - In person - 333 7th Avenue, 16th Floor

UCE of FIT Welfare Trust Fund Coverage

A domestic partner and a domestic partner's child(ren) may also be covered by UCE of FIT Welfare Trust Fund benefits. The coverage available to a domestic partner and a domestic partner's child(ren) is the same as that which is provided to a legally-married spouse and your eligible children. Please note that you must complete and submit a UCE of FIT Welfare Trust Fund enrollment form and copies of the same supporting documentation you have provided to the FIT Benefits Representative in order for a domestic partner and a domestic partner's child(ren) to be enrolled. Please visit their office located in Business and Liberal Arts Building, Room B902, or contact them at (212) 217-3377.

Coverage Start Date

The Office of Human Resources and the UCE of FIT Welfare Trust Fund (if applicable) will process the requested enrollment(s) and benefits coverage will begin in accordance with the rules of the FIT Health Care Plan, the UCE of FIT Welfare Trust Fund, and/or the New York City Health Benefits Program (if you are a retiree). Please consult with a Benefits Representative to receive an exact coverage start date.

IMPORTANT NOTE: TAX CONSEQUENCES OF HEALTH CARE PLAN COVERAGE FOR A DOMESTIC PARTNER

If your domestic partner is not a 'dependent' as defined in Internal Revenue Code (IRC) Section 152, the value of the coverage attributable to your domestic partner must be treated as part of your gross income for federal tax purposes. (State and local tax treatment will vary among jurisdictions.) Consequently, unless you have indicated and provided proof to the Office of Human Resources that your domestic partner is a dependent as defined in IRC section 152 by completing, signing, and submitting the statement found on the following page, the value of the coverage attributable to your domestic partner (referred to as "Imputed Income") will be applied to each of your regular paychecks and you will be taxed accordingly. These amounts are subject to change anytime there is a health care plan premium change.

ATTACHMENT I

DECLARATION OF FINANCIAL INTERDEPENDENCE

We the undersigned domestic partners, are financially interdependent. We submit the following two items of proof evidencing our financial interdependence.

- We have a joint bank account.
- We have a joint credit card.
- We are joint obligators on a loan.
- We jointly own our residence.
- We jointly appear as tenants on the lease for our residence.
- We keep a common household (household expenses, e.g. utility bills, telephone bills, joint public assistance budget, etc.).
- We jointly own a motor vehicle.
- We have executed wills naming each other as executor and/or beneficiary.
- We have granted each other durable powers of attorney.
- We have conferred upon each other authority to make health care decisions (e.g., health care power of attorney).
- At least one of us has designated the other as a beneficiary under a retirement benefits account.
- Other item of proof as is sufficient to establish economic interdependency under the circumstances of the particular case (specify).

- Other item of proof as is sufficient to establish economic interdependency under the circumstances of the particular case (specify).

PRINT NAME

PRINT NAME

SIGNATURE

SIGNATURE

NOTARY PUBLIC
Sworn to before me this
_____ day _____, 20_____

ATTACHMENT II

ALTERNATIVE AFFIDAVIT OF DOMESTIC PARTNERSHIP

STATE OF)

:

SS.: COUNTY OF)

The undersigned, being duly sworn, depose and declare as follows: We are both eighteen years of age or older and unmarried. We are not related by blood in a manner that would bar marriage under the laws of the State of New York. We have a close and committed personal relationship. We have been living together on a continuous basis prior to the date of this affidavit. One of us is either employed by the Fashion Institute of Technology or is retired from the Fashion Institute of Technology and covered by FIT's health care plan or the New York City Health Benefits Program. Neither of us has been registered as a member of another domestic partnership within the last six (6) months.

PRINT NAME

SIGNATURE

PRINT NAME

SIGNATURE

NOTARY PUBLIC

Sworn to before me this

_____ day _____, 20_____

HUMAN RESOURCES
333 7th Ave, 16th Floor
New York, NY 10001

DOMESTIC PARTNER CLAIMED AS A DEPENDENT
UNDER INTERNAL REVENUE CODE SECTION 152

Employee/Retiree Name: _____
(PRINT)

I certify that I claim my domestic partner _____,
(PRINT FULL NAME)

as a dependent for federal income tax purposes. I understand that the College will be relying on this information to determine if any additional taxable income should be included in my gross income for the value of domestic partner health care plan coverage.

I agree to notify Human Resources immediately if there is any change to this information.

YOUR SIGNATURE

DATE