



Affidavit of Domestic Partnership

New York University (the "University") provides benefits to your domestic partner and his or her children, provided that you and your domestic partner sign and complete this Affidavit of Domestic Partnership in the presence of a notary public or a representative of NYU PeopleLink, the University's HR and payroll service center, and return it along with the supporting documentation to NYU PeopleLink at the address provided below. Once your affidavit and supporting documentation has been reviewed, you and your domestic partner will be informed if any further information or action is required.

A. DECLARATION

We, _____ (employee name) and _____ (domestic partner), certify that we are domestic partners in accordance with the following criteria and that we are eligible for benefits coverage under the University's benefit programs.

B. PROOF OF STATUS

We have evidence of a New York City Certificate of Domestic Partnership, domestic partnership registration, civil union or the equivalent issued by a foreign country, or a state, municipality, territory or enclave of the United States. (Please attach copies of such evidence in addition to copies of the employee's ID and a photo ID of the domestic partner.)

OR

We declare the following:

- We are each other's sole domestic partner and have a committed relationship intended to be of indefinite duration.
- We are not married to anyone else, and, if previously married, a legal divorce or annulment has been obtained or the former spouse is deceased.
- We are at least 18 years old and are old enough to enter into marriage according to the laws of the State or Commonwealth in which we legally reside.
- We are not a member of another domestic partnership, and if we previously were a member of a domestic partnership, we have taken the necessary legal and other steps to terminate the relationship.
- We are mentally competent to enter into a contract according to the laws of the State or Commonwealth in which we reside.
- We are not related by blood to a degree of closeness that would prohibit legal marriage in the State or Commonwealth in which we legally reside.
- We reside together in the same residence and intend to do so indefinitely. (Note: The shared residency requirement will be suspended for a period of up to 12 months in the case of a separation that is temporary; for example, a job transfer or other temporary separation that results in you and your domestic partner living in separate residences. During the time that the shared residence requirement is temporarily suspended, all other domestic partnership criteria will continue to apply. If after 12 months you are not sharing the same residence for any reason, the partnership will be considered terminated.)
- We understand that as domestic partners, we are subject to the same University policies and

guidelines in accessing and availing ourselves of the University's benefit programs as other employees. For example, all employees must enroll a new domestic partner and his or her children in the University's benefit programs within 31 days of the date of eligibility. If an employee does not timely enroll his or her dependent, the employee may not enroll the dependent until the University's next Annual Enrollment period, or the employee experiences a permitted mid-year election change event under the applicable benefit program.

- We are jointly responsible for each other's common welfare and share financial obligations, which is demonstrated by two of the following pieces of supporting documentation, **copies of which have been attached to this Affidavit:**
 - a. Joint mortgage or lease (original documents submitted for review),
 - b. Designation of domestic partner as beneficiary in employee's will or identified in will as partner,
 - c. Durable property and health care powers of attorney, or
 - d. Joint ownership of an automobile, joint bank account, or joint credit account (original documents must be submitted for review).
 - e. Designation of domestic partner as beneficiary of employee's life insurance or retirement plan.

C. TAXATION (YOU SHOULD CONSULT A TAX ADVISOR BEFORE SIGNING THE CERTIFICATE OF TAX STATUS)

IRS Rules Regarding Federal Taxation of Benefits

If you enroll an eligible domestic partner or an eligible child of your domestic partner for medical, dental, or vision coverage, please keep in mind that if the individual is not an IRS tax dependent for purposes of health coverage, the value of University-provided coverage for the individual will be reported as taxable income to you, a concept known as imputed income. In addition, you will pay your share of the contribution for his or her coverage on an after-tax basis. **If you do not return this form, your eligible domestic partner and any eligible children of your domestic partner will be treated as your non-qualified tax dependents, and you will be taxed on the cost of the coverage for which you have enrolled them.**

Domestic Partner or Partner's Child — Federal Tax Status. Your domestic partner or a child of your domestic partner may be your federal tax dependent for purposes of his or her health coverage by meeting the requirements to be a dependent for health coverage purposes under the Internal Revenue Code of 1986, as amended (Code).¹ Your domestic partner or a child of your domestic partner may be your Qualifying Relative for purposes of health coverage if he or she is a U.S. citizen or resident and:

1. receives over one-half of his or her support from you for the calendar year;
2. lives with you for the entire calendar year as a member of your household; and
3. is not your Qualifying Child or any other taxpayer's "qualifying child" for federal tax purposes during the calendar year.

A Note for Spouses: If you are legally married to your partner, please notify NYU PeopleLink that the individual should be enrolled as your spouse. Health benefits for a spouse are provided on a tax-free basis without regard to the above criteria related to tax dependent status.

A Note Regarding Your Domestic Partner's Child: If a child covered as an eligible dependent under your

¹ A partner or partner's child may be able to satisfy these requirements as a "qualifying relative" under Section 152(d) of the Code, determined without regard to subsections (b)(1), (b)(2) and (d)(1)(B).

medical, dental or vision benefits is your child, adopted child, step child or eligible foster child, he or she automatically qualifies for tax-free benefits until age 26. Other limitations on eligibility for benefits may apply (see the applicable SPD for details on eligibility).

State Tax Laws May Vary. Please check with your own tax advisor, if necessary, to determine whether your domestic partner and/or a child of your domestic partner qualifies as your tax dependent(s) for health coverage purposes under the laws of the state in which you reside.

If you have questions about whether or not your domestic partner or your domestic partner's child qualifies as a dependent for tax-free health coverage or need additional information, you should consult your tax professional

CERTIFICATE OF TAX STATUS

I, _____ (employee), acknowledge and understand that benefits provided to my domestic partner and/or the children of my domestic partner will be treated as taxable income to me for federal, state, and local tax purposes unless my domestic partner and/or the children of my domestic partner qualify as dependents under Section 152 of the Code, as modified for health coverage purposes. I have read the information above and have had an opportunity to consult a tax advisor. I understand that falsely certifying dependency status could result in disciplinary action at the University, including termination of employment as well as potential claims of tax fraud.

Relationship	Sex (M/F)	Full Name	This person qualifies as my federal tax dependent for health coverage		This person qualifies as my state tax dependent for health coverage	
			YES	NO	YES	NO
Domestic Partner	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Child	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Child	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Child	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Employee Signature: _____ Date: _____

D. CHANGE IN DOMESTIC PARTNERSHIP

1. As an employee of the University, I agree to notify the University via the Benefits Resource Center if there is any change in our status as domestic partners (for example, a change in legal status, or joint residence, subject to the special rule described in Section B above, or shared financial responsibility) as certified in this statement that would make my domestic partner no longer eligible for any of the University benefits or perquisites. I will notify the University within 31 days of such change by processing a Qualifying Event change (End Domestic Partnership) via the Benefits Resource Center, which shall affirm that the domestic partnership has been terminated as of the date of the event.

2. We understand that former partners and their children will be eligible to continue health benefits at their own expense (if not covered elsewhere for comparable benefits) for up to 36 months after the timely filing of a Statement of Termination of Domestic Partnership unless precluded by the insurance carrier. The rates for continuation coverage will be the full cost of coverage at the prevailing University rates plus a 2% administration fee.

3. We understand that the employee or his or her former partner must notify the University as described in item 1 above no later than 60 days after the termination of the domestic partnership in order for the domestic partner or a domestic partner's child to be eligible for continuation coverage. The University will provide a continuation coverage election notice and the domestic partner or domestic partner's child is responsible for requesting the continuation of benefits as directed in, and by the deadline provided in the notice (generally 60 days after termination of coverage, or the date of the election notice, if later).

E. ACKNOWLEDGEMENTS

1. We have provided the information in this Affidavit for the purpose of determining eligibility for the domestic partner benefits offered by the University's insurance carriers and under the University's benefits program.

2. We certify that any and all representations that we have made and information that we have provided as part of this Affidavit as evidence of our domestic partnership are true and accurate and that the documents attached hereto are authentic.

3. We understand that under current tax laws, the employee will incur taxable income equal to the value of the benefits provided to the domestic partner or domestic partner's child unless such individuals qualify as the employee's tax qualified dependents for health coverage purposes and the employee files a Certificate of Tax Status in Section C above.

4. We agree to furnish any further documentation that the Benefits Office may require. We agree to indemnify the University for any expenses or liabilities it incurs as a result of any misrepresentations or inaccuracies, whether made knowingly or unknowingly, in this Affidavit or in any information that we have presented to an NYU PeopleLink representative.

5. We understand that any false or misleading statements made in order to receive benefits for which we do not qualify may subject the employee to disciplinary action, including termination of employment, and may subject us to civil action to recover any losses, including attorney's fees, in addition to the obligation to repay benefits received.

6. We affirm, under penalties of perjury, that the assertions in this Affidavit are true and correct to the best of our knowledge and belief.

EmployeeSignature

Date

Employee NYU ID

DomesticPartnerSignature

Date

Employee/Domestic Partner Home Address

PeopleLinkRepresentative or NotaryPublic

Date

Please submit this Affidavit and all supporting documentation to:

NYU PeopleLink
105 East 17th Street, First Floor
New York, NY 10003
Fax: 212-995-4333

For use by the NYU PeopleLink only:

Employee Last Name, First Name, Middle Initial

Employee NYU ID

Approved by PeopleLink Representative: _____

Date: _____

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