

KENYON COLLEGE

TAX INFORMATION SHEET AND CERTIFICATION FORM FOR EMPLOYEES WITH DOMESTIC PARTNERS

The health insurance premium cost for providing benefit coverage to your Domestic Partner will be the same as that charged for a spouse and is deducted from your pay on a pre-tax basis. Current health insurance premiums are calculated by your income bracket. Please visit hr.kenyon.edu for current insurance premium rates.

Tax Treatment Note: According to current IRS regulations, if your partner is not a dependent for income tax purposes, your pre-tax cost of your partner's coverage, as well as the College's contribution for your partner's coverage will be treated as imputed income, taxed and will be reported on your W-2 as additional wages. The imputed income feature does not apply if your Domestic Partner is your tax dependent. Children of the employee's Domestic Partner may also enroll on the health plan IF they are tax-qualified dependents of the Domestic Partner and have resided with the employee for at least 6 months. The imputed income feature will not apply for the cost of coverage for children of the employee's Domestic Partner.

It is your responsibility to determine your tax liability, which could include Federal, State and City income taxes. If you have questions, please consult a licensed tax advisor.

Kenyon does not advise on tax matters and will withhold taxes due on your imputed income from your paycheck automatically. It will be your responsibility to determine if taxes on your imputed income are refundable when you file your annual tax return with the IRS.

As a Kenyon College employee, you may enroll an unmarried, non-blood related Domestic Partner and/or your Domestic Partner's child(ren) who meet the criteria above in the Kenyon College health/dental insurance plan. Biological sex nor gender identity of either partner or child affect the definition or eligibility of domestic partner enrollment.

Eligibility and Certification

Partners:

1. Must have lived together for at least six months. If enrolling a child(ren) of the domestic partner, the child(ren) must also have resided with the employee for at least six months;
2. Must have an exclusive, mutual commitment;
3. Must show that they are financially responsible for each other's wellbeing and debts to third parties;
4. Must have written proof of domestic partnership as detailed below; and
5. Cannot be married to anyone else, related by blood, nor have another domestic partner.

The College reserves the right to change or terminate all aspects of its benefit plans.

To enroll:

1. Complete the regular [Plan Enrollment form](#).
2. Complete and sign the Certification of Domestic Partnership below.
3. Provide proof of domestic partnership by including a copy of **one of the following**:
 - a. Joint ownership of a bank account dated for a duration of at least 6 months;
 - b. Joint ownership of a credit card dated for a duration of at least 6 months;
 - c. Joint ownership of a mortgage or lease dated for a duration of at least 6 months;
 - d. A mutually granted Durable Power of Attorney.

CERTIFICATION:

Employee: _____
Last Name First Name M.I.

Partner: _____
Last Name First Name M.I.

I hereby certify and acknowledge that the above named person and I meet all of the eligibility requirements as Domestic Partners under Kenyon College's guidelines listed above. I understand that falsely certifying eligibility or failing to inform Kenyon College that eligibility requirements cease to be met in any respect could result in disciplinary action, including termination of employment. The College has the right to ask me to provide continued evidence that the eligibility requirements are being met. I also understand that it is my sole responsibility to determine if my Partner is a tax-qualified dependent and to file tax information with the IRS accordingly. I further understand that the College will treat the providing of these benefits to my Partner as taxable income and will withhold taxes from each paycheck automatically. It is possible that this Certification could be used as evidence by creditors of my Domestic Partner. Any false or misleading statements may also result in the denial of a benefit claim or cancellation of coverage.

Signatures:

Employee: _____

Partner: _____