



WASHINGTON COLLEGE
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WASHINGTON COLLEGE POLICIES

DOMESTIC PARTNER POLICY

The unmarried, same or opposite sex domestic partner of a Washington College employee and the domestic partner's children, if applicable, are eligible for coverage, as dependents, in certain Washington College benefit plans. Under Washington College's Domestic Partner Policy, benefits would include: health and dental insurance, if the College's current group health and dental providers offer a domestic partner rider, a College ID card with same benefits offered to spouses and dependent children, and tuition waiver and exchange. To be eligible for coverage, the employee and his/her partner must satisfy all of the criteria for "Domestic Partnership", and the employee and partner must complete and sign the College's "Certification of Domestic Partnership". Domestic Partners are subject to the same eligibility criteria and plan provisions which govern all other eligible dependents in College benefit plans and programs.

Washington College defines a Domestic Partner as the partner of a full-time College employee who is: 1) of the same or opposite sex, and 2) sharing a long-term, committed relationship of indefinite duration with all of the following characteristics:

- The partners have an exclusive mutual commitment similar to that of marriage, the partners live together, and the partners intend to maintain their commitment indefinitely.
- Neither partner is legally married to anyone else or has another domestic partner.
- The partners are not related by blood closer than would bar marriage in the State of Maryland, or the state of their residence.
- Both partners are at least eighteen years old.
- The partners are financially responsible for each other's well-being and debts to third parties, and can provide documentation of such responsibility if requested. Both partners have entered into a contractual commitment for that responsibility, or both have joint ownership of significant assets (such as home, car, bank accounts) and joint liability for debts (such as mortgages and major credit cards).

If a partnership ends and a new Domestic Partnership is established, the new Domestic Partner will not qualify as a dependent for benefit purposes for a period of 12 months from the date benefit coverage was discontinued for the previous domestic partner.

The definition of Dependent Children as defined for all employees without regard to their marital or partner status:

For the purpose of determining eligibility for most benefit plans, Dependent Children are a covered employee's unmarried children from birth through 18 years of age (under age 19). Dependent Children are defined as the employee's biological or legally adopted children; step children; children of a same or opposite sex Domestic Partner who live with the employee in a regular parent-child relationship; dependent children for whom the covered employee or his/her legal spouse is the court-appointed legal guardian; and dependent children for whom the employee is required to provide health coverage pursuant to a Qualified Medical Child Support Order. A child over age 18 who is otherwise an eligible dependent will continue to be eligible for group health insurance coverage and education benefits provided the child is: 1) a full-time student at an accredited school, 2) primarily dependent upon the covered employee for support, 3) unmarried, and 4) under age 25. An eligible Dependent Child who is mentally or physically incapable of earning a living and chiefly dependent on the covered employee for support will continue to be eligible for health insurance coverage provided that the onset of incapacity occurred before the age of 18.

The College is required to include the value of a Domestic Partner's benefits, and benefits provided to the Domestic Partner's child(ren), if applicable, as taxable income to the employee, for federal, FICA, state, and local withholding purposes. The Internal Revenue Service currently treats as imputed income to an employee the value of health insurance coverage provided to a same or opposite sex domestic partner and his/her children. Washington College does not assume responsibility for any tax obligation that might result for an employee or his/her Domestic Partner.

Before enrolling in a benefit plan for which a Domestic Partner or his/her Dependent Child(ren) is eligible, the College employee and his/her Domestic Partner must complete a "Certification of Domestic Partnership". The completed Certification is to be returned to Human Resources. In addition, proof of joint financial responsibility must be supplied to Human Resources.