

# FASHION INSTITUTE OF TECHNOLOGY

Office of Human Resources  
236 West 27<sup>th</sup> St. – 11<sup>th</sup> Floor  
New York City 10001-5992  
212.217.3670 \* Fax 212.217.3652

## INSTRUCTIONS FOR THE ADDITION OF DOMESTIC PARTNERS TO F.I.T.'S HEALTH INSURANCE PLANS (FOR ACTIVE EMPLOYEES) AND FOR THE ADDITION OF DOMESTIC PARTNERS TO NYC HEALTH BENEFITS PROGRAM (FOR RETIREES)

F.I.T. follows the Domestic Partner health benefits 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 the Fashion Institute of Technology, and retirees of the College eligible for NYC Health Benefits coverage, have the option to add their domestic partners to their health insurance coverage. Health benefits available to domestic partners (and their dependent children) are identical to the health benefits offered to married spouses (and their dependent children).

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

'Domestic partnership' is defined in the Executive Order 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 on a continuous basis, who have registered as domestic partners and have not terminated the domestic partnership.

Persons may register as domestic partners if they are residents of the City of New York or at least one partner is employed by the City of New York on the date of registration. In order to register, persons must execute a Domestic Partnership Affidavit and submit it to the City Clerk, who maintains a registry of domestic partnerships. The cost of registration is \$35. The Office of the City Clerk can be reached on (212) 669-8898. No person is eligible to register as a domestic partner who at the time of registration or at any time during the prior six months was registered as a member of another domestic partnership.

### **Alternative to Registration for Employees and Retirees of New York City**

Employees and retirees and their domestic partners who are not residents of the City of New York and are not registered pursuant to Mayoral Executive Order No. 48 may execute an Alternative Affidavit of Domestic Partnership in lieu of registration. A copy of this document is attached to these instructions as Attachment II.

### **Requirements for Fashion Institute of Technology and New York City Health Plan Coverage**

In order to cover a domestic partner on your F.I.T. or City health plan coverage, you must have a Domestic Partnership Registration Certificate issued by the City Clerk or an Alternative Affidavit of Domestic Partnership. You must also provide acceptable evidence of financial interdependence. The procedure is outlined below:

1. If you are a New York City Resident: Register as Domestic Partners with the City Clerk  
If you are not a New York City Resident: Complete an Alternative Affidavit of Domestic Partnership (Attachment II).
2. Active employees will need to obtain an F.I.T. health insurance enrollment or change form from the Office of Human Resources. Retirees will need to obtain a NYC Retiree Health Benefits Application/Change Form (ERB97) from the Office of Human Resources.
3. Complete the form. Note the following special instructions:

- (A) In the space provided for Marital Status, write “Domestic Partnership” and provide the Date of Registration in the space provided for Date of Event.
- (B) Provide the name, Social Security number and all other requested information concerning your domestic partner in the spaces on the form provided for spouse information.
- (C) If your domestic partner is covered by Medicare provide information from your domestic partner’s Medicare card in the space labeled “SPOUSE”.

4. Send or bring the completed form to the Office of Human Resources along with the following:

- (A) The original of your Domestic Partnership Registration Certificate (the original will be returned to you) **or** the original of the Alternative Affidavit of Domestic Partnership (if you do not live in New York City)

**AND**

- (B) An original sworn Declaration of Financial Interdependence (Attachment I) accompanied by two items of proof evidencing financial interdependence. Provide the originals of all items of proof. The original items of proof will be returned to you.

The Office of Human Resources will process the application and assign the coverage effective date according to the F.I.T. health insurance plan rules for active employees or of the NYC Health Benefits Program rules for retirees. If any dependent children are being added to your health plan coverage at the same time you are including a Domestic Partner, appropriate documentation of their eligibility must also be submitted with the application form.

#### **Welfare Fund Coverage**

Your domestic partner is also eligible to be covered for benefits by the UCE of FIT Welfare Fund for the same benefits offered to members’ spouses. After your Domestic Partner application is approved and accepted, the Office of Human Resources will forward your proof of eligibility and enrollment forms to the UCE of FIT Welfare Fund office at your request.

#### **IMPORTANT NOTE: TAX CONSEQUENCES OF HEALTH BENEFITS FOR DOMESTIC PARTNERS**

You should be aware that, under IRS rulings, if your domestic partner is not a ‘dependent’, within the meaning of the Internal Revenue Code, the amount of the individual premium rate for each health plan the domestic partner is enrolled in will be treated as part of the participant’s (employee’s or retiree’s) gross income for Federal tax purposes. Consequently, unless you have indicated and provided proof to the Office of Human Resources that your domestic partner is your dependent (e.g. a copy of a recent tax return), the value of this benefit must be included as income in your Federal tax return for the applicable year. State and local tax treatment of the amount in question will vary among jurisdictions. You should be treated in your case.

The Office of Human Resources can supply you with the current taxable value for the benefit plans you are enrolling in. This amount will change whenever there is a premium change by the health insurance carrier.

**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).

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

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PRINT NAME

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PRINT NAME

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SIGNATURE

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SIGNATURE

|                         |
|-------------------------|
| <b>NOTARY PUBLIC</b>    |
| 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 F.I.T.'s health 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\_\_\_\_

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**DOMESTIC PARTNER - TAX STATUS STATEMENT**

**CALENDAR YEAR \_\_\_\_\_**

Employee Name: \_\_\_\_\_  
(please print)

I certify that I am claiming my domestic partner, \_\_\_\_\_,  
(print his/her full name)

as a dependent on my Federal income tax return for calendar year 2008. I understand that the College will be relying on this information to determine if any taxable income will need to be included for the value of my Domestic Partner health insurance coverage.

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

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Employee Signature

Date