

**CITY OF PORTLAND  
EMPLOYEE  
AFFIDAVIT OF DEPENDENT DOMESTIC  
PARTNER STATUS**



- I have read the notice entitled “**Tax Treatment of Benefit Coverage Provided for Domestic Partners,**” and understand the requirements for qualifying another person as my federal tax dependent.

**IF YOU WISH TO ENROLL YOUR DOMESTIC PARTNER OR YOUR DOMESTIC PARTNER’S ELIGIBLE CHILDREN IN ANY OF THE CITY’S MEDICAL, DENTAL OR VISION BENEFIT PROGRAMS (SUBJECT TO GENERAL ELIGIBILITY REQUIREMENTS STATED WITHIN THE SELF-INSURED HEALTH AND WELFARE PLAN DOCUMENT), PLEASE REVIEW AND COMPLETE NUMBER 4. IF NOT, CONTINUE AT STATEMENT NO. 5.**

- I wish to enroll the following domestic partner and/or my domestic partner’s eligible children to my coverage. I have attached a **copy of each dependent’s birth certificate** as required.

Last name	Dependent name First	MI	Sex	Social Security Number	Date of Birth	Relationship
						DP

- I agree to notify the Plan Administrator of the City of Portland’s Self Insured Health and Welfare Plan in writing within 30 days of any change in the above person’s status as my tax dependent or domestic partner.
- I agree to reimburse the City of Portland for any and all taxes, penalties, or other losses (including reasonable attorneys’ fees) that the City of Portland may incur as a result of its reliance on this Affidavit if it is untrue in any respect or if I fail to provide the notice required by statement 5 above.
- I understand that the information provided on this Affidavit will be held confidential and will only be disclosed upon my written authorization or as may otherwise be required by law.

8. I understand that falsification of any information on this Affidavit may lead to disciplinary action, up to and including discharge from employment with the City of Portland and may lead to criminal prosecution.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Type of Print Name of Employee

\_\_\_\_\_  
Signature of Employee

Sworn to before me on \_\_\_\_\_, by \_\_\_\_\_

\_\_\_\_\_  
Notary Public for Oregon

My commission Expires: \_\_\_\_\_



**NOTICE**  
**TAX TREATMENT OF BENEFIT COVERAGE PROVIDED**  
**FOR DOMESTIC PARTNERS**  
**JULY 1, 2001 – JUNE 30, 2002**

**According to Federal tax law, coverage for domestic partners is a taxable benefit.** The taxable amount is equal to the fair market value of group coverage for a domestic partner and his or her eligible dependent children. The taxable value of the domestic partner coverage will depend on the benefit plan and level of coverage in which the employee and domestic partner are enrolled and on the number of eligible dependents the domestic partner has. Oregon tax law differs from federal law. The value of benefits is not taxable for Oregon income tax purposes. Please refer to the tables below to assist in identifying the federal taxable income.

1-PARTY	2-PARTY	FAMILY
If the employee is adding a domestic partner and no dependent children of the domestic partner are being added, taxable value to the employee should be estimated from the 1-Party rates listed below. The 1-Party taxable value rate does not have a bearing on the dependent children of the employee already enrolled in the City's benefit plans.	If the employee is adding a domestic partner and one (1) dependent child of the domestic partner, taxable value to the employee should be estimated from the 2-Party rates listed below. The 2-Party taxable value rate does not have a bearing on the dependent children of the employee already enrolled in the City's benefit plans.	If the employee is adding a domestic partner and two (2) or more dependent children of the domestic partner, taxable value to the employee should be estimated from the Family rates listed below. The Family taxable value rate does not have a bearing on the dependent children of the employee already enrolled in the City's benefit plans.

MEDICAL/VISION PLANS	1-PARTY PER PAY PERIOD	2-PARTY PER PAY PERIOD	FAMILY PER PAY PERIOD
CitySelect MHN CitySelect CCN	\$150.13	\$295.31	\$397.39
Kaiser	\$107.23	\$209.95	\$304.67
CityBasic MHN CityBasic CCN	\$115.60	\$226.78	\$304.35
DENTAL PLANS	1-PARTY PER PAY PERIOD	2-PARTY PER PAY PERIOD	FAMILY PER PAY PERIOD
ODS Incentive	\$24.69	\$42.64	\$75.77
ODS Preventive	\$20.04	\$34.76	\$65.97
Kaiser	\$21.93	\$43.85	\$65.78

The first and second pay period of each month the taxable value of the benefit as identified above will be reflected on the employee's paycheck as income for federal tax purposes because the federal government considers these benefits as taxable income. The City will withhold federal tax from the taxable amount of the benefits. The value of the benefit will not be reflected on the employee's paycheck for Oregon State tax purposes. Beneflex participants will be taxed on the value of their allowance and not on plan choice. Value is based on the most costly premiums listed above.

**ELIGIBILITY**

Provided that all requirements have been met in the Affidavit of Domestic Partnership, employees may enroll a domestic partner and the eligible dependent children of a domestic partner in the following ways: when an employee first becomes benefit eligible, during the annual benefit enrollment period and mid-year with a qualified family status change (i.e., adding a domestic partner's child after a court decree places the child in the domestic partner's custody or a change in the domestic partner's employment status and employer sponsored health coverage).

To qualify as a domestic partner, the Affidavit of Domestic Partner of City Employee and the Employee Affidavit of Domestic Partnership must be completed. Should employees have a concern about the tax advantage or disadvantage of this choice they should direct those questions to a tax consultant since individual circumstances may vary. Please note a non-taxable domestic partner will be someone who is exempt from filing a yearly individual tax return and therefore unable to claim himself or herself as a dependent.