

Pojoaque Valley School District (PVSD) is committed to providing equal employment and educational opportunities to all individuals. Therefore, PVSD will provide equal employment benefits to employees with a domestic partner of the same or opposite gender. All PVSD employees that have a domestic partner as defined below shall be eligible for Medical, Dental, Vision, Supplemental Life and Voluntary AD&D insurance benefits, Bereavement Leave, Family and Medical Leave, and COBRA benefits. Qualifying events for COBRA include the employee's death, termination or reduction in hours. Separation is not a qualifying event (as there is no legal marriage).

**Domestic Partners**

PVSD defines domestic partners as two (2) individuals who live together in a long-term relationship of indefinite duration. There must be an exclusive mutual commitment similar to that of marriage, in which the partners agree to be financially responsible for each other's welfare and share financial obligations.

Domestic partner benefits are dependent insurance coverage for a domestic partner offered to an employee as a benefit of employment pursuant to this policy approved by the Board of Education and meeting all requirements under the New Mexico Administrative Code.

**Qualifying Criteria**

To be recognized as domestic partners by PVSD, both individuals must meet all of the following criteria, sign an Affidavit of Domestic Partnership form [form should be assigned a number or letter and be attached to the policy], and submit any necessary documentation to the Director of Human Resources.

An Affidavit of domestic partnership is a sworn, written statement, on the form approved by PVSD and attached to this policy, by which both members of a domestic partnership affirm, solely for the purpose of obtaining employee domestic partner benefits through PVSD, that:

1. the partners are in an exclusive and committed relationship for the benefit of each other, and the relationship is the same as, or similar to, a marriage relationship in the state of New Mexico;
2. the partners share a primary residence and have done so for 12 or more consecutive months;
3. the partners are jointly responsible for each other's common welfare and share financial obligations;
4. neither partner is married or a member of another domestic partnership;
5. both partners are at least 18 years of age;
6. both partners are legally competent to sign an affidavit of domestic partnership; and
7. the partners are not related by blood to a degree of closeness that would prevent them from being married to each other in the state of New Mexico.

8. Domestic partners must be jointly responsible for the common welfare of each other and share financial obligations. The Affidavit of Domestic Partnership form must be accompanied by proof of three (3) of the following and submitted to the Director of Human Resources:

- A joint mortgage or lease.
- Joint ownership of a motor vehicle, joint bank account, or joint credit union account. Domestic partner named as beneficiary of life insurance.
- Domestic partner named as beneficiary of retirement benefits.
- Domestic partner named as primary beneficiary in the employee's will. Domestic partner assigned durable property or health care power of attorney. Household expenses are shared by both partners

**Providing false information** may result in loss of benefits, and disciplinary action, up to and including termination, and reimbursement of all liability including, without limitation, taxes, penalties, losses, reasonable attorney's fees and all costs involved in providing benefit coverage (premiums, claims etc.).

**Termination of Domestic Partnership**

Individuals granted domestic partnership status must report any change in status that terminates the relationship to the Director of Human Resources, within thirty (30) calendar days of the change in status, by completing a Termination of Domestic Partnership form [form attached to this policy].

**Qualifying as a Child Dependent of Domestic Partners**

The child of a domestic partnership qualifies as an eligible dependent provided, however, that the child is primarily dependent upon the employee or domestic partner for support and:

- If either of the domestic partners is the biological parent of the child. If either or both partners are adoptive parents of the child, or
- If the child has been placed in the domestic partner's household as part of an adoptive placement, legal guardianship, or by court order (excludes foster children).

**A valid birth certificate must be provided for the eligible child prior to enrollment of benefits.**

**Exclusions**

Except for the eligible individuals described above, the following persons are not covered by Domestic Partner benefits and are **not considered eligible** dependents: parents, foster children, ex-spouses and ex-domestic partners, mere roommates, and other relatives who are related to the PVSD employee to such degree of closeness that marriage would be prohibited in the State of New Mexico.

## **Tax Consequences of Domestic Partner Coverage**

Under federal tax law, if a domestic partner does not qualify as a tax dependent as defined below, then the fair market value of the premiums will be included in the employee's gross income, subject to federal and state income tax withholding and employment taxes, and will be reported on Form W-2.

A same-sex or opposite-sex domestic partner can qualify as a tax dependent under the Internal Revenue Code Section 152(a) if:

- The employee's home is the domestic partner's principal abode; and
- The domestic partner is a member of the employee's household; and
- The domestic partner receives more than half of his or her support from the employee

Support includes food, shelter, clothing, medical and dental care, education and the like. IRS Publication 501 provides a worksheet.

## **Enrollment**

Employees may enroll a qualified domestic partner/child within 60 calendar days from date of hire if all requirements are satisfied. Applications received after the deadline will be refused, and the eligible partner/child may enroll only during open enrollment, or if the partner/child loses insurance coverage *involuntarily*. If the employee has insurance coverage, s/he may add a partner/child during switch enrollment to *existing* health plans. The employee will bear the employee's share of the cost of benefits, and the employer's share will be recorded on the employee's W-2 as imputed income as required.

## **Attachment**

Affidavit of Domestic Partnership  
Termination of Domestic Partnership

References: NMAC 6.50.1.7 B.  
NMAC 6.50.1.7 N.