



## DOMESTIC PARTNERSHIP COVERAGE

CEI's group health plan allows coverage for registered Domestic Partnerships if you have met all the requirements:

**(a)** A domestic partnership shall be established when both persons file a Declaration of Domestic Partnership with the Secretary of State pursuant to this division, and, at the time of filing, all of the following requirements are met:

**(1)** Neither person is married to someone else or is a member of another domestic partnership with someone else that has not been terminated, dissolved, or adjudged a nullity.

**(2)** The two persons are not related by blood in a way that would prevent them from being married to each other in this state.

**(3)** Both persons are at least 18 years of age, of same gender or an opposite gender partnership.

**(4)** Both persons are capable of consenting to the domestic partnership.

**(5)** Have a common residence, which means that both domestic partners share the same residence. It is not necessary that the legal right to possess the common residence be in both of their names. Two people have a common residence even if one or both have additional residences. Domestic partners do not cease to have a common residence if one leaves the common residence but intends to return.

### WEEKLY PAYROLL CONTRIBUTIONS

Weekly payroll contributions for employees' medical and dental plans will be pre-tax and the Domestic Partner's will be a post-tax contribution, unless your Partner qualifies as your dependent for purposes of tax-free employer provided health coverage (please see the Declaration of Tax Status Form for more information).

Imputed income is included in addition to weekly contribution. This is separate from, and in addition to, the weekly contributions. This is the additional dollar amount to enroll Domestic Partners under our group health insurance plan. Employees will need to pay taxes on this amount. Please see the Domestic Partner Imputed Income chart located in Workterra's Forms Library.

### HEALTH SAVINGS ACCOUNTS

HSAs are a Federal program covered by the Family Protection Act which does not recognize domestic partnerships (DP), even if the state of residency does.

California allows a DP to be covered under the employee's health plan. Contributions to an HSA are based on the plan enrollment status (EE or EE+), however, HSA funds may not be used to cover expenses incurred by a DP.

Employee HSA funds may not be used for the DPs expenses (even if qualified) without being taxed and penalized.

DPs can only be recognized for Federal tax purposes if the partner qualifies to be a legal tax dependent.