Domestic Partners Benefit Guideline

DEFINITION

Taos Ski Valley, Inc. defines domestic partners as two individuals who live together in a long-term relationship of indefinite duration. There must be an exclusive mutual commitment, more significant than mere roommates, similar to that of marriage, in which the partners agree to be financially responsible for each other’s welfare and share financial obligations.

Qualifying Criteria

To be recognized as domestic partners by TSV, Inc. both individuals must meet all of the following criteria, sign an Affidavit of Domestic Partnership form, and submit any necessary documentation to Human Resources.

Domestic partners are persons who:

- Have been in a mutually exclusive, committed relationship, and have shared a primary residence for the last twelve (12) months, intending to do so indefinitely
- Are at least 18 years of age and meet the age requirements in the State of New Mexico
- Are competent to contract at the time the domestic partnership statement is completed.
- Are not legally married to any person and not related in any way that would prohibit marriage.
- Are each other’s sole domestic partner.

Domestic partners must have three of the supporting documentation as proof:

1. Mortgage, Deed, or Joint lease (Current lease not accepted)
2. Joint ownership of vehicle (Title of Vehicle)
3. Joint ownership of a checking account or credit account
4. Employee’s life insurance or retirement benefits showing designation of the domestic partner as beneficiary
5. Employee’s will showing domestic partner named as primary beneficiary.
6. Domestic partner assigned durable property or health care power of attorney.

Qualifying as a Dependent of Domestic Partners

The child of a domestic partnership qualifies as an eligible dependent:

1. If one or both of the domestic partners are biological parents of the child.
2. If either or both partners are adoptive parents of the child, or,
3. If the child has been placed in the domestic partner’s household as part of an adoptive placement.
GUIDELINE PROCEDURE
Registration of a domestic partnership will be required for coverage under the group health, dental and dependent life/ADD benefits.

- An employee who wishes to register a domestic partnership needs to contact the Human Resources Department for information and complete affidavit of domestic partnership form. Upon receipt, HR will consider the Partnership registered as of the date on the signature on the form.
- Children of domestic partners are eligible for benefits under the same conditions as are the children of employees’ legal spouses.
- Enrollment of domestic partners and eligible dependent children is subject to the same rules as enrollment of other dependents.
- Domestic partners and their enrolled dependents receive the same or equivalent benefits as spouses and their enrolled dependents receive for group continuation health coverage through COBRA and/or individual conversion.

Termination of Domestic Partnership
An employee may terminate a domestic partnership by notifying Human Resources in writing of the termination of the domestic partnership within thirty days of its termination. (The same guideline exists for married couples that divorce.) The employee must then wait twelve months from the date of the notice before registering another domestic partnership, except in either of the following cases:

- The employee is registering the same domestic partnership within thirty days notification of the termination of that domestic partnership, or
- The employee’s former domestic partnership was dissolved through the death of the employee’s domestic partner.

The tax consequences of a domestic partnership are the responsibility of the employee, not the company. Under the Internal Revenue Code, an employee is not taxed on the value of benefits provided by an employer to an employee’s spouse or dependent. However, the IRS has ruled that a domestic partner does not qualify as a spouse.

The value of benefits provided to an employee’s domestic partner (and the domestic partner’s eligible children, if any) is considered part of the employee’s taxable income, unless the employee’s domestic partner qualifies as a dependent under Section 152 of the Internal Revenue Code. TSV will treat the value of the benefits provided to the employee’s domestic partner (and the domestic partner’s eligible children, if any) as part of the employee’s income and will withhold the taxes on the value of those benefits from employee’s paychecks. If the employee’s domestic partner qualifies as a dependent under Section 125 of the Internal Revenue Code, the employee may file the proper documentation with the IRS and seek a refund for taxes withheld.

Some courts have recognized non-marriage relationships as the equivalent of marriage for the purpose of establishing and dividing community property. A declaration of
common welfare, such as the registration of a domestic partnership, may therefore have legal implications.

Questions regarding this policy should be directed to the Human Resources Department.

**Changes in Status**

Individuals granted partnership status must report any changes in status that terminates the relationship to Human Resources within thirty-one (31) calendar days by completing a Termination of Domestic Partnership form. If a domestic partnership has been terminated, an employee must wait twelve (12) months before adding a new domestic partner.
Affidavit of Domestic Partnership

I. Declaration

We, ____________________________________________________ and

Employee’s Printed Name

__________________________________________________________, declare

Partner’s Printed Name

1. We are unmarried.
2. We share the same primary residence and have been in a mutually exclusive relationship for the last twelve (12) months, intending to do so indefinitely.
3. We meet the age requirements for marriage in the State of New Mexico and are mentally competent to consent to contract.
4. We are not related by blood to the degree prohibited in a legal marriage in the State of New Mexico.
5. We are jointly responsible for the common welfare of each other and share financial obligations.

II. Change in Domestic Partners

We declare as eligible dependent(s):

Name: __________________________________________________

Name: __________________________________________________

III. Acknowledgements

1. I acknowledge that I must give Taos Ski Valley, Inc. written notice as soon as possible of the termination of my domestic partnership as defined in Human Resource’s Policy and Procedure.

2. We acknowledge Taos Ski Valley Inc.’s advice that we consult an attorney before signing this document.
Affidavit of Domestic Partnership

We affirm, under penalty of perjury, that this statement is true and correct. We understand that any misrepresentation of fact may result in loss of benefits, disciplinary action and that we are responsible for reimbursement to Taos Ski Valley for any cost involved in providing benefit coverage.

Employee’s Signature: ____________________________________________
Date: __________________________________________________________

Partner’s Signature: _____________________________________________
Date: __________________________________________________________

State of New Mexico )
County of Taos ) ss.
The foregoing instrument was acknowledged before me on this _____day of ________
By ____________________________________________________________
and __________________________________________________________
as their own free act and deed.

Notary Public: By ______________________________________________
My Commission Expires: By_______________________________________

HR Representative’s Signature: _________________________________
Date: __________________________________________________________
Termination of Domestic Partnership

I. Declaration

We, ______________________________ and ______________________________, declare

______________________________, declare

Partner’s Name

we are no longer Domestic Partners as defined in Human Resources Policy and

Procedures. I submit this statement of Termination in order to cancel the Affidavit of

Domestic Partnership filed by me with Taos Ski Valley on _________________. I

mailed my former Domestic Partner a copy of this notice to

______________________________________________ on

__________________________.

I declare, under penalty of perjury, that the above statements are true and correct.

______________________________    __________________________

(Employee’s Signature)       (Date)

Employee’s Address: ______________________________

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