CITY OF PORTLAND
AFFIDAVIT OF BENEFIT ELIGIBLE DEPENDENT STATUS

PLEASE READ EACH SECTION BEFORE COMPLETING AND SUBMITTING THIS FORM TO THE BENEFITS OFFICE

The employee is requesting coverage for the following dependent (check one):

Relationship (Check one)	Do you claim your domestic partner as a dependent on your federal income tax return? (Circle yes or no)	
□ Registered domestic partner (in Oregon)	Yes	No
□ Other same-sex domestic partner	Yes	No
□ Opposite-sex domestic partner	Yes	No

Please read/complete all 4 pages of this form and return it to the Benefits Office at 106/987 (inter-office mail) or 1120 SW Fifth, Room 987, Portland, OR 97204. Keep a copy for your records. If you circled "Yes" above you will need to complete a Domestic Partner Certification for Dependent Tax Status form in addition to this affidavit. If you circled you have a Registered domestic partner (in Oregon) you must provide a copy of the certificate of registration from the State of Oregon.

Acknowledgments:

1. We understand that any companies or persons including but not limited to the City who suffers loss due to any false statement contained in this affidavit may bring a civil action against either or both of us to recover their losses, including reasonable attorney's fees.
2. We understand that any false statement contained in this affidavit, including failure to provide updated information as required herein, may be grounds for termination of benefits for either or both of us and/or termination of employment for the employee.
3. We have provided the information in this affidavit for use by the City's Benefits Office for the sole purpose of determining our eligibility for domestic partner benefits. This information will be held as strictly confidential and will only be disclosed upon written authorization by us or as may otherwise be required by law.
4. We understand that premiums or parts of premiums for this coverage will be included in the employee's reported gross income for tax purposes for domestic partners unless the City has received a completed Domestic Partner Certification for Dependent Tax Status form each calendar year. We have read and understand the NOTICE REGARDING TAX TREATMENT OF BENEFIT COVERAGE PROVIDED attached.
5. We understand that domestic partners and their eligible dependents are not eligible for individual COBRA continuation rights for health insurance.
6. We agree to notify the City's Benefits Office if there is **any** change in our status as attested in this Affidavit, which would make us no longer eligible for the City's benefits. We will notify the City in writing within 60 days of such change. Registered Domestic Partners must provide the dissolution document provided by the court.

Dated:_____

_____ Name of Employee

_____ Name of Domestic Partner

_____ Signature of Employee

_____ Signature of Domestic Partner

I wish to enroll the following domestic partner and domestic partner's eligible children to my coverage. I have attached a **copy of each child's birth certificate** as required.

Dependent Name and Address Last name First MI	Sex	Social Security Number	Date of Birth	Relationship
Name: **Address**:				
Name: **Address:**				
Name: **Address:**				
Name: **Address:**				

Dependent Eligibility

Employees may enroll their eligible dependents for coverage under the City's medical/vision, dental and supplemental life insurance plans. Eligible dependents include the following (for a full list of eligible dependents, refer to your Benefits Handbook):

Legal spouse recognized by the employee's state of residence. A divorced or legally separated spouse is not eligible for coverage as a dependent;

Domestic partner, as defined and declared in the City of Portland's Domestic Partner Affidavit.

Registered Domestic partner as per the Oregon Family Fairness Act of 2007 and HB 2032.

Child under the age of 26; including the employee's natural child, stepchild, adopted child or eligible child of an enrolled domestic partner (as declared on the Domestic Partner Affidavit.) A stepchild or child of an enrolled domestic partner is only eligible for coverage if the employee's spouse or domestic partner is primarily responsible for financial support. A child may be enrolled if coverage is required by divorce decree or court order.

Proof of a dependent's initial eligibility and continued eligibility may be requested at any time. Employees must be able to provide proof of eligibility for continued coverage. Failure to provide proof of dependent status will result in loss of dependent coverage.

State Income Tax and Domestic Partners

Registered Domestic Partners: Based upon guidance by the Oregon Department of Revenue, the cost of benefits provided to domestic partners registered in the state of Oregon is not taxable for Oregon state income tax purposes. Accordingly, the City does not withhold **state** tax for the taxable amount of the benefits provided to registered domestic partners from your paycheck.

Other Domestic Partners: The State Department of Revenue has advised the City that the value of benefits provided to unregistered domestic partners is taxable income. Accordingly, the City will withhold state tax from your paycheck for the amount of the benefits provided to unregistered domestic partners that is taxable income.

Federal Income Tax and Domestic Partners

Generally, the Internal Revenue Code considers the cost of benefits provided to domestic partners to be taxable income. Hence, for federal tax purposes, the value of health insurance coverage for an employee's domestic partner is includable in the employee's federal taxable income unless the domestic partner qualifies as the employee's tax dependent. Because the federal government considers these benefits as taxable income, the City withholds federal tax for the taxable amount of the benefits from your paycheck. With respect to whether your domestic partner qualifies as a tax dependent, you should consult with your tax adviser to determine whether you can make an adjustment to your federal tax return. You must complete yearly certification with the City to claim your domestic partner as a tax dependent for health insurance purposes.

NOTICE REGARDING TAX TREATMENT OF BENEFIT COVERAGE PROVIDED
For Domestic Partners For Plan Year July 1, 2025 Through June 30, 2026

To qualify a domestic partner for coverage under an eligible City Benefits Plan, the Affidavit of Benefit Eligible Dependent Status and the Affidavit of Dependent Domestic Partner Status must be completed. Provided that all requirements have been met in the Affidavits, employees may enroll a domestic partner and eligible dependent children of a domestic partner: 1) when an employee first becomes benefit eligible, 2) during the annual benefit enrollment period, 3) mid-year with a qualifying family status change that is consistent with and on account of your new family status, or 4) a change in the domestic partner's employment status and employer sponsored health coverage.

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 enrolled eligible dependents of the employee and/or the number of enrolled eligible dependents of the domestic partner. According to Federal tax law, coverage for domestic partners is a taxable benefit.* Oregon tax law differs from federal law. The value of benefits is not taxable for Oregon income tax purposes for domestic partners registered in the State of Oregon. The City recommends that you consult with your tax adviser to determine your tax liability. Please refer to the tables below to assist in identifying the taxable income.

TABLE 1

Employee + Domestic Partner	If the employee is adding a domestic partner and no dependent children of the domestic partner are being added and the employee does not have other eligible dependents enrolled, the taxable value to the employee should be calculated by subtracting the difference of the 1-Party rate from the 2-Party rate listed below
Employee + 1 dependent + domestic partner	If the employee has one enrolled eligible dependent and is adding a domestic partner (with or without dependent children of the domestic partner also added) the taxable value to the employee should be calculated from subtracting the difference of the 2-Party rate from the Family rate listed below
Employee + 2 dependents + domestic partner	If the employee has two or more enrolled eligible dependents and is adding a domestic partner (with or without dependent children of the domestic partner also added) there is no additional taxable value to the employee. The employee was already enrolled in Family coverage and no additional value will be added to the employee's income.
Employee + domestic partner + 1 or more domestic partner dependent(s)	If the employee is adding a domestic partner and one or more dependent children of the domestic partner are being added and the employee does not have other eligible dependents enrolled, the taxable value to the employee should be calculated from subtracting the difference of the 1-Party rate from the Family rate listed below.

TABLE 2 – Monthly Rates

MEDICAL/VISION PLANS	1-PARTY	2-PARTY	FAMILY
CityCore/VSP and Delta Dental	$973.57	$1,827.16	$2,633.10
CityCore/VSP and Kaiser Dental	$981.55	$1,859.97	$2,652.79
Kaiser NW / Kaiser Vision and Delta Dental	$948.45	$1,778.78	$2,564.42
Kaiser NW / Kaiser Vision and Kaiser Dental	$956.43	$1,811.59	$2,584.11
CityHD/VSP with Delta Dental	$816.88	$1,518.83	$2,188.99
CtiyHD/VSP with Kaiser Dental	$824.86	$1,551.64	$2,208.68
CityBasic Medical/Dental/Vision	$700.36	$1,297.99	$1,863.70
CityNet/VSP and Delta Dental*	$1,000.39	$1,938.61	$2,645.42
CityNet/VSP and Kaiser Dental*	$1,011.50	$1,977.40	$2,674.42
Kaiser HMO / Kaiser Vision and Delta Dental*	$763.10	$1,445.80	$2,167.98
Kaiser HMO / Kaiser Vision and Kaiser Dental*	$774.79	$1,486.63	$2,198.52
CityHDP/VSP and Delta Dental*	$795.95	$1,523.18	$2,082.48
CityHDP/VSP and Kaiser Dental*	$807.06	$1,561.97	$2,111.48
* PPA Plans			

Monthly Value is the amount of the Bureau Contribution and does not include the value paid by the employee as a premium share.

The first and second pay period of each month the taxable value of the benefit as identified above (on a monthly basis) 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 City will also withhold state tax from your paycheck for the cost of the benefits provided to domestic partners not registered in the state of Oregon.

ELIGIBILITY

Provided that all requirements have been met in the Affidavit of Dependent Domestic Partnership and if registered, a Certificate of Registration of Domestic Partnership from the state of Oregon is provided, 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 Dependent Domestic Partnership must be completed. Alternatively, if registered in the State of Oregon, a copy of the certificate of registration must be provided to the Benefits Office. **Should employees have a concern about the tax advantage or disadvantage of this choice they should direct those questions to an attorney, CPA and/or tax consultant since individual circumstances may vary. Note:** Coverage for a domestic partner may not be federally taxable if the domestic partner can be claimed as a dependent under federal tax law, and you, the employee, may be eligible for tax relief, as appropriate.

City of Portland Affidavit of Dependent Domestic Partner Status

STATE OF OREGON)

) ss.
County of Multnomah)

We,_____(Employee) and _____ (Domestic Partner) declare under penalty of perjury and false swearing under the laws of the State of Oregon that the statements below are true and correct, and being first duly sworn, state that we are domestic partners in accordance with the criteria outlined on page 1.

1. Employee: My name is_____, my date of birth is _____

and my Social Security Number is_____.

Domestic Partner: My name is_____, my date of birth is

_____and my Social Security Number is_____.

2. Criteria:
   - ❑ We are each 18 years of age or older and share the same permanent residence and household at _____(address);
   - ❑ We are each other's exclusive domestic partner and intend to remain so for the rest of our lives:
   - ❑ Neither one of us is married to anyone else;
   - ❑ We are not related by blood, closer than would be a bar to marriage in the state of permanent residence;
   - ❑ We were each mentally competent to enter into a contract when the domestic partnership began; and
   - ❑ We are jointly responsible for our common welfare, including the providing and/or payment of basic living expenses such as food, shelter and other necessities of life.

Dated:_____

_____ _____

Type or Print Name of Employee | Type or Print Name of Domestic Partner

_____ _____

Signature of Employee | Signature of Domestic Partner

Sworn to before me on_____, by _____

_____

Notary Public
My commission Expires:_____