

LINCOLN UNIVERSITY

| | |
|--------------------------|---|
| Policy: | Benefits for Domestic Partners |
| Policy Number: | HRM – 127 |
| Effective Date: | July 2022 |
| Revisions: | New Policy |
| Next Review Date: | August 2023 |
| Review Officer: | Vice President of Human Resources |
| Status: | Approved by the President and Board of Trustees and Active |

1. Policy Statement

Lincoln University is committed to providing equal employment and educational opportunities to all individuals. HRM-125 ("[Non-discrimination and Harassment - Employment Policy](#)") forbids unlawful discrimination based on sexual preference and other protected status. The University has determined that in the interests of fundamental fairness and inclusion, the definition of domestic partners will apply to all relationships akin to marriage, whether of the same gender or not. All University employees that have a domestic partner as defined in Section 2. herein shall be provided services and benefits on the same basis provided to legal spouses.

Legally married same-sex couples are not subject to this policy and have the same rights and benefits as legally married opposite-sex couples.

2. Policy for Benefits and Privileges of Domestic Partners

Lincoln University extends domestic partners and their dependent children the same benefits and privileges afforded to spouses and dependent children of benefits-eligible faculty and staff.

Lincoln defines a domestic partner as a non-related adult; with whom you are in a committed relationship. Both you and your domestic partner must be at least 18 years old, committed as a family in a long-term relationship of indefinite duration and are socially, emotionally, and financially interdependent in an exclusive mutual commitment in which you agree to be responsible for each other's common welfare and share financial obligations. This policy is intended to cover domestic partner relationships, and not persons who are cohabiting simply as roommates.

This policy applies to all benefits-eligible Lincoln University faculty and staff.

3. How to Apply for Domestic Partner Benefits

To apply for domestic partner benefits that are not currently in effect, you and your domestic partner must complete the Lincoln University Affidavit of Domestic Partnership form (Appendix A). The form should be completed and submitted prior to or coincident

with your benefit elections. Should your domestic partnership terminate, you must complete and submit the Lincoln University Termination Statement of Domestic Partnership form (Appendix B) within 30 days of the termination.

4. Tax Consequences of Domestic Partner Benefits

The Internal Revenue Code requires the fair market value of the benefits or privileges provided to domestic partners and their children to be considered taxable income for employment and income tax purposes unless the domestic partner qualifies as a dependent of the employee under Section 152 of the Internal Revenue Code.

5. Eligibility of Domestic Partner Benefits

The following terms and conditions must be met to determine benefit eligibility:

- (a) is unmarried, at least eighteen (18) years of age, resides with the other partner, and intends to continue to reside with the other partner for an indefinite period of time;
- (b) is not related to the other partner by adoption or blood;
- (c) is the sole Domestic Partner of the other partner, with whom he/she/they has a close committed and personal relationship, and has been a member of this Domestic Partnership for the last six (6) months;
- (d) agrees to be jointly responsible for the basic living expenses and welfare of the other partner;
- (e) meets (or agrees to meet) the requirements of any applicable federal, state, or local laws or ordinances for Domestic Partnerships; and
- (f) demonstrates financial interdependence by submission of proof of three (3) or more of the following documents:
 - (i) a Domestic Partnership agreement;
 - (ii) a joint mortgage or lease;
 - (iii) a designation of one of the partners as beneficiary in the other partners will;
 - (iv) a durable property and health care powers of attorney;
 - (v) a joint title to an automobile, or joint bank account or credit account; or (vi) such other proof as is sufficient to establish economic interdependency under the circumstances of the particular case.

Questions regarding this policy should be directed to the Vice President of Human Resources, 1570 Baltimore Pike, International Cultural Center 112, Lincoln University, PA 19532; or (484) 365-7595.



Lincoln University
LEARN. LIBERATE. LEAD.

LINCOLN UNIVERSITY AFFIDAVIT OF DOMESTIC PARTNERSHIP

I, _____ certify that Name of
Faculty/Staff Member (print)

I, and _____ became domestic partners on
____/____/____, Name of Domestic Partner (print) and we certify the following to be true:

1. We are committed as a family in a long-term relationship of indefinite duration and are socially, emotionally, and financially interdependent with each other in an exclusive mutual commitment in which we agree to be responsible for each other's common welfare and share financial obligations; and

2. we are not related by blood to a degree of closeness which would prohibit legal marriage in the state in which we legally reside and our relationship does not violate state or local law; and

3. we agree to notify Lincoln University if there is any change in the status of our domestic partnership as certified in this statement within thirty days of that change by filing a Domestic Partnership Termination Form; and

4. we were competent to consent to contract when our domestic partnership began; and

5. we understand that any domestic partnership recognized by the University based on this affidavit will be treated as terminated for benefits purposes upon the death of my domestic partner or on the date indicated in a Domestic Partnership Termination Form submission ; and

6. we understand that benefits provided by Lincoln University for a domestic partner or a child of a domestic partner generally will be subject to federal (and possibly state) income tax withholding and also to Social Security and Medicare taxes based on the fair market value of those benefits and any employee contributions for coverage for those

benefits must be made on an after-tax basis unless the faculty or staff member signs the statement at the end of this Affidavit to certify that the partner or child qualifies as a Section 152 Dependent (as described later in this Affidavit) of the faculty or staff member for tax purposes; or that a child qualifies as the employee's stepchild under applicable state law; and

7. we understand that this information will be held confidential but is subject to disclosure for administrative purposes, as required by law or upon our express written authorization; and

8. we understand that any person's eligibility for benefits is subject to auditing by Lincoln University and its agents for verification purposes; and

9. we understand that legal implications under state and/or federal law may exist due to the declaration of responsibility for our common welfare; and

10. we understand that if we make a false statement or misrepresentation on this Affidavit of Domestic Partnership, the University reserves the right to take any and all actions necessary to deny benefits or to recover amounts paid for benefits to which a person was not entitled, as well as any expenses or attorney fees incurred by the University in an attempt to recover such amounts and that any false statements on this Affidavit may lead to other disciplinary action, up to and including termination of employment.

11. we agree to furnish any further documentation that the Benefits representative may require. We agree to indemnify Lincoln University for any expenses or liabilities it incurs as a result of any misrepresentations or inaccuracies, whether made knowingly or unknowingly, in this Affidavit or in any information that we have presented to a Benefits representative.

12. we understand that completing this Affidavit is only one requirement for certain benefits and that all eligibility requirements and other provisions of all benefit plans as well as policy provisions of University programs will also apply.

Faculty/Staff Member's Signature: _____ Date: ____/____/____

Print Name: _____

Domestic Partner's Signature: _____ Date: ____/____/____

Print Name: _____

Employee/Domestic Partner Home Address: _____

NOTE: You should review the definition below and sign the statement below if you intend to elect any type of coverage for a domestic partner or any child of your domestic partner, if you conclude that your partner or your partner's child is your dependent for

tax purposes or that a child of your partner is your stepchild for purposes of applicable state law.

Internal Revenue Code Section 152 Definition of Dependent

For purposes of the University's medical, dental, and personal accident benefits, a domestic partner generally will be your dependent under Internal Revenue Code section 152 (referred to as "Section 152 Dependent" in this Affidavit) only if you provide over one-half of your partner's financial support and your partner lives with you during the entire tax year. A child of your domestic partner who is not your adopted or biological child generally will qualify as your Section 152 Dependent for purposes of these benefits for a tax year only if (1) you provide over one-half of the child's support, (2) the child lives with you and (3) neither your domestic partner nor any other taxpayer claims the child as a dependent for federal tax purposes. Additional rules and restrictions may apply.

You should consult with a tax adviser if you have any question about whether your domestic partner or a child qualifies as your dependent for tax purposes.

If your domestic partner or any child of a domestic partner qualifies as a Section 152 Dependent for purposes of medical, dental, and personal accident benefits and you do not want to be taxed on the value of any of those benefits provided to your domestic partner or a child of a domestic partner, you must complete the following:

By signing below, I certify that I have reviewed the requirements for a domestic partner or a child of a domestic partner to be treated as my Section 152 Dependent for purposes of the Plan and that the following person or persons (check appropriate box or boxes):

☐ my domestic partner

☐ the following child or children of my domestic partner (list by name):

| | | | | |
|---------------|----------------|---------------|---------------------------------|----------------------------|
| _____ Last | _____ First | _____ M.I. | _____/_____/_____ Birth Date | _____ Social Security # |
| _____ Last | _____ First | _____ M.I. | _____/_____/_____ Birth Date | _____ Social Security # |
| _____ Last | _____ First | _____ M.I. | _____/_____/_____ Birth Date | _____ Social Security # |

qualify as my Section 152 Dependents for purposes of the Plan's medical, dental or personal accident benefits.

LINCOLN UNIVERSITY AFFIDAVIT OF DOMESTIC PARTNERSHIP

I agree to promptly inform the University if any person indicated above ceases to qualify as my Section 152 Dependent while covered under any of these benefits.

I agree to reimburse the University for any and all taxes, penalties, or other losses (including reasonable attorney's fees) that University may incur as a result of its reliance on this Tax Certification if it is untrue or incorrect in any respect, or if I fail to provide the notice that a person ceases to qualify as my Section 152 dependent, above.

Faculty/Staff Member's Signature: _____

Date: ____ / ____ / ____

Submit completed form and all requested documents to the Office of Human Resources by email at HRbenefits@lincoln.edu or fax to 484-365-8060.

Office of Human Resources

1570 Baltimore Pike
Lincoln University, PA 19352-0999

484-365-8059 phone
484-365-8060 fax
LUHR@lincoln.edu



Lincoln University
LEARN. LIBERATE. LEAD.

Termination Statement of Domestic Partnership

I, _____ SSN _____,
(Print faculty/staff member's name and SSN)

have terminated my domestic partnership with

_____ SSN _____,
(Print former domestic partner's name and SSN)

The date that our domestic partnership terminated was ____/____/____.

Under penalty of perjury, I affirm that I will mail a copy of this completed termination statement to my former spouse/domestic partner.

Faculty/Staff Member's Signature: _____

Date: ____/____/____

Submit completed form and all requested documents to the Office of Human Resources by email at HRbenefits@lincoln.edu or fax to 484-365-8060.

Office of Human Resources

1570 Baltimore Pike
Lincoln University, PA 19352-0999

484-365-8059 phone
484-365-8060 fax
LUHR@lincoln.edu