

## Domestic Partner

### What is a Domestic Partner?

A Domestic Partner is a partner who resides with, but is not married to, the employee. The Partners must share a regular residence, have a close personal relationship in lieu of a lawful marriage, be jointly responsible for basic living expenses, and not be related by blood as close as would bar marriage. See the "[Domestic Partnership Attestation](#)".

### What benefits offer Domestic Partner Coverage?

Currently, the medical, dental, vision, and life benefits offer Domestic Partner coverage.

### Are there any tax implications to employees adding a Domestic Partner?

Yes, IRS regulations allow pre-tax payment of premiums for Domestic Partners only if the partner is an Internal Revenue Code (IRC) Section 152 dependent. Please see the worksheet regarding dependents in IRS Publication 17 "Your Federal Income Tax". This may be found at [www.irs.gov](http://www.irs.gov). It is the employee's responsibility to provide notice and proof to Motion Recruitment Partners that the Domestic Partner qualifies as a Section 152 dependent. Otherwise, Motion Recruitment Partners will assume that the employee's Domestic Partner does not qualify, and the Domestic Partner deductions will be taken on a post-tax basis.

### What if my Domestic Partner is not a Section 152 dependent?

The domestic partner can still qualify for medical, dental, vision, and life coverage, however, the premium contributions for the domestic partner cannot be taken on a pre-tax basis (under IRC Section 125), and any premium payment Motion Recruitment Partners provides for the Domestic Partner will be taxable income to the employee. Motion Recruitment Partners will assume that the Domestic Partner is not a qualified Section 152 dependent. It is the employee's responsibility to notify Motion Recruitment Partners otherwise.

### What do I need to do if the Domestic Partnership is ever terminated?

You must notify Human Resources when you are no longer residing with your Domestic Partner, and complete the steps to drop this person from your benefits within 30 days.

## **Are Domestic Partners eligible for continuation of benefits under COBRA?**

Yes.

## **Can I add my Domestic Partner's children to the medical, dental, vision, or life Plans?**

Yes, you may add the children to the plan if they are under age 19 (or under 24 if they are full-time students). The premium will be based on the appropriate plan. The tax consequences are the same as for the Domestic Partner if the children are not a Section 152 dependent.

## **How much does it cost to add Domestic Partner coverage?**

[Click here for pricing.](#)