



University of Maine System
DOMESTIC PARTNER AFFIDAVIT

I, _____ (Employee ID _____) and my partner,
_____ certify that we have been in a relationship for _____
(____) years and intend to remain so indefinitely, neither one of us is married to anyone else, we are both at least
eighteen (18) years of age, we are not related by blood to a degree that would prohibit marriage in the State of
Maine, and that we are jointly responsible for each other's common welfare, share significant financial
obligations, and share our primary residence.

We understand that domestic partners are subject to the other eligibility provisions of the University's
benefit plans. For example, new employees, birth or adoption of children, marriages, and domestic partnership are
all subject to a thirty-one (31) days enrollment period limit from the date of eligibility. No individual may have
coverage as both an employee and a dependent or as a dependent of two individuals covered under the health
plan.

To the extent that coverage for a domestic partner is financed by the University, the employee is taxed on
the fair market value of the coverage. Fair market value is based on what the employee's cost would have been at
group rates. The value of the coverage must be reported as income on the employee's W-2 Form and the
University must withhold Federal Insurance Contribution Act (FICA) on that imputed income. Nontaxable health
coverage can only be provided to an employee's legal spouse or a dependent as defined under Sec. 152 of the
Internal Revenue Code.

Under current Federal law, the University's health plan must be the primary payer (pays first) for all of
your domestic partner medical services, unless your partner has health coverage on their own through their
employment. **UMS strongly encourages your partner to contact Social Security Administration and enroll
in Medicare A and Medicare B immediately upon eligibility which is usually at age 65 or if disabled.**

The employee agrees to notify the University in writing within thirty-one (31) days of any termination of
our domestic partnership. A written termination statement shall affirm that the partnership is terminated and that a
copy of the termination statement has been mailed to the other partner. Under the University's current insured
group health plan, a domestic partner is eligible for continued health coverage under COBRA upon termination of
a domestic partnership.

☐ **Partner and/or Partner's Child(ren) Certification as a Tax-Qualified Dependent**

Check box if applicable: Based on consultation with a tax advisor, I certify that the [] Partner and/or [] Child(ren) whom I
am enrolling for coverage is my legal tax dependent under IRS Sec. 152. I understand that falsification of this certification of
dependency status may result in disciplinary action, up to and including immediate termination of employment, as well as
potential charges of tax fraud. I agree to notify the University immediately of any change in this tax status.

Signed and dated this _____ day of _____ (month), _____ (year).

Employee Signature

Domestic Partner Signature

Notary Public Signature

My Commission Expires