

**CITY AND BOROUGH OF JUNEAU
AFFIDAVIT OF MARRIAGE/DOMESTIC PARTNERSHIP**

SECTION I

I, _____, being duly sworn on oath, certify that:

Complete Either "A" or "B"

A. I, and _____ are legally married. Marriage date: _____

OR

B. I, and _____ are domestic partners, and we:

1. have resided together at the same primary residence for at least the last 12 months and intend to share the same regular and permanent residence; and
2. have a close personal relationship intended to be permanent; and
3. are financially interdependent, *as defined below*; and
4. are not married to anyone; and
5. are each eighteen (18) years of age or older; and
6. are not related by blood closer than would bar marriage in the State of Alaska; and
7. were mentally competent to consent to contract when our domestic partnership began; and
8. are each other's sole domestic partner, intend to remain so indefinitely, and are responsible for each other's common welfare.

"Financially interdependent" is defined as jointly responsible for "basic living expenses." "Basic living expenses" means the cost of basic food, shelter, transportation, and other household expenses. The individual need not contribute equally or jointly to the cost of these expenses, as long as they agree that both are responsible for the cost. Financial interdependence is further defined as including but not limited to joint ownership of land; joint banking accounts; joint credit card accounts; property powers of attorney; primary beneficiaries of each other's life insurance policies.

The CBJ may require documentation supporting financial interdependence, or the other items in this affidavit, at any time.

For employee taxable income reporting (IRS) purposes different rules apply. If the employee is electing to provide health care coverage for a domestic partner, the domestic partner must qualify as a dependent to avoid being taxed on the "value" of the domestic partner's health care benefit. If the domestic partner does not qualify as a dependent, CBJ must report the "value" (see below for the value amounts) of the domestic partner's health care benefit as *income to the employee* and withhold additional social security and federal withholding taxes. Note that the "value" of the health care benefit is not the same as the amount being paid by the employee for the additional health care coverage.

In complying with the IRS rules the CBJ needs to know if the non-employee domestic partner qualifies as your dependant under the IRS rules. *Note: Please answer this question; if you do not, CBJ has to assume that the answer is no that the domestic partner does not qualify as a dependent and accordingly the tax will be withheld. To the best of your knowledge, does your partner qualify as a dependant under IRS rules?*

Yes _____ No _____

If you do not know the answer, we strongly recommend you talk with your tax advisor to determine whether your domestic partner qualifies as a dependent for Federal income tax purposes.

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The taxable “value” of the health care benefit depends on the coverage you select (the health care tier and adult or adult and child/children). The taxable value of the calendar 2012 health care benefit is:

<u>Plan Choice</u>	<u>Adult Non Dependent</u>		<u>Adult & Children Non Dependents</u>	
	<u>Monthly</u>	<u>Annual (12 mths)</u>	<u>Monthly</u>	<u>Annual (12 mths)</u>
Economy	\$753.78	\$9045.36	\$1280.69	\$15368.28
Standard	\$835.09	\$10021.08	\$1418.84	\$17026.08
Premium	\$871.99	\$10463.88	\$1481.54	\$17778.48

SECTION II

A. I understand that this affidavit shall be terminated upon the death of my spouse or domestic partner or by a change of circumstances attested to in this affidavit.

I agree to notify CBJ Risk Management within thirty days if there is any change in the circumstances attested to in this affidavit, by filing a Statement of Termination of Marriage/Domestic Partnership.

SECTION III

We understand that this information will be held confidential and will be subject to disclosure only upon our express written authorization or if otherwise required by law.

We understand that accepting benefits as a domestic partner may have tax consequences: the benefit may be taxable income.

We understand that a civil action may be brought against us for any losses, including reasonable attorney's fees, because of a false statement contained in this Affidavit of Marriage/Domestic Partnership.

We certify under penalty of perjury, a felony offense under the laws of the State of Alaska, or unsworn falsification a misdemeanor offense, that the foregoing is true and correct.

I, the undersigned City and Borough of Juneau employee, understand that falsification of information on this affidavit, or failure to notify Human Resources / Risk Management of a material change in the circumstances attested to on this form, may lead to disciplinary action against me, up to and including discharge from employment.

Signature of Employee (Principal)

Signature of Spouse/Domestic Partner

Address

Address

Department

Date: _____

Date: _____