

EMPLOYEE BENEFITS DIVISION
New York State Health Insurance Program (NYSHIP)
Domestic Partner Enrollment Application

PLEASE READ PAGES 4-7 BEFORE YOU COMPLETE AND SUBMIT THIS APPLICATION.

EMPLOYEE

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SECTION B

You are required to submit documentation as outlined below. In addition to providing proof of eligibility for Domestic Partner coverage at the time of application, you are required to maintain the ability to provide proof of eligibility for as long as you wish to continue to cover your Domestic Partner as your dependent in NYSHIP. You may also be required to periodically provide proof of your Domestic Partner's eligibility. If at any time, you cannot provide proof of eligibility of your Domestic Partner as your dependent, then your partnership is no longer in effect and you must complete and submit Form PS-425.4, Termination of Domestic Partnership.

Your domestic partnership is considered to be in effect as of the earliest documented date that you and your Domestic Partner were both living together and financially interdependent. This date will be referred to as your "Partnership Establishment Date," and will be used to determine when your Domestic Partner may be enrolled in NYSHIP coverage. If you provide separate proofs of cohabitation and financial interdependence that are at least six months old, your domestic partnership will be considered established as of the date of the more recent of those proofs. All establishing proofs must verify your domestic partnership has been in place for a minimum of six months. Additionally, you will be required to provide a financial proof that is fewer than six months old to confirm the partnership is still in place.

Proof of Joint Responsibility for Basic Financial Obligations. You must submit two forms of proof from the list below. One of these proofs must be at least six months old on the date you submit this form. The second proof from this list must be dated within six months of the date you submit this form and must be a different form of proof than the older proof submitted. For example, if you provide a statement from your joint bank account as your first form of proof, you may not provide a more recent statement from the same bank account as second form of proof.

Acceptable proofs are as follows:

- ☐ Joint mortgage or lease agreement
- ☐ Joint ownership of residence
- ☐ Joint wills or designation of the Domestic Partner as executor and/or primary beneficiary
- ☐ Designation of the Domestic Partner as beneficiary for life insurance or retirement benefits

SECTION C

The citation below from the Internal Revenue Code (IRC) may be helpful in determining whether your Domestic Partner is a federally qualified dependent for tax purposes. It is recommended that you seek the advice of a tax professional before you complete this affidavit .

According to IRC Section 152 (d)(1)(c), the Domestic Partner of a NYSHIP enrollee may be considered a federally qualified dependent if the NYSHIP enrollee "provides over one-half of the individual's support for the calendar year." A Domestic Partner must also reside in the same household as the enrollee in order to be considered a federally qualified dependent.

Name of Dependent	Social Security Number
☐ DOES fully qualify as my dependent under Internal Revenue Code Section 152. Checking this box is my official affirmation to NYSHIP that I am not subject to federal tax withholding for any imputed income resulting from benefits extended to my Domestic Partner. I understand that I will be required to complete Form PS-425.3, Dependent Tax Affidavit, if my Domestic Partner's status under IRC Section 152 changes at any time.	
☐ DOES NOT qualify as my dependent under Internal Revenue Code Section 152. Checking this box is my official affirmation to NYSHIP that I am responsible for reporting and paying federal tax on any imputed income resulting from benefits extended to my Domestic Partner. I understand that if I am enrolled in the Pre-Tax Contribution Program, that the dependent portion of the cost of my NYSHIP family coverage will be taken on a	

The following information pertains to the enrollment of Domestic Partners under the New York State Health Insurance Program (NYSHIP).

How to Apply

Submit the following items to the appropriate office:

- x Form PS-425, Domestic Partner Enrollment Application, with supporting documentation as noted on the form.
- x Photocopy of your Domestic Partner's Birth Certificate.
- x Your Domestic Partner's Social Security Number.
- x Your Domestic Partner's Medicare Card and enrollment dates (if applicable).
- x

Section B – Required Proofs

To cover your Domestic Partner in NYSHIP, you must submit proof of joint responsibility for basic financial obligations and proof of cohabitation.

For proof of joint responsibility for basic financial obligations, you must submit two documents from the list included on Form PS-425. One of these proofs must be at least six months old on the date you submit your PS-425. The second proof from this list must be dated within six months of the date that you submit your PS-425 and must be a different form of proof than the older proof submitted. For example, if you provide a statement from your joint bank account as your first form of proof, you may not provide a more recent statement from that same bank account as the second form of proof.

For proof of cohabitation, you must submit at least one document from the list included on Form PS-425. You may submit one document on which both names appear or two separate documents that specify each partner's residential address. Proofs of cohabitation must contain a residential address, not a PO Box. All documents submitted for proof of cohabitation must be at least six months old on the date you submit your PS-425.

Your domestic partnership is considered to have been established as of the earliest documented date that you and your Domestic Partner were both living together and financially interdependent. This date will be referred to as your "Partnership Establishment Date," and will be used to determine when your Domestic Partner may be enrolled in NYSHIP coverage. If you provide separate proofs of cohabitation and financial interdependence that are at least six months old, your domestic partnership will be considered established as of the date of the more recent of those proofs. All establishing proofs must verify your domestic partnership has been in place for a minimum of six months. Additionally, you will be required to provide a financial proof that is fewer than six months old to confirm the partnership is still in place.

Section C – Federally Qualified Dependent Status and Pre-Tax Contribution Program (PTCP)

Federally Qualified Dependent Status

When enrolling a Domestic Partner, you must indicate if they are your federally qualified dependent. The

Your work status and employer type determine the process by which your imputed income is reported for a non-federally-qualified dependent.

- x New York State Active Employees: a biweekly imputed income amount will be reported to the New York State Office of the State Comptroller for each payroll period. This amount is considered to be additional income for tax purposes only. Additional withholdings will be calculated based on the reported imputed income. This imputed income is not an amount added to your total premium paid; it is additional taxable income based upon the fair market value of the non-federally-qualified dependent's coverage. Check with your agency HBA for an approximation of the fair market value for State-administered health coverage.
- x New York State and Participating Employer (PE) Retirees: The State will issue a Form W-2 at the end of the tax year. The Form W-2 reports the fair market value of the non-federally-qualified dependent's coverage as additional income which may increase your total tax liability for the year. Check with the Employee Benefits Division for an approximation of the fair market value for NYSHIP coverage.
- x Participating Employer (PE) Active Employees, and Participating Agency (PA) Active Employees and Retirees: your employer or former employer will report your imputed income to the IRS. Please contact your employer or former employer to discuss how your imputed income will be reported.

Please note, incorrectly reporting your Domestic Partner's status as a federally qualified dependent constitutes fraud and could have serious negative tax implications.

Active Employees Participating in the Pre-Tax Contribution Program (PTCP)

State employees who cover a federally qualified Domestic Partner may have their full premium contribution

Domestic Partners and Medicare

Your Domestic Partner must enroll in Medicare Parts A and B when one of the following occurs:

- x Your Domestic Partner turns 65 years old;
- x Your Domestic Partner has completed a Medicare 30-month coordination period for end-stage renal disease; or
- x You are enrolled in coverage as a retiree and your Domestic Partner qualifies for Medicare prior to age 65 due to a disability or amyotrophic lateral sclerosis (ALS).

If you are enrolled in NYSHIP coverage as an active employee, your Domestic Partner is not required to enroll in Medicare if they are eligible due to disability and under age 65.

If your Domestic Partner already meets one of the criteria listed above and is required to enroll in Medicare, you must provide your Domestic Partner's Medicare Card and dates of enrollment in Medicare Part A and Part B on the first page of this enrollment application.

Domestic Partnership Terminations