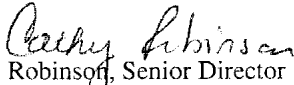


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THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
401 Golden Shore
Long Beach, California 90802-4210
(562) 951-4411

Date: February 8, 2001 **Code:** TECHNICAL LETTER
HR/Benefits 2001-08

To: Human Resources Directors
Benefits Officers

From: 
Cathy Robinson, Senior Director
Human Resources Administration

Subject: Domestic Partner Benefits Update

The purpose of this Technical Letter is to provide additional information regarding administration of domestic partner benefits.

Clarification of Eligibility for Domestic Partner Benefits

As a reminder, same-sex domestic partnerships between persons who are both at least 18 years of age, and opposite sex domestic partnerships when both persons are over the age of 62, are eligible to register a domestic partnership with the Secretary of State.

The criteria for registering domestic partnerships for individuals over the age of 62 who meet the eligibility criteria under Title II of the Social Security Act as defined in 42 U.S.C. Section 402(a) for old-age insurance benefits or Title XVI of the Social Security Act as Defined in 42 U.S.C. Section 1381 is determined by the Secretary of State. The Public Employees' Retirement System has advised the Chancellor's Office that individuals do not have to actually be receiving a Social Security benefit in order to be eligible for domestic partner benefits. Campuses need only to receive a copy of the Declaration of Domestic Partnership and the signed Statements of Financial Liability to enroll the employee's domestic partner in benefit programs. No further verification is required.

-Over-

Distribution: All without Attachments

CSU Presidents
Vice Chancellor, Human Resources
Vice Presidents, Administration
Associate Vice Presidents/Deans of Faculty
Payroll Managers
Director, SOSS

Taxation of Domestic Partner Benefits

HR 2000-01, Supplement #2 describes the imputed tax liability for employees who enroll their domestic partners in benefit programs. Please note, employees who claim their domestic partners as tax dependents are not subject to the imputed tax liability.

Attached are two forms for an employee to use to designate domestic partner tax dependent status. Attachment A designates the employee's domestic partner as a tax dependent. In order to process the form eliminating imputed tax liability, the employee must review with the Benefits Officer appropriate tax documents verifying the domestic partner is the employee's tax dependent. Attachment B is the form used to return the employee to subject imputed tax liability if the domestic partner no longer qualifies as a tax dependent. Employees should be informed that the tax dependent status of a domestic partner is for the entire calendar year. If an employee eliminates the domestic partner's tax dependent status, the State Controller's Officer will recompute the imputed taxes for the entire calendar year and make the appropriate adjustment in the employee's pay warrant. Both forms are to be completed by the employee, reviewed and signed by the Benefit Officer or designee, and forwarded to the State Controller's Office for processing.

If you have any questions, please contact Pamela Chapin in Human Resources Administration at (562) 951-4414. This Technical Letter is also available on the Human Resources Administration's web site at: <http://www.calstate.edu/tier3/HR-Adm/memos.html>.

CR/pc

Attachments

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Attachment A

The California State University Domestic Partner Tax Dependent Certification Form

This is to certify that effective _____, I _____ am
(name of employee)
claiming my domestic partner, _____ as my
(name of domestic partner)
tax dependent for the _____ tax year.

I understand that if this tax situation changes during _____, I will notify my benefits/payroll department immediately in order to make the appropriate changes in my benefit deductions.

I further understand that it is my responsibility to re-certify my domestic partner's tax dependent status no later than April 15th for each subsequent tax year by presenting appropriate tax documents.

Employee Signature

Employee SSN

Campus

Date Signed

Office Use Only

Telephone Number

Campus Representative Signature

Date

Mail this form to: State Controller's Office
Attention: Mr. Tom Parker
PPSD - PMAB - 10th Floor
300 Capitol Mall - P.O. Box 942850
Sacramento, CA 94250-5878

cc: Employee
Payroll Department

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Attachment B

The California State University Domestic Partner Tax Dependent Cancellation Form

This is to certify that effective _____, I _____ am no
(name of employee)
longer claiming my domestic partner, _____ as my
(name of domestic partner)
tax dependent for the _____ tax year.

I understand that by rescinding this certification, the domestic partner benefits will be
taxed as imputed income.

Employee Signature

Employee SSN

Campus

Date Signed

Office Use Only

Telephone Number

Campus Representative Signature

Date

Mail this form to: State Controller's Office
Attention: Mr. Tom Parker
PPSD – PMAB – 10th Floor
300 Capitol Mall – P.O. Box 942850
Sacramento, CA 94250-5878

cc: Employee
Payroll Department
Personnel File

CSU -10/2000