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

Date: February 8, 2001

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.

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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
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

________________________________________
Campus Representative Signature

________________________________________
Telephone Number

________________________________________
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
The California State University
Domestic Partner Tax Dependent Cancellation Form

This is to certify that effective __________, I ____________________________ am no
longer claiming my domestic partner, ____________________________ as my
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

___________________________________________  _____________________________
Campus Representative Signature              Telephone Number

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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