Madison College provides domestic partner benefits for eligible full-time employees. Please use the checklist below to determine eligibility.

Definitions:
- **Participants:** Employee and designated partner
- **Registrant:** Madison College employee completing the registration process
- **Designated Partner:** Registered domestic partner of Madison College employee
- **The District:** Madison Area Technical College (or Madison College) District

Checklist for Eligibility:
- Designated partner must be 18 years of age or older.
- Participants must be competent to enter into a contract.
- Participants must be in a committed relationship, i.e., one of mutual support, caring and commitment and intend to remain in this relationship for the foreseeable future.
- Participants may not be married or legally separated, and may not have been party to an action or proceeding for divorce or annulment within six months of registration. If either employee or partner has been married, at least six months must have elapsed from the date of the judgment terminating the marriage.
- Neither participant may be currently registered in another designated partnership. If either party has been in such a registered relationship, at least six (6) months must have elapsed since the effective date of termination of that registered relationship.
- Designated partners may not have blood ties closer than that permitted for marriage.
- Designated domestic partners must live together in order to qualify for this benefit (i.e., occupy the same dwelling unit as a single non-profit housekeeping unit and have a relationship which is of permanent and domestic character).
- Participants’ relationship must not be merely temporary, social, political, commercial or economic in nature, i.e., there must be mutual financial interdependency.
- Designated partner must register with Madison College using the enclosed Domestic Partner Designation Form.

**Important Note on Tax Implications:**
There are significant tax implications for an employee who enrolls a domestic partner in a health insurance benefit plan. Please review the enclosed Domestic Partner Tax Implications Bulletin. We strongly recommend that employees consult a tax advisor before registering a partner for benefits.

Updated 6-12-14
Domestic Partner
Tax Implications Bulletin

If you choose to cover your domestic partner under the Madison College health insurance plan, there could be significant implications related to income tax and Social Security tax. If your domestic partner is not your dependent, as defined by the Internal Revenue Code, the District must:

1. Deduct your employee contribution for your domestic partner’s health insurance from your pay on an after-tax basis.

2. Include the District’s contribution for your domestic partner’s health insurance as taxable income to you for state and federal income taxes, and as taxable wages to you for Social Security taxes.
   
Note: the District will withhold state and federal income taxes, and Social Security taxes, on this contribution. If you need additional income tax withholding to cover your added tax burden, you may complete a new W-4 withholding form, which is available on the College website (go to A to Z index, select “F,” and select Forms/Document Database).

Section 152(d) of the Internal Revenue Code states that, for these purposes, a “dependent” may include any individual (other than the employee’s spouse) who receives over half of his/her support for the calendar year from the employee, whose principal place of abode for the year is the employee’s home, and who is a member of the employee’s household. If you believe your domestic partner is a “dependent” under this definition, please notify the Payroll Department in writing and supply supporting documentation when you apply for health insurance in order to avoid the tax implications described in 1. and 2., above.

Examples Based on 2014-2015 Health Insurance Costs

1. **Two People Covered** - Employee plus designated non-dependent domestic partner:
   
The amount of imputed income that is taxable to the employee would be 1/2 of the total cost of family health insurance coverage. In this example, the taxable amount would be:
   
   - GHC = $672.08 per month
   - WPS Southern or HealthyU = $1,220.50 per month

2. **Three People Covered** - Employee plus one dependent and a designated non-dependent domestic partner (dependent is assigned to the employee):
   
The amount of imputed income that is taxable to the employee would be 1/3 of the total cost of family health insurance coverage. In this example, the taxable amount would be:
   
   - GHC = $448.05 per month
   - WPS Southern or HealthyU = $813.66 per month

3. **Five People Covered** - Employee plus one dependent and a designated non-dependent domestic partner with two dependents (one dependent is assigned to the employee and two dependents are assigned to the domestic partner):
   
The amount of imputed income that is taxable to the employee would be 3/5 of the total cost of family health insurance coverage. In this example, the taxable amount would be:
   
   - GHC = $806.50 per month
   - WPS Southern or HealthyU = $1,464.59 per month

**Total Costs of Family Health Insurance Coverage per Month:**

- Group Health Cooperative (GHC): $1,344.16
- WPS Southern or HealthyU: $2,440.99
- WPS Statewide Non-Dane: $2,563.74
- WPS-Statewide Dane: $2,602.33

Updated 6-12-14
I am applying for the following health insurance coverage for a designated domestic partner and dependent children (if applicable) of that domestic partner.

**Check one:**
- [ ] Group Health Cooperative (GHC)
- [ ] WPS Southern or HealthyU
- [ ] WPS Statewide Non-Dane
- [ ] WPS-Statewide Dane

We, the undersigned, declare that we live as domestic partners in a committed relationship of mutual support and caring, and that we have lived in such a relationship since ____________ (date). We further state that since that time we have held ourselves to be each other’s sole domestic partner and intend to remain in such a relationship in the immediate future.

To fulfill the terms and conditions established by Madison College for domestic partner benefits coverage we further attest that: (All Must Apply)

1. We are both eighteen years of age or older.
2. Each of us is mentally competent to file this registration form.
3. Neither of us is married or legally separated in marriage, nor has been a party to an action or proceeding for divorce or annulment within six (6) months or registration, or if one, or both, has been married, at least six months have lapsed since the date of the judgment terminating the marriage.
4. Neither of us is currently registered in another designated partnership, and if either party has been in such a registered relationship, at least six months have lapsed since the effective date of termination of that registered relationship.
5. We are not related by blood closer than would bar marriage in the State of Wisconsin.
6. We live together in the same dwelling unit and have a relationship which is of permanent and domestic character.
7. We have a relationship of mutual financial interdependency which includes at least three (3) of the following for the past six (6) month period:
   a. Joint lease, mortgage or deed
   b. Joint ownership of a vehicle
   c. Joint ownership of a checking account or credit account
   d. Designation of the domestic partner as a beneficiary of the covered employee’s will
   e. Designation of the domestic partner as a beneficiary for the covered employee’s life insurance or retirement benefits
   f. Designation of the partner as holding power of attorney for health care
   g. Shared household expenses.

We have read the criteria listed above and attest that we meet all of these criteria. We understand that we must continue to meet these criteria in order to remain eligible for Madison College health insurance benefits as provided to eligible domestic partners and the partner’s dependent children. We agree to notify the Madison College Human Resources Department of any change in circumstances to which we have attested within thirty (30) days of such change. We also understand that in the event that the domestic partner (and his or her dependents if any) is/are no longer eligible for coverage through the Madison College group, continuation coverage through COBRA and/or Madison College policy is generally not available.

**District Employee**

Name: ____________________________  
Signature: ____________________________  
Date: ____________________________

**Domestic Partner**

Name: ____________________________  
Signature: ____________________________  
Date: ____________________________

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Be advised that giving false, inaccurate or misleading information, or the failure to correct any such information which may result in the payment of unauthorized benefits, may subject the signing employee to discipline and may result in other legal and/or financial penalties as provided by law. The College retains the right to verify, at any time, any or all of the information set forth in this registration form.