

# County of Buncombe

## Policy of Domestic Partnership Benefit Coverage

### Purpose

The County of Buncombe is committed to fulfilling its commitment to supporting and promoting diversity in the workforce as well as attracting and retaining the best talent. In recognition of such, the County extends benefits and leave policy coverage to same and opposite sex domestic partners.

### Policy

It is the policy of the County of Buncombe to provide benefits and leave policy coverage to same and opposite sex domestic partners. A domestic partnership, for the purposes of this policy, is defined as a committed relationship between two individuals of the same or opposite sex who are legally competent and at least eighteen (18) years of age, who live together in a long term relationship of indefinite duration, who are not legally married to each other or to anyone else, or in the case of same sex couples, are legally prohibited from marrying each other in the State of North Carolina or have an out of state marriage not recognized by the State of North Carolina, and are jointly responsible for each other's common welfare and financial obligations.

Pursuant to eligibility provisions of the specific benefit plan and in the absence of any disqualifying state or federal law, Domestic Partnership Benefits shall include all health and leave benefits that are the same as those offered to the families of other County employees who are married.

### Eligibility

To be eligible for the domestic partner benefits set forth in this policy, an employee and his/her domestic partner are required to complete the Buncombe County Affidavit of Domestic Partnership, certifying the employee and domestic partner have met the requirements as defined below:

1. Share the common necessities of life.
2. Are not legally married to each other or to anyone else, or in the case of same sex couples, are legally prohibited from marrying each other in the State of North Carolina or have an out of state marriage not recognized by the State of North Carolina.
3. Are not related by blood to a degree of closeness that would prohibit marriage in the State of North Carolina.
4. Are at least eighteen (18) years of age or older.
5. Are mentally competent to consent to contract.
6. The relationship has been in existence for a period of at least twelve (12) consecutive months.
7. Are each other's sole domestic partner, intend to remain so indefinitely and are responsible for each other's common welfare.
8. Share financial obligations and have shared a primary residence for at least twelve (12) consecutive months and intend to do so indefinitely.
9. Have executed a "Domestic Partnership Agreement" and provided a copy to the Human Resources Department, which meets the following requirements:
  - (a) The Agreement must be signed by each partner and executed before a notary public;
  - (b) The Agreement must contain language showing that all individual income earned by each partner upon the signing of the domestic partnership agreement shall belong in equal shares to both partners;
  - (c) The Agreement must contain language showing that all property accumulated from that income shall belong to both partners in equal shares; and
  - (d) The Agreement contains language that in the event that the partners separate and/or terminate the domestic partnership, the partners agree to divide all such accumulated property, in whatever form, equally.

- (e) The Agreement contains language that each partner certifies that they have made the appropriate disclosures to the other partner regarding one's assets and liabilities prior to executing the Domestic Partnership Agreement.
10. Both partners acknowledge the following:
- (a) They understand that the Internal Revenue Service (IRS) does not consider domestic partners as "dependents" for income tax purposes and under the IRS code the value of benefits coverage for domestic partners and their dependents is taxable as "imputed income" to the employee. This taxable income will appear on the employee pay stub and appropriate taxes will be deducted and it is recommended that they consult their own tax advisor to determine how tax rules may affect them.
  - (b) They understand that only one domestic partner may be permitted at any time.
  - (c) They agree to notify the Human Resources Department within 30 days of the termination of our domestic partnership. A written statement shall be provided to the Human Resources Department on the Termination of Domestic Partnership Form and shall affirm that the partnership has been terminated and that a copy of the termination statement has been mailed to the other partner.
  - (d) They provide the information in this affidavit to be used by Buncombe County for the sole purpose of determining their eligibility for domestic partnership benefits. They understand that this information will be held confidential and will be subject to disclosure, other than stated above, in accordance with N.C. Gen. Stat. § 153A-98 or as amended.
  - (e) After termination with one's domestic partner, another "Affidavit of Domestic Partnership" cannot be filed until the conditions of an "Affidavit of Domestic Partnership" are satisfied with a subsequent domestic partner and twelve (12) months have passed between domestic partners.
  - (f) The employee of Buncombe County and the Domestic Partner, understand that falsification of information contained in the affidavit may lead to disciplinary action, up to and including termination of employment, in addition to an obligation to repay benefits received and possible charge of fraud.