

9/29/2009  
9/23/2009

74-R-09

**A RESOLUTION**

**Authorizing the City Manager to Expand the City of Evanston Benefits Program to Include Health Related Benefits, Including Insurance, to Same Sex Domestic Partners**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EVANSTON, COOK COUNTY, ILLINOIS:

**SECTION 1:** That the City Manager is hereby authorized to expand the City of Evanston Benefits Program, including Insurance, to include health related benefits to same sex domestic partners of elected officials and employees who qualify for such benefits pursuant to the City of Evanston Domestic Partner Benefits Policy relating to same sex domestic partners for employees, a copy of which is attached hereto as Exhibit A and incorporated herein by reference.

**SECTION 2:** Employees shall be allowed to enroll same sex domestic partners in health related benefits during open enrollment, which will occur from Monday, October 26, through Friday, November 6, 2009. After that time, employees may enroll domestic partners pursuant to guidelines established for all City employees.

**SECTION 3:** That this Resolution 74-R-09 shall be in full force and effect from and after its passage and approval in the manner provided by law.

  
Elizabeth B. Tisdahl, Mayor

Attest.

  
Rodney Greene, City Clerk

Adopted: September 29, 2009

EXHIBIT A

**City of Evanston Domestic Partner Benefits Policy**

## **Personnel Policy Manual – Domestic Partner Benefits Policy**

### **Policy Statement**

The City of Evanston seeks to promote acceptance of diversity in all its dimensions, including sexual orientation. In light of this goal, the City shall offer the same health related benefits, including group health and dental insurance, to same sex domestic partners of employees as offered to spouses of legally married employees, according to the provisions of this policy.

### **Domestic Partner Definition**

Domestic partners of current City employees shall be defined as persons who:

1. Are at least 18 years of age, and of the same gender.
2. Have a close, personal relationship.
3. Are legally competent to enter into a contract at the time the domestic partnership is registered with the City.
4. Are not legally married to any person and not related by blood to a degree that would prohibit legal marriage in the state in which they reside.
5. Are each other's sole domestic partner.
6. Share a permanent residence and intend to do so indefinitely.
7. Are jointly responsible for "basic living expenses", as defined below.

"Basic living expenses" means the cost of basic food, clothing, shelter, and any other expenses of a Domestic Partner. The individuals need not contribute equally or jointly to the cost of these expenses as long as they agree that both are responsible for the cost.

### **Registration of Domestic Partnership**

In order for a City employee to register a domestic partnership and obtain group health, dental, and other health related benefits, they must first complete an *Affidavit of Domestic Partnership*, and provide proof of domestic partnership by supplying copies of three of the five items listed below:

1. Joint lease, mortgage, or deed;
2. Joint ownership of vehicle;
3. Joint ownership of a checking account or credit account;
4. Designation of the domestic partner as beneficiary for the employee's life insurance or retirement benefits;
5. Shared household expenses such as utility bills.

Upon receipt of a properly completed and notarized *Affidavit of Domestic Partnership*, Human Resources will consider the domestic partnership registered as of the date of the signature on the affidavit.

## Personnel Policy Manual – Domestic Partner Benefits Policy

### Enrollment of Domestic Partners & Dependent Children

Once a domestic partnership has been registered, domestic partners and their dependent children are subject to the same enrollment rules and procedures as apply to other city employees. Domestic partners and their enrolled dependents receive the same or equivalent benefits as spouses and their enrolled dependents receive for group continuation health coverage through COBRA only if the employment relationship between the City of Evanston and the employee terminates.

### Termination of Domestic Partnership

City Employees must notify the Human Resources Department within thirty (30) days of any change in domestic partnership status that would make the domestic partner no longer eligible for benefits (e.g., a change in joint residency, etc.) by filing a *Statement of Termination of Domestic Partnership Affidavit*. The Statement of Termination shall affirm that the domestic partnership status is terminated as of the date of execution specified therein and that a copy has been mailed to the other party by the party authorizing the action. After such termination, another Affidavit of Domestic Partnership cannot be filed until after a Statement of Termination of Domestic Partnership has been filed with a Human Resources representative, unless such termination is due to the death of the domestic partner.

### Tax/Legal Implications for Domestic Partners & Dependent Children

Any employee who wishes to certify a domestic partner and/or their children as dependents for tax purposes is advised to consult with a tax advisor first.

The tax consequences of a domestic partnership are the responsibility of the employee, not the City. Under the Internal Revenue Code as of the date of this policy, an employee is not taxed on the value of benefits provided by an employer to an employee's spouse, dependent or qualifying relative. However, the IRS has ruled that a domestic partner does not qualify as a spouse.

The value of benefits provided to an employee's domestic partner (and the domestic partner's eligible children, if any) is considered part of the employee's taxable income, unless the employee's domestic partner qualifies as a dependent under Section 152 of the Internal Revenue Code.

The City of Evanston will treat the value of the benefits provided to the employee's domestic partner (and the domestic partner's eligible children, if any) as part of the employee's income and will withhold the taxes on the value of those benefits from the employee's paycheck. If the employee's domestic partner qualifies as a dependent under Section 152 of the Internal Revenue Code, the employee may file the proper documentation with the IRS and seek a refund for taxes withheld.

**Personnel Policy Manual –  
Domestic Partner Benefits Policy**

Note: Some courts have recognized non-marriage relationships as the equivalent of marriage for the purpose of establishing and dividing community property. A declaration of common welfare, such as the registration of a domestic partnership, may therefore have legal implications.



## DOMESTIC PARTNERSHIP AFFIDAVIT

### SECTION I

I, \_\_\_\_\_ certify that I, and \_\_\_\_\_  
Employee Name (Please print) Name of Domestic Partner (Please Print)

are domestic partners, and we:

8. Are at least 18 years of age, and of the same gender.
9. Have a close, personal relationship.
10. Are legally competent to enter into a contract at the time the domestic partnership is registered with the City.
11. Are not legally married to any person and not related by blood to a degree which would prohibit legal marriage in the state in which we reside.
12. Are each other's sole domestic partner.
13. Share a permanent residence and intend to do so indefinitely.
14. Are jointly responsible for "basic living expenses", as defined below.

"Basic living expenses" means the cost of basic food, shelter, and any other expenses of a Domestic Partner. The individuals need not contribute equally or jointly to the cost of these expenses as long as they agree that both are responsible for the cost.

### SECTION II

- A. I understand that this affidavit shall be terminated upon the death of my domestic partner or by a change of my circumstance attested to in this affidavit.

I agree to notify my Human Resources representative if there is any change of circumstances attested to in this affidavit within thirty (30) days of change by filing a Statement of Termination of Domestic Partnership.

- B. After such termination, I understand that another Affidavit of Domestic Partnership cannot be filed until after a Statement of Termination of Domestic Partnership has been filed with my Human Resources representative, unless such termination is due to the death of my domestic partner.

### SECTION III

We understand that this information will be held confidential and will be subject to disclosure only upon our express written authorization or if otherwise required by law.

We understand that this declaration of responsibility for our common welfare may have legal implications under state law.

**DOMESTIC PARTNERSHIP AFFIDAVIT**

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**Employee Name** \_\_\_\_\_

We understand that a civil action may be brought against us for any losses, including reasonable attorney's fees, because of a false statement contained in this affidavit of Domestic Partnership.

We also certify under penalty of perjury, under laws of the State of \_\_\_\_\_, that the foregoing is true and correct.

I, the undersigned employee, understand that willful falsification of information on this affidavit may lead to disciplinary action, up to and including discharge from employment.

\_\_\_\_\_  
Signature of Employee

\_\_\_\_\_  
Signature of Spouse/Domestic Partner

\_\_\_\_\_  
Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Notary Public Section:

State of Illinois, County of \_\_\_\_\_.

This instrument was acknowledged before me on \_\_\_\_\_

\_\_\_\_\_ (date) by \_\_\_\_\_ (name of person).

(seal)

\_\_\_\_\_  
signature of notary public



## Statement of Termination of Domestic Partnership Affidavit

I, \_\_\_\_\_ certify that I, and \_\_\_\_\_  
Employee Name (Please print) Name of Domestic Partner (Please Print)

are no longer domestic partners, and that this termination of our domestic partnership is effective as of the date this form is signed below. I affirm that a copy of this form will be mailed by me to the former domestic partner named above.

I understand that this information will be held confidential and will be subject to disclosure only upon my express written authorization or if otherwise required by law.

I understand that this declaration may have legal implications under state law.

I understand that a civil action may be brought against me for any losses, including reasonable attorney's fees, because of a false statement contained in this affidavit of Termination of Domestic Partnership.

I also certify under penalty of perjury, under laws of the State of \_\_\_\_\_, that the foregoing is true and correct.

I, the undersigned employee, understand that willful falsification of information on this affidavit may lead to disciplinary action, up to and including discharge from employment.

\_\_\_\_\_  
Signature of Employee

Notary Public Section:

State of Illinois, County of \_\_\_\_\_.

This instrument was acknowledged before me on \_\_\_\_\_

\_\_\_\_\_ (date) by \_\_\_\_\_ (name of person).

(seal)

\_\_\_\_\_  
signature of notary public