Attachment 2

Coverage of Children of Same-Sex Domestic Partners Fact Sheet for Tribal Employees

- Employees can cover children of their same-sex domestic partner as "stepchildren" under their Federal Employees Health Benefits (FEHB) plan beginning January 1, 2014.
- A domestic partnership is defined as a committed relationship between two adults, of the same sex, in which the partners:
 - Are each other's sole domestic partners and intend to remain so indefinitely;
 - Maintain a common residence and intend to continue the arrangement indefinitely;
 - Are at least 18 years of age and mentally competent to consent to contract;
 - Share responsibility for a significant measure of each other's financial obligations;
 - Are not married or joined in a civil union to anyone else;
 - Are not a domestic partner of anyone else;
 - Are not related in a way that, if they were of opposite sex, would prohibit legal marriage in the U.S. jurisdiction in which the domestic partnership was formed.
- The employee must provide a Declaration of Domestic Partnership (your tribal employer can give you a copy) establishing fulfillment of the above requirements and in which the employee certifies:
 - that they understand that falsification of the documentation may lead to disciplinary action; and
 - that they would marry but for the failure of their state of residence to permit same-sex marriage.
- The employee does not need to meet any further requirements (e.g. state law requirements for registered domestic partners) for a domestic partnership besides those listed above. The completed Declaration of Domestic Partnership establishes employee eligibility for this benefit. Contact your tribal employer for a copy of the Declaration of Domestic Partnership. Your tribal employer will advise you of other procedures for electing this benefit.
- Employees are strongly encouraged to submit a Tax Certification as well. Contact your tribal employer for a copy of the Tax Certification. While not a requirement for covering the child, failure to submit a Tax Certification will result in taxation of the coverage provided to the newly eligible stepchild unless a Tax Certification is received by tribal employer stating the newly eligible stepchild is a tax dependent.
 - If the newly eligible stepchild is considered a tax dependent, there will be no changes for the employee
 - If the stepchild is not considered a tax dependent of the employee, the employee will be taxed on the fair market value of the stepchild's coverage.

Federal Employees Health Benefits

• What do I need to do to elect this benefit for my stepchild?

Employees: You must submit the Declaration of Domestic Partnership to your tribal employer. You have up to 60 days from this time to change enrollment to add the stepchild to FEHB. The change will take effect on the first day of the pay period that includes the day the tribal employer receives the Declaration of Domestic Partnership.