

Attachment 2

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

- Employees and annuitants who would marry their same-sex domestic partners but live in states that do not permit same-sex marriage can cover children of their same-sex domestic partner as “stepchildren” under their Federal Employees Health Benefits (FEHB) plan or Federal Employees Dental and Vision (FEDVIP) plan beginning January 1, 2014.
- An employee or annuitant will only be permitted to cover the stepchild if he or she lives in a state that does not permit same-sex marriage.
- For mid-year enrollments, the determination of the status of the law of the state in which the employee or annuitant lives will be made as of the date the employee or annuitant notifies his her or her employing agency/retirement system of the desire to cover the child.
- For enrollments in January of 2014 and for future Open Season enrollments, the status of the law of the state in which the employee or annuitant lives as of the day before the beginning of Open Season will determine whether the child is eligible to be covered.
- 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/annuitant must provide a Declaration of Domestic Partnership (your employing office or retirement system can give you a copy) establishing fulfillment of the above requirements and in which the employee/annuitant 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 or annuitant 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. For employees and annuitants living in states that do not permit same-sex marriage, the completed Declaration of Domestic Partnership establishes employee or annuitant eligibility for this benefit. Contact your employing office or retirement system for a copy of the Declaration of Domestic Partnership. Your employing office or retirement system will advise you of other procedures for electing this benefit.

- Employees and annuitants (except annuitants who are only enrolled in FEDVIP) must also submit a Tax Certification. Contact your employing office or retirement system for a copy of the Tax Certification. A Tax Certification is not a requirement for covering the child; failure to submit a Tax Certification will result in taxation of the coverage provided to the stepchild. Employees and annuitants need to submit a new Tax Certification to the employing office or retirement system if the child's tax dependent status changes.
 - If the stepchild is considered a tax dependent, there will be no changes for the employee/annuitant.
If the stepchild is not considered a tax dependent of the employee/annuitant, the employee or annuitant will be taxed on the fair market value of the stepchild's coverage.
- If the employee/annuitant has already completed a declaration of domestic partnership for Federal Long Term Care Insurance Program (FLTCIP), they must still file a new declaration for FEHB or FEDVIP to cover the stepchild under FEHB or FEDVIP because the declarations are different.
- The child will only be permitted to continue to be covered under the enrollment as a stepchild in subsequent plan years if, on the day before the beginning of Open Season for the following plan year, the enrollee lives in a state that does not permit same-sex marriage. It will be the enrollee's responsibility to notify the employing office or retirement system in the event that the child is not eligible to be covered in the following year (which may occur either because the enrollee moves to a new state mid-year or because the law changes in the enrollee's state of residence). OPM will maintain a current list of states that permit same-sex marriage on its website. A stepchild will be able to continue coverage in the following plan year only if the enrollee's state of residence does NOT appear on this list as of the day before the beginning of Open Season. If the enrollee's state of residence appears on the list, the only way the child can be covered in the following plan year is if the enrollee and same-sex domestic partner are married.
- A child's continuing eligibility for coverage as a stepchild for the remainder of a particular plan year will not be affected by a mid-year change to a state's marriage law or by the couple's relocation to a different state. However, it should be noted that if the enrollee marries his or her same-sex domestic partner mid-year after the state authorizes same-sex marriage or after a mid-year move to a state in which same-sex marriage is authorized, the enrollee should notify his or her employing office or retirement system; the child will automatically be considered the enrollee's tax dependent and there will no longer be any potential tax consequences associated with coverage of the child.

Federal Employees Health Benefits

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

For an effective date of coverage on January 1, 2014:

Employees: The employing office must receive your Declaration of Domestic Partnership by January 11, 2014.

Annuitants: The retirement system must receive the Declaration of Domestic Partnership by January 31, 2014.

For an effective date of coverage after January 1, 2014:

Employees and Annuitants: You must submit the Declaration of Domestic Partnership to your employing office or retirement system. 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 employing office/retirement system receives the Declaration of Domestic Partnership.

Federal Employees Dental/Vision Program

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

For an effective date of coverage on January 1, 2014:

Employees and annuitants: You must make an Open Season change to your enrollment and add your stepchild by contacting BENEFEDS. You can enroll during Open Season from November 11-December 9, 2013 or as a 2014 belated enrollment Open Season change through March 9, 2014. Premiums will need to be paid back to January 1 if the employee or annuitant elects a belated Open Season enrollment change.

For employees/annuitants who are not currently enrolled in FEDVIP, they MUST elect FEDVIP coverage as an Open Season change or as a 2014 belated Open Season change.

For an effective date of coverage after January 1, 2014:

Employees and annuitants: You must submit the Declaration of Domestic Partnership to your employing office or retirement system. You have up to 60 days from this time to change enrollment by contacting BENEFEDS to add the stepchild to FEDVIP. The change will take effect on the first day of the pay period following the one in which BENEFEDS receives the change request.