IOWA | Department of Administrative Services

KIM REYNOLDS, GOVERNOR
CHRIS COURNOYER, LT. GOVERNOR

MARK CAMPBELL, DIRECTOR

Declaration of Domestic Partnership 2027 Open Enrollment

	Last Name	First Name	MI	Date of Birth	Last Four of SSN
Employee					
Domestic Partner					

Complete the following if you are adding the domestic partner's eligible dependents. Do **not** include your biological children.

Eligible dependents of the Domestic Partner	Date of Birth	Enroll in Medical	Enroll in Dental
		☐	☐
		☐	☐
		☐	☐
		☐	☐

Declaration:

- We are each other's sole domestic partner and intend to remain so indefinitely and are responsible for our common welfare.
- We maintain a common residence, and it is our intent to continue to do so.
- We agree to financially support each other by being jointly responsible for each other's necessities, including without limitation, food, clothing, housing, and medical care.
- We are not legally married, legally separated from, or in a domestic partnership with anyone else.
- We are at least 18 years of age or older and are mentally competent to consent to a contract.
- We are not related by blood closer than would bar marriage in our state of residence.
- We understand that willful falsification of information herein may lead to disciplinary action, loss of benefits coverage, and/or the recovery of the cost of benefits received related to such falsification.
- We understand that any person, employer, or company who suffers any loss because of false statements contained in this Declaration may bring civil action against either or both of us to recover their losses, including reasonable attorney fees.
- We understand that this Declaration may have legal implications which may need competent legal and accounting advice.

Tax Consequences:

☐ Yes, my domestic partner qualifies as my dependent for federal income tax purposes as defined in Internal Revenue Code § 152. I understand that based on the above statements, the state will consider the above person as my dependent for income tax purposes.

NEW! If yes, documentation is required. Submit a copy of the Form 1040 from your prior year's federal tax return with your domestic partner's name listed. Sensitive information can be redacted.

☐ No, my domestic partner does not qualify as my dependent for federal income tax purposes. I understand that I cannot submit claims for Health Care or Dependent Care Flexible Spending Account expenses of my domestic partner or my domestic partner's children.

If your domestic partner does not qualify as your tax dependent, per the IRS, you will be taxed on the fair market value for the domestic partner's coverage. This excess value will be included in your gross income.

For additional information about tax consequences, refer to Tax Treatment of Health and Dental Insurance. If you have any questions, contact your tax advisor or your Human Resources Associate (HRA).

Documentation to Verify Domestic Partnership:

NEW! Documentation is needed to verify your domestic partnership. Submit one form of documentation establishing current domestic partnership status, which includes both your names, a common address and is dated within the past six months, such as a joint household bill or joint bank/credit statement. If you don't have a joint household bill, we may accept two separate household bills with a common address and dated within the past six months. Sensitive information can be redacted.

Your Action is Needed:

To enroll your domestic partner and/or domestic partner's children in medical and/or dental insurance for 2027, **please return the following to your HRA by October 23, 2026**:

- Completed *Declaration of Domestic Partnership 2027 Open Enrollment* Form
- If your domestic partner qualifies as your dependent for federal income tax purposes, documentation is required.
- A joint household bill establishing current domestic partnership status

Documentation must be submitted annually for a domestic partner and/or domestic partner's children to be enrolled in medical and/or dental insurance. **If all required documentation is not submitted by October 23, 2026, your domestic partner and/or domestic partner's children will be removed from your coverage on December 31, 2026**.

Important:

If at any time during the year, your domestic partner and/or domestic partner's children are no longer eligible for coverage due to a qualifying life event or the domestic partner relationship terminates, the employee must complete the appropriate form to cancel or terminate the domestic partnership. **It is your responsibility** to notify your HRA in writing within 30 calendar days and submit a benefit change in Workday. Taxables will be removed effective the first of the month following the notification in writing to your HRA.

COBRA:

COBRA rights will not be extended to a domestic partner and/or domestic partner's children, if the relationship terminates, if the employee terminates from state employment, or if the domestic partner's children experience a qualifying life event that makes them ineligible for the employee's coverage.

For additional information, refer to Domestic Partner Benefits.
If you have any questions, please contact your Human Resources Associate (HRA).

Certification:

I am providing this information to my employer for insurance enrollment and tax reporting purposes. By signing and submitting this form, we certify that all of the statements on this form are true. I understand that my employer will rely on this information to calculate the taxability of coverage provided for domestic partner and/or domestic partner's children. I understand that falsely certifying dependency status may result in adverse tax consequences and potential charges of tax fraud.

If my domestic partner's and/or domestic partner's children's status changes, I will notify my employer immediately by submitting that information in writing to my HRA. I understand that taxables will only be removed upon my notification in writing to my HRA of the status change.

Employee Signature: _____ Date: _____

Domestic Partner Signature: _____ Date: _____