

#### DOMESTIC PARTNERSHIP BENEFITS POLICY

Skidmore College recognizes same or opposite sex domestic partners of their employees as spousal equivalents for certain benefits, to the extent permitted by law. In addition, dependent children of qualified domestic partners will be eligible for those benefits on the same basis as children of eligible employees. These benefits may include:

- Participation in the College's health care program for non-union employees subject to meeting specific dependency criteria established by carriers. Please note that MVP Health Plan does not currently cover children of domestic partners;
- Tuition benefits;
- College ID card privileges; and
- Consideration of requests for personal leave in the case of death or serious illness of a partner or dependent children.

Please review the following to understand how each benefit affects eligible employees: (see the following eligibility chart)

### Health Care Coverage

Skidmore College will extend health care coverage to the same or opposite sex domestic partners of benefit eligible employees. Employees and domestic partners must certify their relationship by completing an Affidavit of Domestic Partnership. Dependent children of qualified domestic partners may also be eligible for participation in health care coverage up to age 26 as long as they do not have healthcare benefits available through another employer other than as the dependent of a parent. An Eligibility Certification for Dependent Children of Domestic Partnership should be completed to apply for dependent coverage. The employee and domestic partner may also be required to complete additional information for the healthcare provider of choice. Currently providers of non-union employees recognize this benefit to the extent outlined above.

The College will contribute to the cost of a health care plan on the same basis as full- or part-time benefit eligible employees. As required under federal and state regulations, additional premium cost incurred by the College as a direct result of enrolling a domestic partner and his or her child(ren) will result in a taxable benefit to the employee. In addition, it will be the employee's responsibility to contribute his/her amount of employee cost sharing based on their plan and coverage level of choice for the salary band the first of each year.

### Dental Plan Coverage

Skidmore College will extend dental plan coverage to the same or opposite sex domestic partners of benefit eligible employees. Employees and domestic partners must certify their relationship by completing an Affidavit of Domestic Partnership. Dependent children of qualified domestic partners may also be eligible for participation in health care coverage up to age 20 or through age 26 if they are full-time students. An Eligibility Certification for Dependent Children of Domestic Partnership should be completed to apply for dependent coverage. The employee and domestic partner may also be required to complete additional information for the dental plan provider of choice.

The College will not contribute to the cost of a dental plan for employees. It will be the employee's responsibility to contribute his/her amount of premium based on the plan and coverage level elected.

### **Tuition Benefits**

Skidmore College will extend the Internal Tuition Benefit, External Tuition Grant Program, and The Tuition Exchange Program to qualified domestic partners and his or her dependent children on the same basis as other benefit eligible employees. Waiting periods for participation, if any, will apply. As required under federal and state regulations, the value of the tuition benefit will be taxable income to the employee.

## College ID Card Privileges

Skidmore College will issue a qualified domestic partner a College identification card on the same basis as a married spouse. This card may be used toward library privileges and/or sports facility access.

### Personal Leave

Skidmore College will consider an employee's requests for personal leave in the case serious illness of a qualified domestic partner and his or her dependent child(ren).

### Bereavement Leave

Skidmore College will consider an employee's request for bereavement leave for a qualified domestic partner and/or family on the same basis they would for a married spouse.

Please see the <u>Affidavit of Domestic Partnership</u> for details regarding eligibility and required documentation.

An employee who has a qualified domestic partner covered by their healthcare plan will be responsible for imputed income. Please see the <u>Domestic Partner Taxable Income chart</u>.

Please see the <u>Domestic Partner Dependent Children Eligibility</u> form to add any children of your domestic partner.

For additional information, contact Human Resources at 518-580-5800.

# EMPLOYEE ELIGIBILITY FOR DOMESTIC PARTNERSHIP BENEFITS

Employee Status	Health Care Coverage (for non-union employees)	Dental Plan Coverage (for non-union employees)	Tuition Programs	College ID Program	Personal and/or Bereavement Leave
Full-time non-union employees who are eligible to participate in the Flexible Benefits Program and full-time union employees	College will contribute cost of adding domestic partner/ dependent coverage. The cost of any additional health care premiums will be taxable income to employee. Employee will contribute cost sharing amount based on plan, coverage and salary band as appropriate.	Domestic partner and dependent may be a covered dependent of employee Employee pays full premium.	Domestic partner and/or dependent may participate in Tuition Programs on the same basis as employee. The value of tuition will be taxable income to employee.	Domestic partner is eligible for College ID Program	Employee is eligible
Full-time Union employees	N/A	N/A	Domestic partner and/or dependent may participate in Tuition Programs on the same basis as employee. The value of tuition will be taxable income to employee.	Domestic partner is eligible for College ID Program	Employee is eligible
Shared Appointments	College will contribute prorated cost of adding domestic partner/ dependent coverage. The prorated cost of additional health care premiums will be taxable income to employee. Employee will contribute prorated cost sharing amount based on plan, coverage and salary band.	Domestic partner and dependent may be a covered dependent of employee Employee pays full premium.	Domestic partner and/or dependent may participate in Tuition Programs on the same basis as employee. The value of tuition will be taxable income to employee.	Domestic partner is eligible for College ID Program	Employee is eligible
Part-time non-union employees working at least 1,365 hours/year Working a 12 month appointment	College will contribute cost of adding domestic partner/ dependent coverage. The cost of additional health care premiums will be taxable income to employee. Employee will contribute cost sharing amount based on plan, coverage and salary band.	Domestic partner and dependent may be a covered dependent of employee Employee pays full premium.	Domestic partner and/or dependent may participate in Tuition Programs on the same basis as employee. The value of tuition will be taxable income to employee.	Domestic partner is eligible for College ID Program	Employee is eligible
Full- or part-time non- union temporary employees who are not eligible to participate in the Flexible Benefits Program	Employee will be responsible for paying the additional premium cost to add a domestic partner/ dependent to their health care plan.	After one year of employment, domestic partner and dependent may be a covered dependent of employee Employee pays full premium.	Not eligible to participate in Program	Domestic partner is eligible for College ID Program	Employee is eligible
Part-time employees working less than 1,365 hours/year or working less than a 12 month appointment	After one year of employment, employee will be responsible for paying any additional premium cost to add a domestic partner / dependent to their health care plan.	After one year of employment, domestic partner and dependent may be a covered dependent of employee Employee pays full premium.	Not eligible to participate in Program	Domestic partner is eligible for College ID Program	Employee is eligible