

RESOLUTION NO. 5208

ADOPTION OF A DOMESTIC PARTNER STATEMENT AND POLICY FOR
CHAMPAIGN COUNTY, ILLINOIS

WHEREAS, the County of Champaign seeks to promote acceptance of diversity in all its dimensions, including sexual orientation; and

WHEREAS, the County of Champaign would like to adopt a policy which would send a message of inclusiveness to current County employees and the community; and

WHEREAS, several local public and private employers in Champaign County extend benefits to domestic partners; and

WHEREAS, the County of Champaign believes it is in the best interest of its current and prospective employees that the benefits provided by the County to domestic partners are the same benefits as provided to spouses of legally married employees.

NOW THEREFORE BE IT RESOLVED that the Champaign County Board adopt the following Domestic Partner Statement and Policy for Champaign County, Illinois:

1. The definition of Domestic Partners are persons who:
 - Are at least 18 years of age.
 - Are competent to contract at the time the domestic partnership statement is completed.
 - Are not legally married to any person and not related in any way that would prohibit marriage in our state of operation.
 - Are each other's sole domestic partner.
 - Share permanent residence.

2. Domestic partners must have at least three of the following:
 - Joint lease, mortgage, or deed on which both the employee and his/her partner are identified as owners or tenants
 - Joint ownership of vehicle
 - Joint ownership of a checking account or credit account
 - Designation of the domestic partner as beneficiary for the employee's life insurance or retirement benefits.
 - Shared household expenses.

3. Registration of a domestic partnership will be required for coverage under the group health, dental, vision and dependent life insurance.

- An employee who wishes to register a domestic partnership needs to contact the Deputy County Administrator for Personnel for information and the Registration of Domestic Partnership Affidavit form. Upon receipt of a properly completed form, the County will consider the Partnership registered as of the date of the signature on the form.
- Children of domestic partners are eligible for benefits under the same conditions as are the children of employees' legal spouses.
- Enrollment of domestic partners and eligible dependent children is subject to the same rules as enrollment of other dependents.
- 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 and/or individual conversion.
- An employee may terminate a domestic partnership within thirty days of its termination by contacting the Deputy County Administrator for Personnel for an Affidavit of Termination of Registered Domestic Partnership. The employee must then wait six months from the date of the completion of the Affidavit before registering another domestic partnership, except in either of the following cases:
 - (a) The employee is registering the same domestic partnership within thirty days notification of the termination of that domestic partnership, or
 - (b) the employee's former domestic partnership was dissolved through the death of the employee's domestic partner.

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

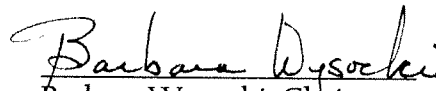
5. The value of benefits provided to an employee's domestic partner (and the domestic partner's eligible children, if any) is considered part of the employee's taxable income, unless the employee's domestic partner qualifies as a dependent under Section 152 of the Internal Revenue Code. This company (Champaign County) 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 employee's paychecks. If the employee's domestic partner qualifies as a dependent under Section 125 of the Internal Revenue Code, the employee may file the proper documentation with the IRS and seek a refund for taxes withheld.


6. 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. In addition, any employee who registers as a domestic partner pursuant to this policy is advised that this policy is not intended or written to be used, and cannot be used (i) to avoid any penalties imposed under the Internal Revenue Code or (ii) to promote, market or recommend to another party any transaction or matter addressed herein. Any employee who registers as a domestic partner pursuant to this policy should seek advice based on his or her particular circumstances from an independent tax advisor.

7. Questions regarding this policy should be directed to the Deputy County Administrator for Personnel.

8. This Resolution shall not take effect until December 1, 2006.

PRESENTED, ADOPTED, APPROVED and RECORDED this 26th day of January, A.D. 2006.


Barbara Wysocki, Chair
County Board
Champaign County, Illinois

ATTEST: 
Mark Shelden, County Clerk
and ex-officio Clerk of the
Champaign County Board