

INTRODUCTION

In compliance with [Los Angeles City Charter Section 1024](#), the City does not discriminate in the provision of employee benefits between employees with spouses and employees with domestic partners and offers domestic partners of City employees, and their domestic partners’ children, equal access to:

- LAwell Program medical, dental, vision, or life insurance
- Labor union or association benefits
- Employment leaves such as for family illness or bereavement
- Retirement benefits *(Requires a separate filing with either your retirement agency -the Los Angeles City Employees’ Retirement System (LACERS) or Los Angeles Fires and Police Pensions (LAFPP) – or the State of California)*

To obtain these benefits, you must submit proof that you and your partner are in a domestic partnership as attested by both parties through: **Form**

	Form	Application
1	A registered State of California Declaration of Domestic Partnership Form	Universal. Applies to all employee benefits.
2	A signed City Declaration of Domestic Partnership Affidavit (May 2021) that has been submitted to and accepted by the City of Los Angeles, Personnel Department Employee Benefits Division.	Active Employee benefits <u>only</u>
3	A Los Angeles City Employees’ Retirement System (LACERS) or Los Angeles Fires and Police Pensions (LAFPP) affidavit	Retirement benefits <u>only</u>

In this packet:

- HOW AND WHERE TO REGISTER
- FEDERAL AND STATE IMPLICATIONS/EXCEPTIONS
- MARRYING YOUR DOMESTIC PARTNER
- WHEN TO ENROLL OR ACCESS BENEFITS
- WHEN TO TERMINATE YOUR DOMESTIC PARTNER BENEFITS
- WHERE TO OBTAIN FORMS & INFORMATION

HOW AND WHERE TO REGISTER

1. State of California Registration

A registered State of California Declaration of Domestic Partnership functions similarly to a marriage certificate, and can be universally accepted as proof of your relationship. The State of California Declaration of Domestic Partnership form is available on the Secretary of State’s website at sos.ca.gov/dpregistry.

State registration applications: State registration applies universally to all available LA City benefits.

City of Los Angeles – Personnel Department
Domestic Partnership Filing Information, Rules, and Requirements

2. Personnel-EBD Registration

A registered Personnel-EBD Domestic Partnership provides proof of relationship for the provision of active employee benefits only. Download the new Declaration of Domestic Partnership Affidavit (revised May 2021) here: KeepingLAwell.com/dp-forms.

Personnel-EBD registration applications: The Personnel-EBD Domestic Partner affidavit only applies to **active** employee benefits, including LAwell benefits, union/association benefits, and employment leaves.

PERSONNEL-EBD (CITY) FILING INSTRUCTIONS

Step 1. Submit the Declaration of Domestic Partnership Affidavit (revised May 2021).

The new Declaration of Domestic Partnership Affidavit (revised May 2021) requires that you and your domestic partner attest to various statements about your relationship. Only the completed affidavit is required; no supporting documentation or additional requirements apply. Note that Personnel-EBD will also accept any previous version of the City's Domestic Partner affidavit for a 12-month period, or until April 30, 2022. Starting May 1, 2022, only the Declaration of Domestic Partnership Affidavit (revised May 2021) will be accepted.

Download the new Declaration of Domestic Partnership Affidavit (revised May 2021) here: KeepingLAwell.com/dp-forms

Submit the completed form and documentation to:

Personnel Department, Employee Benefits Division
200 N. Spring Street, Room 867
Los Angeles, CA 90012

Or via email to per.empbenefits@lacity.org

Step 2. Receive a letter from the Personnel-EBD

Once your Declaration of Domestic Partnership has been processed, you will receive an approval letter stating the effective date of your domestic partnership. If your domestic partnership is denied, you will receive a denial letter stating the reason for the denial.

Step 3. Keep a copy of your letter of approval for your records

You may share your letter of approval with your employing department or other City entities to document the domestic partnership you have on file with Personnel-EBD. *However, please be aware that establishing your domestic partnership with Personnel-EBD does NOT establish your domestic partnership for the purpose of pension/retirement benefits – please consult LACERS and LAFPP for details regarding their requirements.*

3. Retirement (LACERS or Pensions) Registration

Both LACERS and LAFPP have their own domestic partner filing requirements. You can visit their websites for more information:

- LACERS: <https://www.lacers.org/domestic-partnerships-divorce>
- LAFPP: <https://www.lafpp.com/post/domestic-partnerships>

City of Los Angeles – Personnel Department
Domestic Partnership Filing Information, Rules, and Requirements

Retirement registration applications: LACERS and LAFPP affidavits apply to the provision of their respective retirement benefits only.

FEDERAL AND STATE IMPLICATIONS/EXCEPTIONS

TAXES

Under federal tax law, pre-tax dollars cannot be used to purchase benefits for a domestic partner or their children. Unless your partner and the partner's children meet an exception, you pay your share of the coverage cost with after-tax dollars. The amount the City pays toward the cost of your domestic partner's coverage will be taxable as regular income on 24 paychecks per year.

Under California state law, pre-tax dollars can be used to purchase health or dental coverage for a domestic partner and/or their dependents, if your domestic partnership meets eligibility requirements and is registered with the State of California. Employees who file their domestic partnership using the City Affidavit of Domestic Partnership (May 2021) form are not recognized by the California State Franchise Tax Board and cannot use pre-tax dollars.

If you meet the State's definition and register with that agency, please send a copy of the resulting "Certificate of Registration of Domestic Partnership" to the Personnel Department Employee Benefits Division in order to remove the state income tax liability associated with covering your domestic partner and/or your domestic partner's eligible dependents under your benefits. Registration with the Secretary of State will not have any impact upon the federal income tax liability associated with covering these dependents.

Information about registering with the State of California can be obtained by contacting its Los Angeles Office at 300 South Spring Street, Room 12531, Los Angeles, CA 90013 or calling that office at 213-897-3062. In addition, the Secretary of State's website contains detailed information about its Domestic Partner Registry, the legislation, forms and frequently asked questions. Please visit sos.ca.gov/dpregistry/index.htm.

Any questions regarding the tax consequences of adding a domestic partner or the child of a domestic partner to your health/dental plan should be directed to a tax professional.

OTHER INTERNAL REVENUE SERVICE (IRS) APPLICATIONS

Domestic Partners (both State and City filings) are not recognized by federal law, and as such the following apply:

- **Imputed Income**

The portion of employer-paid premiums towards the health and dental coverage for domestic partners and domestic partners' children are calculated and reported as imputed income to the IRS. The calculation of imputed income amounts will be displayed on employee paystubs and on their W2 tax form.

- **Tax-advantaged accounts**

Employees using IRS tax-advantaged accounts (including LAwell's Healthcare and Dependent Care accounts) cannot claim expenses toward domestic partner or domestic partners' children care unless the dependent also meets the definition of an IRS tax dependent.

Domestic Partnership Filing Information, Rules, and Requirements

Any questions regarding the tax consequences of adding a domestic partner or the child of a domestic partner to your health/dental plan should be directed to a tax professional.

SOCIAL SECURITY AND MEDICARE BENEFITS

Federal law does not recognize domestic partners (both State and City filings) and domestic partners cannot share employment history/contribution credits towards Social Security and Medicare benefit eligibility in the same manner as a married couple. For more information on Social Security and Medicare benefits, please visit www.ssa.gov and www.medicare.gov respectively.

MARRYING YOUR DOMESTIC PARTNER

If you marry your domestic partner and want to take advantage of the pre-tax and other benefits permitted by federal law to married couples that are not permitted to domestic partners, you must notify the Employee Benefits Division with your applicable proof of marriage/termination of domestic partnership to make changes prospectively. Retroactive changes to pre-tax benefits are not allowed under any situation. Any questions regarding tax consequences or adjusting tax filing should be directed to a tax professional.

Additionally, changes to LAwell coverages must occur within LAwell program rules and generally require notification within thirty (30) days for a qualifying life event change.

WHEN TO ENROLL OR ACCESS BENEFITS

LAWELL COVERAGE

Employees who are eligible for LAwell benefits may enroll yourself and your domestic partner and their dependent children in a health and/or dental plan at one of the following times:

- Within 60 days of your employment date;
- During an annual Open Enrollment Period (typically October 1 – 31) *or* within 30 days of a qualifying life event;
- Within 30 days of your meeting the domestic partner definition;
- Within 60 days of your transferring from the Department of Water and Power.

If you do not add your domestic partner and/or their dependent children to your health and/or dental plan within the above timeframes, you must wait until the next Open Enrollment Period to do so.

OTHER CITY BENEFITS

- Employment Leaves

Employees may take family illness, bereavement, and other applicable leaves – subject to approval by their department and all other applicable policies – for situations related to their domestic partnership. Both the State and City filings can be used as proof of a valid domestic partnership for these applications.

Represented employees should review their MOU for further details an applications: <https://cao.lacity.org/mous/index.htm>

Non-represented employees should review the Los Angeles Administrative Code for further details, including the Leave of Absence section noted in Division 4, Chapter 2, Article 10 https://codelibrary.amlegal.com/codes/los_angeles/latest/laac/0-0-0-10114

Domestic Partnership Filing Information, Rules, and Requirements

- **Sworn Association Health/Dental benefits**

For enrollment into health or dental coverage in a sworn Association or Union offered plan, contact the organization for details on when you can enroll. Both the state and City filings can be used as proof of a valid domestic partnership for Association or Union coverages.

Contact the following associations for further details:

- Los Angeles Police Relief Association (LAPRA): 213-674-3701
- Police Protective League (PPL): 213-251-4554
- Los Angeles Firemen’s Relief Association (LAFRA): 866-995-2372
- United Firefighters of Los Angeles City Fire Foundation (UFLAC): 213-977-9014

- **Civilian Union and Association benefits**

For enrollment into domestic partner applicable coverage offered by your Union or other association, contact the organization for details. Proof of your domestic partnership will be subject to their rules and requirements, which may vary.

- **Retirement Benefits** For retirement benefits, you must separately file with your applicable retirement agency as both LACERS and LAFPP have their own domestic partner filing requirements. You can visit their websites for more information:

- LACERS: <https://www.lacers.org/domestic-partnerships-divorce>
- LAFPP: <https://www.lafpp.com/post/domestic-partnerships>

WHEN TO TERMINATE YOUR DOMESTIC PARTNER BENEFITS

If you and your domestic partner no longer meet the definition of domestic partnership per your registration requirements, you must notify the applicable agency to file a termination of domestic partnership under that agency’s rules. Additionally, you must separately contact each applicable benefit provider to terminate any active coverage for your domestic partner and their children.

LAWELL BENEFITS

- City registration

1. You must notify the City within thirty (30) days by filing a Statement of Termination of Domestic Partnership with the Personnel Department’s Employee Benefits Office.
2. You must separately and subsequently disenroll your domestic partner and their children from all application coverages by reporting a qualifying life event within thirty (30) calendar days through keepingLawell.com or by calling 888-4LA-WELL.

Note: If you fail to remove an ineligible domestic partner from your health/dental plan, you may be responsible for repayment of the City’s portion of the premiums retroactive to the date of ineligibility, as well as the cost of medical services provided to ineligible dependents, to the extent possible under law; and your domestic partner will not be offered an opportunity to continue their coverage in the health/dental plan at their own expense as provided for in the Consolidated Omnibus Budget Reconciliation Act of 1986 (COBRA).

If you fraudulently obtain LAwell program benefits for yourself or your dependents, you will be required to pay any costs of any benefits that were paid on your behalf; you will have your coverage retroactively terminated; and at the sole discretion of the City of Los Angeles, you may also be subject to disciplinary action including but not limited to discharge.

Domestic Partnership Filing Information, Rules, and Requirements

You may not file another Affidavit of Domestic Partnership until at least six (6) months after you have filed your Statement of Termination of the previous domestic partnership.

- State registration
 1. You must contact the Secretary of State and complete the termination of domestic partnership process in accordance with state rules and regulations.
 2. You must separately and subsequently dis-enroll your domestic partner and their children from all application coverages by reporting a qualifying life event within thirty (30) calendar days of the effective date of your state termination through keepingLAwell.com or by calling 888-4LA-WELL.

BENEFICIARY DESIGNATIONS

- Submitting this termination form will not change any beneficiary designations you may have made which named your former domestic partner as beneficiary under your benefits. To update your LAwell beneficiary information, go to keepingLAwell.com. You can also call the Benefits Service Center at 833-4LA-WELL (833-452-9355).

ALL OTHER BENEFITS

- You must follow the applicable termination rules for each benefit. Contact the applicable benefit provider or organization for further details.

WHERE TO OBTAIN FORMS & INFORMATION

For forms or to obtain additional information regarding domestic partner benefits, visit the following for the applicable form:

	Form	Application	Website/Contact info
1.	State of California Declaration of Domestic Partnership Form	Universal. Applies to all employee benefits.	Secretary of State’s website at sos.ca.gov/dpreistry
2.	City Affidavit of Domestic Partnership (May 2021)	Active Employee benefit <u>only</u>	Declaration of Domestic Partnership Affidavit (revised May 2021) here: KeepingLAwell.com/dp-forms Or call the Personnel Department’s Domestic Partner Benefits Coordinator at 213-978-1591, Monday through Friday between the hours of 8:00 a.m. and 4:00 p.m.
3.	Los Angeles City Employees’ Retirement System (LACERS) affidavit	Civilian retirement benefits <u>only</u>	LACERS www.lacers.org/domestic-partnerships-divorce
	Los Angeles Fires and Police Pensions (LAFPP) affidavit	Sworn retirement benefits <u>only</u>	LAFPP: www.lafpp.com/post/domestic-partnerships

City of Los Angeles – Personnel Department
Domestic Partnership Filing Information, Rules, and Requirements