

MTA Business Service Center
333 W. 34th Street
New York, NY 10001-2402
646-376-0123



Metropolitan Transportation Authority

Business Service Center

DOMESTIC PARTNER PACKAGE

Return the Completed Application & All Required Supporting Documentation Via:

Email: bscservice@mtabsc.org

Fax: 212-852-8700

INSTRUCTIONS FOR ENROLLING A DOMESTIC PARTNER APPLICABLE TO ALL NYCT REPRESENTED EMPLOYEES & RETIREES

Please carefully read these instructions in their entirety to determine if your domestic partner qualifies for enrollment in your MTA-sponsored health insurance coverage. If you believe your domestic partner qualifies, you **MUST** submit the completed domestic partner application, MTA benefits enrollment/change form(s), and required documents to the MTA Business Service Center (MTA BSC).

Applications submitted without all required forms and/or supporting documentation will not be processed. Ambiguity or lack of clarity will not be interpreted in the employee/domestic partner's favor.

Who can be covered as a Domestic Partner?

As a New York City Transit employee or retiree, you may provide MTA-sponsored medical coverage to your same or opposite sex partner if the below requirements are satisfied:

- Each person is 18 years of age or older
- Neither person is married
- Employee did *not* have another domestic partner within one (1) year prior to the most recent date of application for domestic partner coverage under MTA benefits
- You are *not* related by blood in a manner that would bar marriage in the jurisdiction in which you reside
- You have shared the same residence for at least six (6) months immediately prior to the date of application for domestic partner coverage
- You have had an exclusive mutual commitment to share the responsibility for each other's welfare and financial obligations for at least six (6) months immediately prior to the date of application for domestic partner coverage and that commitment is expected to last indefinitely

In addition to providing proof of your domestic partner's eligibility for coverage at the time of application, you are **required** to maintain the ability to provide proof of eligibility for as long as you wish to continue to cover your domestic partner as your dependent under MTA benefits. **During the course of periodic audits, you may be required to provide documentation or proof of your partner's continued eligibility.** If at any time you are unable to provide proof of your partner's continued eligibility, you are required to submit the ***HR-BEN-065C NYCT Termination of Domestic Partnership*** form to the MTA BSC within thirty-one (31) days of your domestic partner's ineligibility.

Only individuals in a committed relationship who can document their joint residence **and** joint financial responsibilities will be considered for enrollment. Persons who live together for only economic reasons will not be considered domestic partners for the purposes of enrolling in MTA-sponsored benefits.

Coverage for Children of Domestic Partners

You may provide dependent coverage for your enrolled domestic partner's children; however, your domestic partner's children will lose eligibility if your domestic partnership ends *or* if you cease to be able to provide proof of eligibility for your domestic partner.

What Is Required When Applying for Domestic Partner Coverage?

- Completed, signed, and notarized Domestic Partnership Application
- Completed and signed MTA benefits enrollment/change form(s) as applicable to your employee/retiree group
- You will need TWO (2) different documents as proof of joint responsibility for basic financial obligations

You **must** submit two (2) different forms of proof from the list of specific documents included in this application package. One (1) of these proofs **must** be *at least* six (6) months old on the date you submit this form. The second proof from this list **must** be dated *within* six (6) months of the date you submit this form and **must** be a *different* form of proof than the older proof submitted. For example, if you provide a statement from your joint bank account that is *at least* six (6) months old as your first form of proof, you **cannot** provide a more recent statement from the same bank account as the second form of proof of joint financial responsibility.

- You will need ONE (1) document as proof of cohabitation

You **must** submit one (1) form of proof from the list of specific documents included in this package to prove that you and your domestic partner reside together. **All** documents submitted for proof of cohabitation **must** be *at least* six (6) months old as of the date you submit this form. This proof may be one (1) document on which both names appear *or* two (2) separate documents that specify each partner's residential address. Your proof **must** contain a residential address – a P.O. Box will **not** be accepted.

Pre-Tax Contribution Program (PTCP)

New York City Transit employees who cover a **federally qualified** domestic partner *may* have their full premium contribution for the cost of family health insurance coverage deducted from their wages before taxes are withheld.

If you are enrolled in the PTCP, but your domestic partner is **NOT** a federally qualified dependent, the cost of individual health insurance coverage will be deducted from your paycheck *before* taxes are withheld, while the cost of dependent coverage will be deducted on a post-tax basis.

Imputed Income

If the employee's domestic partner is a non-federally qualified dependent, the fair market value cost of the domestic partner's coverage is considered additional income to the employee. New York City Transit considers the fair market value cost as the full share cost of individual coverage less the employee's premium contribution for dependent coverage. The MTA is required to calculate and report imputed income to the Internal Revenue Service (IRS) for all employees providing MTA-sponsored health benefits to a non-federally qualified domestic partner.

The imputed income will increase your taxable gross income for federal and state income tax purposes as well as Social Security and Medicare payroll taxes.

For active New York City Transit employees covering a non-federally qualified dependent, a bi-weekly imputed income amount will be reported to the New York State Office of the State Comptroller for each payroll period as additional income for tax purposes only. Additional withholding taxes will be calculated and withheld based upon the reported imputed income amount. Imputed income is **not** an additional amount added to your total premiums paid. It is additional *taxable income* based upon the fair market value of the non-federally qualified dependent's coverage.

IMPORTANT NOTE: The Federal Internal Revenue Code determines whether your domestic partner is a federally qualified dependent. You **must** consult your tax advisor if you have questions as to whether your domestic partner is a federally qualified dependent *or* if you have questions regarding the effect of these requirements on your taxes.

Incorrectly reporting your domestic partner's status as a federally qualified dependent constitutes fraud and could have serious negative tax implications.

You **must** complete page 7 within this application and constitute your direction regarding whether your domestic partner is a federally qualified dependent *or* a non-federally qualified dependent.

When is Medicare Enrollment Required for a Domestic Partner?

Your domestic partner **must** enroll in Medicare Parts A and B when one (1) of the following occurs:

- Your domestic partner turns 65 years old
- Your domestic partner has completed a Medicare 30-month coordination period for end-stage renal disease
- You are enrolled in MTA-sponsored coverage as a retiree and your domestic partner qualifies for Medicare *prior* to age 65 due to a disability or amyotrophic lateral sclerosis (ALS)

If you are enrolled in MTA-sponsored health coverage as an active employee, your domestic partner is **not** required to enroll in Medicare if they are under the age of 65 and only eligible due to disability.

If your domestic partner currently meets one (1) of the criteria listed above and is therefore required to enroll in Medicare, you **MUST** send a copy of your domestic partner's Medicare Card to the MTA BSC to ensure proper coordination of benefits.

When does coverage begin for a domestic partner?

Your domestic partner is first eligible for coverage **six (6)** months *after* your Partnership Establishment Date (PED).

- If you apply for domestic partner coverage *within* thirty-one (31) days of the date of first eligibility (6 months after your PED), your domestic partner *may* be enrolled in coverage on the date of first eligibility
- If you apply for domestic partner coverage *more* than thirty-one (31) days *after* the date of first eligibility (6 months after your PED), your partner will be subject to a late enrollment waiting period and your domestic partner coverage will begin on the first day of the third (3rd) month *following* the month in which you apply.

When does coverage end for a domestic partner?

Coverage for your domestic partner will end on the day in which you and/or your partner no longer meet the requirements on the ***Affidavit of Domestic Partnership***. The terms and conditions of your coverage **require** you to report this relationship termination within thirty-one (31) days of the date the relationship ends *or* can no longer be documented.

How do I report the end of my Domestic Partnership?

MTA-sponsored dependent coverage for your domestic partner will end on the date your domestic partnership ends or when you are no longer able to provide proof of your domestic partner's continued eligibility as required. In addition, when covering a child of a domestic partner, the child's coverage will end upon termination of your domestic partnership. You are **required** to complete and submit the **HR-BEN-065C NYCT Termination of Domestic Partnership** form within thirty-one (31) days of the date the relationship ends or can no longer be documented. This form can be obtained by contacting the MTA BSC at 646-376-0123, Monday through Friday, 8:30 a.m. to 5:00 p.m., via email at bscservice@mtabsc.org, or can be found on the My MTA Portal at: www.mymta.info

If you do not submit the **HR-BEN-065C NYCT Termination of Domestic Partnership** form within the time-frame indicated above, you will be liable for all claims paid for medical services rendered to your former domestic partner on and after the date the domestic partnership ended. Failure to remove an ineligible domestic partner may result in disciplinary action by the Metropolitan Transportation Authority (MTA) and/or prosecution for insurance fraud.

Domestic Partnership Termination

Coverage for your domestic partner will end when you submit the **HR-BEN-065C NYCT Termination of Domestic Partnership** form or when you are no longer able to provide proof of your domestic partner's continued eligibility.

Further, when covering the child of a domestic partner, the child's coverage will end upon termination of your domestic partnership. You **must** complete and submit the **HR-BEN-065C NYCT Termination of Domestic Partnership** form within thirty-one (31) days of the date the relationship ends or can no longer be documented.

Your former domestic partner's 60-day eligibility period for applying for COBRA continuation coverage starts on the date the relationship is terminated, **not** on the date you notify the MTA BSC.

IMPORTANT NOTE: You cannot enroll another domestic partner or re-enroll the same domestic partner until one (1) year after the date the **HR-BEN-065C NYCT Termination of Domestic Partnership** form is submitted.

How to Enroll Your Domestic Partner:**Submit the following items to the MTA Business Service Center:**

- Application for enrolling domestic partner **must** be completed, notarized, and submitted with supporting documentation (See the list of required supporting documentation on page 6)
- Photocopy of your domestic partner's Birth Certificate
- Photocopy of your domestic partner's Social Security Card
- Photocopy of your domestic partner's Medicare Card (if applicable)
- Photocopy of your Divorce Decree filed by the County Clerk's Office (if you're currently listed as a spouse to an MTA employee or listed as having a spouse under MTA-sponsored coverage)
- Photocopy of your deceased spouse's death certificate (if applicable)
- Photocopy of the Birth Certificate of your domestic partner's child (if applicable)
- Photocopy of the Social Security Card of your domestic partner's child (if applicable)

Applications submitted without all of the above documents will **not** be processed. If all required documentation is **not** submitted within thirty-one (31) days of the signed domestic partner application, your request will **not** be processed. A new application will need to be completed and the later signed request will be used as the date of your request. Any proof dated over one (1) year will **not** be accepted.

New York City Transit Active Employees & Retirees
Submit your Domestic Partner Application and All Supporting Documentation via:

Email: bscservice@mtabsc.org

Fax: 212-852-8700

If you are currently a New York City Transit employee or retiree and determine that your domestic partner may qualify for domestic partner coverage, you **must** complete this application and submit it with all the required documentation as detailed on page 6. You **must** be able to answer “YES” to all of the statements on this page and be able to provide the required documentation in order to qualify for domestic partner coverage. If you *cannot* affirm “YES” to each statement, your domestic partner is **not** eligible for coverage and your application will be denied.

YES

- ☐ 1. We are each 18 years of age or older.
- ☐ 2. We are not related by blood or in any manner that would bar marriage under New York State law.
- ☐ 3. I am not legally married to anyone else. If I am divorced, I am submitting a divorce decree for my prior marriage. Legal separation does not constitute a termination of marriage. If I am widowed, I am submitting a copy of my deceased spouse’s death certificate.
- ☐ 4. My domestic partner is not legally married to anyone else. If they are divorced, I am submitting a divorce decree for their prior marriage. Legal separation does not constitute a termination of marriage. If my domestic partner is widowed, I am submitting a copy of their deceased spouse’s death certificate.
- ☐ 5. Neither, I, the employee/retiree, have not had a domestic partner enrolled in New York City Transit benefits as my dependent within the last year.
- ☐ 6. We have shared the same residence for at least the last six (6) months, and I have included a Proof of Residence as described on page 6 of this application.
- ☐ 7. We have had an exclusive mutual commitment to share responsibility for each other’s welfare and financial obligations for at least the last six (6) months and we expect that commitment to last indefinitely. We included a proof of joint responsibility for basic financial obligations as described on page 6 of this application.
- ☐ 8. I, the employee/retiree, understand that I am required to submit a completed ***HR-BEN-065C NYCT Termination of Domestic Partnership*** form within thirty-one (31) days of the date my domestic partnership ends or when I no longer can provide proof of one or more of the requirements.
- ☐ 9. I, the employee/retiree, understand that any false or misleading statements made will subject me to financial responsibilities for any benefits paid on behalf of my partner and/or my partner’s children. I understand that false statements may result in disciplinary action by the Metropolitan Transportation Authority and/or result in criminal and/or civil penalties as well as other legal actions such as the prosecution of insurance fraud.

Employee/Retiree Signature (*Must sign in presence of Notary*) _____ **Date** _____

Subscribed and sworn to before me on this _____ this day of _____, _____

NOTARY PUBLIC

PERSONAL PRIVACY PROTECTION LAW NOTIFICATION

This information is being requested pursuant to section 161-a of the New York State Civil Service Law for the principal purpose of determining the eligibility of your domestic partner for benefits under the MTA. This information will be used in accordance with section 96(1) of the Personal Privacy Protection Law, particularly subdivisions (b), (e) and (f). Failure to provide this information may result in a denial of eligibility to participate in the health insurance coverage. This information will be maintained by the MTA Business Service Center, 333 W. Street, 9th Floor, New York, NY 10001. For further information relating *only* to the Personal Privacy Protection Law, call 646-376-0123.

You are required to submit documentation as outlined below. In addition to providing proof of your eligibility for domestic partner coverage at the time of application, you are **required** to maintain the ability to provide proof of eligibility for as long as you wish to continue to cover your domestic partner as your dependent. You may also be required to periodically provide proof of your domestic partner's eligibility. If at any time, you *cannot* provide proof of eligibility of your domestic partner as your dependent, your partnership will no longer be in effect.

1. Proof of Joint Responsibility for Basic Financial Obligations: You **must** submit two (2) different forms of proof from the list below. One (1) of these proofs **must** be *at least* six (6) months old on the date you submit this form. The second proof from this list **must** be dated *within* six (6) months of the date you submit this form and **must** be a *different* form of proof than the older proof submitted. For example, if you provide a statement from your joint bank account that is *at least* six (6) months old as your first form of proof, you **cannot** provide a more recent statement from the same bank account as the second form of proof of joint financial responsibility.

Acceptable proof are as follows:

- ☐ Joint mortgage or lease agreement
- ☐ Joint ownership of residence
- ☐ Joint wills or designation of the domestic partner as executor and/or the primary beneficiary
- ☐ Designation of the domestic partner as beneficiary for life insurance or retirement benefits
- ☐ Designation of the domestic partner as the durable power of attorney
- ☐ Health Care Power of Attorney
- ☐ Joint obligation on a loan (may submit a creditor's affidavit for a personal loan)
- ☐ Joint ownership of a brokerage investment account
- ☐ Joint insurance policy (homeowner's or renter's policy is acceptable)
- ☐ Joint ownership or lease of a motor vehicle
- ☐ Joint financial responsibility for childcare (e.g., school tuition, guardianship, etc.)
- ☐ Joint household budget for the purpose of receiving government benefits
- ☐ Status as an authorized signatory on the domestic partner's bank account, credit card, or charge card
- ☐ Designation of one partner as the representative payee for the other's government benefits
- ☐ Joint bank account, joint credit card, or joint charge card account statements or letters from the financial institution confirming the effective date

IMPORTANT NOTE: Proof such as a motor vehicle insurance policy listing the domestic partner as an additional driver or a phone bill listing the domestic partner as a user are **not** acceptable.

2. Proof of Cohabitation: You **must** submit one (1) form of proof from the list below to prove that you and your domestic partner reside together. **All** documents submitted for proof of cohabitation **must** be *at least* six (6) months old as of the date you submit this form. This proof may be one (1) document on which both names appear *or* two (2) separate documents that specify each partner's residential address. Your proof **must** contain a residential address – a P.O. Box will **not** be accepted.

Acceptable proof are as follows:

- ☐ Bank statement mailed to a residential address
- ☐ Paycheck stub
- ☐ Driver's license or automobile registration showing residential address
- ☐ Insurance benefits statement mailed to a residential address
- ☐ Joint membership statement mailed to a residential address (e.g., membership in a church or other organization)
- ☐ Joint mortgage or lease agreement
- ☐ Joint ownership of residence
- ☐ Tax return listing a residential address
- ☐ Telephone/utility bill mailed to a residential address
- ☐ Registration as a domestic partnership in a New York State municipality that has established such a Procedure

**FOR TRANSIT AUTHORITY EMPLOYEES/RETIREES ONLY
PERSONAL PRIVACY PROTECTION LAW NOTIFICATION**

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DEPENDENT TAX AFFIDAVIT FOR ENROLLING A DOMESTIC PARTNER

The following definitions extracted from the Internal Revenue Code (IRC) may be helpful in determining if your domestic partner qualifies as a dependent for tax purposes. It is **highly** recommended that you seek the advice of a tax professional before you complete this affidavit.

DEPENDENT DEFINED AS PER IRC SECTION 152

A qualifying dependent can be an individual with respect to whom the taxpayer provides over one-half of the individual's support for the calendar year in which such taxable year begins [S152 (d) (1) (c)] and,

If an individual (other than a spouse who at any time during the taxable year was determined without regard to section 7703 of the taxpayer) who, for the taxable year of the taxpayer, has the same principal place of abode as the taxpayer and is a member of the taxpayer's household. [S152 (d) (2) (h)]

An individual shall not be treated as a member of the taxpayer's household if at any time during the taxable year of the taxpayer, the relationship between such individual and the taxpayer is in violation of local law. [S 152 (f) (3)]

Name of Domestic Partner

Domestic Partner's Social Security Number

☐ **DOES** fully qualify as my dependent under Internal Revenue Code Section 152. Checking this box is my official affirmation to the Metropolitan Transportation Authority that **I am not subject to federal tax withholding** for any imputed income resulting from benefits extended to my domestic partner. I understand I will be required to complete a new *Dependent Tax Affidavit* if my partner's status under IRC Section 152 changes at any time.

☐ **DOES NOT** qualify as my dependent under Internal Revenue Code Section 152. Checking this box is my official affirmation to the Metropolitan Transportation Authority that **I am responsible for reporting and paying federal tax** on any imputed income resulting from benefits extended to my domestic partner. I understand that if I am enrolled in the Pre-Tax Contribution Program, the dependent portion of the cost of my family coverage will be taken on a post-tax basis because my dependent is *not* federally qualified. I understand I will be required to complete a new *Dependent Tax Affidavit* if my partner's status under IRC Section 152 changes at any time.

Print Name (Employee/Retiree):	
Social Security Number:	
Address:	
Employee/Retiree Signature:	Date:
(Employee/Retiree must sign in presence of Notary)	

Subscribed and sworn to before me on this _____ day of _____, _____

NOTARY PUBLIC

FOR TRANSIT AUTHORITY EMPLOYEES/RETIRES ONLY PERSONAL PRIVACY PROTECTION LAW NOTIFICATION

This information is being requested pursuant to section 161-a of the New York State Civil Service Law for the principal purpose of determining the eligibility of your domestic partner for benefits under the MTA. This information will be used in accordance with section 96(1) of the Personal Privacy Protection Law, particularly subdivisions (b), (e) and (f). Failure to provide this information may result in a denial of eligibility to participate in the health insurance coverage. This information will be maintained by the MTA Business Service Center, 333 W. 34th Street, 9th Floor, New York, NY 10001. For further information relating *only* to the Personal Privacy Protection Law call 646-376-0123.

APPLICATION FOR COVERAGE OF DOMESTIC PARTNER'S CHILD STATEMENT OF DEPENDENCE

INSTRUCTIONS: This form must be completed by the employee/retiree who is applying to cover a domestic partner's child who is *not* the employee/retiree's biological or adopted child. For such a dependent to be eligible, the child must among other things, (1) reside permanently in the employee/retiree's home and (2) receive more than fifty (50%) percent of support from the employee/retiree, including medical expenses. Support by you as described above must have commenced *before* the child reached age 26. If you have a dependent child who meets these criteria, please complete this form and submit proof of support as required.

Please read carefully, respond accurately, and initial your response to each of the following questions.

Part A: EMPLOYEE/RETIREE'S STATEMENT

Employee/Retiree's Name			
Employee/Retiree's Address No. and Street	City	State	Zip Code
Telephone Work ()	Home ()		
Dependent Child's Name		Dependent Child's Birth Date	

1. What is the dependent's relationship to you? _____
2. Who has legal custody of this dependent? _____
3. **Check only ONE:** ☐ I have *or* ☐ I have **not**
Assumed responsibility for medical expenses for the above named dependent until the child is age 26 *or* otherwise no longer eligible for enrollment in MTA-sponsored medical benefits.
4. What percent of the dependent's support do you provide? _____

You must supply documentation of this support. For example, documentation indicating legal guardianship or a copy of your federal tax return listing the individual as a dependent. If you do not claim the dependent on your tax returns, we will accept a letter from a CPA or an attorney that the dependent *could* be claimed on your return under the current IRS regulations if you chose to do so.

5. Is your home the permanent legal residence of this dependent? ☐ Yes ☐ No
If not, please provide an explanation below.

6. How long do you anticipate such legal residence will continue? _____
You MUST provide a timeframe. Responses such as "indefinite" or "unknown" will not be accepted.

FOR TRANSIT AUTHORITY EMPLOYEES/RETIREEES ONLY PERSONAL PRIVACY PROTECTION LAW NOTIFICATION

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STATEMENT OF DEPENDENCE FOR PARTICIPATION IN THE MTA'S HEALTH INSURANCE PROGRAM

This information **must** be true and accurate pursuant to the following:

Section 1035 of Title 18 of the United States Code:

(a) Whoever, in any matter involving a health benefit program, knowingly and willfully – (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact; or (2) makes any materially false, fictitious, or fraudulent statement or representations, or makes or uses any materially false writing or document knowing the same to contain materially false, fictitious, or fraudulent statement or entry, in connection with the delivery of a payment for health care benefits, items or services, shall be fined under this title or imprisoned not more than five (5) years, or both.

Section 86.4 of Title 11 of the New York Compilation of Rules and Regulations:

Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime and shall also be subject to a civil penalty not to exceed five thousand dollars and the stated value of the claim for each such violation.

Section 176.05 of the Penal Law:

A fraudulent insurance act is committed by any person who knowingly and with intent to defraud presents, causes to be presented, or prepares with knowledge or belief that it will be presented, or prepares with knowledge or belief that it will be presented to or by an insurer, self insurer, or purported insurer, or purported self insurer, or any agent thereof, any written statement as part of, or in support of, an application for the issuance of or the rating of a commercial insurance policy, or certificate or evidence of self insurance for commercial or personal self insurance policy, or certificate or other benefit pursuant to an insurance policy or self insurance program for commercial or personal insurance which he knows to: (1) contain materially false information concerning any fact material thereto; or (2) conceal, for the purpose of misleading, information concerning any fact material thereto.

Date	Employee/Retiree Signature
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Sworn to before me this day of _____

Notary Public

Part B – For Office Use Only

☐ Approved	Date Transaction Submitted to Add Dependent
☐ Disapproved	
Date	Signature of Health Benefits Administrator