



## Spousal and Domestic Partner Benefits Policy

WGU will provide group health, dental, dependent life, supplemental life/AD&D, WGU tuition assistance and FMLA leave to a WGU employee's spouse (whether same sex or opposite sex) or domestic partner (whether same sex or opposite sex), and his or her children, if the children meet the definition of dependent specified in the "Immediate Family Members" section of the WGU Benefits Guide.

To be eligible for spousal benefits, WGU employees and their spouses must submit a marriage certificate which is valid under a state law.

To be eligible for domestic partner benefits WGU employees and their domestic partners must complete the WGU Affidavit of Domestic Partnership and provide supporting documentation attesting that they:

- a) Are at least 18 years old or older and are capable of consenting to the domestic partnership;
- b) Are not related to each other by blood to a degree which is legally prohibited in marriage in the state which they reside;
- c) Are not married, in a civil union, or in a domestic partnership with any person other than the person with whom they execute the WGU Affidavit of Domestic Partnership; and
- d) Are in a committed relationship of mutual interdependence with each other in which each individual contributes to some extent to the other individual's maintenance and support with the intention of remaining in the relationship indefinitely as demonstrated by one of the following:
  - a) Joint lease, mortgage or deed of primary residence;
  - b) Joint ownership/lease of automobile;
  - c) Designation as the primary beneficiary for life insurance, retirement benefits or the domestic partner's will.

Roommates, family and friends do not qualify as domestic partners.

In order to obtain benefits for a domestic partner, the WGU employee and the domestic partner must complete the WGU Affidavit of Domestic Partnership. The signatures of both parties are required, and the affidavit must be notarized.

The following rules also apply:

- a) Under current law, the value of benefits provided to the opposite-sex spouse (and eligible children, if any) of an employee is a tax-free benefit regardless of the state in which the employee works or resides.

Under current law, the value of benefits provided to the same-sex spouse (and eligible children, if any) of an employee who works and resides in a state which recognizes same-sex marriages is a tax-free benefit.

- b) Unless and until WGU receives guidance from government agencies, the value of benefits provided to a same-sex spouse (and eligible children, if any) of an employee who works and /or resides in a state which does not recognize same-sex marriages is considered part of the employee's taxable income, unless the employee's same-sex spouse qualifies as a dependent under Section 152 of the Internal Revenue Code. Any tax consequences of same-sex spouse coverage are the responsibility of the employee, not WGU. However WGU will withhold federal taxes on the value of the taxable benefits from the employee's paychecks. This is an evolving area of the law and WGU will be monitoring guidance from government agencies to determine if/when appropriate modifications to this policy must be implemented.
- c) The value of benefits provided to a WGU employee's domestic partner (and eligible children, if any), regardless of the state in which the employee works or resides, 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. Any tax consequences of domestic partnership are the responsibility of the employee, not WGU. However WGU will withhold federal taxes on the value of the taxable benefits from the employee's paychecks.
- d) The Benefits department must be notified of a divorce or the termination of a domestic partnership within 60 days. If timely notification is received, spouses, domestic partners and their enrolled dependents will be eligible for the continuation of health and dental coverage through COBRA and conversion of dependent life insurance.