

**What's the difference between Spouse and Domestic Partner in PEBB?** A spouse is a person to whom you are legally married. A domestic partner is a person who meets the eligibility requirements outlined in the PEBB Administrative Rules.

**What types of domestic partnership does PEBB recognize?**

Our benefit program accommodates two types of domestic partnership: by affidavit and by registered certificate.

1. Domestic partnership by affidavit is established between two individuals of same or opposite sex when they attest on a PEBB affidavit to the relationship as described in our [Summary Plan Description](#). The affidavit is on our forms page.
2. Domestic partnership by registered certificate is established between two individuals of the same sex by Oregon Revised Statute.

**What are the benefits in PEBB of domestic partnership?**

PEBB members may enroll their domestic partner for coverage in all benefits for which the member is eligible. They may also cover a domestic partner's children. See the requirements in the Summary Plan Description.

**What does coverage of a domestic partner cost the member?**

To cover a domestic partner, members pay the same premium share for core benefits and the same premiums for optional benefits as they would in covering a spouse. This is also true of coverage for a domestic partner's eligible children.

**Will this coverage affect my pay?**

Yes. Covering a domestic partner or the partner's eligible children when they are not tax dependents increases the amount of money in your pay before taxes. While payroll excludes health care premium costs from your taxable income, the IRS doesn't view non-tax dependent domestic partners and their children the same as they would your spouse and dependent children for tax purposes. They require the added value of the coverage to be added to your pay. This not only increases your pay but also the taxes you owe. Those taxes are deducted by payroll, so you take home less pay.

Visit [www.pebbinfo.com](http://www.pebbinfo.com) to find the domestic partner imputed tax value chart for the imputed tax amounts for each health plan and tier level. This chart shows the amount that will be added to your monthly pay before payroll tax deductions. PEBB doesn't know what your actual payroll tax deduction will be; contact your agency.

If your domestic partner or your partner's children are your tax dependents, fill out the tax status form on our forms page and file it with your agency to avoid the imputed value and increased taxes. Submit the form for each new tax year during which your domestic partner or partner's children will be your tax dependents.

**Can I remove my partner after I see the additional tax in my first pay of the year?**

No; cost does not qualify as a midyear change. Once your election goes into effect it is irrevocable. However, if you experience a qualified midyear change it may allow you to make an enrollment change.

**Here are two examples of such midyear changes:**

1. you and your partner dissolve the partnership;
2. your partner's child gains other coverage.

**Where can I get more information on this?**

The PEBB Summary Plan Description has details on coverage of domestic partners and their children. PEBB cannot provide interpretations or advice related to a member's taxes. You should contact a tax professional for information on your circumstances.