



City of Pittsburgh
Operating Policies

Policy: Employee Mutual Commitment Benefits Policy (Domestic Partnership Registry)	Original Date: 07/07/2014
	Revised Date:

PURPOSE: The purpose of this policy is to provide information on how City of Pittsburgh employees currently in or looking to pursue a mutual commitment with a partner will proceed in the process of enrollment and attainment of benefits afforded to City of Pittsburgh employees. The available benefit offerings to the employee and their partner will vary depending on the employment status (full-time, part-time) as well as the collective bargaining agreement that the employee is associated with. This policy applies to both same-sex and opposite-sex couples.

POLICY STATEMENT: Keeping in line with City Code Title 1, Article XI, Chapter 186.01, Domestic Partnership and Common Law Spouse Benefits, comparable domestic partners and common law spouses will be eligible for health insurance, dental insurance, vision care insurance, sick leave, bereavement leave, or family leave, and the ability to participate in the bonus waiver program, Flexible Spending Account ('FSA'), Employee Assistance Plan ('EAP'), CityFit Wellness programs, & Dependent Care Account ('DCA') as are provided to other City employees and their families, to the extent consistent with the contractual obligations of the City's health care insurance providers.

City of Pittsburgh employees and their partners must declare mutual commitment as outlined in the City Code Chapter 186.05. Upon declaration of mutual commitment, the employee's partner and dependents will be entitled enrollment towards benefits afforded.

Disclaimer: No statements in this policy are intended or set forth as contractual commitments or obligations of the City to any individual employee or group of employees, or to establish an exception to the employment-at-will doctrine beyond that specified in the Civil Service Statutes and Rules or pertinent collective bargaining agreement. If there are differences between the various collective bargaining agreements and this policy, the pertinent collective bargaining agreement takes precedence.

POLICY

Registering for Mutual Commitment:

City of Pittsburgh employees looking to attain benefits for their partner must pursue a declaration of mutual commitment. The following steps must be taken to make a declaration of mutual commitment:

1. Mutual commitment declarants will make an official record of their relationship by executing a declaration of mutual commitment on the form prescribed by the City of Pittsburgh. The declaration will include a statement that the persons are in a relationship of mutual commitment, support, and caring, and are responsible for each other's welfare. For these purposes, "mutual support" means that they contribute mutually to each other's maintenance and support.
2. The City of Pittsburgh employee and their partner will be responsible for the \$25 filing fee for the declaration of mutual commitment (consistent with the prevailing fee for a marriage license), which entitles the persons filing the declaration of mutual commitment to two certified copies of the official statement.
3. The City of Pittsburgh employee and their partner must provide the Department of Personnel and Civil Service Commission with at least three documents demonstrating mutual responsibility (see City Code Chapter 186.02, Section A, 2.)
4. The declarants will be sworn in at the Department of Personnel and Civil Service. The mutual commitment form will be notarized with the signatures of both declarants.

Enrollment and attainment of Mutual Commitment benefits:

As the declared mutual commitment is recognized as a significant life change event, upon registration and declaration of a mutual commitment with the Department of Personnel and Civil Service Commission, an employee may make benefits updates or changes at the time of mutual commitment or at any open enrollment period. The employee will need to provide the Benefits section of the Department of Personnel and Civil Service with their notarized and signed copy of the mutual commitment. The employee may then add their registered partner and their dependents. The Benefits section of the Department of Personnel and Civil Service Commission will provide necessary benefit forms and guidance on enrollment.

Tax Consequences of Mutual Commitment benefits:

The Internal Revenue Service Code requires the fair market value of the benefits or privileges provided to mutually committed domestic partners and their dependents to be considered taxable income for employment and income tax purposes unless the mutually committed domestic partner qualifies as a

dependent of the employee under Section 152 of the Internal Revenue Code. In consideration of the tax consequences, the employee will be taxed on the imputed income for the benefits appropriately. The taxation will be documented on the employee's paycheck.

In addition to an employee in a mutual commitment/ domestic partnership and being responsible for imputed income, the employee will also pay for the cost of benefits on an post-tax basis.

Termination of Mutual Commitment:

If a mutual commitment ends or if the partners enter into a legal marriage, the employee should immediately provide notice to the Benefits section of the Department of Personnel and Civil Service Commission.

Termination of Mutual Commitment benefits:

If a mutual commitment ends as the couple determines that they are no longer mutually supportive and the relationship has ceased, it is the responsibility of the employee to notify the Benefits section of the Department of Personnel and Civil Service to adjust the benefit enrollment and cease the imputed income taxation.

If the mutual commitment is ended due to legal marriage, a copy of the marriage certificate to the Benefits section of the Department of Personnel and Civil Service Commission. Necessary action will then be taken by the Employee Compensation section to provide pre-tax treatment associated with the benefit plans under which the employee and the spouse and/or dependents are covered effective the date of marriage.