

Affidavit of Joanne R. Mossie

Joanne Mossie on oath, state as follows:

1. I am employed by Jackson County, Missouri as the Director of Human Resources in the Human Resources Department. I have had this position since approximately 2005. My duties and responsibilities include overseeing and administering the Jackson County's employee benefits plans, including those for spouses as well as domestic partners of employees of Jackson County.

2. Effective January 1, 2006, the Jackson County established a domestic partnership benefit policy making it possible for employees with domestic partners to register with Jackson County's Human Resources Department to qualify for certain benefits. Registration with Jackson County's Human Resources Department allows same-sex and different-sex unmarried couples, who share a committed relationship and meet certain specified criteria, to document their relationship by signing a sworn Declaration of Domestic Partnership and providing certain specific documents as additional evidence of their committed relationship.

3. Jackson County provides employees and their domestic partners with the same health, dental, pension, dependent life insurance, sick leave, and funeral leave benefits that Jackson County provides to married employees and their spouses.

4. Employees with domestic partners are defined for the purposes of obtaining benefits from Jackson County as "two adults who: 1. Share the same regular and permanent residence, and 2. Are jointly responsible for the basic necessities of life. Basic necessities of life are defined as the cost of basic food, shelter, and other expenses. The individual need not contribute equally to the cost of these expenses, as long as they agree both are responsible for the cost." Employees with domestic partners must affirm that both are at least 18 years of age, and have maintained the same residence for at least 12 months prior to the completion of the affidavit, and are not legally married, and have an exclusive mutual commitment to share responsibility for each other's welfare and financial obligations which has existed for at least 12 months prior to the enrollment of the Domestic Partner coverage which is expected to last indefinitely, and must be competent to contract at the time the domestic partner statement is completed, not be legally married to any person and not related in any way that would prohibit marriage in the State of Missouri, and be each other's sole domestic partners; and must complete the Jackson County, Missouri Declaration of Domestic Partnership; and provide Proof of Mutual residence and Proof of Financial Independence. (see attached Jackson County, Missouri Declaration of Domestic Partnership and Jackson County, Missouri Domestic Partner Statement and Policy).

5. Registration with Jackson County's Human Resources Department and related declarations provide an objective way to make beneficiary eligibility determinations with minimal additional administrative costs.

6. In my experience, I have found no difference between the burdens of administering the benefit programs for employees with domestic partners as compared to the burdens of administering benefit programs for employees with spouses.

7. Since the registration with Jackson County's Human Resources Department has been available to employees with domestic partners, Jackson County has experienced no case of fraud by domestic partners and no cases of multiple persons claiming to be the domestic partner of a Jackson County employee.



AFFIANT FURTHER SAYETH NOT.

James H. [Signature]

Subscribed and sworn before me this 8th day of March, 2011.

Sworn to before me, this 8 day of March, 2011

Patrick Neal

(My commission expires April 27, 2013)

Notary Seal
STATE OF MISSOURI
JACKSON COUNTY
Commission # 09004655
My Commission Expires April 27, 2013



**JACKSON COUNTY, MISSOURI
DECLARATION OF DOMESTIC PARTNERSHIP**

_____, an employee of Jackson County, Missouri,
and _____, _____ (Name, and Date of Birth of Domestic
Partner) do hereby affirm that on _____, _____, we agreed to live as
domestic partners, and that we have so lived since that time. We further affirm that our
relationship meets the definition stated on this form. We acknowledge that the purpose of this
form is to receive Jackson County, Missouri employee domestic partner benefits. We also affirm
that we have read the Jackson County, Missouri Domestic Partner Statement and Policy and
understand and accept the tax consequences of domestic partner benefit coverage (including
children of the domestic partner), as required by the Internal Revenue Code.

I. Definition

Domestic Partners are defined as two adults who:

1. Share the same regular and permanent residence, and
2. Are jointly responsible for the basic necessities of life. Basic necessities of life are defined as the cost of basic food, shelter, and any other expenses. The individual need not contribute equally to the cost of these expenses, as long as they agree that both are responsible for the cost.

For Proof of Mutual residence for at least one year – A copy of one of the following is required to be submitted:

- Joint lease or rental agreement naming both applicants as occupants, mortgage that names both applicants as mortgagors, or deed for residential property stating both applicants share title to the premises;
- Residential property utility bills naming both partners as responsible for payment;
- Copies of tax records from the IRS, State of Missouri, City of Kansas City, MO, records from the Missouri Department of Revenue, and local election boards that establish residency;

For additional Proof of Financial Interdependence – A copy of two of the following are required to be submitted:

- Joint ownership of vehicle;
- Designation of the Domestic Partner as durable power of attorney or health care proxy;
- Joint wills or designation of the Domestic Partner as executor and/or primary beneficiary;
- Joint bank account, joint credit cards, or other evidence of joint financial responsibility; or
- Designation of the domestic partner as beneficiary for the employee's life insurance or retirement benefits.

II. Criteria

We affirm that our relationship meets the following criteria:

1. We are both at least 18 years of age, and
2. We have maintained the same residence for at least 12 months prior to the completion of this affidavit, and
3. We are not legally married, and
4. We have an exclusive mutual commitment to share responsibility for each other's welfare and financial obligations which has existed for at least 12 months prior to the enrollment of the Domestic Partner coverage which is expected to last indefinitely.
5. We are competent to contract at the time the domestic partnership statement is completed;



DECLARATION OF DOMESTIC PARTNERSHIP (Con't)

- 6. We are not legally married to any person and not related in any way that would prohibit marriage in the State of Missouri; and
- 7. We are each other's sole domestic partners.

III. Dependent Children of Domestic Partner

We understand that the dependent children of _____ (print name of Domestic Partner) are eligible for coverage when they meet all of the following requirements.

- 1. Is a biological, adopted or foster child, a stepchild, or a legal ward of the Domestic Partner; and
- 2. Is unmarried; and
- 3. Meets the age/school requirements of the benefit plan.

We affirm that the following are the dependent children of _____ (print name of Domestic Partner).

| Name | Date of Birth |
|-------|---------------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

We understand the election of Domestic Partnership benefits is solely at the discretion of the Jackson County employee and the election does not create property right interest controlled by the domestic partner.

We understand that if this statement is false, the County may pursue criminal prosecution and civil remedies for reimbursement of all costs together with reasonable attorney fees. Further, the County may take disciplinary action, up to and including termination, against the employee-partner (s).

| | |
|-------------------------------------|---------------|
| _____ Employee Name (print) | _____ Date |
| _____ Employee Signature | _____ Date |
| _____ Domestic Partner (print) | _____ Date |
| _____ Domestic Partner Signature | _____ Date |

DECLARATION OF DOMESTIC PARTNERSHIP (Con't)

State of _____)

County of _____)

Subscribed and sworn before me this _____ day of _____,

My commission expires _____,

Notary Public



Jackson County, Missouri Domestic Partner Statement and Policy

Jackson County, Missouri seeks to promote acceptance of diversity in all its dimensions. In furtherance of this goal, Jackson County has taken steps to encourage the county's providers of health, dental, group term life and whole life, pre-paid legal services, the employee assistance program, long-term care, reimbursed medical (if both partners are employees of Jackson County), and cancer/icu insurance options to include coverage for domestic partners which is the same as the coverage provided to spouses of legally married employees.

Registration of a domestic partnership in the Department of the Recorder of Deeds Office is not required in order to take advantage of Human Resources policy provisions. However, the covered employee must file a sworn Declaration of Domestic Partnership with the Department of Human Resources for domestic partner eligibility for health, dental, group term life and whole life, pre-paid legal services, the employee assistance program, long-term care, reimbursed medical (if both partners are employees of Jackson County), and cancer/icu insurance options.

Domestic partners are persons who:

- Are at least 18 years of age;
- Have an exclusive mutual commitment to share responsibility for each other's welfare and financial obligations which has existed for at least 12 months prior to the enrollment of the Domestic Partner coverage which is expected to last indefinitely;
- Have maintained the same residence for at least 12 months prior to the enrollment of the Domestic Partner coverage;
- Are competent to contract at the time the domestic partnership statement is completed;
- Are not legally married to any person and not related in any way that would prohibit marriage in the State of Missouri; and
- Are each other's sole domestic partners.

Domestic partners must have at least three of the following:

- Joint lease, mortgage, or deed;
- Joint ownership of vehicle;
- Designation of the Domestic Partner as durable power of attorney or health care proxy;
- Joint wills or designation of the Domestic Partner as executor and/or primary beneficiary;
- Joint bank account, joint credit cards, or other evidence of joint financial responsibility;
- Designation of the domestic partner as beneficiary for the employee's life insurance or retirement benefits; and
- Such other proof to establish financial interdependency under the circumstances of their particular case as considered being sufficient.

Domestic Partnership Statement and Policy (Con't)

Policy

1. A sworn Declaration of a Domestic Partnership will be required for coverage under the health, dental, group term life and whole life, pre-paid legal services, the employee assistance program, long-term care, reimbursed medical (if both partners are employees of Jackson County), and cancer/icu insurance options.
2. An employee who wishes to register a domestic partnership, for benefit eligibility purposes, should contact the Human Resources Department for information and the Declaration of Domestic Partnership form. Upon receipt of a properly completed form, the Department will consider the Partnership registered as of the date of the signatures on the form.
3. Children of domestic partners are eligible for benefits, listed in this policy, under the same conditions as are the children of employees' legal spouses.
4. Enrollment of domestic partners and eligible dependent children is subject to the same rules as enrollment of other dependents.
5. COBRA, which allows for continuation of health/dental coverage after the loss of such coverage under certain circumstances, is a Federal law. Since the Federal Government does not recognize domestic partners and their children as qualified dependents then they are not eligible to continue participation after termination of their coverage.
 - An employee may terminate a domestic partnership by notifying Human Resources in writing of the termination of the domestic partnership within thirty days of its termination. (The same guideline exists for married couples that divorce.) The employee must then wait 12 months from the date of the termination notice before registering another domestic partnership, except in case where the employee is registering the same domestic partnership as long as the notification is within thirty days of the termination of the original domestic partnership.

The tax consequences of a domestic partnership are the responsibility of the employee, not Jackson County. Under the Internal Revenue Code, an employee is not taxed on the value of benefits provided by an employer to an employee's spouse or dependent. However, the IRS has ruled that a domestic partner does not qualify as a spouse. Therefore, domestic partners and dependents of domestic partners, who do not qualify as dependents of the employee, are ineligible for the benefits of the cafeteria plan, including a flexible spending account and a dependent care account.

The value of benefits provided to an employee's domestic partner (and the domestic partner's eligible children, if any) 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. Jackson County will treat the value of the benefits provided to the employee's domestic partner (and the domestic partner's eligible children, if any) as part of the employee's income and will withhold the taxes on the value of those benefits from employee's paychecks. If the employee's domestic partner qualifies as a dependent under Section 152 of the Internal Revenue Code, the employee may file the proper documentation with the IRS and seek a refund for taxes withheld.

Questions regarding this policy should be directed to the Human Resources Department.