

DOMESTIC PARTNER BENEFITS

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1. POLICY

Wake Forest University extends benefits to the same-sex domestic partners of eligible faculty and staff in accordance with the established guidelines within specific benefit plans. The University will make reasonable efforts to maintain the confidentiality of any faculty or staff member who seeks these benefits.

2. DOMESTIC PARTNERS

The University defines domestic partners as two (2) individuals of the same sex who live together in a long-term relationship.

a. Qualifying Criteria

Wake Forest University recognizes as domestic partners under this Policy two same-sex individuals who meet all of the following criteria:

- (1) Both domestic partners must be unmarried.
- (2) Domestic partners must have been in a mutually exclusive relationship for the last twelve (12) months, intend to remain in such relationship permanently, and share the same primary residence.
- (3) Domestic partners must meet the age requirements for marriage in the State of North Carolina and be mentally competent to consent to contract.
- (4) Domestic partners must not be related by blood to the degree prohibited between applicants for legal marriage under the laws of the State of North Carolina.
- (5) Domestic partners must accept liability for each other's basic living expenses and be jointly responsible for their common welfare.

b. Termination of Domestic Partnership

Domestic Partner Benefits will not extend beyond the termination of the domestic partnership.

3. ELIGIBLE DEPENDENTS OF DOMESTIC PARTNERS

A child of a partner in a domestic partnership qualifies as an eligible dependent for purposes of applicable Wake Forest University benefit plans.

- a. if either of the domestic partners is the biological parent of the child and has legal custody of the child;

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- b. if either or both partners are adoptive parents of the child and has legal custody of the child; or
- c. if the child has been placed in the domestic partners' household as part of an adoptive placement.

4. SERVICES AND BENEFITS

Domestic partners and their eligible dependents who meet the qualifying criteria are granted all of the same services and benefits as those provided to faculty and staff spouses and their eligible dependents, except where expressly prohibited by law.

5. TAXABILITY

The value of tuition and insurance benefits provided to the domestic partner and to the domestic partner's eligible dependent children, is subject to the tax laws of the State and Federal governments, and may differ from the treatment accorded by such laws to the benefits provided to married persons and their dependent children.

6. IMPLEMENTING RULES AND CHANGES IN POLICY

Rules and regulations adopted in the implementation of this Policy are available for review in the Human Resources Department. The University reserves the right to unilaterally discontinue this Domestic Partner Benefits Policy, or to change any of the qualifying criteria, benefits, or implementing rules and regulations at any time without notice.

*Drafted by the Director of Human Resources, July 7, 2000.*

*Approved by the President with an effective date of September 1, 2000.*