

# Domestic Partner Certification

Employee Benefit Plans



**Employee Information (to be completed by Employee):** PLEASE PRINT

Employee Last Name	First Name	MI	Birth Date (mm/dd/yyyy)	Social Security Number	Sex M F <input type="checkbox"/> <input type="checkbox"/>	Employee Number
Domestic Partner (DP) Last Name	First Name	MI	Birth Date (mm/dd/yyyy)	Social Security Number	Sex M F <input type="checkbox"/> <input type="checkbox"/>	DP MPC Employee Number (if applicable)

We have jointly completed this form declaring our domestic partnership. We understand the MPC plan rules as they pertain to domestic partnership coverage and have carefully reviewed the MPC Domestic Partner Frequently Asked Questions (FAQs). We declare:

- We are both at least 18 years of age;
- We are in an exclusive relationship;
- We are not married to each other or anyone else;
- We have not had another domestic partner or a spouse within the last twelve months;
- We are not related by blood to a degree of closeness that would prohibit marriage in our state of residence;
- We have jointly shared the same residence for at least one year immediately preceding today with the intent to continue doing so indefinitely; and
- We jointly share financial responsibility for basic living expenses such as the cost of food, shelter, and any other expenses of maintaining a household.

Accordingly, we have attached three separate documents that substantiate our domestic partner relationship as required by MPC.

We understand as an alternative to meeting each of the MPC rules and providing documents substantiating our domestic partnership, we can register our domestic partnership in a state that provides for such registration.

We certify the information provided on this Certification and in the documentation substantiating our domestic partnership is true and correct and understand that a false declaration may result in termination of coverage.

In the event of a false declaration, MPC and the respective plans may recover damages for all costs and expenses incurred as a result of such false declaration, including, without being limited to, attorney’s fees incurred by MPC to recover such costs and expenses. We further understand that knowingly providing false information to MPC could result in the employee receiving disciplinary action, up to and including termination of employment. We also certify that the representations made herein are true and correct to the best of our knowledge, information and belief.

Employee Signature	Date Signed	Address
Domestic Partner Signature	Date Signed	Address

This form and the Domestic Partner Certification should be submitted to the Benefitsolver Employee Benefits Center – Verification Department. Benefitsolver Employee Benefits Center | Phone: 1-844-408-2575  
 Web: [www.benefitsenroll.com](http://www.benefitsenroll.com) | FAX: 1-515-343-2246 | Email: [dv@businessolver.com](mailto:dv@businessolver.com)

**For additional information, review the Domestic Partner FAQs or visit [www.myMPCbenefits.com](http://www.myMPCbenefits.com).**

# Domestic Partner

## Frequently Asked Questions



### 1. What is a domestic partner relationship?

A domestic partner relationship is a relationship of two individuals of the same or opposite sex who are in a long-term, committed relationship (similar to that of a legally-recognized marriage), but who are not legally married, in which the partners agree to be jointly responsible for each other's common welfare and financial obligations.

### 2. Who qualifies as a domestic partner?

To qualify as a domestic partner of a MPC employee, a Certification must be completed, requiring both parties to declare they:

- Are at least 18 years of age;
- Are in an exclusive relationship;
- Are not married to each other or anyone else, and have not had another domestic partner or a spouse within the prior twelve months;
- Are not related by blood to a degree of closeness that would prohibit marriage in their state of residence;
- Have jointly shared the same residence for at least one year immediately preceding the date of the signed Certification with the intent to continue doing so indefinitely; and
- Jointly share financial responsibility for basic living expenses such as the cost of housing and utilities and any other expenses of maintaining a household.

Three of the following items must be provided as verification of joint responsibility (information must be dated at least one year immediately preceding the date of this signed form to confirm eligibility at time of enrollment):

- Joint deed, mortgage, or lease;
- Joint tax return;
- Joint checking/savings account;
- Joint ownership of significant property (car, boat);
- Joint credit account or other liability;
- Joint utility bill;
- Designation of the domestic partner as primary beneficiary in the employee's will;
- Durable power of attorney for health care or financial management;
- Designation of each other as authorized signatures on safe deposit boxes;
- Joint homeowner's or renter's insurance policy;
- Designation of the domestic partner as primary beneficiary for the employee's life insurance coverage; or
- A relationship or cohabitation contract which obligates each of the parties to provide support for the other party.

If necessary, other similar documents may be submitted to Benefitsolver. As an alternative to meeting each of the MPC rules and providing documents substantiating a domestic partnership, you can register your domestic partnership in a state that provides for such registration.

### 3. For which benefits are domestic partners eligible?

Health, dental, vision, wellness, and EAP benefits. Domestic partners are eligible for coverage as a dependent in the benefit plans until such time as the domestic partner becomes eligible for federal Medicare (age 65). Employees may be eligible for Family Leave to care for the serious health condition, birth, adoption, and placement of a child of a domestic partner. Further, the employee may be eligible for a Personal Leave for reasons not meeting the definition of a Family Leave.

### 4. For which benefits are children of domestic partners eligible?

Qualifying children of domestic partners are eligible for health, dental, vision, wellness, and EAP benefits. An eligible child of a domestic partner can be a covered dependent under a Company-sponsored plan, if the domestic partner is also a covered dependent under the same plan. Employees may be eligible for Family Leave to care for the serious health condition of a child of a domestic partner or may be eligible for a Personal Leave for reasons not meeting the definition of a Family Leave.

### 5. Are domestic partners of retirees eligible?

Domestic partners and eligible children of the domestic partner who are covered under a Company-sponsored plan at the time of the employee's retirement are eligible for participation as long as the retiree, domestic partner, and the domestic partner's eligible children remain enrolled in the applicable Company-sponsored plan. Domestic partners are eligible for coverage in a Company-sponsored plan until they become eligible for federal Medicare (age 65). An eligible child of a domestic partner can be a covered dependent under a Company-sponsored plan if the domestic partner is also a covered dependent under the same plan. If the retiree enrolls in the Pre-65 Dental and/or Pre-65 Vision Plan within 31 days of their retirement, they can add their under age-65 domestic partner (and domestic partner's eligible children) to the plan(s), provided their domestic partner (and domestic partner's eligible children) is enrolled in a Company-sponsored Dental and/or Vision Plan at the time of the employee's retirement.

### 6. Can a retiree complete a Marathon Petroleum Certification of Domestic Partner Relationship form after they are retired?

No. The Certification can only be completed while employed as a Regular Full-Time or Regular Part-Time employee.

### 7. How can domestic partners be enrolled for benefits?

A completed Certification (including required documentation) and Benefits Enrollment/Change Form must be sent to Benefitsolver. Current employees may enroll a domestic partner when their partner first meets the qualifications. New employees may enroll their domestic partner within 31 days of hire if they meet the qualifications specified in the Certification. Employees choosing not to enroll their domestic partner when first eligible may enroll them during Benefits Open Enrollment provided a Certification has been completed.

# Domestic Partner

## Frequently Asked Questions



### 8. Are there federal tax implications for enrolling domestic partners in health, dental, vision and wellness coverage?

When a domestic partner is added to a Company health, dental, vision, or wellness plan, the IRS considers the Company's contribution toward the additional coverage as imputed income. The coverage for a domestic partner becomes a taxable benefit to employees with additional withholdings incorporated into the employee's wages. Retirees will receive a W-2 from MPC that specifies imputed taxable income information. Imputed income also applies to the domestic partner's eligible children enrolled in the Company's health, dental, vision or wellness plans. However, imputed income treatment will not apply to the domestic partner's children if the employee's own children are enrolled for coverage. These taxes can be avoided only if an employee or retiree is eligible to claim the domestic partner and the domestic partner's children as a tax dependent under IRC Section 152. An Annual Certification of Domestic Partner's Tax Dependent Status must be completed. This certification must be received no later than December 1 each year. **If the certification is not received by the December 1 deadline, MPC will treat your domestic partner as not being your tax dependent and you will have imputed income and tax liability as explained above.**

Premium payments for health, dental, and vision coverage of a domestic partner are not eligible for pre-tax treatment and thus will be deducted from the employee's pay on an after-tax basis. Coverage for the employee and the employee's eligible children will continue premium payments on a pre-tax basis.

### 9. Can a domestic partner be added or deleted midyear if he/she experiences a qualified status change?

Employees (not retirees) can add a domestic partner midyear to health, dental, wellness, and vision coverage when the domestic partner first meets the qualifications set forth in the Certification, provided the employee is currently enrolled in that plan. A domestic partner can be deleted midyear (by employees and retirees) if he/she is no longer eligible or experiences a qualified status change.

### 10. Are domestic partners eligible for COBRA continuation coverage?

Yes. A domestic partner is eligible for COBRA continuation coverage under the Company's health, dental and vision plans. Each plan has the specific rules for when and how such coverage is available to a domestic partner. Note that due to Internal Revenue Code rules, COBRA continuation coverage cannot be extended to domestic partners under the Company's health flexible spending account plan or any of the Company health reimbursement arrangement ("HRA") plans.

### 11. Will coverage continue for the domestic partner and the domestic partner's eligible children if the employee or retiree dies?

Yes, if COBRA continuation coverage is elected, coverage for the domestic partner and the domestic partner's eligible children may continue.

### 12. Can employees use their flexible spending accounts for their domestic partner's unreimbursed medical and/or dental expenses?

Not generally. However, if the domestic partner is a dependent of the employee and is claimed on the employee's federal income tax return, then the employee's flexible spending account may be used to reimburse otherwise eligible expenses of the domestic partner.

### 13. What happens if a domestic partner becomes a legal spouse of an employee/retiree?

Employees/retirees must complete a Termination of Domestic Partner Relationship form and a Benefit Enrollment/Change Form and return the forms to Benefitsolver within 31 days of the marriage. Such benefit changes will discontinue the imputation of income for the Company's contribution toward the former domestic partner's coverage and allow the employee's deductions for the former domestic partner's portion of health, dental, and vision premium payments to be made on a pre-tax basis.

In the case of a retiree, there will be no further imputed taxable income attributed to the Company's contribution toward coverage of the spouse.

### 14. What if the domestic partner relationship ends? A

Termination of Domestic Partner Relationship form and, if applicable, a Benefit Enrollment/Change Form must be completed and returned to Benefitsolver within 31 days of the event. Benefit eligibility for the former domestic partner and his/her children terminates on the date the relationship ended.

### 15. What else should employees know?

Tax and legal consequences may be associated with an employee's decision to elect coverage for a domestic partner and the domestic partner's eligible children. As a result, employees are encouraged to seek advice from a tax advisor and/or attorney prior to electing coverage for domestic partners and children.