

# City of Los Angeles

California



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## CALIFORNIA STATE LAW AB 25

Effective January 1, 2005, California State Law AB 25 enhanced certain rights of domestic partners who are **registered with the State of California**. One of the changes in the law provides that California state registered domestic partners should be treated as spouses for purposes of the premiums paid for City approved group health and dental plans. Under this law, for purposes of California income taxes, employees who are providing medical and dental coverage for a registered domestic partner, and the domestic partner's dependents, may pay for the employee portion of the applicable premiums on a before-tax basis. In addition, any City contribution toward the premium is excludable from the employee's reported state income if all domestic partner eligibility criteria is met, including registration with the State of California. Domestic partners who do qualify and register with the state, must provide us a copy of the approved state certificate in order to receive the tax incentive.

AB 25 only provides registered domestic partners with special state income tax treatment. Under federal tax laws, pre-tax dollars cannot be used to purchase domestic partner benefits. If you enroll your domestic partner in health or dental coverage, you pay your share of the coverage cost with after-tax dollars. The amount the Flex program pays toward the cost of your domestic partner's coverage will be taxable as regular income on 24 paychecks a year, and will be included on your W-2 form.

The definition of domestic partnership under the California Family Code provides that: 1) two adults of the same sex who have chosen to share one another's lives in an intimate and committed relationship of mutual caring or 2) opposite-sex couples can qualify as domestic partners if one or both partners are over age 62 and one or both partners meet the specified eligibility criteria under the Social Security Act. ***Please note that not everyone who qualifies as a domestic partner for purposes of the City of Los Angeles' approved health and dental plans, may be registered under California law. Only domestic partners who meet the preceding criteria and register in California are eligible for the special state income tax treatment.***

A domestic partnership is established under the California Family Code when both persons register a Declaration of Domestic Partnership with the California Secretary of State. City of Los Angeles employees who currently cover a domestic partner under their City approved health and dental insurance plans, and would like to take advantage of the new law, must submit a stamped and filed copy of the registered State Declaration of Domestic Partnership form along with a copy of the State provided Domestic Partnership State Certificate to the following address: **City of Los Angeles, Employee Benefits Division, City Hall, 200 North Spring Street, Room 867, Los Angeles, California 90012.** The change will be reflected no sooner than the first pay period that begins 30 days after the City receives proper notice of your registered status. If the domestic partnership is terminated, a domestic partner is required to provide the City of Los Angeles with a copy of the Notice of Termination of Domestic Partnership form within 60 days of termination of the domestic partnership.

Additional information, as well as Declaration of Domestic Partnership Forms, Notice of Termination of Domestic Partnership Forms and Domestic Partnership Certificate Requests, is available to the public at the office of the Secretary of State at: P.O. Box 942877, Sacramento, California 94277-0001. You may call (916) 653-3984 or access the website at <[www.ss.ca.gov/business/sf/sf\\_dp.htm](http://www.ss.ca.gov/business/sf/sf_dp.htm)>.

City employees who do not qualify as domestic partners under the California Family Code or are not registered with the State of California, will, for purposes of both California and Federal income tax purposes, continue to pay the portion of the benefit premium for domestic partner coverage on an after-tax basis and will be imputed income for any City provided premium payments.

The Employee Benefits Division