



**DOMESTIC PARTNER BENEFITS MEMORANDUM**

To: Robert Half Inc., Protiviti Inc., and Protiviti Government Services, Inc.  
(collectively, the “Company”)  
From: Lynne Smith, Senior Vice President Human Resources  
Re: Domestic Partner Benefit Policy and Guidelines  
Date: March 1, 2023

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This memorandum contains important information regarding domestic partner benefits eligibility for Company employees. The Company does not discriminate based on the following protected categories: race, color, creed, religion, national origin, ancestry, age, sex, sexual orientation, gender identity (transgender status), domestic partner status, marital status, disability, AIDS/HIV status, height, and/or weight.

The Company offers the following employee benefits equally to employees with spouses and employees with domestic partners, and to the spouses and domestic partners of such employees:

- Health Insurance**
- Dental Insurance**
- Vision Insurance**
- Retirement**
- Bereavement Leave**
- Family Medical Leave**
- Parental Leave**
- Employee Assistance Program**
- Relocation and/or Travel**
- Employee Discount Programs**
- Dependent Life Insurance**
- Short Term and/or Long-Term Disability Insurance**
- Accidental Death & Dismemberment Insurance**
- Other** – Voluntary Benefits: Supplemental Medical Insurance, Universal Life Insurance, Identity Theft, Pet Insurance, Auto and Home Insurance and Legal Plan.

Domestic partners are defined as same-sex and opposite-sex couples who are registered with any state or local government domestic partner registry. Any requirements for proof of relationship or waiting periods for domestic partnerships are also applied to marriages. Domestic partner registry certificates are accepted as fully equivalent to marriage certificates.



## **DOMESTIC PARTNER BENEFITS GUIDELINES**

**Effective January 1, 2018**

**Updated March 1, 2023**

Robert Half Inc., Protiviti Inc., and Protiviti Government Services, Inc. (collectively, the “Company”) are pleased to offer employees who have entered into a domestic partnership (or civil union) benefit coverage for their domestic partner and the partner’s children. This document contains important information regarding domestic partner benefits for Company employees. The Company provides equal benefits for employees with spouses and employees with domestic partners and for the spouse or domestic partner of an employee.

### **Definition of a Domestic Partner**

Domestic partners are defined as same-sex and opposite-sex couples who are registered with any state or local government domestic partner registry. Any requirements for proof of relationship or waiting periods for domestic partnerships are also applied to marriages. Domestic partner registry certificates are accepted as fully equivalent to marriage certificates.

### **Proof of Domestic Partnership or Marriage**

All employees who are married or in domestic partnerships may be required to provide acceptable documentation of the marriage or domestic partnership. Domestic partnerships and marriages may only be verified to the same extent and in the same manner. Domestic partner registry certificates are accepted as fully equivalent to marriage certificates.

### **Definition of a Dependent for Benefit Purposes**

The Company’s healthcare plans define the term “dependent” for coverage purposes to include your spouse, domestic partner or any child less than age 26. Disabled children older than age 26 may be covered as well. Stepchildren and a child for whom you are the legal guardian are also eligible. Finally, the child(ren) of your domestic partner are eligible for health care coverage.

### **Proof of Dependent Coverage Eligibility**

All employees wishing to enroll dependents in any Company benefits may be required to provide acceptable documentation verifying each dependent’s eligibility for coverage. Any requirements for proof of dependent coverage eligibility by domestic partners or married couples may only be applied to the same extent and in the same manner for domestic partners or marriages.

## **Benefit Coverage**

All benefit enrollments can be completed through the Robert Half Benefits Service Center during your initial enrollment period, with a Family Status Change request and/or during annual Open Enrollment.

## **Cost –Tax Consequences**

Benefits provided to domestic partners and their children are subject to federal income taxation. The IRS considers the fair market value of health, dental, vision, and dependent life insurance of a domestic partner and his or her children to be taxable. This means that the full cost of the coverage (i.e., the amount of both the Company and employee contribution) will be added (or “imputed”) to the employee’s income and taxed accordingly, unless the employee can claim the domestic partner (or his or her dependent children) as a “tax dependent” under IRC Section 152.

Many states recognize some form of domestic partnership and maintain their own state income tax regulations. Therefore, employees with domestic partners should consult their tax advisor regarding the state taxation of domestic partner benefits. For additional information about the cost of coverage, contact the Robert Half Benefits Service Center at 1-855-744-6974.

## **Termination of Domestic Partnership**

Within 30 days of the termination of a domestic partnership or spousal relationship, you must request a Family Status Change through the Robert Half Benefits Service Center in order to drop your domestic partner, or spouse, and his or her dependents from coverage. Benefit coverage for your domestic partner, or spouse, and his or her children will end on the date the relationship ends. COBRA continuation coverage will be offered to your domestic partner, or spouse, and his or her children pursuant to applicable COBRA provisions.

## **Changes to Benefit Coverage**

Changes to your benefit coverage may be made during the Company’s annual open enrollment period. You may also make changes in the event of a Family Status Change (e.g., commencement of domestic partnership, death, birth of a child, loss of coverage, etc.) within 30 days of when the event occurs.

## **Special Note**

Falsifying information or failing to timely notify the Robert Half Benefits Service Center of any relevant change in your domestic partnership or marriage will subject you, the employee, to disciplinary action up to and including termination of employment.

## **DOMESTIC PARTNER BENEFITS FREQUENTLY ASKED QUESTIONS (FAQs)**

### **1. Can I enroll my domestic partner in Company benefits?**

Yes. This can be done through the Robert Half Benefits Service Center during your initial enrollment period, a Family Status Change request (Domestic Partner Enroll/Term), and/or during the Company's annual Open Enrollment.

### **2. Can I enroll the dependent children of my domestic partner in Company benefits?**

Yes. This can be done through the Robert Half Benefits Service Center during your initial enrollment period, a Family Status Change request (Domestic Partner Enroll/Term) and/or during annual Open Enrollment.

### **3. Do my domestic partner and his/her children have to enroll in the same benefit plans I've elected?**

Yes. Your domestic partner and his or her children are considered dependents under the benefit plans you select. Consequently, if you wish to enroll them, they will be covered by the same benefit plans that you choose for yourself. For example, if you are enrolled in the \$400 Deductible Medical Plan and you want to enroll your domestic partner and his or her children in medical benefits, you must enroll them in the \$400 Deductible Medical Plan and choose family coverage.

### **4. Why am I taxed for my domestic partner benefits and my married colleagues are not taxed for their spouses' benefits?**

Domestic partners are not considered spouses for federal tax purposes. As a result, the Company must report the fair market value of the coverage for your domestic partner and his/her children as income to you for federal tax purposes. If your domestic partner or your domestic partner's children are your tax dependents under the Internal Revenue Code, you will not pay taxes on their coverage.

### **5. Can I enroll in the Dependent Care Reimbursement Account (DCRA) and submit dependent care expenses for the children of my domestic partner?**

No. IRS regulations do not permit reimbursement of dependent care expenses related to children of a domestic partner unless the children are your tax dependents under the Internal Revenue Code.

**6. Will my domestic partner become my life insurance beneficiary in the event of my death?**

The beneficiary(ies) you designate through the Robert Half Benefits Service Center will be the individual(s) who receive any life insurance benefits in the event of your death. If you do not designate a beneficiary, your life insurance benefit will be paid to your estate.

**7. Can my domestic partner be covered under the Company's dependent life insurance?**

Yes. Domestic partners and spouses, and their dependent children (if any), can be covered under the Company's supplemental life insurance. Enrollment may be completed through the Robert Half Benefits Service Center during your initial enrollment period, with a Family Status Change request (Domestic Partner Enroll) and/or during annual Open Enrollment.

**8. What happens if I need to change the benefit coverage of my domestic partner or his/her dependent children during our partnership?**

Changes to benefit coverage may be made during the annual Open Enrollment period. You may also make a change in the event of a Family Status Change, which is often referred to as a "Qualifying Life Event" and includes a change in marital status or domestic partnership, birth or adoption of a child, death of a covered dependent, loss of coverage, etc. The change to your benefit coverage must be relevant to the type of family status change you experience.

**9. Where can I get more information?**

You may contact the Robert Half Benefits Service Center at 1-855-744-6974.