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PAEX 24-11

MEMORANDUM

TO: All Health Benefits Administrators
FROM: Employee Benefits Division
SUBJECT: Revised Forms PS-425 and PS-425.3 for Domestic Partner Enrollment
DATE: September 27, 2024

The Employee Benefits Division (EBD) has updated the Domestic Partner Enrollment Application form (PS-425) and the Dependent Tax Affidavit for Domestic Partner Enrollment form (PS-425.3). Effective immediately, please discontinue use of all prior versions of PS-425 and PS-425.3 forms. The new versions of these forms are attached to this memo and posted to the [Publications & Forms](#) section of HBA Online. Please continue to use the Termination of Domestic Partnership form (PS-425.4), as no changes have been made.

The enrollment application form (PS-425) was updated to remove language that allowed the Health Care Power of Attorney as an acceptable Proof of Joint Responsibility for Basic Financial Obligations. It was recently brought to our attention that NYS does not have such a form, and only offers a Health Care Proxy. Health Care Proxy forms have not been an allowable proof used to establish domestic partner coverage under NYSHIP since 2006.

The Dependent Tax Affidavit form (PS-425.3) was updated to more accurately describe the federal guidelines used to determine when a dependent could be considered federally qualified, calling attention to the four tests that must be met to consider a dependent as a Qualifying Relative for federal tax reporting in accordance with Section 152(d) of the Internal Revenue Code. This includes the Gross income test, which in 2023 meant the gross income of the domestic partner was less than \$4,700. Failure to meet all four tests set in Section 152(d) means a domestic partner is not federally qualified, and the enrollee will be subject to imputed income.

If you have questions about this memo, please contact the HBA Helpline at 518-474-2780.