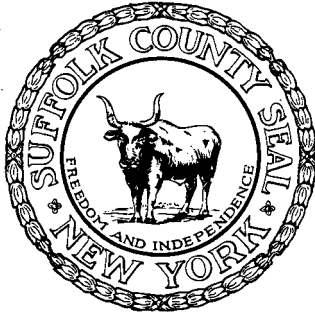


**OFFICE OF THE COUNTY EXECUTIVE
ALL-EMPLOYEES MEMORANDUM**

DATE: October 13, 2004

EMHP HEALTH INSURANCE

The Employee Medical Health Plan (EMHP) Labor/Management Committee has offered health insurance coverage, effective September 1, 2004, to same or opposite sex domestic partners of covered members if they meet certain criteria.

A domestic partnership, to be covered by EMHP or one of the HMOs, is one in which the covered member and domestic partner:

- are 18 years of age or older,
- are unmarried and not related in a way that would bar marriage in the State of New York,
- have a close and committed personal relationship,
- are living together and have been living together on a continuous basis,
- are registered with the Employee Benefits Unit as domestic partners,
- have not terminated the domestic partnership, and
- have been in a partnership for at least one year and are able to provide proof of residency and financial interdependence.

To cover a domestic partner's child, the standard provisions for adding a dependent apply.

Note on Tax Implications: Under the Internal Revenue Service (IRS) rules, the fair market value of the health benefits is treated as income for tax purposes when a person who is not a qualified dependent under Federal IRS rules is covered under EMHP or one of the HMOs. Please ask your tax consultant how enrolling your domestic partner will affect your taxes.

If the partnership ends, the member must notify the Employee Benefits Unit and end coverage for their domestic partner. The domestic partner may be eligible to continue coverage under COBRA as is the case with any qualified beneficiary. There will be a two-year waiting period from the termination date of a previous partner's coverage before the member may again enroll a domestic partner.

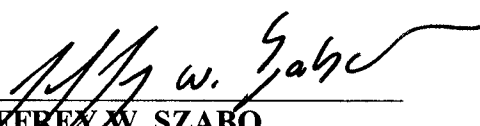
Members who fraudulently enroll a domestic partner are held financially and legally responsible for any benefits paid and are subject to disciplinary action. Such members may forfeit future coverage.

If the member dies, the surviving domestic partner's health coverage and the domestic partner's children's health coverage ceases three months after the end of the month in which the member dies.

Under Social Security law, Medicare is primary for an active employee's domestic partner who becomes Medicare eligible at age 65. If the domestic partner of an active employee becomes Medicare eligible due to disability, EMHP is primary.

If a member or a member's domestic partner has specific questions as to coverage under EMHP or one of the HMOs, contact the Employee Benefits Unit at the e-mail address below.

If a member wants to enroll a domestic partner, contact the Employee Benefits Unit to request the required forms via e-mail at ebu@suffolkcountyny.gov or telephone at (631) 853-4866.



JEFFREY W. SZABO
Deputy County Executive & Chief of Staff

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