Affidavit for Dependent Eligibility and Tax Status

Things to consider regarding dependent tax status:

- Employer-provided health care coverage for employees, spouses and certain other family members is exempt from federal income and employment taxes, and in most states, state taxes. However, family members must meet various criteria for these tax advantages to apply.
- Federal law determines the circumstances under which health benefits coverage for the dependent of an employee is eligible for tax favored treatment. If eligible for tax favored treatment, payroll deductions for benefits are taken on a pre-tax basis (deducted from pay before taxes are assessed and withheld).
- Retiree health benefit coverage is always paid on a post-tax basis, whether deducted from pension earnings or paid by the retiree via coupon.
- When coverage is provided for dependents that are not eligible for pre-tax coverage, the employee contribution for that dependent's coverage must be made on a post-tax basis. In addition, the employer subsidy for that coverage becomes taxable income (imputed income) for the employee. The Benefits Guide describes imputed income in more detail.

Name of Employee/Retiree: _____

Employee/Retiree SSN: _____

Name of Dependent: _____

Dependent Date of Birth: _____ Dependent SSN: _____

Dependent Relationship (please check the applicable box(es)):

CHILD

Child is Employee/Retiree's dependent ☐

Child is dependent of same sex domestic partner ☐

☐ Biological child

☐ Adopted child or child placed with me for adoption

☐ Stepchild

☐ Grandchild*

☐ Legal Ward, Testamentary, or Court Appointed Guardianship*

☐ Other Dependent Child Relative*

SPOUSE / DOMESTIC PARTNER

☐ Legally married spouse of the opposite sex

☐ Legally married spouse of the same sex

☐ Same sex domestic partner

* I certify by my initials here and signature below that this child is supported solely by me, and is my tax-dependent _____.

I solemnly affirm under the penalties of perjury under applicable state laws that the foregoing is true and accurate. I understand that willful falsification of information contained in this Affidavit can result in referral of the matter for investigation and prosecution, the termination of enrollment and coverage of the person identified as my dependent, and the termination of coverage for myself (the employee/retiree). I understand that a civil action may be brought against me for any losses, including reasonable attorney fees because of a false statement contained in this Affidavit. In addition, where permissible, employment related action may be taken against an active employee.

I further agree that if this dependent's status changes, I will notify my Agency Benefit Coordinator or the Employee Benefits Division immediately to remove this dependent from my coverage. I also agree to provide the required documentation as outlined on the Documentation Checklist which substantiates the information above.

Employee/Retiree Signature: _____ Date: _____

Is My Dependent Eligible for Pre-Tax Coverage?

Employee Name: _____

Dependent Name: _____

INSTRUCTIONS: Read each statement and place a check mark in the boxes that are true statements regarding this dependent. You only need to satisfy one test. Once you satisfy one test, you are done with this form. If you cannot check ALL of the boxes under a test, then move to the next test.

*Retirees do not need to complete this form. All deductions for retirees and their dependents are taken on a post-tax basis.

Test 1 - Opposite Sex Spouse

Coverage can be pretax if the person you're covering is:

☐ your opposite-sex spouse.

Test 2 – Child

Coverage can be pretax if the person you're covering is:

☐ Under age 26,

AND

☐ Your child by birth or adoption, or ☐ Your stepchild.

Test 3 – Same Sex Domestic Partner or Same Sex Spouse

Coverage can be pretax if the person you're covering is:

☐ Someone for whom you claim an exemption on your federal taxes (If you're unsure, refer to IRS publications 501 and 17 to see if you can claim this person as an exemption). You will be **required** to submit a copy of both your and your partner/spouse's most recent federal tax return showing your partner/spouse as your dependent.

Test 4 – Child dependent who doesn't satisfy Test 1 or 2

Coverage can be pretax if you check ALL SIX boxes below as true:

☐ This person is any one of the following:
  a. Your child by birth or adoption or your stepchild.
  b. A descendant of someone in A.

☐ This person lives with you for more than half the year.

☐ This person does not provide more than half of his/her support through the year.

☐ This person is one of the following:
  a. Age 26 or younger.
  b. Totally and permanently disabled at any time during the calendar year (regardless of age).

☐ This person is younger than you (unless totally and permanently disabled).

☐ This person is unmarried (or has not filed a joint return with a spouse for the year, except to claim a refund).

Test 5 – Child dependent or other person not satisfying Test 1, 2, or 3

Coverage can be pretax if you check ALL THREE boxes below as true:

☐ This person is under the age of 26 and is any one of the following:
  a. Your relative.
  b. Unrelated to you but lives with you for the entire calendar year as a member of your household and the relationship isn't in violation of local law.

☐ You provide more than half of this person's support during the calendar year.

☐ This person is either one of the two below:
  a. Cannot be claimed as any other taxpayer's qualifying child dependent.
  b. Can be claimed as another taxpayer's qualifying child dependent, but that taxpayer isn't required to file a federal tax return and doesn't do so (or only files to get a refund of previously withheld income taxes).

If your dependent does not meet the standards of any of the tests above, your deductions will be withheld on a post-tax basis and you will be taxed on the value of the employer contribution toward your dependent's coverage (imputed income).

DEPENDENT DOCUMENTATION CHECKLIST:

INSTRUCTIONS: You must supply documentation supporting your relationship (or your spouse or domestic partner's relationship) to your dependent. Review the checklist below for the type (relationship) of dependent you are adding and supply ALL indicated documents with your enrollment. For details on the necessary documents, review the "Required Documentation for Dependents" section of your Benefit Guide.

Legally married, opposite sex spouse or same sex spouse	
	Copy of Official State marriage certificate (must be a certified copy and dated by the appropriate State or County official such as the Clerk of the Court).
Same sex Domestic Partner	
	Dually signed Affidavit of Domestic Partnership
	Notarized validation of signed Affidavit of Domestic Partnership
	Document to verify common primary residence
	Document to verify financial interdependence for previous 12 months
Biological child of employee/retiree or domestic partner	
	Copy of the child's official state birth certificate documenting lineage
	Newborns only: a copy of the crib card or hospital discharge papers if birth certificate is not yet available
Adopted child or child placed with you for adoption	
	Completed adoptions: Copy of adoption papers signed by a judge
	Pending adoptions: Notice of placement for adoption from adoption agency, or copy of court order placing child pending final adoption
	Copy of child's official state birth certificate (if available)
Stepchild	
	Copy of the child's official state birth certificate documenting lineage
	Copy of official state marriage certificate for employee/retiree and spouse
Grandchild	
	Copy of child's official state birth certificate documenting lineage
	Copy of child's parent's official state birth certificate documenting lineage
	Proof of permanent residency
Legal Ward, Testamentary, or Court appointed Guardianship (not temporary for less than 12 months)	
	Copy of child's official state birth certificate
	Copy of court documents signed by a judge
	Proof of permanent residency
Step-Grandchild or other dependent child relative	
	Copy of child's official state birth certificate
	Proof of relation (marriage certificates, birth certificates of any/all related parties)
	Proof of permanent residency
Child with a physical or mental incapacity that occurred prior to reaching age 26	
	Disability certification form (in addition to documentation listed above depending on relationship)