



## Affidavit for Dependent Eligibility

Name of Employee/Retiree: \_\_\_\_\_

Employee/Retiree SSN: \_\_\_\_\_

Name of Dependent: \_\_\_\_\_

Dependent Date of Birth: \_\_\_\_\_

Dependent SSN: \_\_\_\_\_

Dependent Relationship (please check the applicable box):

**CHILD**

- 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**

- Legally married spouse

\* These dependents must be eligible to be your tax dependent in order to be enrolled.

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: \_\_\_\_\_

# Determining Eligible Dependent's Tax Status

Employee/Retiree Name: \_\_\_\_\_

Dependent Name: \_\_\_\_\_

Things to consider regarding dependent tax status:

- Employer-provided health care coverage for employees, spouses and certain other eligible dependents is exempt from federal income and employment taxes, and in most states, state taxes. However, eligible dependents must meet various criteria for these tax advantages to apply. 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.

### INSTRUCTIONS:

1. Read each statement and place a check mark in the boxes that are true statements regarding this dependent.
2. You only need to satisfy one test.
3. Once you satisfy one test, you are done with this form.
4. If you cannot check ALL of the boxes under a test, then move to the next test.
5. Premiums for your dependent can be taken on a pre-tax basis if s/he meets all requirements of one test.
6. If your dependent cannot satisfy all items under any one single test, they are not eligible to be enrolled on the State Plan.

### Test 1 Spouse

- Your legally married spouse

### Test 2 – Child

- Under age 26, AND
- Your child by birth or adoption; or
- Your stepchild.

### Test 3 – Child dependent who doesn't satisfy Test 2

- 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.
- You provide more than half of this person's support during the calendar 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 4 – Child dependent or other person not satisfying Test 2, 3, or 4

- This person is any one of the following:
- a. Your relative, under the age of 26.
  - 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.
  - c. Totally and permanently disabled at any time during the calendar year (regardless of age).
- 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).

**DEPENDENT DOCUMENTATION CHECKLIST:**

INSTRUCTIONS: You must supply documentation supporting your relationship (or your spouse'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.

| <b>For ALL dependents</b> |  |
|---------------------------|--|
|                           | Affidavit for Dependent Eligibility Form         |
|                           | Determining Eligible Dependent's Tax Status Form |

**AND THE DOCUMENTS NOTED BELOW, BASED UPON THE DEPENDENT'S RELATIONSHIP**

| <b>Legally married, opposite sex spouse or same sex spouse</b>   |  |
|--|--|
|  | 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). |
| <b>Biological child of employee/retiree</b>  |  |
|  | 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  |
| <b>Adopted child or child placed with you for adoption</b>   |  |
|  | 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)  |
| <b>Stepchild</b>   |  |
|  | Copy of the child's official state birth certificate documenting lineage**   |
|  | Copy of official state marriage certificate for employee/retiree and spouse  |
| <b>Grandchild</b>  |  |
|  | 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*  |
| <b>Legal Ward, Testamentary, or Court appointed Guardianship (not temporary for less than 12 months)</b> |  |
|  | Copy of child's official state birth certificate   |
|  | Copy of court documents signed by a judge  |
|  | Proof of permanent residency*  |
| <b>Step-Grandchild or other dependent child relative</b>   |  |
|  | Copy of child's official state birth certificate   |
|  | Proof of relation (marriage certificates, birth certificates of any/all related parties)   |
|  | Proof of permanent residency*  |
| <b>Child with a physical or mental incapacity that occurred prior to reaching age 26</b>                 |  |
|  | Disability certification form (in addition to documentation listed above depending on relationship)  |

\* Proof of permanent residency is proof that the dependent lives at the same residence as the employee/retiree. This can be a doctor's bill or letter from doctor's office on letterhead, a daycare invoice, school documents showing address or a tax document showing the child as a dependent. An EOB from our health plan is not sufficient proof.

\*\* Documenting lineage means to tie the dependent back to the employee/retiree through birth or marriage certificates.