



Domestic Partner Certification for Dependent Tax Status

- Office Use Only -

Approved by _____

Date _____

I have read the PEBB Summary Plan Description, and I understand the requirements for qualifying a domestic partner or a domestic partner's children as my federal tax dependent(s) for health coverage purposes.

Print the following information:

Dependent Domestic Partner's Name: _____ Birth Date _____

List each Domestic Partner's child to be certified as a tax dependent:

- _____ Birth Date _____
- _____ Birth Date _____
- _____ Birth Date _____
- _____ Birth Date _____
- _____ Birth Date _____

I agree to notify my employer in writing as soon as possible if there is a change in any of the above persons' status as my tax dependent for health coverage purposes, including any change that may occur midyear. **I understand that any change in such status may result in the retroactive application of taxes to amounts previously paid for health coverage during the year.**

I understand that on the basis of the above statements, my employer will decide whether to treat the above person as my tax dependent for all federal income and employment tax purposes, and that if I fail to complete this Certification or any recertification requested by my employer, then my employer will assume that the person does not qualify as my federal tax dependent for health coverage purposes.

I agree to reimburse my employer for any and all taxes, penalties, or other losses (including reasonable attorneys' fees) that my employer may incur as a result of its reliance on this Certification if it is untrue or incorrect in any respect, or if I fail to provide the notice required above.

I hereby certify that the above statements are true and correct. A person who knowingly makes a false statement in connection with an application for any benefit may be subject to imprisonment or fines. Additionally, knowingly making a false statement may subject a person to termination of enrollment, denial of future enrollment, or civil damages.

Signature

_____ Date

Type or Print Name

Sign and return this form to your payroll or benefits office.

General Information

Use this form if you are an Active Employee and want to certify that your domestic partner or domestic partner's children qualify as dependents for the purpose of pre-tax health benefits.

Domestic Partners Eligible for Health Coverage

Group health coverage, including medical and dental benefits, is available for domestic partners of the State of Oregon's eligible employees. Refer to the applicable summary plan description (SPD) and enrollment materials for a definition of domestic partner, the procedures you must follow to enroll your domestic partner for coverage, and more in depth information regarding Certification of your Domestic Partner as a Dependent.

Tax Consequences of Domestic Partner Coverage

Under federal tax law, if your (non-spouse) domestic partner does not qualify as your tax dependent for health coverage purposes (as defined below), then the value of your domestic partner's coverage will be included in your gross income, subject to federal income tax withholding and employment taxes, and will be reported on your Form W-2. This includes any portion of the premiums that your employer pays for your domestic partner's health coverage. (The value of coverage varies, depending on the medical and dental coverage options you elect)

If your domestic partner qualifies as your tax dependent for health coverage purposes, then no portion of the premiums paid by your employer will be included in your income or be subject to federal withholding or employment taxes.

Who is a Domestic Partner Tax Dependent for Health Coverage Purposes?*

In general, the following conditions must be met (in addition to qualifying as domestic partner for enrollment under PEBB rules) in order for your same-sex or opposite-sex domestic partner to qualify as your tax dependent for health coverage purposes under federal tax law:

- You and your domestic partner have the same principal place of abode for the entire calendar year;
- Your domestic partner is a member of your household for the entire calendar year (the relationship must not violate local law);
- During the calendar year you provide more than half of your domestic partner's total support
- Your domestic partner is not your (or anyone else's) qualifying child under Code 152 c; and
- Your domestic partner is a U.S. citizen, a U.S. national, or a resident of the U.S., Canada, or Mexico.

***See the PEBB SPD for Domestic Partner Dependent Children requirements.**

Filing a Certification of Dependent of Domestic Partner Status

If your domestic partner qualifies as your tax dependent for health coverage purposes, you can avoid having the value of your domestic partner's health coverage treated as taxable income. To avoid taxation, you must complete and return this Certification of Dependent Domestic Partner Status, indicating that your domestic partner qualifies as your federal tax dependent for health coverage purposes. Because the determination of whether a person is a tax dependent for health coverage purposes turns on facts solely within your knowledge, your employer cannot make this determination for you. You should make this determination in consultation with your tax professional. **You will be asked to complete a Certification each year at open enrollment. For any year in which your employer does not receive a Certification from you, your employer will assume that your domestic partner does not qualify as your federal tax dependent for health coverage purposes for that year.**

This information is only a summary of the tax provisions governing the tax status of a domestic partner (or the domestic partner's children) for health plan purposes, and is not intended nor should it be relied upon as legal or tax advice. Due to the complexity of these tax rules and the potential impact of any imputed income you may incur, you should seek advice from a competent tax professional before certifying as to the tax status of the person being enrolled.

Return this Form to your Agency Payroll and/or Benefits office.

Note: You must submit this form each year to certify your Domestic Partner and/or Domestic Partner's Children as Dependents.