

EMPLOYEE BENEFITS

County of Riverside Human Resources

Great Benefits For A Great Place To Work



Declaration of Tax Dependent Status

Employee: _____
Last Name First Name MI Employee ID Number

Domestic Partner: _____ Yes No
Last Name First Name M.I. Domestic Partner Registration Date tax dependent?

Partner's Dependent Children who are your legal tax dependents:

Last Name First Name M.I. Date of Birth tax dependent? Yes No

Last Name First Name M.I. Date of Birth tax dependent? Yes No

Last Name First Name M.I. Date of Birth tax dependent? Yes No

DECLARATION *(To be completed by employee)*

I have read the information regarding taxation of domestic partner health benefits on the reverse side of this form. I hereby certify:

Please check one:

___ that the above named domestic partner and/or children, as indicated above, whom I am enrolling for health insurance coverage do qualify as my legal tax dependents under IRC Section 152 for the coming tax year. I understand that falsely certifying dependency status could result in disciplinary action up to and including termination of employment, as well as potential charges of tax fraud. I further agree to notify the County of Riverside, Human Resources Department immediately of any change in this tax status.

___ that the above named domestic partner and/or children, as indicated above, whom I am enrolling in health insurance coverage do not qualify as my legal tax dependents under IRC Section 152 for the coming tax year. I understand that the fair market value of group health insurance coverage provided by the County of Riverside to cover my domestic partner and his/her children will be treated as taxable income to me. I further understand that the portion of premiums I pay for this coverage must be paid on an after tax basis.

Signature of Employee: _____ Date: _____

INFORMATION REGARDING TAXATION OF DOMESTIC PARTNER HEALTH BENEFITS

A domestic partner and their dependent children may qualify as Internal Revenue Code Section 152 dependents of an employee provided certain qualifying conditions are met. If qualified under IRC Section 152, health insurance coverage provided by an employer is not subject to federal income tax. Additionally, such coverage can be provided on a pretax basis and claims can be reimbursed through a health care flexible spending account. If a domestic partner and their dependent children do not qualify as IRC Section 152 dependents, the aforementioned tax advantages are not available.

To qualify as an IRC Section 152 dependent during a given tax year, a person must:

1. share your principal residence for the full tax year (January 1 through December 31), except for temporary absences such as vacation, military service or education;
2. receive more than half of their support from you;
3. be a citizen or resident of the U.S. or a country contiguous to the United States; and
4. the relationship between you and the dependent may not violate local law.

The description of the requirements for qualifying as a tax-qualified dependent is only a brief summary. By providing this summary, the County is not providing you with legal advice regarding the tax-qualified dependent status of your Domestic Partner or his or her children or other tax advice. If you are considering claiming your Domestic Partner or a child of your Partner, you are encouraged to consult with an individual tax advisor to determine whether they satisfy these requirements.