

Declaration of Tax Status

Employees and retirees: You must complete and submit this form with your enrollment form when enrolling an individual on your PEBB coverage who does not qualify as your dependent for federal tax purposes (for example, a registered domestic partner or their eligible children). A registered domestic partner includes a state registered domestic partner, and a domestic partner who was qualified under PEBB eligibility criteria as a domestic partner before January 1, 2010, and continuously enrolled under the subscriber in a PEBB health plan or life insurance (WAC 182-12-260(2)). Consult a tax advisor if you have questions about whether to declare other dependents.

Under federal law, employer contributions for employee or retiree health insurance are not required to be reported as gross income for federal income tax. However, if an enrolled PEBB dependent does not qualify as your tax dependent for health coverage purposes under Internal Revenue Code (IRC) Section 152, as modified by IRC Section 105(b), your employer must report the fair market value of the dependent’s health insurance as gross income. **This does not affect a family member’s eligibility for PEBB coverage, but it can affect your taxable income.** (The value of your dependent’s health insurance is provided on the back of this page for state agency and higher-education employees, and for retirees enrolled in Medicare Part A and Part B.)

Does this mean I will be taxed on health benefits for my registered domestic partner and/or their eligible children?
 First determine if your registered domestic partner and/or their eligible children are your tax dependents for health coverage purposes under IRC Section 152, as modified by IRC Section 105(b). If so, then premiums paid by your employer for health coverage will **not** be included in determining your taxable income, federal withholding, or employment taxes. If the tax status of your domestic partner and/or their eligible children changes, you must promptly notify your personnel, payroll, or benefits office (if an employee), or the PEBB Program (if a retiree). If you don’t, it may affect your tax liability.

How do I determine if my PEBB dependents qualify for pretax benefits?
 The Internal Revenue Service (IRS) provides information to help determine a dependent’s tax status at www.irs.gov. You can use the *Worksheet for Determining Support* in IRS Publication 501 to assess whether you provide more than half of a dependent’s support. Other resources include IRS Publication 555 (Community Property), and *Answers to Frequently Asked Questions for Registered Domestic Partners and Individuals in Civil Unions*. You could also consult your personal tax advisor.

Section 1: Dependent Tax Status Information
 List below all dependents you are enrolling on your PEBB coverage. Use additional forms for more members.

Yes, this person qualifies as my tax dependent for health coverage purposes under IRC Section 152, as modified by IRC Section 105(b).
 No, this person **does not** qualify as my tax dependent for health coverage purposes. I should be taxed on the cost of his or her PEBB health coverage.

Dependent’s last name	First name	Relationship to subscriber

Yes, this person qualifies as my tax dependent for health coverage purposes under IRC Section 152, as modified by IRC Section 105(b).
 No, this person **does not** qualify as my tax dependent for health coverage purposes. I should be taxed on the cost of his or her PEBB health coverage.

Dependent’s last name	First name	Relationship to subscriber

Yes, this person qualifies as my tax dependent for health coverage purposes under IRC Section 152, as modified by IRC Section 105(b).
 No, this person **does not** qualify as my tax dependent for health coverage purposes. I should be taxed on the cost of his or her PEBB health coverage.

Dependent’s last name	First name	Relationship to subscriber

Yes, this person qualifies as my tax dependent for health coverage purposes under IRC Section 152, as modified by IRC Section 105(b).
 No, this person **does not** qualify as my tax dependent for health coverage purposes. I should be taxed on the cost of his or her PEBB health coverage.

Dependent’s last name	First name	Relationship to subscriber

State agency and higher-education employees

The table below shows the monthly amount that will be added to your total gross income and calculated into your withholding tax. This will be reflected on your payroll statement, as well as your W-2.

2016 State Contribution for Medical and Dental Coverage for:			
Medical Plan	Registered Domestic Partner	Registered Domestic Partner's Child(ren)	Registered Domestic Partner and Child(ren)
All medical plans	\$522	\$410	\$932
2016 State Contribution for Dental Coverage (Without Medical Coverage) for:			
Dental Plan	Registered Domestic Partner	Registered Domestic Partner's Child(ren)	Registered Domestic Partner and Child(ren)
All dental plans	\$45	\$45	\$90

Employees of K-12 school districts, educational service districts (ESDs), and local government employer groups

Contact your payroll office for employer contribution amounts.

Retirees enrolled in Medicare Part A and Part B

The table below shows the state's monthly contribution toward a registered domestic partner's medical coverage, which will be reflected in the IRS Form 1099 you receive from the Health Care Authority (HCA).

Medical Plan	2016 State Contribution for Medical Coverage for Registered Domestic Partner
Group Health Medicare Plan	\$130
Kaiser Permanente Senior Advantage	\$150
Medicare Supplement Plan F Retired	\$104
Medicare Supplement Plan F Disabled	\$150
Uniform Medical Plan Classic	\$150

All monthly amounts shown above are rounded to the nearest dollar, consistent with IRS tax reporting.

Section 2: Signature *Required*

By signing this form, I declare that the information I have provided is true, complete, and correct. If it isn't, or if I do not update this information within the timelines in PEBB rules, to the extent permitted by federal and state law, I must repay any claims paid by my health plan(s) or premiums paid on my behalf. My PEBB dependent(s) may also lose PEBB benefits as of the last day of the month of eligibility. To the extent permitted by law, PEBB may retroactively terminate coverage for my dependent(s) if I intentionally misrepresent eligibility, or do not fully pay premiums when due. In addition, I understand that knowingly providing false, incomplete, or misleading information to an insurance company for the purpose of defrauding the company is a crime, and can result in imprisonment, fines, denial of PEBB benefits, and loss of my job.

I understand that:

- This declaration of responsibility may have legal implications under federal and state laws.
- A civil action may be brought against me for any losses, including reasonable attorney's fees, if I have made a false statement in this declaration.
- I must notify my personnel, payroll, or benefits office (if I am an employee) or the PEBB Program (if I am a retiree) if there is a change in my domestic partnership or dependent's tax status promptly after the change. **Any change in my family status may also directly impact the calculation of my taxable income.**

HCA's Privacy Notice: We will keep your information private as allowed by law. To see our Privacy Notice go to www.hca.wa.gov.

Subscriber's printed name _____ Subscriber's signature _____

Subscriber's Social Security number _____ Date _____

Employees: Return this completed form to your personnel, payroll, or benefits office.

Retirees: Return this completed form to:

Washington State Health Care Authority, PEBB Program, P.O. Box 42684, Olympia, WA 98504-2684

To obtain this document in another format (such as Braille or audio), call 1-800-200-1004.

TTY users may call through the Washington Relay service by dialing 711.