



**CERTIFICATION OF TAX-QUALIFIED DEPENDENTS
Domestic Partner Benefits**

INSTRUCTIONS: This form should be completed in conjunction with *Kent State University's Health Plan Enrollment Form* and *Affidavit of Domestic Partnership*. The purpose of the form is for an employee to certify that a domestic partner is an IRS-defined tax dependent of the employee and therefore, not subject to federal or state income taxes assessed on the value of health plan benefits. Carefully read Internal Revenue Service Code Section 152 of the regarding tax dependents at www.irs.gov.

Employee Information

Employee Name (Last, First, Middle Initial):	
Date of Birth:	BANNER ID:

Domestic Partner Information

Name (Last, First, Middle Initial):	
Date of Birth:	Social Security Number:

*****CERTIFICATION*****

Partner Certification as a Tax-Qualified Dependent

I have read the Internal Revenue Service Code Section 152 at www.irs.gov, and I hereby certify that the previously named person whom I am enrolling for coverage is my legal tax dependent under IRS Code Section 152. I understand that falsely certifying dependency status could result in disciplinary action (including termination) from Kent State University as well as potential charges of tax fraud. I further agree to notify the Kent State University Benefits Office immediately of any change in this tax status.

Employee: _____ Date: _____

Return this form to:	Kent State University Benefits Office Heer Hall P.O. Box 5190 Kent, OH 44242-0001
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Kent State University

Important Information for Domestic Partner Benefits

PLEASE READ THIS NOTICE CAREFULLY TO AVOID UNEXPECTED PAYROLL DEDUCTIONS RELATED TO DOMESTIC PARTNER BENEFITS.

Enrolling a domestic partner in an employer-sponsored health care plan can have meaningful cost implications due to the IRS tax treatment of these benefits:

1. In general, both the university's and employee's cost of providing domestic partner benefits is considered taxable income by the IRS. **These taxes can be significant.**
2. The employee is responsible for paying taxes on these costs *in addition* to the cost of paying the employee/spouse or family premiums.

These taxes can be avoided only if the employee is eligible to claim the domestic partner as a tax dependent under IRS Code Section 152.* In this case, the employee should submit a *Certification of Tax Qualified Dependents* form to the Benefits Office. Otherwise, the university's contribution will be reported on the employee's annual Form W-2 as additional income subject to federal and state income taxes as well as for FICA (Social Security and Medicare).

This is not to be considered as legal tax advice. Each individual considering Domestic Partner benefits should get professional tax advice through consultation with a qualified tax consultant.

Dependency Requirements

To claim your domestic partner as a dependent for tax filing purposes, the following five requirements provided under IRS Code Section 152 must be met:

1. Your domestic partner must be member of your household during the entire taxable year, and the relationship between you and your partner must not violate local law.
2. Your domestic partner must receive more than half of his or her support from you. In making this determination, the amount you contribute towards your domestic partner's support must be compared with the amounts received for

support of your partner from all sources, including any amounts supplied by him or her and including earnings.

3. Your domestic partner must not file a joint tax return for the tax year in which you are claiming the partner as a dependent.
4. Your domestic partner must have a gross income less than the exemption deduction amount based on that year.
5. Your domestic partner must be a U.S. citizen, a U.S. national, or a resident of the U.S., Canada, or Mexico at some time during the calendar year in which you are claiming the partner as a dependent.

Taxes and Domestic Partner Coverage

Members who indicate on the *Affidavit of Domestic Partnership* that the domestic partner is a tax dependent must provide a copy of the most recent year's income tax return.

Annual Recertification Process

Each year, employees whose domestic partner is an IRS-qualified dependent according to Kent State University Benefits records will receive another *Certification of Tax Qualified Dependents* from the Benefits Office. The employee must complete the form certifying whether or not the domestic partner continues to meet IRS eligibility requirements.

The document requires the employee to indicate one of the following three options:

1. Continue to cover the domestic partner as an IRS-qualified dependent (employee must provide a copy of the latest tax return indicating the domestic partner was claimed as a dependent).
2. Continue to cover the domestic partner on their coverage as a non-IRS dependent.
3. Terminate the domestic partner's coverage.

If the employee fails to return the *Certification of Tax Qualified Dependents* form by the due date indicating the appropriate IRS status, coverage will be terminated.

**If an employee considers certifying his or her partner as a tax dependent, falsely certifying a tax dependent may result in charges of tax fraud by the IRS and disciplinary action (including termination) by the university. This document is not specific legal or tax advice.*