

**CONTRA COSTA COUNTY  
HUMAN RESOURCES DEPARTMENT  
EMPLOYEE BENEFITS SERVICES UNIT**

**DECLARATION OF TAX DEPENDENT STATUS**

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Employee:	Last Name	First Name	MI	Employee Number
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Your Domestic Partner who is your legal tax dependent:

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Partner:	Last Name	First Name	MI	Date of Birth
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Partner's Dependent Children who are your legal tax dependents:

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Child:	Last Name	First Name	MI	Date of Birth
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Child:	Last Name	First Name	MI	Date of Birth
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Child:	Last Name	First Name	MI	Date of Birth
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Child:	Last Name	First Name	MI	Date of Birth
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**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 understand that I must certify whether my domestic partner and/or my domestic partner's children will qualify as a federal tax dependent prior to each new tax year in order for Contra Costa County to treat the domestic partnership health benefit as nontaxable for that year. I have been advised to consult with an individual tax advisor regarding whether my domestic partner and/or children of my domestic partner qualify as my federal tax dependents. 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 federal tax dependents under IRC Section 152 (as modified by section 105(b)) for the current 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 or other adverse tax consequences. I further agree to notify Contra Costa County, Human Resources Department, Employee Benefits Services Unit in writing of any change in the tax status of my dependents, including any changes that may occur mid-year.

\_\_\_\_\_ 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 federal tax dependents under IRC Section 152 (as modified by section 105(b)) for the current tax year. I understand that the fair market value of group health insurance coverage provided by Contra Costa County 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.

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Signature of Employee	Date Signed
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HUMAN RESOURCES DEPARTMENT  
EMPLOYEE BENEFITS SERVICES UNIT**

**DECLARATION OF TAX DEPENDENT STATUS**

**INFORMATION REGARDING TAXATION OF DOMESTIC PARTNER HEALTH BENEFITS**

This explanation and form is provided to you because your domestic partner is not treated as a spouse for federal tax purposes.

The value of health coverage provided to your domestic partner and any covered dependent children of a domestic partner, minus the amount of your after-tax contribution for that coverage, must generally be included or "imputed" in your gross income for federal tax purposes. The amount of income reported can be substantial and will vary depending on the health benefits you select and the number of dependents covered. Imputed income is subject to federal income tax withholding and will be reported on your Form W-2.

In limited circumstances, however, your domestic partner and the dependent children of your domestic partner may qualify as a "federal tax dependent" under Internal Revenue Code (IRC) section 152 (as modified by section 105(b)) for health coverage purposes, provided certain qualifying conditions are met.

Employer-provided health insurance coverage for a federal tax dependent is not subject to federal income tax and will not be included in your gross income. Additionally, such coverage can be provided on a pre-tax basis and eligible medical expense claims for that dependent can be reimbursed on a pre-tax basis through a health care flexible spending account.

To qualify as a federal tax dependent during a given tax year, a person must meet all of the following qualifications:

1. is a dependent who shares your principal residence for the full tax year (January 1 through December 31), except for temporary absences such as vacation, military service or education; and,
2. is a dependent who receives more than half of their support from you; and,
3. is a dependent who is a citizen or resident of the United States or a country contiguous to the United States.

In addition, the individual may not be a "qualifying child" of another taxpayer (such as your domestic partner or the child's other parent).

The rules are complicated and this document provides only a brief summary of the requirements for qualifying as a federal tax dependent. By providing this summary, Contra Costa County is not providing you with legal advice regarding the tax dependent status of your domestic partner or a child of your domestic partner as your federal tax dependent. You are encouraged to consult with an individual tax advisor to determine whether your domestic partner and/or children of your domestic partner satisfy these requirements.