

Tax-Qualified Dependents and Health Benefits

Before enrolling a Domestic Partner and a Domestic Partner's child/children as a dependent on Lane County's health plan, there may be important tax considerations. Lane County will add the imputed value to the eligible employee's taxable wages for the fair market value of the insurance premium for coverage of the Domestic Partner and Domestic Partner's child/children, unless the employee notifies the County that the Domestic Partner and the Domestic Partner child/children qualifies as a tax dependent(s) under IRS rules.

Lane County strongly suggests employees consult their tax advisor.

If you have a Domestic Partner and/or their child(ren) enrolled on your Lane County health plan and you believe they are qualified tax dependents please complete the attached **Certification of Tax-Qualified Dependents of Domestic Partnership.**

If you have a Domestic Partner and/or their child(ren) enrolled on your Lane County health plan and they **do not qualify** as tax dependents, please sign the declination statement at the bottom of the **Certification of Tax-Qualified Dependents of Domestic Partnership.**

Please see below for the Taxable Imputed Value(s) per plan.

Domestic Partnership - Taxable Health Insurance Premium							
for 24 pay periods annually							
7/1/18 - 6/30/19							
	Employee premium per month	Employee + 1 premium per month	Imputed Value DP or DP child, per 24 PP	Employee + 2 or more premium per month	Imputed Value DP 2 or more, per 24 PP		
Co-Pay Plan \$25	\$811	\$1,537	\$363	\$2,156	\$673		
HDHP Plan	\$629	\$1,192	\$282	\$1,672	\$522		
Co-Pay Plan \$35	\$803	\$1,522	\$360	\$2,134	\$666		
Dental- Delta Dental	\$51	\$90	\$20	\$142	\$46		
Dental WDG	\$62	\$108	\$23	\$172	\$55		
	Employee premium per month	Employee + spouse premium per month	Imputed Value DP, per 24 PP	Employee + child(ren) premium per month	Imputed Value DP child(ren), per 24 PP	Employee + family premium per month	Imputed Value DP family, per 24 PP
PrimePlus	\$735	\$1,617	\$441	\$1,326	\$296	\$2,146	\$706

What is the Tax Liability of adding a Domestic Partner and their Child(ren)?

The cost for enrolling a Domestic Partner and their children will be added to the employee's gross payroll for purposes of calculating income taxes in accordance with federal and state regulations. Cost depends the type of coverage and members enrolled. The actual cost reflected on the employee's payroll check every pay period is based on the coverage elected, the employee's gross income bracket, and number of tax deductions the employee is claiming.

LANE COUNTY

DEPARTMENT of HUMAN RESOURCES / 125 East 8th Ave. / Eugene, OR 97401
Phone: (541) 682-3124 / Fax: (541) 682-4290



Certification of Tax-Qualified Dependents of Domestic Partnership

Employee Information:

Employee Name: Last, First, Middle

Date of Birth

Social Security Number

Domestic Partner Information:

Domestic Partner Name: Last, First, Middle

Date of Birth

Social Security Number

Domestic Partner Certification as an IRS Tax-Qualified Dependent

I certify that the previously named person whom I am enrolling for coverage is my legal tax dependent under IRS Section 152(a) and the Income Tax Regulations issued thereunder. I agree to notify Lane County immediately of any change in this status. This Certification applies to the entire calendar year (January 01 – December 31) in which the Certification is signed and subsequent calendar years (January 1 – December 31) unless specifically stated herein or until the County is notified of any change in this tax status.

Employee Signature

Date

Children of the Domestic Partner Information

List only children of the Domestic Partner who are IRS-defined dependents of the employee for federal income tax purposes. Do not include children of the Employee.

Child's Name (Last, First, Middle)

Social Security Number

Date of Birth

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Dependent Child Certification as an IRS Tax-Qualified Dependent

I certify that the previously named dependent child(ren) whom I am enrolling for coverage is/are my legal tax dependent(s) under IRS Section 152(a) and the Income Tax Regulations issued thereunder. I agree to notify Lane County immediately of any change in this tax status. This Certification applies to the entire calendar year (January 1 – December 31) in which the Certification is signed and subsequent calendar years (January 1 – December 31) unless specifically stated herein or until the County is notified of any change in this tax status.

Employee Signature

Date

Declination of Tax-Qualified Dependent Status

At this time I do not have a tax-qualified Domestic Partner or their children on my health plan and I understand Lane County will add the imputed value for the fair market value of their insurance premium to my taxable wages. I understand that it is my responsibility to notify Lane County by completing a new Certification of Tax-Qualified Dependents of Domestic Partnership form if/when this changes.

Employee Signature

Date

AFFIDAVIT OF DOMESTIC PARTNERSHIP

For Office Use Only

Group Name _____ LANE COUNTY

Group No _____ 0020828

Employee ID# _____

Social Security # _____

Lane County Employee

Domestic Partner

We are Domestic Partners and meet the requirements set forth below in each and every respect.

1. We are each 18 years of age or older.
2. We share a close personal relationship.
3. We are responsible for each other's common welfare.
4. We share a permanent residence with the intent to continue doing so indefinitely.
5. We are jointly financially responsible for basic living expenses including, but not limited to, food, shelter, and medical expenses.
6. We are each other's sole domestic partner and have been for at least six months prior to the date of this affidavit. Neither of us are married or in a domestic partnership with anyone else.
7. We are not related by blood closer than would bar legal marriage in Oregon and any other state where we have a permanent residence and are domiciled.
8. We were mentally competent to consent to contract when our domestic partnership began and remain mentally competent.
9. We agree that we are bound by and subject to all the provisions of the health plan and any additional provisions of the domestic partnership endorsement.
10. We understand that willful falsification of information contained in this affidavit may result in the termination of our enrollment in the health plan and could result in a claim for damages for losses sustained by the health plan because of such willful falsification.
11. We understand that any coverage obtained by reason of this affidavit will terminate if we fail to meet any of the requirements of this affidavit as well as any applicable requirements of the underlying health plan and the domestic partnership endorsement.
12. We agree to notify the health plan policyholder in writing within 30 days of any change, which would cause us to fail to meet any requirement of this affidavit, the underlying health plan, or the domestic partnership endorsement.
13. We certify under penalty of perjury under the laws of the State of Oregon or of any other state where this affidavit is executed that the foregoing is true and accurate to the best of our knowledge.
14. We understand that if we choose to add the Domestic Partner and their child(ren) on the Lane County health plan options, in addition to this Affidavit we need to submit the signed **Certification of Tax-Qualified Dependents of Domestic Partnership** and a Health & Dental Enrollment form, as well as providing any necessary proof of relationship documents for the added Domestic Partner child(ren).

*We understand that Lane County will add the imputed value to the employee's taxable wages for the fair market value of the insurance premium for coverage of the Domestic Partner and Domestic Partner's child(ren), unless the employee notifies the County that the Domestic Partner and the Domestic Partner child(ren) qualifies as a tax dependent(s) under IRS rules on the **Certification of Tax-Qualified Dependents of Domestic Partnership**.*

Employee's Signature

Date: _____

Domestic Partner's Signature

Date: _____

Notary Signature

Witnessed and signed before me on this _____ day
of _____, 20_____.

My commission expires: _____

State: _____ County: _____