

CERTIFICATION OF DEPENDENT TAX STATUS FOR PURPOSES OF COVERAGE UNDER FEHB AND FEDVIP

The Office of Personnel Management (OPM) permits coverage under the Federal Employees Health Benefits (FEHB) Program and the Federal Employees Dental and Vision Insurance Program (FEDVIP) for the children of a same-sex domestic partner of a Federal employee or annuitant whom the employee or annuitant would marry but for the fact that the law in his or her state of residence does not permit same-sex marriage. For purposes of coverage under the FEHB and FEDVIP, and for purposes of this document, such children are considered to be stepchildren. In order to enroll a stepchild in FEHB or FEDVIP coverage, you must first file a Declaration of Domestic Partnership with your employing office or retirement system. In addition, you must complete an SF 2809 form to first enroll or cover your stepchild under an existing enrollment. Please contact your agency's human resources office or your retirement system for more information.

When you cover your stepchild under an FEHB or FEDVIP enrollment, the fair market value of the stepchild's coverage, less any after-tax contributions you make toward the cost of that coverage, is taxable income to you, UNLESS your stepchild qualifies as a dependent as defined in Internal Revenue Code Section 152 (determined without regard to subsections (b)(1) (b)(2) and (d)(1)(B)) or a stepchild as defined under state law who, as of the end of the taxable year, has not attained age 27, whether or not that stepchild can be claimed as a dependent on your tax return. (See IRS guidance at <http://www.irs.gov/uac/Answers-to-Frequently-Asked-Questions-for-Registered-Domestic-Partners-and-Individuals-in-Civil-Unions>.)

(Note: there are no tax consequences for an annuitant whose stepchild is covered under FEDVIP, because the entire premium is paid for by the annuitant with after-tax dollars.)

This additional income, referred to as imputed income, is subject to applicable Federal income and/or employment taxes as well as state taxes. It will be reported on your annual Form W-2 or 1099-R. Because imputed income is calculated on the fair market value of coverage provided, it will be applied even if there is no additional monthly premium cost to you to cover your stepchild(ren) under your FEHB or FEDVIP plan. The amount of your imputed income depends upon the plan in which you are enrolled and the number of stepchildren covered who are not tax dependents.

(Note: Imputed income does not affect calculations for your other benefits such as life insurance or retirement.)

If you are enrolled in premium conversion (i.e. making pre-tax employee contributions), the amount of your premium conversion allotment will not change. However, the fair market value amount that will be imputed to you will include that portion of your premium conversion allotment that is attributable to coverage of your stepchild(ren) who are not your tax dependents.

Therefore, you will have imputed income and will be taxed on the amount your employing agency or retirement system contributes to provide FEHB and/or FEDVIP coverage for each of your

stepchild(ren), unless you certify that they are your tax dependents for purposes of health coverage. Additionally, if you are enrolled in premium conversion, the portion of your premium conversion allotment attributable to coverage of your stepchild(ren) will be taxed unless you certify that they are your tax dependents for purposes of health coverage.

If you are covering your stepchild(ren) under an FEHB or FEDVIP plan, you must complete a **Certification of Dependent Tax Status for Purposes of Coverage Under FEHB and FEDVIP (referred to below as a "Tax Certification")** when the stepchild begins coverage. (Note: this requirement does not apply to annuitants who are enrolled in FEDVIP but not FEHB.) The Tax Certification will remain in effect from year to year, unless you file a new Tax Certification. Note, however, that the test for determining a stepchild's tax dependent status is an annual one, and it is up to you to determine every year, on an ongoing basis, whether the stepchild meets the applicable test for the entire year and to file a new Tax Certification if the stepchild's tax dependent status changes.

Failure to submit a Tax Certification will result in taxation of the stepchild's coverage.

Because the determination of whether a person is a tax dependent for FEHB and FEDVIP purposes turns on facts solely within your knowledge, your employing agency or retirement system cannot make this determination for you. This information is only a summary of the tax provisions governing the tax status of a stepchild for FEHB and FEDVIP purposes, and is not legal or tax advice. Due to the complexity of these tax rules and the potential impact of any imputed income you may incur, you should seek advice from a competent tax professional before certifying as to the tax status of the stepchild. You may also refer to www.irs.gov for information. For example, a worksheet from IRS publication 501 (available at: <http://www.irs.gov/uac/Publication-501,-Exemptions,-Standard-Deduction,-and-Filing-Information-1>) can be used for determining the support tests under Internal Revenue Code section 152.

**CERTIFICATION OF DEPENDENT TAX STATUS FOR PURPOSES OF COVERAGE
UNDER FEHB AND FEDVIP**

PRINTED Name of Employee/Annuitant

Last name	First name	M.I.

Declaration of Domestic Partnership on file? Y N

PRINTED Name of Same-Sex Domestic Partner

Last name	First name	M.I.

Date Signed / /

I hereby certify that my stepchild(ren), who is/are the child(ren) of my same-sex domestic partner enrolled under my FEHB and/or FEDVIP plan(s), are (print full name and check appropriate box):

PRINTED Name of Child

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Last name

First name

M.I.

my tax dependent not my tax dependent

covered under FEHB covered under FEDVIP

PRINTED Name of Child

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Last name

First name

M.I.

my tax dependent not my tax dependent

covered under FEHB covered under FEDVIP

PRINTED Name of Child

--	--	--

Last name

First name

M.I.

my tax dependent not my tax dependent

covered under FEHB covered under FEDVIP

PRINTED Name of Child

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Last name

First name

M.I.

my tax dependent not my tax dependent

covered under FEHB covered under FEDVIP

* If more space is needed, please indicate on this form and attach additional pages.

I understand that in order to qualify as a **tax dependent** for the purposes of coverage under FEHB and FEDVIP, my stepchild(ren) must meet requirements of the Internal Revenue Code. (Please consult with your tax advisor, and see <http://www.irs.gov/> for more information.)

I understand that I will be taxed on the fair market value of any FEHB and/or FEDVIP coverage provided to the children of my same-sex domestic partner, less any after-tax contributions I make toward the cost of such coverage, unless I certify that my stepchild(ren) are my dependent(s) as defined in Internal Revenue Code Section 152 (determined without regard to subsections (b)(1) (b)(2) and (d)(1)(B)) or stepchild(ren) as defined under state law who, as of the end of the taxable year, have not

attained age 27, whether or not the stepchild(ren) can be claimed as dependent(s) on your tax return. See attached for plan fair market value amounts.

I certify that the above information is true to the best of my knowledge and understand that false certification could result in legal consequences, including but not limited to tax penalties and possible disciplinary action by my employer. I will file a new Certification of Tax Status For Purposes of Coverage Under FEHB and FEDVIP with my agency human resources office or retirement system in the event of a change in the tax dependent status of any individual identified above.

I understand that any change in such status may result in the retroactive application of taxes to amounts previously paid for FEHB and/or FEDVIP coverage during the year.

I understand that until I return this form and indicate that my stepchild(ren) are tax dependents for health care purposes, the fair market value of coverage provided to my stepchild(ren) will be treated as additional taxable income to me.

Employee's Signature _____

Date Signed / /

Date Received / /

(to be completed by employing office)