

# Affidavit of Tax Status of Benefits for Domestic Partner and Child(ren) - 2023

**Employee Name:** \_\_\_\_\_

Coverage for domestic partners and domestic partner's children is taxable **unless** they qualify as tax dependents of the employee. Complete the following for ALL dependents covered under Stoughton Health health or dental benefits.

**Domestic Partner Name:** \_\_\_\_\_ **Relationship to Employee:** \_\_\_\_\_

*Note, if the domestic partner is the employee's spouse, domestic partner's health and dental benefits are not taxable.*

|  | Yes | No |
|--|-----|----|
| Health Insurance Coverage for Domestic Partner |     |    |
| Dental Insurance Coverage for Domestic Partner |     |    |

| <b>Qualifying Relative</b><br><i>Section 105(b) of IRS code</i>  | <b>Yes</b><br>(if yes to all three, then health and dental benefits are non-taxable benefits) | <b>No</b><br>(if no to any of the three, then health and dental benefits are taxable. <u>The fair market value of the employer's contribution towards these benefits will be subject to income and employment tax withholding, included as imputed income for the employee's Form W-2 and the employee will be required to contribute towards these benefits on an after-tax basis through the cafeteria plan.</u> ) |
|--|---|--|
| The individual is <u>not</u> the Qualifying Child (as defined under Section 152(c)) of any taxpayer for tax purposes                   |   |  |
| The individual has the same principal place of abode as the tax payer and is a member of the taxpayer's household for the taxable year |   |  |
| Employee provides over half of this dependent's support for the taxable year   |   |  |

**Dependent Child Name:** \_\_\_\_\_

**Relationship to Employee:** \_\_\_\_\_

*Note, if the domestic partner's child is also the employee's child (i.e., is the employee's biological or adopted child or is treated as the employee's step child under applicable state law), then that child's coverage would not be taxable, provided the child is under age 27.*

|   | Yes | No |
|---|-----|----|
| Health Insurance Coverage for Dependent Child |     |    |
| Dental Insurance Coverage for Dependent Child |     |    |

| <b>Qualifying Relative</b><br><i>Section 105(b) of IRS code</i>   | <b>Yes</b><br>(if yes to all three, then health and dental benefits are non-taxable benefits) | <b>No</b><br>(if no to any of the three, then health and dental benefits are taxable. <u>The fair market value of the employer's contribution towards these benefits will be subject to income and employment tax withholding, included as imputed income for the employee's Form W-2 and the employee will be required to contribute towards these benefits on an after-tax basis through the cafeteria plan.</u> ) |
|---|---|--|
| The child is <u>not</u> the Qualifying Child (as defined under Section 152(c)) of any taxpayer for tax purposes                   |   |  |
| The child has the same principal place of abode as the tax payer and is a member of the taxpayer's household for the taxable year |   |  |
| Employee provides over half of this dependent's support for the taxable year  |   |  |

**Dependent Child Name:**\_\_\_\_\_

**Relationship to Employee:**\_\_\_\_\_

*Note, if the domestic partner's child is also the employee's child (i.e., is the employee's biological or adopted child or is treated as the employee's step child under applicable state law), then that child's coverage would not be taxable, provided the child is under age 27.*

|   | <b>Yes</b> | <b>No</b> |
|---|------------|-----------|
| Health Insurance Coverage for Dependent Child |            |           |
| Dental Insurance Coverage for Dependent Child |            |           |

| <b>Qualifying Relative</b><br><i>Section 105(b) of IRS code</i>  | <b>Yes</b><br>(if yes to all three, then health and dental benefits are non-taxable benefits) | <b>No</b><br>(if no to any of the three, then health and dental benefits are taxable. <u>The fair market value of the employer's contribution towards these benefits will be subject to income and employment tax withholding, included as imputed income for the employee's Form W-2 and the employee will be required to contribute towards these benefits on an after-tax basis through the cafeteria plan.)</u> |
|--|---|---|
| <b>The child is <u>not</u> the Qualifying Child (as defined under Section 152(c)) of any taxpayer for tax purposes</b>                   |   |   |
| <b>The child has the same principal place of abode as the tax payer and is a member of the taxpayer's household for the taxable year</b> |   |   |
| <b>Employee provides over half of this dependent's support for the taxable year</b>  |   |   |

**Dependent Child Name:** \_\_\_\_\_

**Relationship to Employee:** \_\_\_\_\_

*Note, if the domestic partner's child is also the employee's child (i.e., is the employee's biological or adopted child or is treated as the employee's step child under applicable state law), then that child's coverage would not be taxable, provided the child is under age 27.*

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| Dental Insurance Coverage for Dependent Child |     |    |

| <b>Qualifying Relative</b><br><i>Section 105(b) of IRS code</i>   | <b>Yes</b><br>(if yes to all three, then health and dental benefits are non-taxable benefits) | <b>No</b><br>(if no to any of the three, then health and dental benefits are taxable. <u>The fair market value of the employer's contribution towards these benefits will be subject to income and employment tax withholding, included as imputed income for the employee's Form W-2 and the employee will be required to contribute towards these benefits on an after-tax basis through the cafeteria plan.</u> ) |
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| The child is <u>not</u> the Qualifying Child (as defined under Section 152(c)) of any taxpayer for tax purposes                   |   |  |
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**Relationship to Employee:** \_\_\_\_\_

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| Health Insurance Coverage for Dependent Child |     |    |
| Dental Insurance Coverage for Dependent Child |     |    |

| <b>Qualifying Relative</b><br><i>Section 105(b) of IRS code</i>   | <b>Yes</b><br>(if yes to all three, then health and dental benefits are non-taxable benefits) | <b>No</b><br>(if no to any of the three, then health and dental benefits are taxable. <u>The fair market value of the employer's contribution towards these benefits will be subject to income and employment tax withholding, included as imputed income for the employee's Form W-2 and the employee will be required to contribute towards these benefits on an after-tax basis through the cafeteria plan.</u> ) |
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| Health Insurance Coverage for Dependent Child |     |    |
| Dental Insurance Coverage for Dependent Child |     |    |

| <b>Qualifying Relative</b><br><i>Section 105(b) of IRS code</i>  | <b>Yes</b><br>(if yes to all three, then health and dental benefits are non-taxable benefits) | <b>No</b><br>(if no to any of the three, then health and dental benefits are taxable. <u>The fair market value of the employer's contribution towards these benefits will be subject to income and employment tax withholding, included as imputed income for the employee's Form W-2 and the employee will be required to contribute towards these benefits on an after-tax basis through the cafeteria plan.</u> ) |
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| <b>The child is <u>not</u> the Qualifying Child (as defined under Section 152(c)) of any taxpayer for tax purposes</b>                   |   |  |
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| <b>Employee provides over half of this dependent's support for the taxable year</b>  |   |  |

**Taxable Coverage Notice.** *If the employee's domestic partner or partner's child is not the employee's tax dependent, then the Hospital health and dental benefits provided to the domestic partner or partner's child are taxable. An employee cannot pay for the taxable coverage on a pre-tax basis under a cafeteria plan. If the hospital pays any portion of the domestic partner or domestic partner's child coverage, the fair market value of that employer-paid coverage is taxable to the employee. The hospital will report imputed income to the employee on the employee's Form W-2 equal to the value of the coverage. That imputed income is also subject to income tax withholding and employment taxes. Note, however, the employee-paid portion of the coverage (paid on an after-tax basis) is not taxable to the employee a second time.*

I certify all the information on this Affidavit is true, correct and current as of the date signed. Failure to return this affidavit means you have not provided proof your dependents are Qualifying Relatives and the benefits will be taxed.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

Return this form **no later than November 28, 2022** to Stoughton Health, Human Resources,  
**Fax (608)873-2355**