

IMPORTANT:

Attached is an Affidavit of Dependent Status that the School District would like each of you to fill out. Effective 1/1/08 Medical and Dental carriers are allowing your dependents to stay on your medical plan until the age of 25 regardless if they are a full-time student or not. They do however need to be a qualified dependent or qualified relative under the Federal Tax definition. If you have any questions regarding this form Please contact Shannon Giambalvo at CBIZ (314) 692-2249.

AFFIDAVIT OF DEPENDENT STATUS

Employee Name: _____

Date: _____

For purposes of employer-sponsored group health coverage, if an individual does not meet the Federal tax definition of a dependent, then the fair market value of such dependent coverage would be includable in the employee's income for Federal tax purposes.

The Federal tax definition of a dependent¹ is one who meets the definition of either 1) a qualifying child, or 2) a qualifying relative (Your child must meet all requirements of either a Qualifying Child or Qualifying Relative):

Who is a Qualifying Child:

- 1) The individual is the taxpayer's child or stepchild (whether by blood or adoption), foster child, sibling or stepsibling, or a descendant of one of these.
- 2) The individual resides for over 50% of the taxable year with the taxpayer.
- 3) The individual is younger than the taxpayer claiming the child, and either:
 - a) Under the age of 19 by the end of the calendar year;
 - b) A full-time student who has not attained age 24 by the close of the calendar year; or,
 - c) Permanently disabled, without regard to age.
- 4) The individual did not provide more than 50% of his/her own support for the year.
- 5) The individual cannot file a joint return (this means that most married children could not qualify as a qualifying child); and
- 6) If more than one person is eligible to claim the individual, and if no parent claims the individual, a non-parent can claim the individual as a 'qualifying child' as long as he/she has a higher adjusted gross income than any parent.

Who is a Qualifying Relative

- 1) The individual is a relative of the taxpayer, as defined in IRC §152(d); or other than a spouse, someone who has the same principal place of abode and is a member of the taxpayer's household.
- 2) The taxpayer provides more than 50% of the individual's total support for the year.
- 3) The individual:
 - a) Is not a qualifying child of another taxpayer.
 - b) Cannot be married and filing a joint return.

¹ There are special IRS rules related to children of divorced, separated, or non-married parents. These rules are based upon your divorce decree, separation agreement, multiple support agreement, or other court document. You are encouraged to consult your attorney and/or tax advisor for direction in your specific case.

CERTIFICATION OF DEPENDENT STATUS

I certify that the following dependent(s) meet the criteria of Qualifying Child or Qualifying Relative, as defined in the affidavit:

[List name(s) of dependent(s)]

I certify that the following dependent(s) do not meet the criteria of Qualifying Child or Qualifying Relative, as defined in the affidavit:

[List name(s) of dependent(s)]

I understand that if any of the dependents listed above do not meet the definition of qualifying child or qualifying relative, then he/she may be eligible for coverage under the following plan(s), in accordance with the terms of the particular plan (s). However, I agree to be responsible for paying any taxes imposed on the fair market value of such coverage:

[List plan names]

Signature of Employee

Print Name

Date: