Tax Information on Health Benefits for Domestic Partners

Your premium cost share for health benefits for a Domestic Partner and/or children of a Domestic Partner is the same as for a spouse and/or children. However, the Internal Revenue Code treats spouses and children through marriage differently as respects health benefits. The cost of coverage for a spouse and stepchildren is automatically exempt from taxes, but for a person who is not a spouse or a stepchild through marriage, a payment for health benefits coverage is not entitled to tax exemption unless the person is a “dependent” as defined in the Internal Revenue Code.

If your Domestic Partner and his/her children are not your dependents, your contribution for the health insurance premium for your Domestic Partner and/or his/her children will be deducted from your pay on an after tax basis, and the College’s contribution for the coverage for your Domestic partner and/or his/her children will be considered taxable income to you, and the College will withhold state and federal taxes on it.

**Definition of Dependency:** Domestic Partner qualifies as your dependent if you meet several tests, chiefly 1) Your Domestic Partner is a member of your household, and has his or her principal place of residence in your home for the entire calendar year, and 2) You furnish over half of the Domestic Partner’s support for the year. In calculating this, the amount you contribute must be compared with the amounts received for support of the Domestic Partner from all other sources, including any amounts supplied by him or her, including earnings. If you elect to have the children of your Domestic Partner covered by the health benefits, the same rules on dependency apply. The cost of coverage will be taxable to you unless the child(ren) are your dependent(s) as defined under IRC Section 152. If the children do not receive over half of their support from you, the cost of their coverage will be taxable to you.

We recommend that you consult a tax advisor to determine if you may claim your Domestic Partner and/or his or her child(ren) as dependent(s) for tax purposes, before you certify that they are your dependents.

Tax Information on Health Benefits for Domestic Partners Certification

I acknowledge and understand that the College has advised me to consult with an attorney and tax advisor regarding the legal and tax consequences of signing this certification. I further agree to notify the College immediately of any change in this tax status.

_________________________________________  _____________
Employee Signature Date

Kalamazoo College By: ___________________________________________
(Human Resources representative) Date