



## 2022 Declaration of Tax Status for Group Health Plan Coverage

**Important:** Completing this declaration will enable Cheyenne Regional Medical Center to properly tax group health plan coverage for domestic or civil union partners and children of partners, as applicable, whose coverage is subject to federal and/or state income tax. Determining whether your partner and his or her child(ren) are considered dependents for purposes of tax-free health coverage can be complex. You may wish to consult a tax professional for advice on your personal situation before you declare that they qualify for tax-free health coverage provided by Cheyenne Regional Medical Center. You may also refer to the attached Addendum for our current understanding of federal and state laws affecting the taxation of employer-provided health coverage.

Please list your domestic or civil union partner and each of his or her children, if any, that you wish to enroll for Cheyenne Regional Medical Center health plan coverage, and indicate whether you declare them to be eligible for tax-free health coverage under (A) federal law and (B) applicable state law.

Name(s)	A. Qualifies for tax-free coverage (FEDERAL)?		B. Qualifies for tax-free coverage (STATE)?	
Partner:	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> yes	<input type="checkbox"/> no

I certify that I understand the requirements of federal and relevant state tax law and that this statement is true and correct to the best of my knowledge and belief. I understand that if I attest in this Declaration that employer health coverage provided to my partner, and/or his or her child(ren) is exempt from federal or state income tax, and in fact it is not, I will be responsible for payment of all applicable penalties and taxes as a result of his/her/their coverage. I will notify Cheyenne Regional Medical Center in the event of any change within thirty-on (31) days of the date of the change.

\_\_\_\_\_  
**Employee name**

\_\_\_\_\_  
**Employee ID**

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

\_\_\_\_\_  
**Date**

## ADDENDUM:

Determining whether your civil union or domestic partner and any child(ren) of your partner are considered dependents for purposes of tax-free health coverage can be complex. As a convenience to you, we have outlined below the rules under federal law as well as our current understanding of those states where specified partner coverage will not be subject to state income tax. You may wish to consult a tax professional for advice on your personal situation.

### **I. Federal law**

A partner or his or her child is eligible for tax-free health coverage if **ALL** of the following requirements are met:

- He or she lives with you as a member of your household (shares a principal residence) for the full tax year, except for temporary reasons such as vacation, military service, or education.
- He or she is a citizen, national, or legal resident of the United States or a resident of a contiguous country. (This requirement doesn't apply to children being adopted by a US citizen or national.)
- He or she isn't anyone's [Internal Revenue Code section 152](#) qualifying child dependent.
- He or she receives more than half of his or her support from you during the calendar year.

In addition, if you can claim a federal tax exemption for your partner and/or any children of your partner, then that individual is eligible for tax-free health coverage.

The rules for determining "support" are complex and involve more than just identifying the "primary breadwinner." Refer to [IRS Publication 17](#) (see page 29).

A domestic partner's child who is your stepchild under the state law of your place of residence is also eligible for tax-free coverage under federal law. A child who is your adopted or foster child is also eligible for tax-free coverage.

### **II. State law**

States have their own criteria for the tax treatment of group health plan coverage provided to employees' civil union or domestic partners. The following chart lists those states where group health coverage provided to the individuals identified (and as further defined under state law) are exempt from state taxation. (States without state income taxation have been excluded.) We believe this chart to be current as of November 2, 2020.

State	Recognizes life partners
California	<a href="#">Domestic partnerships</a> (same- and opposite-sex)
District of Columbia	<a href="#">Domestic partnerships</a> (same- and opposite-sex)
Hawaii	<a href="#">Civil unions</a> (same- and opposite-sex)
Illinois	<a href="#">Civil unions</a> (same- and opposite-sex)
New Jersey	<a href="#">Civil unions</a> (same-sex only)
New Jersey	<a href="#">Domestic partnerships</a> (same- or opposite-sex; no new in-state partnerships after Feb. 19, 2007, unless both partners ages 62 or older)
Oregon	<a href="#">Domestic partnerships</a> (same-sex only)
Pennsylvania	<b>Not recognized</b> , but benefit tax exclusion may apply for anyone covered by the plan.
Rhode Island	<a href="#">Civil unions</a> (same-sex only; no new in-state civil unions on or after Aug. 1, 2013)
Vermont	<a href="#">Civil unions</a> (same-sex only; no new in-state civil unions on or after Jan. 1, 2009)