

**CERTIFICATION OF DEPENDENT TAX STATUS FOR PURPOSES OF COVERAGE UNDER  
THE BENTLEY UNIVERSITY GROUP HEALTH PLAN**

Bentley University permits group health coverage for an employee's same or opposite gender domestic partner ("Domestic Partner").

When you enroll your eligible Domestic Partner or his or her child(ren) under Bentley's health plans, the IRS considers the value of that coverage, less any after-tax contributions you make toward the cost of that coverage, as additional taxable income to you, **unless the individual qualifies as your tax dependent for health care purposes under Section 152 of the Internal Revenue Code** (as modified by Code section 105(b) and by IRS Notice 2004-79), defined below.

This additional income, referred to as imputed income, is taxed and reported on your annual Form W-2. (Imputed income does not affect calculations for your other benefits such as life, retirement or disability income.) Because imputed income is calculated on the fair market value of coverage provided, it will be applied even if there is no additional monthly cost to cover any of these individuals under your health plan. The amount of your imputed income depends upon the plan in which you are enrolled and the tax status of any covered dependents. Please refer to the document ***Group Health Plan Taxation for Employees Covering Non-Qualified Tax Dependents***.

Any contributions you are required to make for your own coverage will be made on a pre-tax basis, while your contributions toward coverage for your **non-tax qualified dependent(s)** will be made on an after-tax basis. For state and federal tax purposes, you will have imputed income and will be taxed on the amount Bentley University pays to provide health benefits to your eligible DP, unless you certify that they are your tax dependent for purposes of health coverage. You will also be taxed on the amount that Bentley University pays to provide health coverage to your Domestic Partner's child(ren) unless you are enrolling at least one child (including a child of your own) who is your tax dependent and you certify that such child is your dependent.

Also, expenses incurred by your eligible Domestic Partner and his or her children will not be eligible to be reimbursed from any account established under the Bentley University Health Care Reimbursement Plan unless you certify on the enclosed form that you are covering that person as a tax dependent.

In order to qualify as a **"tax dependent for purposes of coverage under the Bentley University group health plan"**, a Domestic Partner or his or her child(ren) must:

- a) receive over 50% of his or her support from you for the calendar year; **and**
- b) have your home as his or her principal abode for the calendar year; **and**
- c) be a member of your household for the calendar year; **and**
- d) not be a qualifying child of yours or of any other taxpayer for the calendar year.

If you are thinking about claiming your Domestic Partner and/or his or her child(ren) as your tax dependent(s) for health coverage purposes, **please consult your tax advisor**. A worksheet from IRS Publication 501 (available at <http://www.irs.gov/pub/irs-pdf/p501.pdf>) can be used for determining the support test.

If you are enrolling your Domestic Partner or his or her child(ren) in a Bentley University group health plan, you must complete an annual **Certification of Dependent Tax Status for Purposes of Coverage under the Bentley University Group Health Plan**. You must also notify the university's Human Resources Benefits Specialist within 30 days of a change in status of any covered dependent.

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**IRS Circular 230 Notice**

To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained herein is not intended or written to be used, and cannot be used by any taxpayer, for the purpose of avoiding U.S. tax penalties.

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ANNUAL CERTIFICATION OF DEPENDENT TAX STATUS FOR PURPOSES OF COVERAGE UNDER THE BENTLEY UNIVERSITY GROUP HEALTH PLAN

Employee Name: \_\_\_\_\_ Bentley ID: \_\_\_\_\_

Domestic Partner Name: \_\_\_\_\_

**A. I hereby certify that my Domestic Partner is (please check one that applies):**

my tax dependent       not my tax dependent      for the Calendar Year: \_\_\_\_\_.

**B. I hereby certify that the child(ren) enrolled under my health plan(s) are (if applies, print full names and check appropriate box):**

\_\_\_\_\_  my tax dependent       not my tax dependent

\_\_\_\_\_  my tax dependent       not my tax dependent

\_\_\_\_\_  my tax dependent       not my tax dependent

\_\_\_\_\_  my tax dependent       not my tax dependent

I understand that in order to qualify as a **tax dependent** for purposes of coverage under the Bentley University group health plan, my Domestic Partner or his or her child(ren) must:

- a) receive over 50% of his or her support from me for the calendar year; **and**
- b) have my home as his or her principal abode for the calendar year; **and**
- c) be a member of my household for the calendar year; **and**
- d) not be a qualifying child of mine or of any other taxpayer for the calendar year.

I understand that I will be taxed on the value of any medical and/or dental coverage provided to my Domestic Partner and/or his or her child(ren) under the Bentley University health plan, less any after-tax contributions I make toward the cost of such coverage, unless I certify that my Domestic Partner and/or his or her child(ren) are my **tax dependent(s) for health care purposes under Section 152 of the Internal Revenue Code** (as modified by Code section 105(b) and by IRS Notice 2004-79). I also understand that expenses incurred by my Domestic Partner and/or his or her children will not be eligible to be reimbursed from any account established under the Bentley University Health Care Reimbursement Plan I might have unless I certify that I am covering that person as a tax dependent.

I certify that the above information is true to the best of my knowledge and understand that a false certification could result in tax penalties and possible disciplinary action by my employer. I will notify Bentley University within 30 days of a change in the dependent status of any individual identified above.

***I understand that until I return this form, the value of coverage provided to my Domestic Partner and/or non-dependent child(ren) will be treated as additional taxable income to me. Also, my failure to submit this form annually may have tax consequences.***

Employee's Signature: \_\_\_\_\_ Date Signed: \_\_\_\_\_