



Domestic Partner Tax Dependent Declaration

Our records indicate that you have enrolled in Domestic Partner Benefits. Please note that a domestic partner and their dependent children may qualify as Internal Revenue Code Section 152 dependents, as modified by 105(b), of an employee provided certain qualifying conditions are met. If qualified under IRC Section 152, health insurance provided by an employer is not subject to federal income tax. Additionally such coverage can be provided on a pretax basis.

If domestic partners do not qualify as dependents under Section 152, as modified by 105(b), the value of the employer-portion of health care coverage cost is included in the employee's gross income under Code Sections 105 and 106 and therefore must be taxed and premiums for domestic partner and domestic partner's children must be paid on an after-tax basis.

Generally, to qualify as an IRC Section 152 dependent (as modified by 105(b)) of an employee during a given tax year, the domestic partner and partner's children must be a "qualifying relative" of the employee.

To be a "qualifying relative", the domestic partner must meet ALL FOUR of the following requirements:

1. 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.
2. 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.)
3. He or she isn't anyone's section 152 qualifying child dependent.
4. He or she receives more than half of his or her support from you.

In addition, if you can claim a federal tax exemption for your partner (and/or his or her children) then the partner (and/or children) may be eligible for tax-favored health coverage.

The rules for determining whether the domestic partner receives more than half of his or her total support from the employee are complicated and more involved than just determining who is the "primary breadwinner." Total support may include amounts spent to provide food, lodging, clothing, education, medical and dental care, recreation, transportation, and similar necessities. In IRS Publication 501, the IRS provides a Worksheet that can be utilized for determining whether an individual meets the support test required to be a "qualifying relative." You may also refer to IRS Publication 17.

Please note that when your Domestic Partner is Medicare eligible, Medicare is the Primary payer and Broward Health's medical insurance becomes secondary.

You should consult with your tax advisor and review IRS (Internal Revenue Service) publication information to determine if you qualify for tax favored domestic partners benefits.

Please complete and return the attached form to BH's Corporate Benefits Department if your domestic partner qualifies for tax favored treatment. Keep a copy for your tax records.

You may contact your regional Human Resources Department or Corporate Benefits at 954-355-5089 if you have any additional questions.

This notice is a summary of IRS information and shall not be construed as legal or tax advice.



BROWARD HEALTH®

Domestic Partner Tax Dependent Declaration

I have read the information regarding taxation of domestic partner health benefits and based on consultation with a tax advisor and review of IRS (Internal Revenue Service) information, my enrollment elections shall be treated as pre-tax as noted below:

I hereby certify that my domestic partner whom I am enrolling for health insurance coverage does qualify as a dependent under IRC Section 152 (as modified by 105(b)) for the current tax year.

Domestic
Partner:

| | | | |
|------------------|-------------------|------------|------------|
| <i>Last Name</i> | <i>First Name</i> | <i>M.I</i> | <i>SSN</i> |
|------------------|-------------------|------------|------------|

I hereby certify that the child(ren) whom I am enrolling for health insurance coverage do qualify as dependent(s) under IRC Section 152 (as modified by 105(b)) for the current tax year.

Child(ren):

| | | | |
|------------------|-------------------|------------|------------|
| <i>Last Name</i> | <i>First Name</i> | <i>M.I</i> | <i>SSN</i> |
|------------------|-------------------|------------|------------|

| | | | |
|------------------|-------------------|------------|------------|
| <i>Last Name</i> | <i>First Name</i> | <i>M.I</i> | <i>SSN</i> |
|------------------|-------------------|------------|------------|

| | | | |
|------------------|-------------------|------------|------------|
| <i>Last Name</i> | <i>First Name</i> | <i>M.I</i> | <i>SSN</i> |
|------------------|-------------------|------------|------------|

| | | | |
|------------------|-------------------|------------|------------|
| <i>Last Name</i> | <i>First Name</i> | <i>M.I</i> | <i>SSN</i> |
|------------------|-------------------|------------|------------|

Employee Signature / #: _____ *Date: _____

Fax the information to 954-888-3686 or send the information to:

***Broward Health, Employee Benefits Dept
303 SE 17th Street, Suite 203
Fort Lauderdale, FL 33316***

* Tax status change will become effective beginning the next payroll period upon receipt in Corporate Benefits. Transactions may not be processed retroactively. Please note that your tax treatment on file with Benefits for will be maintained unless you cancel or change your tax treatment status in writing.

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