Dependent Tax Affidavit



GENERAL TAX RULES

The amount of your contribution to provide health benefits for a domestic partner/same-sex spouse and children of a domestic partner/same-sex spouse will be the same as for an opposite-sex spouse and his or her children. However, medical and dental benefits provided to your domestic partner/same-sex spouse and/or the children of your domestic partner/same-sex spouse and/or the children of your domestic partner/same-sex spouse qualify as dependents under Section 152 of the Internal Revenue Code. If your domestic partner/same-sex spouse and his or her children are not your tax qualified dependents, the value of the coverage provided to your domestic partner/same-sex spouse and his or her children under the University's benefit programs will be considered taxable income to you. The value of the coverage provided to your domestic partner/same-sex spouse and his or her children will be based on the cost of the coverage under the University's benefit program. The following definitions extracted from the Internal Revenue Code (IRC) may be helpful in determining if your dependent qualifies as a dependent for federal purposes. It is recommended that you seek the advice of a tax professional or consult with your tax advisor before you complete this affidavit.

Please complete this form only if you are requesting your health benefit coverage be treated as non-taxable income to you for your domestic partner/same-sex spouse and/or children of your domestic partner/same-sex spouse as a result of their qualification as dependents under Section 152 of the Internal Revenue Code.

IRC SECTION 152 DEPENDENT DEFINED

- Under IRC Section 152 a dependent can be a qualifying relative. [S152(a) (2)]
- A qualifying relative can be an individual with respect to whom the taxpayer provides over one-half of the individuals support for the calendar year in which such taxable year begins [S152 (d) (1) (c)] and,
- Is an individual (other than an individual who at any time during the taxable year was the spouse, determined without regard to section 7703, of the taxpayer) who, for the taxable year of the taxpayer, has the same principal place of abode as the taxpayer and is a member of the taxpayers household. [S152 (d) (2) (h)]
- An individual shall not be treated as a member of the taxpayer's household if at any time during the taxable year of the taxpayer the relationship between such individual and the taxpayer is in violation of local law. [S 152 (f) (3)]

Name of Dependent	Relationship	Social Security Number		

I attest that the above DOES fully qualify as my dependent under Internal Revenue Code Section 152. This Affidavit serves as my official affirmation to Pace University that **I am not subject to federal tax withholding for** any imputed income resulting from benefits extended to my dependent. I understand that I will be required to complete a new Dependent Tax Affidavit if my dependent's status under IRC section 152 changes at any time.

Employee		Signature:		Date:			
Name:					<u> </u>		
(sign in presence of Notary)							
Subscribed and sworn to before me on this day of							
NOTARY PUBLIC							