


# 2024 SEBB Declaration of Tax Status

You must submit this form with your enrollment form when enrolling someone on your School Employees Benefits Board (SEBB) insurance coverage who:

- Is your state-registered domestic partner (SRDP), as defined in RCW 26.60.020(1). This includes all substantially equivalent legal unions from other jurisdictions, as defined in RCW 26.60.090.
- Is the child of your SRDP.
- Is your extended dependent.
- Does not qualify as your dependent for federal tax purposes.

 Consult a tax advisor if you have questions about whether to declare other dependents.

Under federal law, employer contributions for employee health insurance are not required to be reported as gross income for federal income tax. However, if an enrolled SEBB dependent does not qualify as your tax dependent for tax purposes under Internal Revenue Code (IRC) Section 152, as modified by IRC Section 105(b), your employer must report the fair market value of the dependent's health insurance as gross income. This does not affect a dependent's eligibility for SEBB health plan coverage, but it can affect your taxable income. (The monthly value of your dependent's health insurance is provided in Section 1 of this form.)

**Does this mean I will be taxed on health benefits for my state-registered domestic partner and/or their eligible children?** It depends on their tax status. First, determine if your state-registered domestic partner (SRDP) and/or their eligible children qualify as your dependents for tax purposes under IRC Section 152, as modified by IRC Section 105(b), using the resources below. If they do, then premiums paid by your employer for health plan coverage will not be included in determining your taxable income, federal withholding, or employment taxes. If the tax status of your SRDP and/or their eligible children changes, you must promptly notify your payroll or benefits office. If you don't, it may affect your tax liability.

**How do I determine if my SEBB dependents qualify for pretax benefits?** The Internal Revenue Service (IRS) provides information to help determine a dependent's tax status on the IRS website at [irs.gov](https://www.irs.gov). You can use the *Worksheet for Determining Support* in *IRS Publication 501, Dependents, Standard Deduction, and Filing Information*, to assess whether you provide more than half of a dependent's support. Other resources include *IRS Publication 555, Community Property*, and *Answers to Frequently Asked Questions for Registered Domestic Partners and Individuals in Civil Unions*. You could also consult your personal tax advisor.

1

## Dependent tax status

List below all dependents you are enrolling on your SEBB health plan coverage. Use additional forms for more dependents.

Type or print clearly in black ink. Example: J O H N

### Dependent 1

Last name

First name

Relationship to subscriber

This person qualifies as my tax dependent for tax purposes under IRC Section 152, as modified by IRC Section 105(b).

This person does not qualify as my tax dependent for health coverage purposes. I should be taxed on the cost of their SEBB health plan coverage.



## Dependent 2

Last name

First name

Relationship to subscriber

This person qualifies as my tax dependent for tax purposes under IRC Section 152, as modified by IRC Section 105(b).

This person does not qualify as my tax dependent for health coverage purposes. I should be taxed on the cost of their SEBB health plan coverage.

## Dependent 3

Last name

First name

Relationship to subscriber

This person qualifies as my tax dependent for tax purposes under IRC Section 152, as modified by IRC Section 105(b).

This person does not qualify as my tax dependent for health coverage purposes. I should be taxed on the cost of their SEBB health plan coverage.

## State benefit contributions

The information below shows the monthly amount that will be added to your total gross income and calculated into your withholding tax if you indicate above that a dependent does not qualify as a tax dependent for tax purposes. This will be reflected on your payroll statement and on your W2.

2024 state contribution for medical, dental, and vision coverage	2024 state contribution for dental coverage only	2024 state contribution for vision coverage only
SRDP ..... \$706	SRDP .....\$52	SRDP .....\$8
Children who do not qualify as your tax dependents <sup>1</sup> ..... \$543	Children who do not qualify as your tax dependents <sup>1</sup> .....\$52	Children who do not qualify as your tax dependents <sup>1</sup> .....\$6
SRDP & children who do not qualify as your tax dependents <sup>1</sup> ..... \$1,412	SRDP & children who do not qualify as your tax dependents <sup>1</sup> ..... \$104	SRDP & children who do not qualify as your tax dependents <sup>1</sup> .....\$16

<sup>1</sup> This includes children of an SRDP, extended dependent, or other nonqualified tax dependent.

By signing this form, I declare that the information I have provided is true, complete, and correct. If it isn't, or if I do not update this information within the timelines in SEBB Program rules, to the extent permitted by federal and state law, I must repay any claims paid by my health plan(s) or premiums paid on my behalf. My SEBB dependent(s) may also lose SEBB health plan coverage as of the last day of the month of eligibility. To the extent permitted by law, the SEBB Program may retroactively terminate coverage for my dependent(s) if I intentionally misrepresent eligibility, or do not pay premiums and applicable premium surcharges when due.

In addition, I understand that knowingly providing false, incomplete, or misleading information to an insurance company for the purpose of defrauding the company is a crime, and can result in imprisonment, fines, and denial of SEBB benefits.

I understand that:

- This declaration of responsibility may have legal implications under federal and state laws.
- A civil action may be brought against me for any losses, including reasonable attorney's fees, if I have made a false statement in this declaration.
- I must notify my payroll or benefits office if there is a change in my dependent's tax status promptly after the change. Any change in my dependent's status may also directly impact the calculation of my taxable income.

**Sign, date, and return form and documentation to your payroll or benefits office.**

Subscriber last name

Subscriber first name

Subscriber's Social Security number

Subscriber's signature

Date

HCA is committed to providing equal access to our services. If you need an accommodation, or require documents in another format, contact your payroll or benefits office.

HCA's Privacy Notice: HCA will keep your information private as allowed by law. To see our Privacy Notice, go to [hca.wa.gov/about-hca/notice-privacy-practices](https://hca.wa.gov/about-hca/notice-privacy-practices).