



Employee Tax Certification — Domestic Partner Benefits

INTRODUCTION

California law requires group health insurance plans to provide spouses and registered domestic partners equal medical coverage that is subject to the same terms and conditions. Such coverage is excluded from an employee's income under California tax law, regardless as to whether his or her registered domestic partner is his or her dependent for tax purposes. Federal tax law, however, only allows the cost of such benefits to be excluded from an employee's income if his or her registered domestic partner is his or her "dependent" as defined in Internal Revenue Code Section 152 (as modified by 105(b)). **If an employee's registered domestic partner is not considered his or her "dependent" for federal tax purposes, the cost of his or her registered domestic partner's coverage must be treated as taxable wages and is subject to applicable federal taxes and withholding.**

As an employer, the District is legally required to withhold income and applicable employment taxes from an employee's wages. Employees must complete this certification in order to notify the District that his or her registered domestic partner is a "dependent" as defined under the Internal Revenue Code Section 152 (as modified by 105(b)). Upon receipt of an employee's certification, the District will exclude the cost of his or her registered domestic partner's medical benefits from the employee's wages for federal tax purposes as allowed by the Internal Revenue Code.

CERTIFICATION

After reviewing the dependency requirements stated below, I, _____, hereby certify that _____, my registered domestic partner, qualifies as my tax dependent in accordance with Sections 152 and 105(b) of the Internal Revenue Code. Consequently, the cost to provide health benefits coverage to my dependent partner is a non-taxable benefit for federal tax purposes.

I understand that pursuant to California law that registered domestic partnerships are subject to California community property laws for purposes of determining the support test in Sections 152 and 105(b) of the Internal Revenue Code.

I fully understand that if conditions change that would cause my domestic partner to no longer qualify as my tax dependent, **I must notify the Health Benefits Unit of that fact in writing immediately.**

I acknowledge that failure to do so could subject result in negative consequences, including, but not limited to, civil and criminal tax penalties.

I acknowledge that I have been advised, and have had the opportunity, to consult with a professional tax advisor as to whether my registered domestic partner constitutes my dependent for federal tax purposes.

IRS DEPENDENCY REQUIREMENTS

To claim your domestic partner as a “dependent” for health benefit taxation purposes, the following requirements provided under the Internal Revenue Code Sections 105(b) and 152 must be met:

1. Your domestic partner must have the same principal abode and be a member of your household during the entire taxable year, and the relationship between you and the domestic partner must not violate local law.
2. Your domestic partner must receive more than half of his or her support from you.
3. Your domestic partner must be a U.S. citizen, a U.S. national, or a resident of the U.S., Canada, or Mexico at during a calendar year in which you claim him or her as a dependent.

I certify under penalty of perjury that the above information is true and correct, and I agree to indemnify the Los Angeles Community College District for any losses, penalties, taxes or damages which it incurs as a result of any false statement I have made in this Certification.

Employee Signature

Date

Employee Social Security Number:

Registered Domestic Partner’s Social Security Number:
