

Declaration of Tax Status

New Enrollment

Status Change Only

IMPORTANT: It can be complex to determine whether an individual satisfies the definition of a tax dependent under the Internal Revenue Code. You may wish to consult a tax professional for advice on your personal situation before you declare that your Other Qualified Dependent and/or his or her children is your tax dependent as defined in Section 125 of the Internal Revenue Code or is eligible for tax-favored benefit coverage. An Other Qualified Dependent or child of an Other Qualified Dependent is eligible for tax-favored benefit coverage only if **all** of the following requirements are met:

- He or she lives with you (shares a principal residence) for the full tax year, except for temporary reasons such as vacation, military service, or education
- He or she is a citizen or legal resident of the United States.
- He or she isn't anyone's Section 125 qualifying child dependent.
- He or she receives more than half of his or half of her support from you.

In addition, if you can claim a federal tax exemption for your other qualified dependent and/or his or her children then the other qualified dependent and/or his or her children is eligible for tax-favored benefit care.

The rules for determining support are complicated and are more involved than just determining who the "primary breadwinner" is. Refer to IRS Publication 17.

TAX STATUS (FEDERAL)

List your Other Qualified Dependent and each of his or her children that you wish to enroll for the WKU benefits plan and indicate whether you declare them to be eligible for federally tax-favored benefits coverage as defined above.

Name(s)	Tax Dependent?	
Other Qualified Dependent	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Child	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Child	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Child	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Child	<input type="checkbox"/> Yes	<input type="checkbox"/> No

I understand that if I do not declare my Other Qualified Dependent and/or his or her children to be eligible for tax-favored benefit coverage, I will be subject to all applicable federal, state, local, and payroll taxes for his/her/their benefits and that I may not use my flexible spending account for their unreimbursed expenses. I agree to notify WKU Employee Benefits Department immediately of any change in tax status. I understand that if I had previously certified my other qualified dependent and /or his or her children as eligible for tax-favored benefit coverage, I may be liable for taxes due to changing their tax status.

Employee Name

Employee ID

Employee Signature

Date