

**CITY OF BERKELEY
ANNUAL DOMESTIC PARTNER PROGRAM IRS AFFIDAVIT
OF DEPENDENCY STATUS**

The Internal Revenue Service (IRS) requires that the fair market value of benefits provided for domestic partners/dependents of a domestic partner must be added to an employee's income unless the domestic partner and/or the dependents of the domestic partner meet the IRS requirement to qualify as a dependent. The dependency status must be confirmed and/or updated annually or within 30 days of any changes to dependent status. The children of the domestic partner must be an IRS dependent of the employee to be eligible for benefits.

If the domestic partner and/or the dependents of the domestic partner meet the IRS requirements to qualify as a dependent, the benefit is exempt from taxes. If the child is your natural or adopted child, please note that next to the child's name.

AFFIDAVIT

I attest that the following individuals named below meet all of the IRS tests for dependency status as listed below and as a consequence qualify as a dependent for purposes of benefits provided by the City.

Further, I understand that the IRS Affidavit must be confirmed annually and I agree to report any CHANGES TO DEPENDENT STATUS that will affect any of the named dependent's status, to the Human Resources department, within thirty (30) days of any change. I understand that if I do not report changes to dependent status, I will be liable for any penalties and taxes that may apply.

Domestic Partner	IRS Dependent of employee? <input type="checkbox"/> NO <input type="checkbox"/> YES	If YES, name: _____
Domestic Partner's Child(ren)	<input type="checkbox"/> NO <input type="checkbox"/> YES	If YES, name(s): _____
IMPORTANT NOTE: Children of Domestic Partner must be IRS dependents of the <i>EMPLOYEE</i> in order to be eligible for COB benefits.		

IRS DEPENDENCY STATUS TESTS: Below are excerpts from the **basic** tests for IRS Publication 501 dependent regulations that apply to the City of Berkeley and healthcare providers' eligibility for enrollment. For more details on IRS Publication 501, contact the Internal Revenue Service or visit their website.

To claim Domestic Partner as your dependent:

1. Must live with you all year as a member of your household (and your relationship must not violate local law) and
2. The person's gross income for the year must be less than the IRS published amount for the tax year and
3. You must provide more than half of the person's total support for the year.

To claim Domestic Partner's child as your dependent:

1. The child must be (a) under age 19 at the end of the year, (b) under age 24 at the end of the year and a full-time student, or (c) any age if permanently and totally disabled and
2. The child must have lived with you for more than half of the year and
3. The child must not have provided more than half of his or her own support for the year and
4. If the child meets the rules to be a qualifying child of more than one person, you must be the person entitled to claim the child as a qualifying child.

I affirm, under penalty of perjury, that the assertions in this Affidavit are true and correct to the best of my knowledge. Additionally, I agree to hold the City harmless and will assume full liability for any penalties and taxes owing in the event that the above individuals do not qualify as dependents and subsequent income must be added to my income for benefits provided under the Domestic Partner program.

Employee Name (print): _____ Last 4 digits of Social Security Number: _____

Employee Signature: _____ Date: _____