



State of Hawaii
PREMIUM CONVERSION PLAN
 Domestic/Civil Union Partnership Acknowledgement Form

PCP- DP/CU Form
 (Revised January 2021)

Instructions:

1. After reviewing the Flow Chart on the back of this form, complete Part A or Part B.
2. Submit the original of this form to your Human Resources Office (HRO) designee or Department of Education- Employee Benefits Unit (DOE-EBU).
3. Send a copy of this form along with:
 EUTF's Declaration of Domestic/Civil Union Partnership; and
 EUTF's Affidavit of "Dependency" for Tax Purposes; to
 DHRD/Employee Assistance Office, 235 S. Beretania St. # 1004, Honolulu, HI 96813

For your domestic/civil union partner to be eligible to participate in the Premium Conversion Plan ("PCP"), your domestic/civil union partner must meet the IRS definition of "tax dependent" as a "qualifying relative." To determine if your domestic/civil union partner meets the definition of a "qualifying relative", see the Flow Chart on the back of this form.

PART A:

My domestic/civil union partner **does not** meet the IRS requirements to be claimed as a "qualified dependent" under Section 152 of the Internal Revenue Code ("IRC") and are covered under my health plan. I choose to enroll myself in the Premium Conversion Plan ("PCP") and understand my Health Plan premium contributions will be deducted from my paycheck on a pre-tax basis. My domestic/civil union partner are covered under my health plan with after-tax monies as indicated below (check appropriate box):

- Two-Party Plan (with no children)-** I choose to enroll in the PCP with my premium contributions paid using *pre-tax* payroll deducted monies to the extent permitted. I understand the difference between the Self and 2-party premium contribution amounts will be paid with *after-tax* payroll monies.
- Family Plan (with D/CU child(ren))-** I choose to enroll in the PCP with my premium contributions paid using *pre-tax* payroll monies to the extent permitted. I understand the difference between the Self and Family (D/CU partner plus child(ren) premium contribution amounts will be paid with *after-tax* payroll monies.
- Family Plan (with my eligible child)-** I choose to enroll in the PCP and know that only the amount equivalent to the 2-party Health Plan premium contributions can be paid using *pre-tax* payroll deducted monies to the extent permitted. I understand the difference between the 2-party and Family premium contribution amounts will be paid with *after-tax* payroll monies.
- Family Plan (my eligible children)-** I choose to enroll in the PCP and know that the amount equivalent to the Family Health Plan premium contributions will be paid using *pre-tax* payroll deducted monies to the extent permitted. My D/CU partner/dependent(s) may be added to my Family Plan under the terms of the family health plan coverage.*

*Should any of my eligible dependents become ineligible for health coverage and I no longer qualify to have the entire family plan premium deducted on a pre-tax basis, my domestic/civil union partner's contribution amounts will be paid with after-tax payroll monies as stated in the first three options. A new PCP-DP/CU form must be submitted for any changes in plans.

PART B:

- My domestic/civil union partner **does meet** the IRS requirement to be claimed as a "qualified dependent", as defined under Section 152 of the Internal Revenue Code ("IRC") and is covered under my health plan. I choose to enroll in the PCP so that the full amount of my **2-party or Family** Health Plan premium contributions can be paid using *pre-tax* payroll deducted monies to the extent permitted.

I also understand that **each** of the following requirements below must also be met for my domestic/civil union partner and/or my domestic/civil union partner's child(ren) to be considered a "qualified dependent" under Section 152 of the IRC:

1. My domestic/civil union partner and/or my domestic/civil union partner's child(ren) and I must live together for the full taxable year from January 1 through December 31, except for temporary absences for reasons such as vacation, military service, or education.
2. My domestic/civil union partner and/or my domestic/civil union partner's child(ren) must be a citizen or resident of the United States.
3. My domestic/civil union partner and/or my domestic/civil union partner's child(ren) must receive more than half of their support from me. {Note: The rules for determining support are complicated and are more involved than just determining who the "primary breadwinner" is. To help you determine whether you provide more than half of your domestic/civil union partner's support, an IRC worksheet is attached for your reference.}
4. My domestic/civil union partner and/or my domestic/civil union partner's child(ren) cannot be claimed as a dependent of any other taxpayer.

Print Name: _____ Department: _____ Contact information: _____

Employee Signature: _____ Date: _____

Can You Claim Your Domestic/Civil Union Partner as a Qualified Dependent?

These questions are based on Internal Revenue Service Publication 17 Information on Qualified Dependents

Start Here

1. Was your Domestic/Civil Union Partner a member of your household for the entire tax year?

If no, you cannot claim your Domestic/Civil Union Partner as a Dependent.

If yes, go to Question #2

2. Was your Domestic/Civil Union Partner a U.S. citizen or resident for any part of the tax year?

If no, you cannot claim your Domestic/Civil Union Partner as a Dependent.

If yes, go to Question #3

3. Did your Domestic/Civil Union Partner file a joint return for the year?

If no, go to Question #4

If yes, you cannot claim your Domestic/Civil Union Partner as a Dependent.

4. Did you provide more than half of your Domestic/Civil Union Partner's support for the year?

If no, you cannot claim your Domestic/Civil Union Partner as a Dependent.

If yes, you can claim your Domestic/Civil Union Partner as a Dependent.

If you are eligible to enroll your Domestic/Civil Union Partner in your Health Plan and wish to participate in the PCP, and your Domestic/Civil Union Partner **meets** the IRS requirements to be claimed as your dependent, you have the option to:

- 1) Enroll in the PCP so that the full amount of your health plan premium contribution is paid using pre-tax payroll deducted monies; or
- 2) Enroll in the PCP so that only the amount equivalent to the Self premium contributions will be paid using pre-tax payroll deducted monies and the difference between the Self and 2-party or Family premium contribution amounts will be paid with after-tax payroll monies;

If your Domestic/Civil Union Partner **does not** meet the IRS requirements and cannot be claimed as your "qualified dependent", your only option to enroll in the PCP is Option #2 above.