

**On-Going Certification for Dependents Previously Covered under
Legal Guardianship**

An individual previously covered under an order of legal guardianship may continue coverage to the age of 26 under certain conditions. The Internal Revenue Code: Section 152 allows premiums for coverage of a person under age 19 (24 if a full time student) to be paid on a pre-tax basis (excluded from income reportable to the Internal Revenue Service) if certain criteria are met.

In order to determine if your dependent meets the criteria for receiving pre-tax treatment of premiums, you must certify the following and provide the requested information if applicable. If the criteria are met, the coverage will be provided on a pre-tax basis. If they are not met, or the dependent is over the age of 24 as of the end of the calendar year, the subsidies associated with the coverage of the dependent is taxable and the payroll deductions must be done after income tax is calculated. If the subsidies are deemed to be taxable, they will be included as income on your Form W-2 (if you are an active employee) or you will receive a Form 1099 with the amount determined to be taxable in January after the end of the calendar year.

To determine if a dependent meets the criteria for receiving a pre-tax premium complete the information on the reverse side of this page and provide the required documentation to the PEBP office.



Participant's Name:	Participant's Social Security No.:
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Dependent Name:	Dependent's Social Security No.:
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Yes ___ No ___ My dependent lived in my principal residence for more than one-half of the most recent calendar year.
If you answered yes, submit a copy of the dependent's driver's license for address verification.

Yes ___ No ___ My dependent is an unmarried full-time student.
If you answered yes, submit a certification of full-time student status from the educational institution for the current semester.

If you answered no to both of these questions, the subsidies associated with the coverage of the dependent is taxable and the payroll deductions must be done after income tax is calculated.

Yes ___ No ___ My dependent filed a "joint" tax return with a spouse for the most recent calendar year.
If you answered yes, your dependent is not eligible for coverage under PEBP.

Yes ___ No ___ I have provided over one-half of the support for the dependent listed for the most recent calendar year.
If yes, submit a copy of the dependent's driver's license for address verification.

Yes ___ No ___ My dependent is a child, brother, sister, step-brother, step-sister, grandchild or a descendent of such relative.

Complete a separate certification form for each dependent between the ages of 19 and 24.

Participant Signature _____ **Date** _____