



MONTANA UNIVERSITY SYSTEM
Office of the Commissioner of Higher Education

Benefits Division, 100 N. Park, Rm. 320
PO Box 203203, Helena MT 59620-3203
406-444-2547

EMPLOYEE DECLARATION OF TAX STATUS OF DEPENDENTS

The Montana University System is required by the Internal Revenue Service to apply the proper tax treatment (before- or after-tax) to benefits for every family member currently enrolled in an MUS medical, dental, or vision plan. Therefore, it is important that you provide the tax status of each person enrolled. The qualification of these individuals as your spouse and/or dependent(s) for tax purposes does not affect their eligibility for medical, dental, or vision coverage, but it does impact the tax treatment of that coverage. A flowchart is provided to assist you in determining and verifying the tax status of your family members. The flowchart provides the most complete overview of the tax rules possible; however, given the complexity of the rules, we recommend that you consult with a tax advisor regarding your specific family circumstances.

NOTE: If you do not check a box for each dependent or return this form to your campus human resources office, premium contributions for your nonreported dependents will be taken on an after-tax basis and the fair market value of the premiums paid on behalf of those dependents will be subject to required federal and state tax withholding.

INSTRUCTIONS: List each of your dependents on the lines below who are to be enrolled in MUS medical, dental and/or vision plan(s). Check one of the two boxes under each name and return this form to your campus human resources office with your enrollment form within 30 days of hire. ALL dependents on your enrollment form must be listed on this form.

Check here if you will participate in the Dependent Premium Waiver program. You must still complete this form, but your participation in the Dependent Premium Waiver program will not be affected.

EMPLOYEE: Social Security Number:

Date of birth: Date of hire:

SPOUSE/ADULT DEPENDENT:

- Yes, this person is my spouse/dependent for tax purposes and is eligible for MUS insurance coverage.
No, this person is not my spouse/dependent for tax purposes, but is eligible for MUS insurance coverage.

CHILD:

- Yes, this person is my dependent for tax purposes and is eligible for MUS insurance plan coverage.
No, this person is not my dependent for tax purposes, but is eligible for MUS insurance plan coverage.

CHILD:

- Yes, this person is my dependent for tax purposes and is eligible for MUS insurance plan coverage.
No, this person is not my dependent for tax purposes, but is eligible for MUS insurance plan coverage.

CHILD:

- Yes, this person is my dependent for tax purposes and is eligible for MUS insurance plan coverage.
No, this person is not my dependent for tax purposes, but is eligible for MUS insurance plan coverage.

Please continue on back side of page.

**EMPLOYEE DECLARATION OF TAX STATUS OF DEPENDENTS, side 2**

**CHILD:** \_\_\_\_\_

- Yes, this person is my dependent for tax purposes and is eligible for MUS insurance plan coverage.       No, this person is not my dependent for tax purposes, but is eligible for MUS insurance plan coverage.

**CHILD:** \_\_\_\_\_

- Yes, this person is my dependent for tax purposes and is eligible for MUS insurance plan coverage.       No, this person is not my dependent for tax purposes, but is eligible for MUS insurance plan coverage.

**CHILD:** \_\_\_\_\_

- Yes, this person is my dependent for tax purposes and is eligible for MUS insurance plan coverage.       No, this person is not my dependent for tax purposes, but is eligible for MUS insurance plan coverage.

**CHILD/OTHER DEPENDENT:** \_\_\_\_\_

- Yes, this person is my dependent for tax purposes and is eligible for MUS insurance plan coverage.       No, this person is not my dependent for tax purposes, but is eligible for MUS insurance plan coverage.

**CHILD/OTHER DEPENDENT:** \_\_\_\_\_

- Yes, this person is my dependent for tax purposes and is eligible for MUS insurance plan coverage.       No, this person is not my dependent for tax purposes, but is eligible for MUS insurance plan coverage.

**CHILD/OTHER DEPENDENT:** \_\_\_\_\_

- Yes, this person is my dependent for tax purposes and is eligible for MUS insurance plan coverage.       No, this person is not my dependent for tax purposes, but is eligible for MUS insurance plan coverage.

**NOTE:** *With respect to any person for whom you have checked "No," premium contributions for those persons cannot be taken on a pre-tax basis. The fair market value of the premiums paid on behalf of those dependents will be subject to required federal and state tax withholding.*

**EMPLOYEE ATTESTATION AND SIGNATURE:** I understand that the Montana University System has a legitimate need to confirm whether my covered spouse/adult dependent and/or any covered children meet the appropriate definition(s) for tax purposes for medical, dental and/or vision premiums. I certify that the information I have listed above is true. I understand that this information will be kept confidential and will be subject to disclosure only upon my express written authorization or if otherwise required by law. I agree to notify my campus human resources/payroll office if there is any change in these circumstances within thirty (30) days of the change. I am aware that changes may impact the tax treatment of my premiums.

\_\_\_\_\_  
Printed Name of Employee

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Signature of Eligible Employee

\_\_\_\_\_  
Today's Date

<b>ADMINISTRATIVE USE ONLY</b>	
System Entry Date	Entered By
_____	_____