



Employee ID _____

Trinity Health Corporation Welfare Benefit Plan
Certification Regarding Eligibility and Tax Status for a Non-Spouse Adult

This form is required from all colleagues who want to enroll a non-spouse adult in one or more benefits under the Trinity Health Corporation Welfare Benefit Plan. Please review and complete each section, sign, and submit as part of the documentation required to prove eligibility and identify non-spouse adult tax status.

SECTION 1 – Please review **Trinity Health’s Eligibility Requirements** before proceeding to the next section.

A person is a non-spouse Eligible Adult if the person satisfies **ALL** of the following:

1. The person is not legally married to anyone.
2. The person is not otherwise covered under the Plan, or any other group health plan offered by the Employer or one of its related or affiliated entities.
3. The person satisfies the requirements of either i. or ii. below:
 - i. The person has a current, valid domestic partnership, civil union, or other similar arrangement (that is currently recognized and registered with a state or local government registry) with you.

OR

- ii. The person satisfies **ALL** the following requirements:
 - a. The person shares your permanent residence
 - b. The person is financially interdependent with you
 - c. The person is not your:
 - Parent/Stepparent
 - Parent’s/Stepparent’s other descendants (i.e., siblings, nieces, nephews)
 - Grandparent/Step-Grandparent or their descendants (i.e., aunts, uncles, nephews)
 - In-law
 - Renter, boarder, tenant, or employee
 - Child or grandchild

Once you have read through the requirements above and determined that your non-spouse adult **IS** eligible for coverage, please provide the following information and then continue to Section 2:

Name of Colleague: _____
(Print full name)

Name of Eligible Adult: _____
(Print full name)

SECTION 2 – IRS Tax Questions

Your answers to the following questions will determine if your non-spouse Eligible Adult satisfies the definition of a dependent for income tax purposes under the Internal Revenue Code Section 152 (as modified by Internal Revenue Code Section 105(b)).

(Check Yes or No to each of the following questions)

- (a) The non-spouse Eligible Adult listed above lives with me and is a member of my household during the calendar year in which I am enrolling him or her in the Plan.
____ Yes ____ No
- (b) The non-spouse Eligible Adult listed above receives over one-half of his or her support from me during the calendar year in which I am enrolling him or her in the Plan.
____ Yes ____ No
- (c) The non-spouse Eligible Adult listed above is a U.S. citizen, a U.S. national, or a resident of the U.S., Canada, or Mexico at some time during the calendar year in which I am enrolling him or her in the Plan.
____ Yes ____ No
- (d) The non-spouse Eligible Adult listed above is NOT eligible to be claimed as a “qualifying child” by someone else. (Generally, a qualifying child is a dependent under age 19 (age 24 if a full-time student) that meets certain IRS requirements).
____ Yes ____ No

If you have answered **“Yes” to all four questions**, your non-spouse Eligible Adult satisfies the definition of a “dependent” for income tax purposes as outlined under Section 152 (modified by Section 105(b)) of the Internal Revenue Code and **must be entered in your enrollment system as a Pre-Tax Eligible Adult dependent**. Your portion of the cost to cover this person will be a pre-tax deduction on each paycheck.

If you have answered **“No” to one or more of the questions**, your non-spouse Eligible Adult does NOT satisfy the IRS definition of a “dependent” for income tax purposes and **must be entered in your enrollment system as a Post-Tax Eligible Adult dependent**. Per IRS regulations, you are required to pay your portion of the cost to cover this person with a post-tax deduction on each paycheck. In addition, federal law requires that the fair market value of the coverage provided to your non-spouse Eligible Adult - paid for by your employer - must be imputed to you as income on your paycheck and reflected on the Form W-2 issued to you by your employer.

SECTION 3 – CERTIFICATION

I hereby certify that I am enrolling a non-spouse Eligible Adult that meets all of the requirements outlined in Section 1 and that I have answered the questions in Section 2 truthfully. By signing, I understand that my non-spouse Eligible Adult’s tax dependent status (as defined by the IRS and identified from your answers above) will determine whether my portion of the premium cost per paycheck will be taxed and if any of my employer’s cost to cover this person should be reported as additional income.

I understand that I must notify Trinity Health Corporation in writing **within 30 days** if there is a change during the Plan year, that affects my non-spouse adult’s eligibility (defined in Section 1) and/or an answer to a taxability question in Section 2. I understand that any such change may result in the retroactive application of taxability to amounts previously paid towards my non-spouse Eligible Adult’s coverage during the Plan year.

Colleague’s signature: _____

Date: _____

IMPORTANT INFORMATION ON NEXT PAGE

THIS DOCUMENT IS NOT INTENDED TO AND DOES NOT PROVIDE SPECIFIC LEGAL OR TAX ADVICE AND SHOULD NOT BE RELIED UPON AS A DETERMINATION OR PROOF OF DEPENDENCY STATUS FOR INCOME TAX FILING PURPOSES.

YOU ARE REQUIRED TO PROVIDE PROOF OF YOUR DEPENDENTS' ELIGIBILITY. FALSE OR MISREPRESENTED ELIGIBILITY INFORMATION MAY CAUSE BOTH YOUR COVERAGE AND YOUR DEPENDENTS' COVERAGE TO BE IRREVOCABLY TERMINATED (RETROACTIVELY TO THE EXTENT PERMITTED BY LAW) AND COULD BE GROUNDS FOR COLLEAGUE DISCIPLINE UP TO AND INCLUDING TERMINATION. FAILURE TO PROVIDE TIMELY NOTICE OF LOSS OF ELIGIBILITY WILL BE CONSIDERED INTENTIONAL MISREPRESENTATION. IF YOUR COVERAGE IS TERMINATED RETROACTIVELY DUE TO FRAUD OR MISREPRESENTATION, YOU WILL FORFEIT ANY CONTRIBUTIONS MADE.

YOU SHOULD KEEP A COPY OF THIS CERTIFICATION WITH YOUR BENEFITS INFORMATION AND RETURN THE ORIGINAL COMPLETED FORM TO THE HR SERVICE CENTER VIA THE HR4U COLLEAGUE PORTAL OR YOUR LOCAL HUMAN RESOURCES REPRESENTATIVE IF YOUR MINISTRY DOES NOT USE WORKDAY FOR BENEFITS ADMINISTRATION.

YOU WILL NEED TO COMPLETE A NEW CERTIFICATION EACH YEAR. IF YOU FAIL TO DO SO, YOUR NON-SPOUSE ELIGIBLE ADULT WILL BE PRESUMED TO NO LONGER QUALIFY AS YOUR TAX DEPENDENT.