



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

Instructions:

1. Please review the flow chart prior to making your selection.
2. Submit the original to your departmental personnel office or the EUTF.
3. Send a copy to the HRD/Employee Assistance Office at 235 S. Beretania St. # 1004 Honolulu, HI 96813 along with a copy of the EUTF's Declaration of Domestic/Civil Union Partnership and Affidavit of "Dependency" for Tax Purposes forms.

PART A:

If you are eligible to enroll your domestic/civil union partner in your Health Plan *and* you would like to enroll in the **Premium Conversion Plan ("PCP")** to have your Health Plan premium contributions deducted from your paycheck on a pre-tax basis, please check one of the boxes below:

- My domestic/civil union partner is covered under my health plan. Please enroll me in the PCP so that only the amount equivalent to the **Self** Health Plan premium contributions can be paid using **pre-tax** payroll deducted monies to the extent permitted. I understand that the difference between the Self and 2-party premium contribution amounts will be paid with **after-tax** payroll monies.
- My domestic/civil union partner and his/her dependent(s) are covered under my health plan. Please enroll me in the PCP so that the amount equivalent to the **Self** Health Plan premium contributions can be paid using **pre-tax** payroll deducted monies to the extent permitted. I understand that the difference between the Self and Family premium contribution amounts will be paid with **after-tax** payroll monies.
- My eligible dependent and my domestic/civil union partner are covered under my health plan. Please enroll me in the PCP so that 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 that the difference between the 2-party and Family premium contribution amounts will be paid with **after-tax** payroll monies.
- My domestic/civil union partner, who is a **qualified dependent**, as defined under Section 152 of the Internal Revenue Code ("IRC"), is covered under my health plan. Please enroll me 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.

PART B:

I also understand that **each** of the following requirements must 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 his/her 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

Phone No.

Employee's Signature

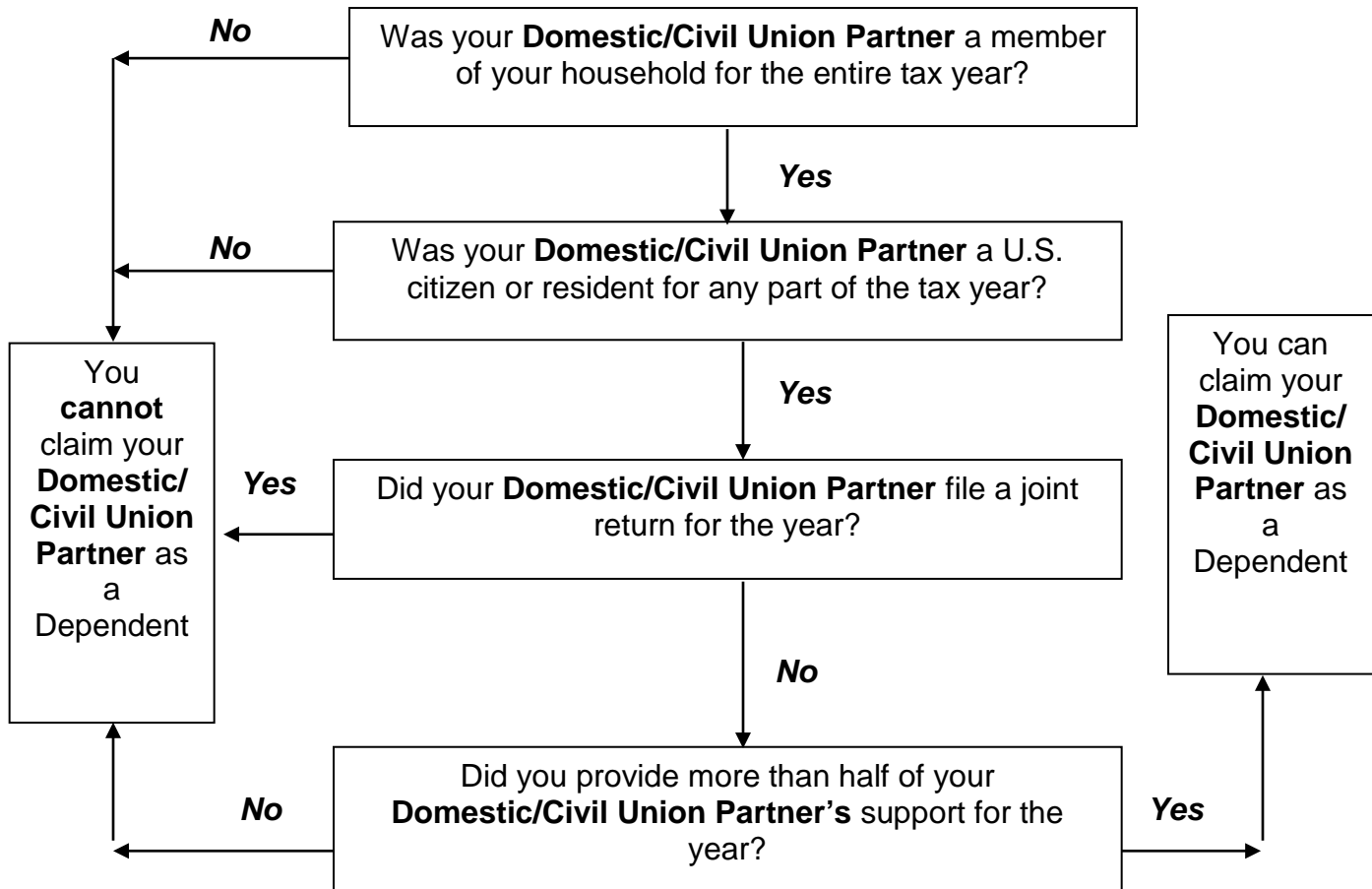
Date

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

(Flow chart based on Internal Revenue Service Publication 17 Information on Qualified Dependents)

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," please see the flow chart below.

Start Here



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 contributions are 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 to be claimed as your dependent, your only option to enroll in the PCP is Option # 2 above.