

## Affidavit for Spousal Eligibility and Tax Status

### This Affidavit must be completed if you are adding coverage for a Spouse

**Please complete the following:**

Employee Name:	SSN:	Date of Birth:	
Spouse Name:	SSN:	Date of Birth:	
Address:	City:	State:	Zip Code:

#### **Required Documentation to cover a Spouse**

To add a spouse (during Open Enrollment or within 60 days of an established change in circumstances):

- Official State marriage certificate (must be a **certified copy** and dated by the appropriate State or County official, such as the Clerk of Court):
  - From the court in the County or City in which the marriage took place; or
  - From the Maryland Division of Vital Records for marriages that occurred at least six months prior to enrollment; or
  - From the Department of Health and Mental Hygiene (DHMH) website: [www.dhmh.maryland.gov](http://www.dhmh.maryland.gov) (click Online Services) – also [www.vitalchek.com](http://www.vitalchek.com)

To remove a spouse from coverage during the Open Enrollment, no documentation is required.

To remove a spouse from your plan outside of the Open Enrollment period; you must submit:

- Final limited divorce decree (must be signed by a judge); or
- Final divorce decree (must be signed by a judge)

#### **Tax Status**

Federal law determines the circumstances under which health benefits coverage of an employee's spouse is a taxable or non-taxable benefit. The federal Defense of Marriage Act (DOMA) defines marriage as a legal union between one man and one woman for purposes of all federal laws. Spouses within the DOMA definition are eligible for pre-tax coverage. An individual who is eligible for coverage and who meets the criteria for tax dependent status for health benefits coverage (not the same test to claim the individual as a dependent on your tax return) may also be covered on a pre-tax basis. When coverage is provided for individuals who are not eligible for pre-tax coverage, the employee/retiree contribution for that coverage must be made on a post-tax basis and the employer subsidy for that coverage results in imputed income for the employee/retiree. Please see the annual open enrollment benefits guide for more information about imputed income.

Please initial one of the following:

\_\_\_\_\_ My spouse is of the opposite sex and is eligible for pre-tax coverage;

\_\_\_\_\_ My spouse is of the same sex and is eligible for post-tax coverage;

\_\_\_\_\_ My spouse is of the same sex as me and meets all three criteria below to be eligible for pre-tax coverage:

1. The Dependent is a person who is my lawful same sex spouse who lives with me and is a member of my household for the entire year; and
2. I provide over half of the Dependent's support for the calendar year(s) in which coverage is provided; and
3. The Dependent is not my or anyone else's Qualifying Child for the tax year(s) in which coverage is provided.

I solemnly affirm under the penalties of perjury under applicable state laws, that the foregoing is true and accurate.

I understand that willful falsification of information contained in this Affidavit can result in referral of the matter for investigation and prosecution, the termination of enrollment and coverage of the person identified as my spouse, and the termination of my coverage. I understand that a civil action may be brought against me for any losses, including reasonable attorney fees, because of a false statement contained in this affidavit. In addition, where permissible, employment related action may be taken against an active employee.

\_\_\_\_\_  
Signature of Employee/Retiree

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

\_\_\_\_\_  
Date