

Annual Affidavit of House Bill 1 Dependent Status
State of Ohio

County of _____

I, _____ after first being duly cautioned and sworn, state the following:
(print employee name)

- Name of dependent: _____ (hereinafter referred to as "my dependent")
- My dependent's date of birth is: _____.
- My dependent is unmarried;
- My dependent is 19 through 27 years old;
- My dependent is my natural child, stepchild or adopted child;
- My dependent is either (check one):
 - A full time student at an accredited public or private institution of higher education, OR
 - A resident of the state of Ohio;
- My dependent (check one):
 - Qualifies as my dependent or child for federal income tax purposes, OR
 - Does not qualify as my dependent or child for federal income tax purposes
- My dependent is not employed by an employer that offers any health benefit plan under which my dependent is eligible for coverage; AND
- My dependent is not eligible for coverage under the Medicaid program established under ORC Chapter 5111 or the Medicare program established under Title XVIII of the "Social Security Act," 42 USC 1395.

I understand that knowingly providing false or misleading information in this Affidavit may result in any or all of the following actions by the State of Ohio: 1) loss of coverage; 2) disciplinary action, up to and including removal; 3) collection action to recoup payments of benefits and claims paid for individuals determined to be ineligible dependents; and/or 4) civil and/or criminal prosecution.

(Employee ID Number)

(Signature of Enrolled Employee)

Sworn to and subscribed in my presence this
_____ day of _____, 20____.

(notary public)

My commission expires _____, _____.

Tax Treatment of HB1 Dependents

There may be tax consequences if a House Bill 1 dependent is enrolled on your medical plan. The IRS does not permit favorable tax treatment for a dependent that the IRS does not consider either a dependent or a child (within the meaning of 26 USC 152(f)(1)) who has not attained age 27 as of the end of the taxable year (hereinafter “tax dependent”).

If the individual is not a tax dependent per the IRS, you will be taxed on the value of the coverage for that dependent. The state has determined the HB1 rates as the fair market value of dependent coverage. Your total medical deduction, including the deduction for your HB1 dependent, will be treated as a pre-tax deduction on your paycheck. However, the fair market value of the non-qualified dependent coverage will be included in your gross income and will be subject to federal withholding and FICA and may also impact your municipal and school district income tax liability. The total amount of HB1 deductions taken for non-qualified dependents will be reported on your Form W-2 (State of Ohio income tax is not applicable to the HB1 deduction).

When you fill out the Annual Affidavit of House Bill 1 Dependent Status, you must indicate whether the dependent for whom you are seeking coverage qualifies as a tax dependent. ***You may wish to consult with an independent tax advisor as to your HB1 dependent’s status under the Internal Revenue Code and accompanying IRS regulations. Dependents that attain age 27 in a tax year will be considered as non-qualified tax dependents for the entire year.***

2010 Rates	Ohio Med	Paramount	Aetna	The Health Plan	UnitedHealthCare
HB1 dependent rate* (bi-weekly)	\$69.57	\$62.93	\$69.66	\$70.29	\$68.87
HB1 dependent rate* (monthly)	\$150.74	\$136.35	\$150.93	\$152.29	\$149.21

* **Note:** The rate listed is for each HB1 dependent that you enroll. For example, if you enroll two HB1 dependents and you have Ohio Med, your additional deduction will be \$139.14 if you are paid bi-weekly or additional \$301.48 if you are paid monthly.