FOR PLAN YEAR JANUARY 1, 2010 – DECEMBER 31, 2010

REQUIRED DOCUMENTATION FOR QUALIFYING CHILD DEPENDENT WHO HAS ATTAINED AT LEAST AGE 19
Complete and submit a separate form for each dependent child.

Name	**Employee Number**
Address	**Department**
City, State Zip	**Telephone Number**

RE: Dependent Medical and/or Dental coverage eligibility for _____
Dependent's Name and Date of Birth

The dependent child eligibility provision for Contra Costa County includes a statement that mandates child dependents must meet the IRS definition of qualifying child dependent for Income Tax purposes.

A summary of the IRS test and information regarding qualifying eligible child dependents is listed on the reverse side of this letter. You must read the information as provided and sign the below statement indicating that you have read and understand the IRS provision of dependent child.

In order to establish continued eligibility for your above named dependent child you must reply to ***all three*** of the following questions and return this statement to the Employee Benefits Service Unit.

☐ Yes ☐ No I certify that the above named dependent child IS (1) at least age 19, (2) unmarried, and, (3) a full-time student.

☐ Yes ☐ No I certify that the above named dependent is not over age 24.

☐ Yes ☐ No I certify I will claim the above named dependent child on my 2010 Federal Tax return.

COBRA continuation information should be sent to the above named dependent at the following address:

_____

I have read and understand the information provided on the reverse side of this form that summarizes the IRS requirements for claiming a child as a dependent on my annual IRS tax filing. Further, under penalty of perjury, I certify that the above statements are true and correct.

Signed _____ Date _____

QUALIFYING DISABLED CHILD DEPENDENTS

☐ Yes ☐ No I certify that the above named dependent child is over age 19 and totally and permanently disabled (You must provide a copy of the health insurance carriers approved application). If you have not received and completed the disabled dependent enrollment application for your insurance provider, please contact this office.

☐ Yes ☐ No I certify that the above name dependent child is over age 19 (or will be 19 on his/her next birthday), a student, unmarried, and claimed on my 2010 Federal Tax return but is currently on a medical leave from school. **Notice must be submitted within 30 days either before or after the start date of the medical leave to apply.** Contact EBSU for details and the Physician Certification form required to be completed.

Should you have any questions or require additional information, please do not hesitate to contact the Human Resources Department, Employee Benefits Service Unit at (925) 335-1746.

The following is a summary of the IRS qualifying child provision. Please use this summary assist in determining if your dependent child meets the definition of IRS qualifying dependent child and is therefore eligible to be enrolled as a dependent in the Contra Costa County employee/retiree Medical and/or Dental Plans.

Contact your tax advisor or refer to IRS Publication 501 if you require a further explanation.

SUMMARY OF IRS QUALIFYING CHILD TEST

There are five tests that must be met for a child to be a qualifying child. The five tests are: 1) Relationship; 2) Age; 3) Residency; 4) Support; and, 5) Special test for qualifying child of more than one person.

Relationship Test – To meet this test, a child must be: Your son, daughter, stepchild, eligible foster child or a descendent (for example, your grandchild) of any of them. An adopted child is always treated as your own child. The term "adopted child" includes a child who was lawfully placed with you for legal adoption. An eligible foster child is an individual who is placed with you by an authorized placement agency of judgment, decree, or other order of any court or competent jurisdiction.
Age Test – To meet this test, a child must be: 1) under age 19 at the end of the year (12/31/2010); 2) a full-time student under age 24 at the end of the year (12/31/2010); or, 3) permanently and totally disabled any time during the year, regardless of age.
Residency Test – Your child must have lived with you for more than half the year. Your child is considered to have lived with you during periods of time when one of you, or both, are separated due to illness, education, business, vacation or military service. There is additional information regarding residency test available in IRS Publication 501.
Support Test – The child cannot have provided more than half of his or her own support for the year. Scholarships received by a child who is a full-time student is not taken into account in determining whether the child provided more than half of his or her own support.
Special test for qualifying child of more than one person – Sometimes a child meets the relationship, age, residency and support tests to be a qualifying child of more than one person. Although the child is a qualifying child of each of these persons, only one can treat the child as qualifying child. Please refer to IRS Publication 501 for additional information.

If your dependent child meets the IRS eligibility qualifications as stated above, your dependent child may continue enrollment or be added on your current employee/retiree health and/or dental benefits. *A certified copy of the birth certificate or decree of adoption or adoption order* is required for a child dependent to be added to or continue on your health and/or dental plan. If your child does ***not*** meet the above qualifications, your child is no longer eligible to continue to be enrolled in your medical and/or dental plan. COBRA information will be mailed to your child if presently enrolled on your health and/or dental plan.

EXCEPTION: IN ACCORDANCE WITH CALPERS REQUIREMENTS, MEDICAL ELIGIBILITY FOR DEPENDENTS ON CALPERS HEALTH PLANS AUTOMATICALLY TERMINATES AT THE AGE OF 23 (UNLESS DISABLED) WHETHER YOUR DEPENDENT MEETS THE IRS QUALIFICATIONS OR NOT.

Note: It is against County Policy for an employee/retiree to enroll ineligible persons as dependents; to do so may subject the employee to disciplinary action as well as the employee/retiree the obligation to reimburse the plan for all costs associated with the delivery of medical or dental care services to an ineligible person.