

2026 PEBB Declaration of Tax Status

You must submit this form with your enrollment form when enrolling someone on your Public Employees Benefits Board (PEBB) health plan coverage who:

- Is your state-registered domestic partner (SRDP) as defined in RCW 26.60.020(1). This includes all substantially equivalent legal unions from other jurisdictions, as defined in RCW 26.60.090.
- Is the child of your SRDP.
- Is your extended dependent.
- Does not qualify as your dependent for federal tax purposes.

! Consult a tax advisor if you have questions about whether to declare other dependents.

Under federal law, employer contributions for health insurance do not need to be included as gross income for federal income tax. However, if an enrolled PEBB dependent does not qualify as your tax dependent for tax purposes under Internal Revenue Code (IRC) Section 152, as modified by IRC Section 105(b), your employer must report the fair market value of the dependent's health insurance as gross income. This does not affect their eligibility for PEBB health plan coverage, but it can affect your taxable income. The monthly value of your dependent's health plan coverage is listed in Section 1 of this form.

Does this mean I will be taxed on health benefits for these dependents? It depends on their tax status. First, determine if your dependents (other than your spouse) qualify as dependents for tax purposes under IRC Section 152, as modified by IRC Section 105(b), using the resources below. If they do, then premiums your employer pays for health plan coverage will not be included in determining your taxable income, federal withholding, or employment taxes. If the tax status of your dependent changes, you must immediately notify your payroll or benefits office (if you are an employee), or the PEBB Program (if you are a retiree). If you don't, it may affect your tax liability.

How do I determine if these PEBB dependents qualify for pretax benefits? The Internal Revenue Service (IRS) provides information to help determine a dependent's tax status on the IRS website at [irs.gov](https://www.irs.gov). You can use the *Worksheet for Determining Support* in *IRS Publication 501, Dependents, Standard Deduction, and Filing Information*, to assess whether you provide more than half of a dependent's support. Other resources include *IRS Publication 555, Community Property*, and *Answers to Frequently Asked Questions for Registered Domestic Partners and Individuals in Civil Unions*. You could also consult your personal tax advisor.

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Dependent tax status

List below all dependents you are enrolling on your PEBB health plan coverage. Use additional forms for more dependents.

Dependent 1

Last name

First name

Relationship to subscriber

This person qualifies as my tax dependent for tax purposes under IRC Section 152, as modified by IRC Section 105(b).

This person does not qualify as my tax dependent for tax purposes. I should be taxed on the cost of their PEBB health plan coverage.



Dependent 2

Last name

First name

Relationship to subscriber

This person qualifies as my tax dependent for tax purposes under IRC Section 152, as modified by IRC Section 105(b).

This person does not qualify as my tax dependent for tax purposes. I should be taxed on the cost of their PEBB health plan coverage.

Dependent 3

Last name

First name

Relationship to subscriber

This person qualifies as my tax dependent for tax purposes under IRC Section 152, as modified by IRC Section 105(b).

This person does not qualify as my tax dependent for tax purposes. I should be taxed on the cost of their PEBB health plan coverage.

State agency and higher-education employees

The information below shows the monthly amount that will be added to your total gross income and calculated into your tax withholding if your dependent does not qualify as a tax dependent for tax purposes. This will be reflected on your payroll statement and on your W-2.

2026 state contribution for medical, dental, and vision plan coverage amounts (all medical plans)

SRDP \$880
Children who do not qualify as
your tax dependents¹ \$673
SRDP & children who do not qualify as
your tax dependents¹ \$1,554

2026 state contribution for dental coverage

SRDP \$52
Children who do not qualify as
your tax dependents¹ \$52
SRDP & children who do not qualify as
your tax dependents¹ \$104

2026 state contribution for vision coverage

SRDP \$8
Children who do not qualify as your tax dependents¹ .. \$6
SRDP & children who do not qualify as
your tax dependents¹ \$15

Employees of local government employer groups

Contact your payroll or benefits office for employer contribution amounts.

¹ This includes children of an SRDP, extended dependent, or other nonqualified tax dependent.

Retirees enrolled in Medicare Part A and Part B

The table below shows the state's monthly contribution toward an SRDP's medical coverage, which will be reflected in *IRS Form 1099*, mailed by the Health Care Authority in January. All monthly amounts shown are rounded to the nearest dollar, consistent with IRS tax reporting.

Medical plan and 2026 state contribution for medical plan coverage for an SRDP

Kaiser Permanente NW Senior Advantage ²	\$169
Kaiser Permanente WA Medicare Plan	\$183
Premiera Blue Cross Medicare Supplement Plan G (Disabled)	\$183
Premiera Blue Cross Medicare Supplement Plan G (Retired)	\$117
Premiera Blue Cross Medicare Supplement Plan F (Disabled)	\$183
Premiera Blue Cross Medicare Supplement Plan F (Retired)	\$137
Uniform Medical Plan Classic Medicare with Part D (PDP)	\$183
UnitedHealthcare PEBB Balance	\$167
UnitedHealthcare PEBB Complete.....	\$183

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Signature

By signing this form, I declare that the information I have provided is true, complete, and correct. If it isn't, or if I do not update this information within the timelines in PEBB Program rules, to the extent permitted by federal and state law, I must repay any claims paid by my health plan(s) or premiums paid on my behalf. My PEBB dependent(s) may also lose PEBB health plan coverage as of the last day of the month of eligibility. To the extent permitted by law, the PEBB Program may retroactively terminate coverage for my dependent(s) if I intentionally misrepresent eligibility, or do not pay premiums and applicable premium surcharges when due. In addition, I understand that it is a crime to knowingly provide false, incomplete, or misleading information to

an insurance company for the purpose of defrauding the company. Penalties include imprisonment, fines, and denial of PEBB benefits. I understand that:

- This declaration of responsibility may have legal implications under federal and state laws.
- A civil action may be brought against me for any losses, including reasonable attorney's fees, if I have made a false statement in this declaration.
- I must notify my payroll or benefits office (if I am an employee) or the PEBB Program (if I am a retiree) if there is a change in my dependent's tax status promptly after the change. **Any change in my dependent's status may also directly impact the calculation of my taxable income.**

Subscriber's signature

Date

Last name

First name

Subscriber's Social Security number

Employees: Return this form to your payroll or benefits office.

Retirees and Continuation Coverage: Return this form to Health Care Authority
PEBB Program
PO Box 42684
Olympia, WA 98504-2684

HCA is committed to providing equal access to our services. If you need an accommodation, or require documents in another format, please contact the following. **Employees:** Your payroll or benefits office. **Retirees and Continuation Coverage:** The PEBB Program at 1-800-200-1004 (TRS: 711).

HCA's Privacy Notice: We will keep your information private as allowed by law. To see our Privacy Notice, go to hca.wa.gov/about-hca/notice-privacy-practices.

² Kaiser Foundation Health Plan of the Northwest (KFHPNW) offers plans in Clark and Cowlitz counties in Washington and select counties in Oregon. KFHPNW Medicare plans have a larger service area.