



Definition of Eligible Dependents

→ Review the following definitions to determine if your dependents are eligible for District health benefit coverage.

Definition of Spouse

Your lawfully married spouse. Your ex-spouse is *not* an eligible dependent.

Definition of Child

For purposes of the District's health plans, "child" means your, your spouse's or domestic partner's:

- Natural biological child(ren); **or**
- Legally adopted child (you must have the order of adoption); **or**
- Foster Child

You can cover your, your spouse's and/or your domestic partner's child if the child:

- Is unmarried, under the age of 19; **or**
- Is unmarried, under the age 24 and is enrolled full-time in school (minimum 12 semester units) in an accredited school or college; **and**
- Meets, with respect to you, the definition of "qualifying child" in Section 152 of the Internal Revenue Code (generally, this requires the child to have the same principal place of abode as you do, for more than half the calendar year, to have not supplied more than one-half of his/her own support for the calendar year, and meets the age requirements described below); **and**
- Is claimed as your dependent on your federal income tax return

If the above criteria is not applicable, your child must meet one of the following two requirements:

- Is a dependent child under age 19 for whom you have a **State Qualified Medical Support Order (SQMSO)** or a **Divorce Decree** issued by a Court or administrative agency (note in some cases such an order might override the plan's residency and dependency requirements); **or**
- Is a dependent child between the age of 19 to 24 for whom you have a **National Qualified Medical Support Order (NQMSO)** issued by a Court or administrative agency to provide coverage (note in some cases such an order might override the plan's residency and dependency requirements).

*Note: The additional coverage for the domestic partner and/or your partner's child becomes a taxable benefit. (Imputed income is separate from your monthly plan cost.) The amount of your imputed income depends on the plan in which you are enrolled and the level of your coverage. Imputed income is taxable.

Dependent coverage for the 2008-09 Plan Year ends June 30, 2009.