



**CSU TECHNICAL LETTER
HR BENEFITS 2008-09
Attachment A
HUMAN RESOURCES
FORM**

HR ESS | Washington Square, San José | CA 95192-0046 | 408-924-2250 408-924-1701 (fax)

AFFIDAVIT FOR EMPLOYEES – GENDER VERIFICATION OF MARRIED PERSONS AND NOTICE OF IMPUTED TAX

Employee Name:	Social Security Number:	Tax Year:
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PLEASE PRINT IN INK OR TYPE
PLEASE READ THIS AFFIDAVIT CAREFULLY

Current Federal law does not recognize the marriage of same sex individuals in the same manner as marriages of persons of the opposite sex. Because of this treatment, for the purposes of Federal tax withholding, an imputed tax must be levied on an employee with a same-sex spouse. When a California State University (CSU) employee adds a same-sex spouse, the employee's imputed tax liability will be based on the amount of the increase in CSU contribution to benefits paid for the same-sex spouse, unless the same-sex spouse is claimed as an economic dependent for Federal Income Tax purposes as authorized by the Internal Revenue Service.

In order to verify whether there is a need to apply imputed tax liability when enrolling your spouse into a CSU dental plan and/or CalPERS-sponsored health plan, CSU requires that this married spouse gender verification affidavit be completed and signed by all CSU employees enrolling their spouse onto their benefits plan.

Please complete and sign this affidavit and return it to your Human Resources Benefits office. Failure to return this document may cause a delay in the processing of the enrollment of your spouse onto your benefits plan.

SECTION A – EMPLOYEE STATEMENT

Please read the following paragraph and print your name and that of your spouse in the appropriate areas:

I, _____, under penalty of perjury declare that the gender of my spouse, _____ is

check one Female Male	And that our marriage is considered, check one Same Sex Opposite Sex
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(For Employees marking same sex marriage – please read the statement below and check-off)

My Spouse **is** or **is not** an economic dependent for the purposes of my Federal Income Taxes. I further affirm under penalty of perjury that if my spouse is the same sex as myself, and I no longer declare my spouse as a dependent for tax purposes, that I will immediately notify the CSU in writing and of this fact. If my same sex spouse is being declared as an economic dependent for tax purposes, I understand that if I do not notify CSU in writing immediately of the change in dependency status for my same-sex spouse by completing a new Gender Verification of Married Persons Notice of Imputed Tax form, that I may be held liable for any taxes due based on when the economic dependency ended. By signing this document I also agree to permit an authorized representative of California State University or the State Controller's Office or their designee, full access to my tax records as related to the declaration of economic dependency of my tax filing documents, and/or any other supporting documentation as needed by the CSU to verify dependency for Federal Income Tax purposes.

SECTION B – SIGNATURES

EMPLOYEE SIGNATURE REQUIRED:	DATE SIGNED:
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CAMPUS USE ONLY

Affidavit received on date: _____ by _____
CAMPUS NAME: San Jose State University

PLEASE RETAIN A COPY OF THIS FOR YOUR RECORDS

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AND NOTICE OF IMPUTED TAX**

PRIVACY STATEMENT

The Information Practices Act of 1977 (Civil Code Section 1798.17) and the Federal Privacy Act (Public Law 93-579) require that this notice be provided when collecting personal information from individuals.

Information requested on this form is used by the California State University and State Controller's Office for the purposes of payroll (e.g. deductions) and to properly identify you for income tax exemption. It is mandatory to furnish all information requested on this form. Failure to provide the mandatory information will result in the form not being processed, which may impact your tax withholding.

The State Controller's Office requires employee's social security number and name for identification purposes. Legal references authorizing maintenance of this information include Government Code Sections 1151 and 1153, Sections 6011 and 6051 of the Internal Revenue Code, and Regulation 4, Section 404.1256, Code of Federal Regulations, under Section 218, Title II of the Social Security Act.

Copies of this affidavit are maintained in the confidential files of your Human Resources office. Employees have the right of access to copies of their signed affidavit upon request. The official parties responsible for the access of this form will be the campus Human Resources office.