



STATE OF CONNECTICUT
RETIREMENT & BENEFIT SERVICES DIVISION
OFFICE OF THE STATE COMPTROLLER

Instructions for CO-1048NQ

This form is for use by a State of Connecticut Employee or Retiree (Subscriber) who wishes to enroll a child who is not a Dependent of the Subscriber as defined by the Internal Revenue Code §152(Non-Qualified Child), but is an eligible child under Public Act 08-147. A separate form must be filed for each Non-Qualified Child.

Subscriber Procedure

1. Employees

- a. If adding a new child to your medical plan will change your Option (Coverage Class), refer to Table I on the sheet titled *State Employee Health Plan Non-Qualified Child Payroll Information* to determine the amount of the Bi-Weekly payroll deduction that is subject to state and federal taxes.
- b. Refer to Table II on the sheet titled *State Employee Health Plan Non-Qualified Child Payroll Information* to determine the Fair Market Value of the benefit. The Fair Market Value is taxable income to the subscriber, and will be reported on the employee's W-2.
- c. All questions regarding payroll deductions must be directed to your agency benefits office.

2. Retirees

- a. If adding a new child to your medical plan will change your Option (Coverage Class), refer to Table I on the sheet titled *State Retiree Health Plan Non-Qualified Child Payroll Information* to determine the amount of the Monthly deduction from your pension check that is subject to state and federal taxes.
- b. Refer to Table II on the sheet titled *State Retiree Health Plan Non-Qualified Child Payroll Information* to determine the Fair Market Value of the benefit. The Fair Market Value is taxable income to the subscriber, and will be reported on the retirees 1099-R.
- c. All questions regarding deductions and taxable income must be directed to the Comptroller's Retirement Health Insurance Unit at (860) 702-3533.

3. Complete all information on the Application

4. Submit the following to the your employing agency or to the Retirement Health Insurance Unit as applicable:

- a. Original Signed Application
- b. Non-Qualified Child's Birth Certificate or other Proof of Age and Relationship
- c. Proof of Connecticut Residency. If the child does not reside in Connecticut, proof of current enrollment in an out-of-state institution of higher education is required.

State Agency Procedure

1. Date-stamp the CO-1048NQ upon receipt from the Subscriber.
2. Forward the original Application and required documentation to the Comptroller's Central Benefits Unit. Do not forward any Application that is incomplete or without the required documentation.
3. Submit the Application with a cover Memo or letter on Agency letterhead signed by an authorized agency representative.

The Comptroller's Central Benefits Unit will accept the Applications and enroll those children whose applications are submitted by authorized state agency personnel and meet all requirements of Public Act 08-147 and the procedures set forth in Comptroller's Memorandum 2008-35. Any application that does not meet such requirements as determined by the Comptroller's Central Benefits Unit shall be rejected and returned to the Subscriber's agency.

Please refer to Comptroller's Memorandum 2008-35 Revised for further information.