

NON-QUALIFIED CHILD (FORMER WARD) ENROLLMENT APPLICATION

CO-1048NQ REV 1/2023



State Of Connecticut
Office of the State Comptroller Healthcare
Policy & Benefit Services Division
165 Capitol Ave.
Hartford, CT 06106-1775
www.osc.ct.gov

**FORWARD TO YOUR AGENCY PAYROLL/HUMAN RESOURCES OFFICE
OR TO THE RETIREMENT HEALTH UNIT, HEALTHCARE POLICY & BENEFIT SERVICES DIVISION**

See Instructions on Reverse Side

Section I. Employee/Retiree Identification

Employee/Retiree Name (Last, First, MI)	Gender	Employee #	Agency	Active <input type="checkbox"/>	Retired <input type="checkbox"/>
Employee/Retiree Street Address		City	State	ZIP	
Non-Qualified Child Name (Last, First, MI)		Birth Date	Gender	Child's Social Security #	
Non-Qualified Child Street Address		City	State	ZIP	

Section II. Supporting Documentation

Please Check applicable boxes, and attach supporting documents

Copy of Legal Guardianship Order

Birth Certificate (Long Form)

Section III. Affidavit

I request to enroll the child listed above in my medical and dental plans. Under the penalty of perjury, I hereby certify that:

- I served as legal guardian for this child and have continued in a parental/supportive relationship with the child following termination of the legal guardianship order.
- The child is unmarried and under the age of 26.
- The child is not a full-time student.
- I acknowledge that the Fair Market Value of the plan coverage provided for the Non-Qualified Child will be taxable as income to me.
- I acknowledge that any additional subscriber-share premium will be withheld on a post-tax basis.
- I agree to notify my employing agency or the Retirement Health Unit within thirty (30) days of any change in the child's eligibility for coverage.
- I understand that I may not change this election until the annual Open Enrollment period, unless there is a qualifying event, such as a change in family or work status.

Employee Signature

Date

Sworn and subscribed before me this

_____ day of _____, 20____

Notary Public or Commissioner of the Superior Court

For Use Only by the Office of the State Comptroller

Accepted <input type="checkbox"/>	Rejected <input type="checkbox"/>	Date
Authorized Signature		Print/Type Name
Title		Date Sent to Agency

STATE OF CONNECTICUT
HEALTHCARE POLICY & BENEFIT SERVICES DIVISION
OFFICE OF THE STATE COMPTROLLER

This form is for use by a State of Connecticut Employee or Retiree (Subscriber) who wishes to enroll a child under the age of 26, where the child, though not a Dependent of the Subscriber, as defined by the Internal Revenue Code Section 152 ("Non-Qualified Child"), was formerly under legal guardianship of the Subscriber and remains in a parental/supportive relationship with the Subscriber. A separate form must be filled out for each child.

Subscriber Procedure

1. Employees

- a. Adding a new child to your medical and dental plans may change your Option (Coverage Class).
- b. The Fair Market Value is taxable income to the subscriber and will be reported on the employee's W-2.
- c. Complete all information on the Application.
- d. Submit the following documents to your employing agency's personnel/payroll office:
 - i. Original Signed Application, notarized
 - ii. Non-Qualified Child's Birth Certificate (Long Form)
 - iii. Copy of Legal Guardianship Order.

2. Retirees

- a. Adding a new child to your medical and dental plans may change your Option (Coverage Class).
- b. The Fair Market Value of the benefit is taxable income to the subscriber and will be reported on the retiree's 1099-R
- c. Complete all information on the Application.
- d. Submit the following to the Office of the State Comptroller's Retirement Health Insurance Unit:
 - i. Original Signed Application, notarized
 - ii. Non-Qualified Child's Birth Certificate (Long Form)
 - iii. Copy of Legal Guardianship Order.

State Agency Procedure

- a. Date-stamp the CO-1048-NQ upon receipt from the Subscriber.
- b. 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.
- c. 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 whose applications are submitted by authorized state agency personnel and the procedures set forth in Division Memorandum No. 2012-04. 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 Division Memorandum 2012-04 for further information.