

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

Employee Name (First, MI, Last)	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

**(For Employees marking same sex marriage – please read the statement below and check-off)**

My spouse (check one)  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 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:

/ /

**CAMPUS USE ONLY** Affidavit received on \_\_\_\_/\_\_\_\_/\_\_\_\_, by \_\_\_\_\_

**CAMPUS NAME:**

**PLEASE RETAIN A COPY OF THIS FOR YOUR RECORDS**