

School District U-46
Definition of Dependent
Effective January 1, 2019

Dependent shall include the following:

- 1) Spouse
- 2) Qualifying Child
- 3) Dependent Veteran Child

- 1) **“Spouse”** shall mean an individual
 - a) Who is legally married to the Employee in a marriage or civil union ceremony recognized by the State of Illinois; and
 - b) Who is listed on the employee’s federal or state income tax return for the current year as his/her spouse.
- 2) **“Qualifying Child”** shall mean an individual
 - a) Who bears a relationship to the employee as
 - i) A natural born child of the employee,
 - ii) A legally adopted child of the employee,
 - iii) A child which has been placed in the employee’s home for adoption by the employee,
 - iv) A child for whom a court has awarded the employee or employee’s spouse legal guardianship,
 - v) A child who has been placed in the employee’s or spouse’s custody by a court as a foster child, or
 - vi) A **Step Child** of the employee;
 - b) Who is younger than the employee and
 - i) Who is under the age of 26, or
 - ii) Who is a **Handicapped Child** of the employee regardless of age.

However, a Qualifying Child shall include a child who bears a relationship to the employee described in subsection a above if a court of competent jurisdiction has issued an order requiring the employee to provide health care coverage for such child.

- 3) **“Dependent Veteran Child”** shall mean an individual
 - a) Who bears a relationship to the employee as
 - i) A natural born child of the employee,
 - ii) A legally adopted child of the employee, or
 - iii) A **Step Child** of the employee;
 - b) Who is not a **Qualifying Child**;
 - c) Who is under the age 30;
 - d) Who is an Illinois resident;
 - e) Who served as a member of the active or reserve components of any of the branches of the Armed Forces of the United States;
 - f) Who has received a release or discharge other than a dishonorable discharge;
 - g) For whom the employee or his/her spouse has provided more than half of such individual’s support for the calendar year; and
 - h) For whom the employee or his/her spouse will claim, or has claimed, as a dependent on his/her federal income tax return for the calendar year.

Additional Definitions

“Step Child” shall mean an individual who is the natural born child or legally adopted child of the employee’s spouse from a prior relationship.

“Handicapped Child” shall mean an individual who is permanently and totally disabled *and* whose disability occurred before age 19. An individual is permanently and totally disabled if he/she cannot engage in any substantial gainful activity because of a physical or mental condition *and* a doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

Required Documentation for Dependents Not Currently Enrolled*

- 1) For a **Spouse**:
 - a) Certified marriage certificate **and**
 - b) Most recent federal tax return indicating employee and individual as spouses (not required for marriages which occurred in the current year).
- 2) For a **Qualifying Child**:
 - a) To show proof of relationship
 - i) If a natural child or stepchild, certified birth certificate (issued by State or local government) showing child's parents (one of whom must be the employee or employee's spouse), or
 - ii) If an adopted child, adoption papers approved by a court of competent jurisdiction, including the adoption placement agreement, or
 - iii) If a child under legal guardianship or a foster child, papers approved by a court of competent jurisdiction placing the child in the employee's residence and naming the employee or his/her spouse as guardian or foster parent; **and**
 - b) To show financial dependency or responsibility
 - i) Most recent federal tax return(s) of the employee and/or his/her spouse indicating that the child is a dependent of the employee or his/her spouse (not required for children born in the current year of enrollment). The spousal return need only be furnished if the child is not listed as a dependent on the employee's federal tax return. If the spousal return is used, the address of the spouse must be the same as the employee's address, or
 - ii) If the child is not listed as a dependent on the employee's or spouse's tax return, a court order indicating that the child must be covered by the employee under his/her employer's health care program, or
 - iii) If a child is not listed as a dependent on the employee's or spouse's tax return, a copy of the court order indicating that another person has the right to claim the child as a dependent and then documents showing that the child lived with the employee for at least one half of the calendar year.
- 3) For a **Dependent Veteran Child**:
 - a) To show proof of relationship
 - i) If a natural child or stepchild, certified birth certificate (issued by State or local government) showing child's parents (one of whom must be the employee or employee's spouse), or
 - ii) If an adopted child, adoption papers approved by a court of competent jurisdiction, including the adoption placement agreement; **and**
 - b) To show financial dependency or responsibility, most recent federal tax return(s) of the employee and/or his/her spouse indicating that the child is a dependent of the employee or his/her spouse. The spousal return need only be furnished if the child is not listed as a dependent on the employee's federal tax return. If the spousal return is used, the address of the spouse must be the same as the employee's address; **and**
 - c) To show Illinois residency, a copy of the child's Illinois driver's license or state-issued identification card; **and**
 - d) A release or discharge other than a dishonorable discharge from one of the active or reserve components of any of the branches of the Armed Forces of the United States.

* Alternative documents may be furnished under certain, limited circumstances. Contact Human Resources.