

Employee Benefits Division Policy Memo

Number: Policy Memo 88r1

Date Issued: January 23, 2017

Subject: "Other Child" Eligibility

PURPOSE

Clarify the definition of "chiefly dependent" for purposes of "other child" eligibility for NYSHIP.

BACKGROUND

"Other child" is defined under NYSHIP as an eligible child dependent who is not the natural child, stepchild, or adopted child of an enrollee or enrollee's domestic partner. Under Section 73.1(h) of the President's regulations, NYSHIP's eligibility requirements state that "other children" are eligible dependents if they permanently reside with the enrollee and are "chiefly dependent" upon the enrollee.

POLICY

An "other child" is chiefly dependent upon an enrollee if the child receives greater than 50 percent support from the enrollee. Acceptable proof would be evidence of legal guardianship or that the child is claimed as a dependent on the enrollee's income tax return. In the case of a married couple filing separately, the child may be claimed on either spouse's tax return. The child may also be claimed on the tax return of a domestic partner enrolled in NYSHIP.

If the individual does not wish to claim the dependent on a tax return, the Employee Benefits Division (EBD) will accept a letter from a CPA, attorney, or IRS enrolled agent stating the dependent could be claimed upon the individual's tax return under current IRS regulations if the enrollee chose to do so.

Eligibility will be approved for a maximum of two years at a time to ensure the child's status does not change. After two years, the enrollee will be required to document that the child continues to permanently reside in his or her household and remains chiefly dependent upon the enrollee for support.