

To: Faculty and Staff who Participate in the University's Employee Plus One Program

Subject: Employee Plus One Benefits Update

If you participated in the Employee Plus One benefits program in 2013, you are, again, required to complete the "[Tax-Qualified Dependent Certification and Marriage Certification for Employee Plus One Benefits](#)" form if you will be participating in the Employee Plus One benefits program for 2014. Federal tax law requires an individual's qualification as a tax dependent to be determined on an annual basis. The "Tax-Qualified Dependent Certification and Marriage Certification for Employee Plus One Benefits" form must be received in your Campus Benefits Office by 5 p.m. on December 6, 2013.

If you and your Adult Designee are validly married in a state that recognizes same sex marriage, you must provide your marriage certificate along with the "Tax-Qualified Dependent Certification and Marriage Certification for Employee Plus One Benefits" form to your Campus Benefits Office by 5 p.m. on December 6, 2013.

If you do not submit your "Tax-Qualified Dependent Certification and Marriage Certification for Employee Plus One Benefits" form and marriage certificate (if applicable) by December 6, 2013, your 2014 benefits will be subject to imputed income and not included in the pre-tax program.

If you have questions regarding taxation, consult with your tax advisor and carefully read the [Employee Plus One Benefits Eligibility and Taxation Summary](#) at www.nebraska.edu/benefits. University of Nebraska staff cannot provide tax advice.

More information regarding the Employee Plus One program is available at www.nebraska.edu/benefits or contact your Campus Benefits Office.