



**STATE OF CONNECTICUT**  
**OFFICE OF POLICY AND MANAGEMENT**  
**Office of Labor Relations**

**June 4, 2014**

**GENERAL NOTICE NO. 2014-12**

**TO: Labor Relations Designees**

**SUBJECT: Ineligible Dependents**

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There has been some concern expressed over the language in the recent Comptroller's Health Care Options Planner. On page 3 of the Planner in the section entitled "Make Sure You Cover Only Eligible Dependents", it states:

"If you are covering someone who is **not** an eligible dependent, you will have to pay federal and State tax on the fair market value of benefits provided to that individual."

While that statement is true, an Agency must investigate situations wherein an employee has covered an individual who does not qualify as an eligible dependent, and take appropriate disciplinary action, up to and including dismissal.

Employees with questions concerning this information should contact their agency human resources office. Agency Labor Relations Designees with questions should contact the Office of Labor Relations at (860) 418-6447.

*Linda J. Yelmini*

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Director of Labor Relations