

**BARNSTEAD SCHOOL DISTRICT
Non-IRS Tax Dependents**

The District will contribute its proportional share for family members defined as dependents under IRS regulations and civil union partners. Employees may include ex-spouses and children in their plans that no longer qualify as dependents under IRS regulations but are allowed by state law, if they pay the difference in premium, if any, between the plan to which the employee would be entitled without said dependents and the plan which the employee has chosen which includes such dependents.

(First Reading: 02/10/09)

(Second Reading: 03/10/09)

(Approved: 03/10/09)