

**State of Delaware Group Health Insurance Program
Coverage Code Explanations
Civil Union Spouses and/or Civil Union Spouse's Children**

Following the Coverage Code letter and description will be a listing of the types of dependents covered under this code:

I – Emp & IRSNQ Spouse

- Civil Union Spouse who is not qualified to be employee's tax dependent by IRS

J – Emp & IRSNQ Child

- Children of Civil Union Spouse who are not qualified to be employee's tax dependents by IRS

K – Emp & IRSNQ Spouse + NQ Child(ren)

- Civil Union Spouse who is not qualified to be employee's tax dependent by IRS
- Children of Civil Union Spouse who are not qualified to be employee's tax dependents by IRS

M – Emp & IRSQ Spouse

- Civil Union Spouse who is qualified to be employee's tax dependent by IRS

N - Emp & IRSQ Child

- Children of Civil Union Spouse who are qualified to be employee's tax dependents by IRS

O – Emp & IRSQ Spouse + QChild(ren)

- Civil Union Spouse who is qualified to be employee's tax dependent by IRS
- Children of Civil Union Spouse who are qualified to be employee's tax dependents by IRS

P – Emp+Child & IRSNQ Spouse

- Employee's son, daughter, adopted son, adopted daughter, or foster son or daughter (and/or Employee's grandchild, niece nephew, etc. who are tax dependents as defined in Group Eligibility Rule 2.01c).
- Civil Union Spouse who is not qualified to be employee's tax dependent by IRS

R – Emp+Child & IRSNQ Child(ren)

- Employee's son, daughter, adopted son, adopted daughter, or foster son or daughter (and/or Employee's grandchild, niece nephew, etc. who are tax dependents as defined in Group Eligibility Rule 2.01c).
- Children of Civil Union Spouse who are not qualified to be employee's tax dependents by IRS

S – Emp+Child & IRSNQ Spouse + NQChild(ren)

- Employee's son, daughter, adopted son, adopted daughter, or foster son or daughter (and/or Employee's grandchild, niece nephew, etc. who are tax dependents as defined in Group Eligibility Rule 2.01c).
- Civil Union Spouse who is not qualified to be employee's tax dependent by IRS
- Children of Civil Union Spouse who are not qualified to be employee's tax dependents by IRS

T - Emp+Child & IRSQ Spouse

- Employee's son, daughter, adopted son, adopted daughter, or foster son or daughter (and/or Employee's grandchild, niece nephew, etc. who are tax dependents as defined in Group Eligibility Rule 2.01c).
- Civil Union Spouse who is qualified to be employee's tax dependent by IRS

U - Emp+Child & IRSQ Child(ren)

- Employee's son, daughter, adopted son, adopted daughter, or foster son or daughter (and/or Employee's grandchild, niece nephew, etc. who are tax dependents as defined in Group Eligibility Rule 2.01c).
- Children of Civil Union Spouse who are qualified to be employee's tax dependents by IRS

V - Emp+Child & IRSQ Spouse + Q Child(ren)

- Employee's son, daughter, adopted son, adopted daughter, or foster son or daughter (and/or Employee's grandchild, niece nephew, etc. who are tax dependents as defined in Group Eligibility Rule 2.01c).
- Civil Union Spouse who is qualified to be employee's tax dependent by IRS
- Children of Civil Union Spouse who are qualified to be employee's tax dependents by IRS

W – Emp & IRSNQ Spouse + Q Child(ren)

- Civil Union Spouse who is not qualified to be employee's tax dependent by IRS
- Children of Civil Union Spouse who are qualified to be employee's tax dependents by IRS

X - Emp & IRSQ Spouse + NQ Child(ren)

- Civil Union Spouse who is qualified to be employee's tax dependent by IRS
- Children of Civil Union Spouse who are not qualified to be employee's tax dependents by IRS

Y - Emp+Child & IRSNQ Spouse + QChild(ren)

- Employee's son, daughter, adopted son, adopted daughter, or foster son or daughter (and/or Employee's grandchild, niece nephew, etc. who are tax dependents as defined in Group Eligibility Rule 2.01c).
- Civil Union Spouse who is not qualified to be employee's tax dependent by IRS
- Children of Civil Union Spouse who are qualified to be employee's tax dependents by IRS

Z - Emp+Child & IRSQ Spouse + NQChild(ren)

- Employee's son, daughter, adopted son, adopted daughter, or foster son or daughter (and/or Employee's grandchild, niece nephew, etc. who are tax dependents as defined in Group Eligibility Rule 2.01c).
- Civil Union Spouse who is qualified to be employee's tax dependent by IRS
- Children of Civil Union Spouse who are not qualified to be employee's tax dependents by IRS

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