

2025 – 2026 Department Paid Health Insurance Request Form (For Departments Only)

When a department pays for health insurance on behalf of a visiting researcher and/or student there are certain tax reporting considerations that must take place. In order to meet the Internal Revenue Service (IRS) reporting requirements you will need to perform one of the following:

- 1) If the individual is receiving monetary compensation as an employee of the University (i.e. paid through the MSU Payroll Department), and will be receiving additional health insurance coverage beyond what is contracted, then proper approvals from HR must be obtained before processing additional insurance. (Union employees – Director of Employee Relations approval, Non-Union Employees – Director of Benefits approval).
- 2) If the individual is **not** receiving monetary compensation and **is** an employee of the University (i.e. not paid through the MSU Payroll Department), and will be receiving health insurance coverage, then a tax form does not need to be completed.
- 3) U.S. Citizens not being paid through MSU Payroll must complete a Form W-9 *Request for Taxpayer Identification Number and Certification* ([W-9 Request for Taxpayer Identification Number and Certification Form](#)). The amount of the insurance will be reported to them after the end of the calendar year on a Form 1099-MISC *Miscellaneous Income* as Other Income, if the overall payments to the individual, from MSU, in the calendar year are \$600 or more.
- 4) Non-U.S. citizens, not being paid through payroll must complete the Form W-8BEN *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding* ([W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding Form](#)). There are IRS required withholdings that must take place on the amount of benefits provided. Upon Human Resource's processing of the Internal Billing document in KFS, the Accounting department will initiate a service billing to charge the proper withholding amounts back to the department. Please take this into consideration when you are budgeting the cost of providing insurance to the visiting researcher. The amount of insurance and withholding will be reported to the individual after the end of the calendar year on a Form 1042-S *Foreign Person's U.S. Source Income Subject to Withholding*.

Questions regarding the tax reporting process can be directed to Beth Powers, University Tax Manager, at 884-4279 or epowers@ctrl.msu.edu or Lee Hunter, Accounting Manager, at 884-4164 or hunterl@ctrl.msu.edu.

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Departments paying student health insurance premiums for students and/or visiting scholars will need to complete the Department Paid Health Insurance Request Form and the Internal Billing to allocate funds to the Student Insurance Account prior to enrollment. In order to meet the weekly processing deadline, all forms must be submitted to the Human Resources Office by close of business on Mondays. Failure to send all necessary documents may cause a delay in health insurance enrollment.

Note: This document includes premium rates and important information regarding student health insurance. Should you have any questions, please contact the Human Resources Office at 517-353-4434 or by e-mail at SolutionsCenter@hr.msu.edu.

In addition to completing the Department Paid Health Insurance Request Form and the Internal Billing, please send (or attach to the IB) the completed tax form to Lee Hunter at hunteri@ctrl.msu.edu.

- W-9 Form (US Citizens) [W-9 Request for Taxpayer Identification Number and Certification Form](#) or
- W-8BEN Form (International Visiting Scholars) [W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding Form](#)

Student Information	
First Name	
Middle Name	
Last Name	
Address (Must be a U.S. Address)	
Telephone #	
Email	
Date of Birth	
Gender	☐ Male ☐ Female
Student # or ZPID #	
Type of Student	☐ Domestic ☐ International
Department Name(s) Providing Insurance	
Account Number(s) being Charged	
Enrollment Period	(See rates on Page 3) ☐ Annual (8/16/25 - 8/15/26) ☐ Fall (8/16/25 - 2/15/26) ☐ Spring II (2/16/26 - 8/15/26) ☐ Spring I (1/01/26 - 8/15/26) ☐ Spring III (5/11/26 - 8/15/26) ☐ Daily: Start Date _____ End Date _____ ☐ Number of Days _____ ☐ Dollar Amount \$ _____
Please complete if you are canceling or changing enrollment:	☐ Change Existing Enrollment Period Please indicate new enrollment period in the Enrollment Period Section Above ☐ Cancel Coverage Effective: _____
Internal Billing Document #	_____ Please F.Y.I. Lee Hunter (hunteri) and Becky Proctor (kleuckli) on the IB.

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Dependent Information (if applicable) Enrollment period cannot be beyond enrollment for the Student/Visiting Scholar.			
Name: (Last Name, First Name)	Relationship	Date of Birth	Gender
			☐ Male ☐ Female
			☐ Male ☐ Female
			☐ Male ☐ Female
			☐ Male ☐ Female

Print Authorized Name	Authorized Signature	Date
Contact Person	Phone Number	

****IMPORTANT: Mail, Secure Email or Fax Form to:** 517-353-1869 or Solutionscenter@hr.msu.edu or send to MSU Human Resources, 1407 S. Harrison Road, Suite 110, East Lansing, MI 48823. ***DO NOT ATTACH THIS FORM TO THE INTERNAL BILLING*** If MSU HR does not receive this form through one of the methods above, we will not be able to add coverage for the student/scholar.

**2025/2026 Department Paid Student Health Insurance Rates

	Daily	Annual 08/16 – 08/15	Fall 08/16 to 02/15	Spring I 01/01 to 08/15	Spring II 02/16 to 08/15	Spring III 05/11 to 08/15
Student	\$9.00	\$3,054.00	\$1,527.00	\$1,900.00	\$1,527.00	\$764.00
Spouse/Domestic Partner	\$9.00	\$3,054.00	\$1,527.00	\$1,900.00	\$1,527.00	\$764.00
One Child	\$9.00	\$3,054.00	\$1,527.00	\$1,900.00	\$1,527.00	\$764.00
2 or more Children	\$18.00	\$6,108.00	\$3,054.00	\$3,800.00	\$3,054.00	\$1,528.00

****2025/2026 rates are effective August 16, 2025 through August 15, 2026. New rates will be determined for the 2026/2027 academic year which will be effective August 16, 2026.**

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Important Information to Remember

- The department must complete Internal Billing (IB) and add the Internal Billing # on the Department Paid form. Please F.Y.I. Lee Hunter (hunteri) and Becky Proctor (kleuckli) on the IB.
- When completing the IB, the income should be directed to the Student Insurance account **#AT100068**, Object code 4050. The departmental expense account should use Object Code 6532.
- Please complete a separate Visiting Scholar Health Insurance Request Form for each student and their dependents.
- In addition to the Internal Billing and the Department Paid Insurance Request Form, you also need to complete a **W-9** (US Citizens) or **W-8BEN** (International Visiting Scholars). Please send the appropriate tax form to Lee Hunter at hunteri@ctrlr.msu.edu.
- Department paid student health insurance requests submitted to the Human Resources Office will be enrolled in the Student Health Plan.
- If your department is not providing dependent coverage for a Student/and or Visiting Scholar, the student/scholar may elect to voluntarily enroll their dependents in the Student Health Plan. The cost for this coverage would be the responsibility of the student. Coverage and enrollment information are available at: <https://hr.msu.edu/benefits/students/index.html>.
- The 2025/2026 coverage period is effective August 16, 2025 through August 15, 2026.
Note: If you are providing coverage past August 15, 2025, you will need to complete a 2025/2026 Department Paid Health Insurance Request Form. These forms will be available mid-summer in 2025.
- Should you have any questions on enrollment, please contact the Human Resources Office at 517-353-4434 or by e-mail at SolutionsCenter@hr.msu.edu.