Human Resources
MICHIGAN STATE UNIVERSITY

2026-2027
Department Paid Health Insurance Request Form

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

1. If the individual receives monetary compensation as an employee of the University (i.e. paid through the MSU Payroll Department) and will receive 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 (Rev. March 2024). The amount of the insurance will be reported to the IRS after the end of the calendar year on a Form 1099-MISC (Rev. December 2026) 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-8 BEN (Rev. October 2021). There are IRS required withholdings that must take place on the amount of benefits provided. Upon HR's processing of the Internal Billing (IB) document in the Kuali Financial System (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 2026 Form 1042-S. Questions regarding the tax reporting process can be directed to:

    - Beth Powers, University Tax Manager
      517-884-4279
      epowers@ctlr.msu.edu

    - Lee Hunter, Accounting Manager
      517-884-4164
      hunteri@ctlr.msu.edu

Departments paying student health insurance premiums for students/visiting scholars will need to complete the Department Paid Health Insurance Request Form and the Internal Billing (IB) to allocate funds to the Student Insurance Account prior to enrollment. The completed applicable tax form (W-9 or W-8BEN listed above) should be attached to the IB. All fully completed forms must be submitted to MSU Human Resources for processing to occur within 5-10 business days.

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

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Student/Visiting Scholar Information	
Name (Last, First, Middle)	Student Number or ZPID
Address (Street, City, State, Zip Code) – Must be a U.S. Address	Telephone Number
Email	Date of Birth (mm/dd/yyyy)
Type of Student ☐ Domestic ☐ International	Gender ☐ Male ☐ Female
Department Name(s) Providing Insurance	Account Number(s) to be Charged

Enrollment Period (see rates on page 3). To elect annual coverage (8/16/26-8/15/27), select both Fall and Spring II.

☐ Fall (8/16/2026 – 2/15/2027)
☐ Spring I (1/01/2027 – 8/15/2027)
☐ Spring II (2/16/2027 – 8/15/2027)
☐ Spring III (5/17/2027 – 8/15/2027)

☐ Daily (please complete the fields below)
Start Date _____ End Date _____
Total Days (include end date) _____
Total Amount _____

Please complete this section if you are cancelling OR changing enrollment

☐ Change Existing Enrollment Period - please indicate new enrollment period in the Enrollment Period section above
☐ Cancel Coverage Effective _____

Internal Billing (IB) Document Please FYI Lee Hunter (hunteri) and Becky Proctor (kleuckli)	IB Submitted ☐ IB Document #

Dependent Information (if applicable) – enrollment period end date must match the student/visiting scholar

Name (Last, First)	Relationship	Date of Birth (mm/dd/yyyy)	Gender (Male or Female)

Please send the completed and signed Department Paid Health Insurance Request Form by one of the options below:

Postal Mail/Drop Box: MSU Human Resources
1407 S. Harrison Rd., Suite 110
East Lansing, MI 48823

Secure Email: SolutionsCenter@hr.msu.edu
Fax: 517-432-3862
File Depot: https://filedepot.msu.edu/

If MSU HR does not receive this form by one of the methods above, coverage will not be added for the student/visiting scholar.

IMPORTANT! DO NOT ATTACH THIS FORM TO THE INTERNAL BILLING (IB) DOCUMENT.

Print Authorized Name	Authorized Signature	Date (mm/dd/yyyy)
Contact Person	Email	Phone Number

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	Daily	Fall 8/16/26-2/15/27	Spring I 1/01/27-8/15/27	Spring II 2/16/27-8/15/27	Spring III 5/17/27-8/15/27
Student	$11.00	$1,999.00	$2,486.00	$1,999.00	$997.00
Spouse/Domestic Partner	$11.00	$1,999.00	$2,486.00	$1,999.00	$997.00
One Child	$11.00	$1,999.00	$2,486.00	$1,999.00	$997.00
2 or more Children	$22.00	$3,998.00	$4,972.00	$3,998.00	$1,994.00

2026/2027 rates are effective August 16, 2026, through August 15, 2027.
New rates will be determined for the 2027/2028 academic year with an effective date of August 16, 2027.

Important Information to Remember

- The department must complete an Internal Billing (IB) in the Kuali Financial System (KFS) and add the IB Number on the Department Paid form. Please FYI 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 IB and Department Paid Insurance Request Form, you also need to complete a **W-9** (US Citizen) or **W-8BEN** (International Visiting Scholar). Please send the appropriate tax form to Lee Hunter at hunteri@ctlr.msu.edu or attach to the IB.

- Department paid student health insurance requests, submitted to MSU HR, will be approved for student/visiting scholar enrollment in the Student Health Insurance Plan (SHIP).

- If your department is not providing dependent coverage for a student/visiting scholar, the student/visiting scholar may elect to voluntarily enroll their dependents in the Student Health Insurance Plan (SHIP). The cost for this coverage would be the responsibility of the student/visiting scholar. Coverage and enrollment information are available at https://hr.msu.edu/benefits/stu-grad-asst/voluntary-health.html.

- The 2026/2027 coverage period is effective August 16, 2026, through August 15, 2027.

  Note: If you are providing coverage past August 15, 2027, you will need to complete a 2027-2028 Department Paid Health Insurance Request Form. These forms will be available mid-summer in 2027.

- Should you have any questions about enrollment, please contact MSU HR by phone at 517-353-4434 or by e-mail at SolutionsCenter@hr.msu.edu.