

Domestic Partner Coverage - Imputed Income

Effective 10/1/19 to 9/30/20

The value of your domestic partner coverage is considered a taxable benefit under federal and state tax regulations. If you have this coverage, additional taxable income, also known as imputed income, will be added to your pay each month and the appropriate taxes withheld. The impact on your tax withholding will depend on your gross pay and your W-4 filing status. If you do get married, please notified PPS benefits immediately so your imputed amount can be stopped.

Monthly Imputed Income Amounts

Your taxable income is reported on your paycheck and will increase by the following imputed income amount:

Medical and Vision	Dental	Employee + Domestic Partner	Employee + Domestic Partner's Child(ren)	Employee +Domestic Partner + Domestic Partner's Child(ren)
Moda Medical Plan 6 & VSP Vision	Delta Dental Plan 6 No Ortho	705.28	541.04	1246.32
	Delta Dental Plan 5 w/ Ortho	719.82	567.31	1287.13
	Kaiser Dental Plan w/ Ortho	749.97	562.50	1312.47
Moda Medical Plan 2 & VSP Vision	Delta Dental Plan 6 No Ortho	822.83	629.20	1452.03
	Delta Dental Plan 5 w/ Ortho	837.37	655.47	1492.84
	Kaiser Dental Plan w/ Ortho	867.52	650.66	1518.18
Moda Medical Plan 1 & VSP Vision	Delta Dental Plan 6 No Ortho	879.54	671.74	1551.28
	Delta Dental Plan 5 w/ Ortho	894.08	698.01	1592.09
	Kaiser Dental Plan w/ Ortho	924.23	693.20	1617.43
Kaiser Medical Plan 3 & VSP Vision	Delta Dental Plan 6 No Ortho	543.61	419.06	962.67
	Delta Dental Plan 5 w/ Ortho	558.15	445.33	1003.48
	Kaiser Dental Plan w/ Ortho	588.30	440.52	1028.82
Kaiser Medical Plan 1 & VSP Vision	Delta Dental Plan 6 No Ortho	856.89	654.72	1511.61
	Delta Dental Plan 5 w/ Ortho	871.43	680.99	1552.42
	Kaiser Dental Plan w/ Ortho	901.58	676.18	1577.76

* HSA - If your domestic partner is not a tax dependent, you may not use any of the HSA funds for your partner's expense. For more information, please contact your tax accountant or go to:

<http://www.irs.gov/pub/irs-pdf/p969.pdf>