

2024 Domestic Partner After Tax Contributions and Imputed Income

If a domestic partner or domestic partner's child(ren) qualify as a tax dependent (section 152 of the IRS code), you may purchase health care coverage for them on a pre-tax basis. The cost of coverage will not be considered additional compensation and imputed income does not apply. To qualify as an IRS tax dependent, your domestic partner and/or domestic partner's child(ren) must use your residence as their principal residence, be a member of your household and receive more than half of their support from you. If a domestic partner or domestic partner's child(ren) does not qualify as a tax dependent, domestic partner benefits coverage will impact your take-home income in two ways:

1. Your employee contributions will be deducted from your paycheck on an after-tax basis.
2. The amount of income tax withheld from your paycheck will be increased to cover the tax due on the imputed income value of benefit coverage.

The amount of the income tax withholding increase will depend on your tax bracket and the number of dependents you can claim on your income tax return.

Based on 24 paychecks (Due to rounding, annual rates may vary from below)								
Exhibit I (Estimates for 2024 Rates) - After-Tax Employee Contributions for Select Coverage Levels (Non IRS-Qualified Dependents)								
Plan Coverage	DP Child(ren) Only		DP Only		DP + children (Including EE Ch(ren))		DP + children (No EE Ch(ren))	
	Annual	Pay Period	Annual	Pay Period	Annual	Pay Period	Annual	Pay Period
Open_Choice_PPO_\$750	\$1,920.00	\$80.00	\$2,568.00	\$107.00	\$2,448.00	\$102.00	\$4,368.00	\$182.00
Open_Choice_PPO_HDHP	\$1,200.00	\$50.00	\$1,644.00	\$68.50	\$1,452.00	\$60.50	\$2,652.00	\$110.50
Kaiser_CA_HMO_1500	\$1,200.00	\$50.00	\$1,560.00	\$65.00	\$1,380.00	\$57.50	\$2,580.00	\$107.50
HMO_Colorado	\$1,200.00	\$50.00	\$1,560.00	\$65.00	\$1,380.00	\$57.50	\$2,580.00	\$107.50
Base_Plan	\$156.00	\$6.50	\$120.00	\$5.00	\$120.00	\$5.00	\$276.00	\$11.50
Buy_Up_Plan	\$252.00	\$10.50	\$180.00	\$7.50	\$192.00	\$8.00	\$444.00	\$18.50
VSP_Vision	\$13.92	\$0.58	\$13.20	\$0.55	\$19.92	\$0.83	\$33.84	\$1.41
Exhibit II (Estimates for 2024 Rates Net of Employee Contributions) - Imputed Income for Select Coverage Levels (Non IRS-Qualified Dependents)								
Plan Coverage	DP Child(ren) Only		DP Only		DP + children (Including EE Ch(ren))		DP + children (No EE Ch(ren))	
	Annual	Pay Period	Annual	Pay Period	Annual	Pay Period	Annual	Pay Period
Open_Choice_PPO_\$750	\$7,033.92	\$293.08	\$10,862.88	\$452.62	\$10,982.88	\$457.62	\$19,135.92	\$797.33
Open_Choice_PPO_HDHP	\$6,197.28	\$258.22	\$9,451.80	\$393.83	\$9,643.80	\$401.83	\$16,765.80	\$698.58
Kaiser_CA_HMO_1500	\$7,017.96	\$292.42	\$8,301.60	\$345.90	\$8,481.60	\$353.40	\$13,856.16	\$577.34
HMO_Colorado	\$5,570.64	\$232.11	\$6,564.72	\$273.53	\$6,744.72	\$281.03	\$10,961.16	\$456.72
Base_Plan	\$514.92	\$21.46	\$366.24	\$15.26	\$366.24	\$15.26	\$881.28	\$36.72
Buy_Up_Plan	\$605.52	\$25.23	\$441.84	\$18.41	\$429.84	\$17.91	\$1,035.72	\$43.16
VSP_Vision	\$55.56	\$2.32	\$52.92	\$2.21	\$46.20	\$1.93	\$135.00	\$5.63

