

VMware, Inc.

Effective Date 01/01/2020

Semi Monthly Imputed Income for Domestic Partner & Domestic Partner's Child(ren)

	Semi Monthly Total Rate	Employee Total Semi Monthly Contributions	Employer Semi Monthly Cost	Pre-Tax Semi Monthly Employee Contributions	Post-Tax Semi Monthly Employee Contributions	Imputed Income From Employer Contribution
Medical - UHC Traditional PPO						
Employee + DP	\$786.86	\$275.41	\$511.46	\$122.40	\$153.01	\$284.14
EE + DP + DP's Child(ren)	\$1,136.58	\$397.80	\$738.78	\$122.40	\$275.40	\$511.46
EE + EE's Child + DP (+ DPC)**	\$1,136.58	\$397.80	\$738.78	\$234.00	\$163.80	\$304.21
EE + RDPC + RDP***	\$1,136.58	\$397.80	\$738.78	\$234.00	\$163.80	\$304.21
Medical - UHC HSA PPO						
Employee + DP	\$559.05	\$67.09	\$491.96	\$0.00	\$67.09	\$243.50
EE + DP + DP's Child(ren)	\$807.52	\$121.13	\$686.39	\$0.00	\$121.13	\$437.93
EE + EE's Child + DP (+ DPC)**	\$807.52	\$121.13	\$686.39	\$47.21	\$73.92	\$261.52
EE + RDPC + RDP***	\$807.52	\$121.13	\$686.39	\$47.21	\$73.92	\$261.52
Medical - Kaiser HMO CA						
Employee + DP	\$584.69	\$204.64	\$380.05	\$93.02	\$111.62	\$207.30
EE + DP + DP's Child(ren)	\$850.46	\$297.66	\$552.80	\$93.02	\$204.64	\$380.05
EE + EE's Child + DP (+ DPC)**	\$850.46	\$297.66	\$552.80	\$176.74	\$120.93	\$224.58
EE + RDPC + RDP***	\$850.46	\$297.66	\$552.80	\$176.74	\$120.93	\$224.58
Medical - Kaiser HMO HI						
Employee + DP	\$480.02	\$168.01	\$312.01	\$84.01	\$84.00	\$156.01
EE + DP + DP's Child(ren)	\$720.03	\$252.01	\$468.02	\$84.01	\$168.01	\$312.01
EE + EE's Child + DP (+ DPC)**	\$720.03	\$252.01	\$468.02	\$151.21	\$100.81	\$187.21
EE + RDPC + RDP***	\$720.03	\$252.01	\$468.02	\$151.21	\$100.81	\$187.21
Dental - Delta Dental PPO						
Employee + DP	\$44.47	\$7.20	\$37.27	\$0.00	\$7.20	\$13.62
EE + DP + DP's Child(ren)	\$82.07	\$20.21	\$61.86	\$0.00	\$20.21	\$38.21
EE + EE's Child + DP (+ DPC)**	\$82.07	\$20.21	\$61.86	\$12.68	\$7.53	\$14.23
EE + RDPC + RDP***	\$82.07	\$20.21	\$61.86	\$12.68	\$7.53	\$14.23
Vision - VSP Core Plan						
Employee + DP	\$4.96	\$0.37	\$4.59	\$0.00	\$0.37	\$1.32
EE + DP + DP's Child(ren)	\$8.15	\$1.07	\$7.08	\$0.00	\$1.07	\$3.81
EE + EE's Child + DP (+ DPC)**	\$8.15	\$1.07	\$7.08	\$0.39	\$0.68	\$2.42
EE + RDPC + RDP***	\$8.15	\$1.07	\$7.08	\$0.39	\$0.68	\$2.42
Vision - VSP Buy Up Plan						
Employee + DP	\$11.78	\$5.00	\$6.78	\$3.13	\$1.88	\$2.13
EE + DP + DP's Child(ren)	\$19.36	\$8.55	\$10.81	\$3.13	\$5.43	\$6.16
EE + EE's Child + DP (+ DPC)**	\$19.36	\$8.55	\$10.81	\$5.10	\$3.45	\$3.91
EE + RDPC + RDP***	\$19.36	\$8.55	\$10.81	\$5.10	\$3.45	\$3.91

Notes:

DPC = Domestic Partner's Child(ren); RDP = Registered Domestic Partner; RDPC = Registered Domestic Partner's Child(ren); Registration must be at state level.

Employer contributions attributable to coverage of a DP and/or DP's child(ren) must be imputed as income at the federal level; employee contributions for a DP and/or DPC's coverage can only be made with post-tax dollars.

Imputed income does not apply at the federal or the state level for children of a Registered Domestic Partner.

The Imputed Income amount = the Fair Market Value (FMV) of the DP's coverage which can be calculated as the incremental increase of adding the additional non-tax qualified dependent.

This table assumes that the Employee's DP/RDP and DPC are not qualified dependents of the Employee as defined in Section 152 of the IRC.

*Mix of EE's and RDP's children; **Adding a DPC has no additional monetary effect; ***RDP's child has same tax treatment as EE's child

This worksheet is intended to be illustrative and not to be construed as tax advice or interpretation of the IRC Tax Code. Each employee should seek specific tax advice from their tax accountants and/or tax attorneys.