

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

January 1, 2022

| Semi Monthly                         | Total Rate | Employee Contributions | Employer Contributions | Pre-Tax Employee Contributions | Post-Tax Employee Contributions | Imputed Income From Employer Contribution |
|--------------------------------------|------------|------------------------|------------------------|--------------------------------|---------------------------------|---|
| <b>Medical – UHC Traditional PPO</b> |            |                        |                        |                                |                                 |   |
| Employee Only                        | \$355.07   | \$124.55               | \$230.52               | \$124.55                       | \$0.00                          | N/A                                       |
| Employee + Spouse                    | \$798.90   | \$280.25               | \$518.66               | \$280.25                       | \$0.00                          | N/A                                       |
| Employee + Child(ren)*               | \$678.80   | \$238.12               | \$440.68               | \$238.12                       | \$0.00                          | N/A                                       |
| Employee + Family                    | \$1,153.97 | \$404.80               | \$749.17               | \$404.80                       | \$0.00                          | N/A                                       |
| Employee + DP                        | \$798.90   | \$280.25               | \$518.66               | \$124.55                       | \$155.70                        | \$288.14                                  |
| Employee + DPC                       | \$678.80   | \$238.12               | \$440.68               | \$124.55                       | \$113.57                        | \$210.17                                  |
| EE + DP + DP's Child(ren)            | \$1,153.97 | \$404.80               | \$749.17               | \$124.55                       | \$280.25                        | \$518.65                                  |
| EE + EE's Child + DP (+ DPC)**       | \$1,153.97 | \$404.80               | \$749.17               | \$238.12                       | \$166.69                        | \$308.49                                  |
| EE + RDPC + RDP***                   | \$1,153.97 | \$404.80               | \$749.17               | \$238.12                       | \$166.69                        | \$308.49                                  |
| <b>Medical – UHC HSA PPO</b>         |            |                        |                        |                                |                                 |   |
| Employee Only                        | \$263.79   | \$0.00                 | \$263.79               | \$0.00                         | \$0.00                          | N/A                                       |
| Employee + Spouse                    | \$593.52   | \$68.27                | \$525.25               | \$68.27                        | \$0.00                          | N/A                                       |
| Employee + Child(ren)*               | \$501.18   | \$48.04                | \$453.14               | \$48.04                        | \$0.00                          | N/A                                       |
| Employee + Family                    | \$857.30   | \$123.26               | \$734.04               | \$123.26                       | \$0.00                          | N/A                                       |
| Employee + DP                        | \$593.52   | \$68.27                | \$525.25               | \$0.00                         | \$68.27                         | \$261.47                                  |
| Employee + DPC                       | \$501.18   | \$48.04                | \$453.14               | \$0.00                         | \$48.04                         | \$189.36                                  |

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| Semi Monthly                   | Total Rate | Employee Contributions | Employer Contributions | Pre-Tax Employee Contributions | Post-Tax Employee Contributions | Imputed Income From Employer Contribution |
|--------------------------------|------------|------------------------|------------------------|--------------------------------|---------------------------------|---|
| EE + DP + DP's Child(ren)      | \$857.30   | \$123.26               | \$734.04               | \$0.00                         | \$123.26                        | \$470.26                                  |
| EE + EE's Child + DP (+ DPC)** | \$857.30   | \$123.26               | \$734.04               | \$48.04                        | \$75.22                         | \$280.90                                  |
| EE + RDPC + RDP***             | \$857.30   | \$123.26               | \$734.04               | \$48.04                        | \$75.22                         | \$280.90                                  |
| <b>Medical – Kaiser HMO CA</b> |            |                        |                        |                                |                                 |   |
| Employee Only                  | \$288.04   | \$96.98                | \$191.06               | \$96.98                        | \$0.00                          | N/A                                       |
| Employee + Spouse              | \$633.67   | \$213.35               | \$420.32               | \$213.35                       | \$0.00                          | N/A                                       |
| Employee + Child(ren)*         | \$547.27   | \$184.26               | \$363.01               | \$184.26                       | \$0.00                          | N/A                                       |
| Employee + Family              | \$921.70   | \$310.33               | \$611.38               | \$310.33                       | \$0.00                          | N/A                                       |
| Employee + DP                  | \$633.67   | \$213.35               | \$420.32               | \$96.98                        | \$116.38                        | \$229.26                                  |
| Employee + DPC                 | \$547.27   | \$184.26               | \$363.01               | \$96.98                        | \$87.28                         | \$171.95                                  |
| EE + DP + DP's Child(ren)      | \$921.70   | \$310.33               | \$611.38               | \$96.98                        | \$213.35                        | \$420.32                                  |
| EE + EE's Child + DP (+ DPC)** | \$921.70   | \$310.33               | \$611.38               | \$184.26                       | \$126.07                        | \$248.37                                  |
| EE + RDPC + RDP***             | \$921.70   | \$310.33               | \$611.38               | \$184.26                       | \$126.07                        | \$248.37                                  |
| <b>Medical – Kaiser HMO HI</b> |            |                        |                        |                                |                                 |   |
| Employee Only                  | \$317.41   | \$96.61                | \$220.81               | \$96.61                        | \$0.00                          | N/A                                       |
| Employee + Spouse              | \$634.82   | \$193.21               | \$441.62               | \$193.21                       | \$0.00                          | N/A                                       |
| Employee + Child(ren)*         | \$571.34   | \$173.89               | \$397.46               | \$173.89                       | \$0.00                          | N/A                                       |
| Employee + Family              | \$952.24   | \$289.81               | \$662.43               | \$289.81                       | \$0.00                          | N/A                                       |
| Employee + DP                  | \$634.82   | \$193.21               | \$441.62               | \$96.61                        | \$96.60                         | \$220.81                                  |
| Employee + DPC                 | \$571.34   | \$173.89               | \$397.46               | \$96.61                        | \$77.28                         | \$176.65                                  |

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|----------------------------------|------------|------------------------|------------------------|--------------------------------|---------------------------------|---|
| EE + DP + DP's Child(ren)        | \$952.24   | \$289.81               | \$662.43               | \$96.61                        | \$193.21                        | \$441.62                                  |
| EE + EE's Child + DP (+ DPC)**   | \$952.24   | \$289.81               | \$662.43               | \$173.89                       | \$115.93                        | \$264.97                                  |
| EE + RDPC + RDP***               | \$952.24   | \$289.81               | \$662.43               | \$173.89                       | \$115.93                        | \$264.97                                  |
| <b>Dental – Delta Dental PPO</b> |            |                        |                        |                                |                                 |   |
| Employee Only                    | \$24.01    | \$0.00                 | \$24.01                | \$0.00                         | \$0.00                          | N/A                                       |
| Employee + Spouse                | \$45.31    | \$7.20                 | \$38.11                | \$7.20                         | \$0.00                          | N/A                                       |
| Employee + Child(ren)*           | \$61.51    | \$12.68                | \$48.83                | \$12.68                        | \$0.00                          | N/A                                       |
| Employee + Family                | \$83.77    | \$20.21                | \$63.56                | \$20.21                        | \$0.00                          | N/A                                       |
| Employee + DP                    | \$45.31    | \$7.20                 | \$38.11                | \$0.00                         | \$7.20                          | \$14.10                                   |
| Employee + DPC                   | \$61.51    | \$12.68                | \$48.83                | \$0.00                         | \$12.68                         | \$24.82                                   |
| EE + DP + DP's Child(ren)        | \$83.77    | \$20.21                | \$63.56                | \$0.00                         | \$20.21                         | \$39.55                                   |
| EE + EE's Child + DP (+ DPC)**   | \$83.77    | \$20.21                | \$63.56                | \$12.68                        | \$7.53                          | \$14.73                                   |
| EE + RDPC + RDP***               | \$83.77    | \$20.21                | \$63.56                | \$12.68                        | \$7.53                          | \$14.73                                   |
| <b>Vision – VSP Core Plan</b>    |            |                        |                        |                                |                                 |   |
| Employee Only                    | \$3.41     | \$0.00                 | \$3.41                 | \$0.00                         | \$0.00                          | N/A                                       |
| Employee + Spouse                | \$5.16     | \$0.37                 | \$4.79                 | 0.37                           | \$0.00                          | N/A                                       |
| Employee + Child(ren)*           | \$5.26     | \$0.39                 | \$4.87                 | 0.39                           | \$0.00                          | N/A                                       |
| Employee + Family                | \$8.48     | \$1.07                 | \$7.41                 | 1.07                           | \$0.00                          | N/A                                       |
| Employee + DP                    | \$5.16     | \$0.37                 | \$4.79                 | \$0.00                         | \$0.37                          | \$1.39                                    |
| Employee + DPC                   | \$5.26     | \$0.39                 | \$4.87                 | \$0.00                         | \$0.39                          | \$1.46                                    |

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| Semi Monthly                   | Total Rate | Employee Contributions | Employer Contributions | Pre-Tax Employee Contributions | Post-Tax Employee Contributions | Imputed Income From Employer Contribution |
|--------------------------------|------------|------------------------|------------------------|--------------------------------|---------------------------------|---|
| EE + DP + DP's Child(ren)      | \$8.48     | \$1.07                 | \$7.41                 | \$0.00                         | \$1.07                          | \$4.01                                    |
| EE + EE's Child + DP (+ DPC)** | \$8.48     | \$1.07                 | \$7.41                 | \$0.39                         | \$0.68                          | \$2.55                                    |
| EE + RDPC + RDP***             | \$8.48     | \$1.07                 | \$7.41                 | \$0.39                         | \$0.68                          | \$2.55                                    |
| Vision – VSP Buy-Up Plan       |            |                        |                        |                                |                                 |   |
| Employee Only                  | \$8.10     | \$3.13                 | \$4.97                 | \$3.13                         | \$0.00                          | N/A                                       |
| Employee + Spouse              | \$12.26    | \$5.00                 | \$7.26                 | \$5.00                         | \$0.00                          | N/A                                       |
| Employee + Child(ren)*         | \$12.49    | \$5.10                 | \$7.39                 | \$5.10                         | \$0.00                          | N/A                                       |
| Employee + Family              | \$20.15    | \$8.55                 | \$11.60                | \$8.55                         | \$0.00                          | N/A                                       |
| Employee + DP                  | \$12.26    | \$5.00                 | \$7.26                 | \$3.13                         | \$1.88                          | \$2.29                                    |
| Employee + DPC                 | \$12.49    | \$5.10                 | \$7.39                 | \$3.13                         | \$1.98                          | \$2.42                                    |
| EE + DP + DP's Child(ren)      | \$20.15    | \$8.55                 | \$11.60                | \$3.13                         | \$5.43                          | \$6.63                                    |
| EE + EE's Child + DP (+ DPC)** | \$20.15    | \$8.55                 | \$11.60                | \$5.10                         | \$3.45                          | \$4.21                                    |
| EE + RDPC + RDP***             | \$20.15    | \$8.55                 | \$11.60                | \$5.10                         | \$3.45                          | \$4.21                                    |

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

### 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 client should seek specific tax advice from their tax accountants and/or tax attorneys.