

Monthly Domestic Partner Imputed Income <sup>A</sup>								
		Medical			Dental			Vision
		Cigna OAP	Kaiser WA HMO	Kaiser CA HMO	Guardian Dental DHMO	Guardian DPPO \$1K	Guardian DPPO \$2K	VSP Vision
<b>&lt;5 Years of Service</b>								
<b>Premium Rates</b>								
	Associate Only	\$779.00	\$508.55	\$577.64	\$11.88	\$40.45	\$50.25	\$7.25
	Associate + Spouse/DP	\$1,711.56	\$1,086.47	\$1,270.81	\$22.50	\$79.68	\$99.28	\$12.44
	Associate + Children	\$1,400.70	\$1,039.58	\$1,039.76	\$30.00	\$88.68	\$112.02	\$12.71
	Associate + Family	\$2,410.96	\$1,617.55	\$1,790.69	\$36.25	\$128.97	\$162.43	\$20.48
<b>Associate Contributions</b>								
	Associate Only	\$149.00	\$149.00	\$149.00	\$8.50	\$38.26	\$48.88	\$7.25
	Associate + Spouse/DP	\$508.00	\$508.00	\$508.00	\$15.94	\$78.62	\$97.76	\$12.44
	Associate + Children	\$416.00	\$416.00	\$416.00	\$21.26	\$82.88	\$95.62	\$12.71
	Associate + Family	\$723.00	\$723.00	\$723.00	\$25.50	\$119.00	\$138.12	\$20.48
<b>Fair Market Plan Value</b>								
	Add DP: EE only--> EE+DP	\$932.56	\$577.92	\$693.17	\$10.62	\$39.23	\$49.03	\$5.19
	Add DP: EE + Ch --> EE + Family	\$1,010.26	\$577.97	\$750.93	\$6.25	\$40.29	\$50.41	\$7.77
	Add DP Ch: EE only --> EE + Children	\$621.70	\$531.03	\$462.12	\$18.12	\$48.23	\$61.77	\$5.46
	Add DP+Ch: EE only --> EE + Family	\$1,631.96	\$1,109.00	\$1,213.05	\$24.37	\$88.52	\$112.18	\$13.23
	Add DP+Ch: EE + Ch --> EE + Family	\$1,010.26	\$577.97	\$750.93	\$6.25	\$40.29	\$50.41	\$7.77
<b>Employee Post-Tax Contributions</b>								
	Add DP: EE only --> EE+DP	\$359.00	\$359.00	\$359.00	\$7.44	\$40.36	\$48.88	\$5.19
	Add DP: EE+Ch --> EE+Family	\$307.00	\$307.00	\$307.00	\$4.24	\$36.12	\$42.50	\$7.77
	Add DP Ch: EE only --> EE+Children	\$267.00	\$267.00	\$267.00	\$12.76	\$44.62	\$46.74	\$5.46
	Add DP+Ch: EE only --> EE+Family	\$574.00	\$574.00	\$574.00	\$17.00	\$80.74	\$89.24	\$13.23
	Add DP+Ch: EE+Ch --> EE+Family	\$307.00	\$307.00	\$307.00	\$4.24	\$36.12	\$42.50	\$7.77
<b>Imputed Income</b>								
	Add DP: EE only --> EE+DP	\$573.56	\$218.92	\$334.17	\$3.18	\$0.00	\$0.15	\$0.00
	Add DP: EE+Ch --> EE+Family	\$703.26	\$270.97	\$443.93	\$2.01	\$4.17	\$7.91	\$0.00
	Add DP Ch: EE only --> EE+Children	\$354.70	\$264.03	\$195.12	\$5.36	\$3.61	\$15.03	\$0.00
	Add DP+Ch: EE only --> EE+Family	\$1,057.96	\$535.00	\$639.05	\$7.37	\$7.78	\$22.94	\$0.00
	Add DP+Ch: EE+Ch --> EE+Family	\$703.26	\$270.97	\$443.93	\$2.01	\$4.17	\$7.91	\$0.00
<b>5+ Years of Service</b>								
<b>Premium Rates</b>								
	Associate Only	\$779.00	\$508.55	\$577.64	\$11.88	\$40.45	\$50.25	\$7.25
	Associate + Spouse/DP	\$1,711.56	\$1,086.47	\$1,270.81	\$22.50	\$79.68	\$99.28	\$12.44
	Associate + Children	\$1,400.70	\$1,039.58	\$1,039.76	\$30.00	\$88.68	\$112.02	\$12.71
	Associate + Family	\$2,410.96	\$1,617.55	\$1,790.69	\$36.25	\$128.97	\$162.43	\$20.48
<b>Associate Contributions</b>								
	Associate Only	\$129.00	\$129.00	\$129.00	\$8.50	\$38.26	\$48.88	\$7.25
	Associate + Spouse/DP	\$448.00	\$448.00	\$448.00	\$15.94	\$78.62	\$97.76	\$12.44
	Associate + Children	\$366.00	\$366.00	\$366.00	\$21.26	\$82.88	\$95.62	\$12.71
	Associate + Family	\$626.00	\$626.00	\$626.00	\$25.50	\$119.00	\$138.12	\$20.47
<b>Fair Market Plan Value</b>								
	Add DP: EE only--> EE+DP	\$932.56	\$577.92	\$693.17	\$10.62	\$39.23	\$49.03	\$5.19
	Add DP: EE + Ch --> EE + Family	\$1,010.26	\$577.97	\$750.93	\$6.25	\$40.29	\$50.41	\$7.77
	Add DP Ch: EE only --> EE + Children	\$621.70	\$531.03	\$462.12	\$18.12	\$48.23	\$61.77	\$5.46
	Add DP+Ch: EE only --> EE + Family	\$1,631.96	\$1,109.00	\$1,213.05	\$24.37	\$88.52	\$112.18	\$13.23
	Add DP+Ch: EE + Ch --> EE + Family	\$1,010.26	\$577.97	\$750.93	\$6.25	\$40.29	\$50.41	\$7.77
<b>Post-Tax Contributions</b>								
	Add DP: EE only --> EE+DP	\$319.00	\$319.00	\$319.00	\$7.44	\$40.36	\$48.88	\$5.19
	Add DP: EE+Ch --> EE+Family	\$260.00	\$260.00	\$260.00	\$4.24	\$36.12	\$42.50	\$7.76
	Add DP Ch: EE only --> EE+Children	\$237.00	\$237.00	\$237.00	\$12.76	\$44.62	\$46.74	\$5.46
	Add DP+Ch: EE only --> EE+Family	\$497.00	\$497.00	\$497.00	\$17.00	\$80.74	\$89.24	\$13.22
	Add DP+Ch: EE+Ch --> EE+Family	\$260.00	\$260.00	\$260.00	\$4.24	\$36.12	\$42.50	\$7.76
<b>Imputed Income</b>								
	Add DP: EE only --> EE+DP	\$613.56	\$258.92	\$374.17	\$3.18	\$0.00	\$0.15	\$0.00
	Add DP: EE+Ch --> EE+Family	\$750.26	\$317.97	\$490.93	\$2.01	\$4.17	\$7.91	\$0.01
	Add DP Ch: EE only --> EE+Children	\$384.70	\$294.03	\$225.12	\$5.36	\$3.61	\$15.03	\$0.00
	Add DP+Ch: EE only --> EE+Family	\$1,134.96	\$612.00	\$716.05	\$7.37	\$7.78	\$22.94	\$0.01
	Add DP+Ch: EE+Ch --> EE+Family	\$750.26	\$317.97	\$490.93	\$2.01	\$4.17	\$7.91	\$0.01
<b>A</b>	The federal government requires that the value of health benefits received by same-sex partners and their children be imputed as income. However, imputed income requirements at the state level may vary. Many states do not require imputed income for participants with registered							