

# 2010 Health Benefits Coverage Values for Non-IRS Tax Dependents

## Domestic Partner/Same Sex Spouse and Age 19-24 Year Old Child

If your domestic partner/same-sex spouse, your age 19-24 year old children and/or your partner's non-IRS tax dependent's children do not qualify as your IRS tax dependents, you will be taxed on the City-paid **value** of their medical, dental and vision coverage as required by IRS regulations. The following amounts will be listed on your paycheck as taxable income and are subject to federal income and Social Security tax withholding. These values have been adjusted to reflect the premium deductions taken after-tax, so you are not taxed twice. See FAQs document for a sample calculation.

<http://personnelweb/Content/inWeb/benefits/pubs/OlderChildTaxStatusFAQ.pdf>

### MOST Plans - 2010

#### Coverage Value with Washington Dental Services Coverage

Type of Coverage	Domestic Partner/ Same-Sex Spouse Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$393.88	\$177.70
Traditional Plan	\$369.16	\$160.60
GH Standard Plan	\$398.49	\$179.99
GH Deductible Plan	\$382.42	\$165.73
WDS Coverage	\$ 56.33	\$ 33.80
Vision Coverage	\$ 3.33	\$ 2.00
<b>Total Taxable Value with WDS &amp; VSP</b>		
Preventive Plan	\$453.54	\$213.50
Traditional Plan	\$428.82	\$196.40
GH Standard Plan	\$458.15	\$215.79
GH Deductible Plan	\$442.08	\$201.53

#### Coverage Value with Dental Health Services Coverage

Type of Coverage	Domestic Partner/ Same-Sex Spouse Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$393.88	\$177.70
Traditional Plan	\$369.16	\$160.60
GH Standard Plan	\$398.49	\$179.99
GH Deductible Plan	\$382.42	\$165.73
DHS Coverage	\$ 58.78	\$ 35.27
Vision Coverage	\$ 3.33	\$ 2.00
<b>Total Taxable Value With DHS &amp; VSP</b>		
Preventive Plan	\$455.99	\$214.97
Traditional Plan	\$431.27	\$197.87
GH Standard Plan	\$460.60	\$217.26
GH Deductible Plan	\$444.53	\$203.00

## SPOG LEOFF I & II Plans - 2010

### Coverage Value with Washington Dental Services

Type of Coverage	Domestic Partner/ Same-Sex Spouse Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$562.53	\$225.01
Traditional Plan	\$500.58	\$200.23
GH Standard Plan	\$551.81	\$220.72
GH Deductible Plan	\$407.14	\$162.86
WDS Coverage	\$ 61.24	\$ 36.75
Vision Coverage	\$ 10.49	\$ 6.29
<b>Total Taxable Value With WDS &amp; VSP</b>		
Preventive Plan	\$634.26	\$268.05
Traditional Plan	\$572.31	\$243.27
GH Standard Plan	\$623.54	\$263.76
GH Deductible Plan	\$478.87	\$205.90

### Coverage Value with Dental Health Services

Type of Coverage	Domestic Partner/ Same-Sex Spouse Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$562.53	\$225.01
Traditional Plan	\$500.58	\$200.23
GH Standard Plan	\$551.81	\$220.72
GH Deductible Plan	\$407.14	\$162.86
DHS Coverage	\$ 69.00	\$ 41.40
Vision Coverage	\$ 10.49	\$ 6.29
<b>Total Taxable Value With DHS &amp; VSP</b>		
Preventive Plan	\$642.02	\$272.70
Traditional Plan	\$580.07	\$247.92
GH Standard Plan	\$631.30	\$268.41
GH Deductible Plan	\$486.63	\$210.55

# Local 77 Plans - 2010

## Coverage Value with Washington Dental Services Coverage

Type of Coverage	Domestic Partner/ Same-Sex Spouse Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$574.61	\$229.84
Traditional Plan	\$582.21	\$232.88
GH Standard Plan	\$520.54	\$208.21
WDS Coverage	\$ 60.74	\$ 36.44
Vision Coverage	\$ 4.31	\$ 2.59
<b>Total Taxable Value With WDS &amp; VSP</b>		
Preventive Plan	\$639.66	\$268.87
Traditional Plan	\$647.26	\$271.91
GH Standard Plan	\$585.59	\$247.24

## Coverage Value with Dental Health Services Coverage

Type of Coverage	Domestic Partner/ Same-Sex Spouse Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$574.61	\$229.84
Traditional Plan	\$582.21	\$232.88
GH Standard Plan	\$520.54	\$208.21
DHS Coverage	\$ 67.94	\$ 40.77
Vision Coverage	\$ 4.31	\$ 2.59
<b>Total Taxable Value With DHS</b>		
Preventive Plan	\$646.86	\$273.20
Traditional Plan	\$654.46	\$276.24
GH Standard Plan	\$592.79	\$251.57

# Fire Chiefs LEOFF I Plans - 2010

## Value with Washington Dental Services Coverage

Type of Coverage	Domestic Partner/ Same-Sex Spouse Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$309.32	\$177.70
Traditional Plan	\$302.76	\$160.60
GH Standard Plan	\$318.92	\$179.99
GH Deductible Plan	\$294.56	\$165.73
WDS Coverage	\$ 56.33	\$ 33.80
Vision Coverage	\$ 3.33	\$ 2.00
<b>Total Taxable Value With WDS &amp; VSP</b>		
Preventive Plan	\$368.98	\$213.50
Traditional Plan	\$362.42	\$196.40
GH Standard Plan	\$378.58	\$215.79
GH Deductible Plan	\$354.22	\$201.53

## Coverage Value with Dental Health Services Coverage

Type of Coverage	Domestic Partner/ Same-Sex Spouse Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$309.32	\$177.70
Traditional Plan	\$302.76	\$160.60
GH Standard Plan	\$318.92	\$179.99
GH Deductible Plan	\$294.56	\$165.73
DHS Coverage	\$ 58.78	\$ 35.27
Vision Coverage	\$ 3.33	\$ 2.00
<b>Total Taxable Value With DHS &amp; VSP</b>		
Preventive Plan	\$371.43	\$214.97
Traditional Plan	\$364.87	\$197.87
GH Standard Plan	\$382.02	\$217.26
GH Deductible Plan	\$356.67	\$203.00

# Fire Chiefs LEOFF II Plans - 2010

## Value with Washington Dental Services Coverage

Type of Coverage	Domestic Partner/ Same-Sex Spouse Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$444.26	\$177.70
Traditional Plan	\$401.50	\$160.60
GH Standard Plan	\$449.99	\$179.99
GH Deductible Plan	\$414.34	\$165.73
WDS Coverage	\$ 56.33	\$ 33.80
Vision Coverage	\$ 3.33	\$ 2.00
<b>Total Taxable Value With WDS &amp; VSP</b>		
Preventive Plan	\$503.92	\$213.50
Traditional Plan	\$461.16	\$196.40
GH Standard Plan	\$509.65	\$215.79
GH Deductible Plan	\$474.00	\$201.53

## Fire Chiefs LEOFF II – Coverage Value with Dental Health Services Coverage

Type of Coverage	Domestic Partner/ Same-Sex Spouse Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$444.26	\$177.70
Traditional Plan	\$401.50	\$160.60
GH Standard Plan	\$449.99	\$179.99
GH Deductible Plan	\$414.34	\$165.73
DHS Coverage	\$ 58.78	\$ 35.27
Vision Coverage	\$ 3.33	\$ 2.00
<b>Total Taxable Value With DHS &amp; VSP</b>		
Preventive Plan	\$506.37	\$214.97
Traditional Plan	\$463.61	\$197.87
GH Standard Plan	\$512.10	\$217.26
GH Deductible Plan	\$476.45	\$203.00

# SPMA LEOFF I and II Plans - 2010

## Value with Washington Dental Services Coverage

Type of Coverage	Domestic Partner/ Same-Sex Spouse Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$393.88	\$177.70
Traditional Plan	\$369.16	\$160.60
GH Standard Plan	\$398.49	\$179.99
GH Deductible Plan	\$382.42	\$165.73
WDS Coverage	\$ 56.33	\$ 33.80
Vision Coverage	\$ 3.33	\$ 2.00
<b>Total Taxable Value With WDS &amp; VSP</b>		
Preventive Plan	\$453.54	\$213.50
Traditional Plan	\$428.82	\$196.40
GH Standard Plan	\$458.15	\$215.79
GH Deductible Plan	\$442.08	\$201.53

## Value with Dental Health Services Coverage

<b>2010 Monthly Taxable Values of City Coverage Provided to:</b> Your Non-IRS Tax Dependent Domestic Partner/Same-Sex Spouse, Your Age 19-24 Year Old Non-IRS Tax Dependent Child, or Your Domestic Partner's Non-IRS Tax Dependent's Child		
Type of Coverage	Domestic Partner/ Same-Sex Spouse Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$393.88	\$177.70
Traditional Plan	\$369.16	\$160.60
GH Standard Plan	\$398.49	\$179.99
GH Deductible Plan	\$382.42	\$165.73
DHS Coverage	\$ 58.78	\$ 35.27
Vision Coverage	\$ 3.33	\$ 2.00
<b>Total Taxable Value With DHS &amp; VSP</b>		
Preventive Plan	\$455.99	\$214.97
Traditional Plan	\$431.27	\$197.87
GH Standard Plan	\$460.60	\$217.26
GH Deductible Plan	\$444.53	\$203.00