

## 2021 Health Benefits Coverage Values for Non-IRS Tax Dependents: Domestic Partner and Domestic Partner's Dependent Children

If your domestic partner and/or your partner's dependent children do not qualify as **your** IRS tax dependents, you will be taxed on the **value** of the City-paid portion 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 being taxed twice.

### MOST Plans – 2021

MOST Plans Coverage Value with Delta Dental of Washington

<b>2021 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$733.12	\$626.80
Traditional Plan	\$677.37	\$567.77
KP Standard Plan	\$547.32	\$479.06
KP Deductible Plan	\$519.95	\$441.50
DDWA	\$ 51.96	\$36.37
Basic Vision	\$ 4.34	\$ 3.04
Buy-Up Vision	\$ 9.09	\$ 6.36
<b>Total Taxable Value with DDWA &amp; VSP Basic Plan</b>		
Preventive Plan	\$789.42	\$666.21
Traditional Plan	\$733.67	\$607.18
KP Standard Plan	\$603.62	\$518.47
KP Deductible Plan	\$576.25	\$480.91
<b>Total Taxable Value with DDWA &amp; VSP Buy-Up Plan</b>		
Preventive Plan	\$794.17	\$669.53
Traditional Plan	\$738.42	\$610.50
KP Standard Plan	\$608.37	\$521.79
KP Deductible Plan	\$581.00	\$484.23

MOST Plans Coverage Value with Dental Health Services

<b>2021 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$733.12	\$626.80
Traditional Plan	\$677.37	\$567.77
KP Standard Plan	\$547.32	\$479.06
KP Deductible Plan	\$519.95	\$441.50
DHS	\$67.52	\$47.27
Basic Vision	\$4.34	\$3.04
Buy-Up Vision	\$9.09	\$6.36

<b>2021 Monthly Taxable Values of City Coverage (Continued)</b>		
<b>MOST Total Taxable Value with DHS &amp; VSP Basic Plan</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$804.98	\$677.11
Traditional Plan	\$749.23	\$618.08
KP Standard Plan	\$619.18	\$529.37
KP Deductible Plan	\$591.81	\$491.81
<b>Total Taxable Value with DHS &amp; VSP Buy-Up Plan</b>		
Preventive Plan	\$809.73	\$680.43
Traditional Plan	\$753.98	\$621.40
KP Standard Plan	\$623.93	\$532.69
KP Deductible Plan	\$596.56	\$495.13

### **SPOG LEOFF 1– 2021**

SPOG LEOFF 1 Coverage Value with Delta Dental of Washington

<b>2021 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$894.95	\$798.26
Traditional Plan	\$813.32	\$711.71
KP Standard Plan	\$663.47	\$591.79
KP Deductible Plan	\$491.79	\$438.67
DDWA	\$59.80	\$41.86
Basic Vision	\$13.21	\$9.25
<b>Total Taxable Value with DDWA &amp; VSP</b>		
Preventive Plan	\$967.96	\$849.37
Traditional Plan	\$886.33	\$762.82
KP Standard Plan	\$736.48	\$642.90
KP Deductible Plan	\$564.80	\$489.78

SPOG LEOFF 1 Coverage Value with Dental Health Services

<b>2021 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$894.95	\$798.26
Traditional Plan	\$813.32	\$711.71
KP Standard Plan	\$663.47	\$591.79
KP Deductible Plan	\$491.79	\$438.67
DHS	\$80.23	\$56.16
Basic Vision	\$13.21	\$9.25
<b>Total Taxable Value with DHS &amp; VSP</b>		
Preventive Plan	\$988.39	\$863.67
Traditional Plan	\$906.76	\$777.12
KP Standard Plan	\$756.91	\$657.20
KP Deductible Plan	\$585.23	\$504.08

**SPOG LEOFF 2 – 2021**

SPOG LEOFF 2 Coverage Value with Delta Dental of Washington

<b>2021 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$894.95	\$798.26
Traditional Plan	\$797.92	\$711.71
KP Standard Plan	\$663.47	\$591.79
KP Deductible Plan	\$491.79	\$438.67
DDWA	\$59.80	\$41.86
Basic Vision	\$13.21	\$9.25
<b>Total Taxable Value with DDWA &amp; VSP</b>		
Preventive Plan	\$967.96	\$849.37
Traditional Plan	\$870.93	\$762.82
KP Standard Plan	\$736.48	\$642.90
KP Deductible Plan	\$564.80	\$489.78

SPOG LEOFF 2 Coverage Value with Dental Health Services

<b>2021 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$894.95	\$798.26
Traditional Plan	\$797.92	\$711.71
KP Standard Plan	\$663.47	\$591.79
KP Deductible Plan	\$491.79	\$438.67
DHS	\$80.23	\$56.16
Basic Vision	\$13.21	\$9.25
<b>Total Taxable Value with DHS &amp; VSP</b>		
Preventive Plan	\$988.39	\$863.67
Traditional Plan	\$891.36	\$777.12
KP Standard Plan	\$756.91	\$657.20
KP Deductible Plan	\$585.23	\$504.08

**LOCAL 77 Plans – 2021\***

LOCAL 77 Coverage Value with Delta Dental of Washington

<b>2021 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$786.61	\$792.76
Traditional Plan	\$805.58	\$811.89
KP Standard Plan	\$539.82	\$544.05
DDWA	\$53.77	\$37.64
Vision	\$5.44	\$3.80
<b>Total Taxable Value with DDWA &amp; VSP</b>		
Preventive Plan	\$845.82	\$834.20
Traditional Plan	\$864.79	\$853.33
KP Standard Plan	\$599.03	\$585.49

LOCAL 77 Plans Coverage Value with Dental Health Services

<b>2021 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$786.61	\$792.76
Traditional Plan	\$805.58	\$811.89
KP Standard Plan	\$539.82	\$544.05
DHS	\$78.74	\$55.12
Vision	\$5.44	\$3.80
<b>Total Taxable Value with DHS</b>		
Preventive Plan	\$870.79	\$851.68
Traditional Plan	\$889.76	\$870.81
KP Standard Plan	\$624.00	\$602.97

\*For Most-Local 77 Health Benefits Coverage Values for Non-IRS Tax Dependents Domestic Partner and Domestic Partner's Dependent Children, contact the Benefits Unit at (206) 615-1340.

**Fire Chiefs LEOFF I Plans – 2021**

Fire Chiefs LEOFF I Coverage Value with Delta Dental of Washington

<b>2021 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$621.94	\$626.80
Traditional Plan	\$590.81	\$567.77
KP Standard Plan	\$475.34	\$479.06
KP Deductible Plan	\$438.07	\$441.50
DDWA	\$51.96	\$36.37
Basic Vision	\$4.34	\$3.04
Buy-Up Vision	\$9.09	\$6.36
<b>Total Taxable Value with DDWA &amp; VSP</b>		
Preventive Plan	\$678.24	\$666.21
Traditional Plan	\$647.11	\$607.18
KP Standard Plan	\$531.64	\$518.47
KP Deductible Plan	\$494.37	\$480.91
<b>Total Taxable Value with DDWA &amp; Buy-Up VSP</b>		
Preventive Plan	\$682.99	\$669.53
Traditional Plan	\$651.86	\$610.50
KP Standard Plan	\$536.39	\$521.79
KP Deductible Plan	\$499.12	\$484.23

Fire Chiefs LEOFF I Coverage Value with Dental Health Services

<b>2021 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$621.94	\$626.80
Traditional Plan	\$590.81	\$567.77
KP Standard Plan	\$475.34	\$479.06
KP Deductible Plan	\$438.07	\$441.50
DHS	\$67.52	\$47.27
Basic Vision	\$4.34	\$3.04
Buy-Up Vision	\$9.09	\$6.36
<b>Total Taxable Value with DHS &amp; VSP</b>		
Preventive Plan	\$693.80	\$698.55
Traditional Plan	\$662.67	\$667.42
KP Standard Plan	\$547.20	\$551.95
KP Deductible Plan	\$509.93	\$514.68
<b>Total Taxable Value with DHS &amp; Buy-Up VSP</b>		
Preventive Plan	\$677.11	\$680.43
Traditional Plan	\$618.08	\$621.40
KP Standard Plan	\$529.37	\$532.69
KP Deductible Plan	\$491.81	\$495.13

## Fire Chiefs LEOFF II Plans – 2021

Fire Chiefs LEOFF II Coverage Value with Delta Dental of Washington

<b>2021 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$783.50	\$626.80
Traditional Plan	\$563.35	\$567.77
KP Standard Plan	\$598.82	\$479.06
KP Deductible Plan	\$551.87	\$441.50
DDWA	\$51.96	\$36.37
Basic Vision	\$4.34	\$3.04
Buy-Up Vision	\$9.09	\$6.36
<b>Total Taxable Value with DDWA &amp; VSP</b>		
Preventive Plan	\$839.80	\$666.21
Traditional Plan	\$619.65	\$607.18
KP Standard Plan	\$655.12	\$518.47
KP Deductible Plan	\$608.17	\$480.91
<b>Total Taxable Value with DDWA &amp; Buy-Up VSP</b>		
Preventive Plan	\$844.55	\$669.53
Traditional Plan	\$624.40	\$610.50
KP Standard Plan	\$659.87	\$521.79
KP Deductible Plan	\$612.92	\$484.23

Fire Chiefs LEOFF II Coverage Value with Dental Health Services

<b>2021 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$783.50	\$626.80
Traditional Plan	\$563.35	\$567.77
KP Standard Plan	\$598.82	\$479.06
KP Deductible Plan	\$551.87	\$441.50
DHS	\$67.52	\$47.27
Basic Vision	\$4.34	\$3.04
Buy-Up Vision	\$9.09	\$6.36
<b>Total Taxable Value with DHS &amp; VSP</b>		
Preventive Plan	\$855.36	\$677.11
Traditional Plan	\$635.21	\$618.08
KP Standard Plan	\$670.68	\$529.37
KP Deductible Plan	\$623.73	\$491.81
<b>Total Taxable Value with DHS &amp; Buy-Up VSP</b>		
Preventive Plan	\$860.11	\$680.43
Traditional Plan	\$639.96	\$621.40
KP Standard Plan	\$675.43	\$532.69
KP Deductible Plan	\$628.48	\$495.13

## SPMA LEOFF I and II Plans – 2021

SPMA LEOFF I and II Coverage Value with Delta Dental of Washington

<b>2021 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$733.12	\$626.80
Traditional Plan	\$677.37	\$567.77
KP Standard Plan	\$547.32	\$479.06
KP Deductible Plan	\$519.95	\$441.50
DDWA	\$ 51.96	\$36.37
Basic Vision	\$ 4.34	\$ 3.04
Buy-Up Vision	\$ 9.09	\$ 6.36
<b>Total Taxable Value with DDWA &amp; VSP Basic Plan</b>		
Preventive Plan	\$789.42	\$666.21
Traditional Plan	\$733.67	\$607.18
KP Standard Plan	\$603.62	\$518.47
KP Deductible Plan	\$576.25	\$480.91
<b>Total Taxable Value with DDWA &amp; VSP Buy-Up Plan</b>		
Preventive Plan	\$794.17	\$669.53
Traditional Plan	\$738.42	\$610.50
KP Standard Plan	\$608.37	\$521.79
KP Deductible Plan	\$581.00	\$484.23

SPMA LEOFF I and II Coverage Value with Dental Health Services

<b>2021 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$733.12	\$626.80
Traditional Plan	\$677.37	\$567.77
KP Standard Plan	\$547.32	\$479.06
KP Deductible Plan	\$519.95	\$441.50
DHS	\$67.52	\$47.27
Basic Vision	\$4.34	\$3.04
Buy-Up Vision	\$9.09	\$6.36

<b>2021 Monthly Taxable Values of City Coverage (Continued)</b>		
<b>MOST Total Taxable Value with DHS &amp; VSP Basic Plan</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$804.98	\$677.11
Traditional Plan	\$749.23	\$618.08
KP Standard Plan	\$619.18	\$529.37
KP Deductible Plan	\$591.81	\$491.81
<b>Total Taxable Value with DHS &amp; VSP Buy-Up Plan</b>		
Preventive Plan	\$809.73	\$680.43
Traditional Plan	\$753.98	\$621.40
KP Standard Plan	\$623.93	\$532.69
KP Deductible Plan	\$596.56	\$495.13