

2024 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 – 2024

MOST Plans Coverage Value with Delta Dental of Washington

| 2024 Monthly Taxable Values of City Coverage | | |
|--|--|---------------------------------|
| Coverage | Domestic Partner Taxable Amount | Taxable Amount Per Child |
| Preventive Plan | \$917.43 | \$774.24 |
| Traditional Plan | \$844.31 | \$701.32 |
| KP Standard Plan | \$648.34 | \$559.87 |
| KP Deductible Plan | \$613.06 | \$515.98 |
| DDWA | \$57.30 | \$40.11 |
| Basic Vision | \$4.50 | \$3.15 |
| Buy-Up Vision | \$9.43 | \$6.60 |
| Total Taxable Value with DDWA & VSP Basic Plan | | |
| Preventive Plan | \$979.23 | \$817.50 |
| Traditional Plan | \$906.11 | \$744.58 |
| KP Standard Plan | \$710.14 | \$603.13 |
| KP Deductible Plan | \$674.86 | \$559.24 |
| Total Taxable Value with DDWA & VSP Buy-Up Plan | | |
| Preventive Plan | \$984.16 | \$820.95 |
| Traditional Plan | \$911.04 | \$748.03 |
| KP Standard Plan | \$715.07 | \$606.58 |
| KP Deductible Plan | \$679.79 | \$562.69 |

MOST Plans Coverage Value with Dental Health Services

| Coverage | Domestic Partner Taxable Amount | Taxable Amount Per Child |
|---|---------------------------------|--------------------------|
| Preventive Plan | \$917.43 | \$774.24 |
| Traditional Plan | \$844.31 | \$701.32 |
| KP Standard Plan | \$648.34 | \$559.87 |
| KP Deductible Plan | \$613.06 | \$515.98 |
| DHS | \$67.75 | \$47.42 |
| Basic Vision | \$4.50 | \$3.15 |
| Buy-Up Vision | \$9.43 | \$6.60 |
| Total Taxable Value with DHS & VSP Basic Plan | | |
| Coverage | Domestic Partner Taxable Amount | Taxable Amount Per Child |
| Preventive Plan | \$989.68 | \$824.81 |
| Traditional Plan | \$916.56 | \$751.89 |
| KP Standard Plan | \$720.59 | \$610.44 |
| KP Deductible Plan | \$685.31 | \$566.55 |
| Total Taxable Value with DHS & VSP Buy-Up Plan | | |
| Preventive Plan | \$994.61 | \$828.26 |
| Traditional Plan | \$921.49 | \$755.34 |
| KP Standard Plan | \$725.52 | \$613.89 |
| KP Deductible Plan | \$690.24 | \$570.00 |

SPOG LEOFF 2 – 2024

SPOG LEOFF 2 Coverage Value with Delta Dental of Washington

| 2024 Monthly Taxable Values of City Coverage | | |
|---|---------------------------------|--------------------------|
| Coverage | Domestic Partner Taxable Amount | Taxable Amount Per Child |
| Preventive Plan | \$1,100.09 | \$977.49 |
| Traditional Plan | \$980.82 | \$871.52 |
| KP Standard Plan | \$778.34 | \$691.62 |
| KP Deductible Plan | \$576.96 | \$512.67 |
| DDWA | \$65.95 | \$46.17 |
| Basic Vision | \$13.70 | \$9.59 |
| Total Taxable Value with DDWA & VSP | | |
| Preventive Plan | \$1,179.74 | \$1,033.25 |
| Traditional Plan | \$1,060.47 | \$927.28 |
| KP Standard Plan | \$857.99 | \$747.38 |
| KP Deductible Plan | \$656.61 | \$568.43 |

SPOG LEOFF 2 Coverage Value with Dental Health Services

| 2024 Monthly Taxable Values of City Coverage | | |
|---|--|---------------------------------|
| Coverage | Domestic Partner Taxable Amount | Taxable Amount Per Child |
| Preventive Plan | \$1,100.09 | \$977.49 |
| Traditional Plan | \$980.82 | \$871.52 |
| KP Standard Plan | \$778.34 | \$691.62 |
| KP Deductible Plan | \$576.96 | \$512.67 |
| DHS | \$72.19 | \$50.53 |
| Basic Vision | \$13.70 | \$9.59 |
| Total Taxable Value with DHS & VSP | | |
| Preventive Plan | \$1,185.98 | \$1,037.61 |
| Traditional Plan | \$1,066.71 | \$931.64 |
| KP Standard Plan | \$864.23 | \$751.74 |
| KP Deductible Plan | \$662.85 | \$572.79 |

LOCAL 77 Plans – 2024

LOCAL 77 Coverage Value with Delta Dental of Washington

| 2024 Monthly Taxable Values of City Coverage | | |
|---|--|---------------------------------|
| Coverage | Domestic Partner Taxable Amount | Taxable Amount Per Child |
| Preventive Plan | \$971.55 | \$970.76 |
| Traditional Plan | \$995.00 | \$994.19 |
| KP Standard Plan | \$636.35 | \$635.83 |
| DDWA | \$59.31 | \$41.52 |
| Vision | \$5.64 | \$3.95 |
| Total Taxable Value with DDWA & VSP | | |
| Preventive Plan | \$1,036.50 | \$1,016.23 |
| Traditional Plan | \$1,059.95 | \$1,039.66 |
| KP Standard Plan | \$701.30 | \$681.30 |

LOCAL 77 Plans Coverage Value with Dental Health Services

| 2024 Monthly Taxable Values of City Coverage | | |
|---|--|---------------------------------|
| Coverage | Domestic Partner Taxable Amount | Taxable Amount Per Child |
| Preventive Plan | \$971.55 | \$970.76 |
| Traditional Plan | \$995.00 | \$994.19 |
| KP Standard Plan | \$636.35 | \$635.83 |
| DHS | \$72.19 | \$50.53 |
| Vision | \$5.64 | \$3.95 |
| Total Taxable Value with DHS | | |
| Preventive Plan | \$1,049.38 | \$1,025.24 |
| Traditional Plan | \$1,072.83 | \$1,048.67 |
| KP Standard Plan | \$714.18 | \$690.31 |

LOCAL 77-Most Plans – 2024

LOCAL 77 Coverage Value with Delta Dental of Washington

| 2024 Monthly Taxable Values of City Coverage | | |
|---|--|---------------------------------|
| Coverage | Domestic Partner Taxable Amount | Taxable Amount Per Child |
| Preventive Plan | \$917.64 | \$774.41 |
| Traditional Plan | \$949.19 | \$785.22 |
| KP Standard Plan | \$650.93 | \$561.94 |
| DDWA | \$59.31 | \$41.52 |
| Vision | \$5.64 | \$3.95 |
| Total Taxable Value with DDWA & VSP | | |
| Preventive Plan | \$982.59 | \$819.88 |
| Traditional Plan | \$1,014.14 | \$830.69 |
| KP Standard Plan | \$715.88 | \$607.41 |

LOCAL 77-Most Plans Coverage Value with Dental Health Services

| 2024 Monthly Taxable Values of City Coverage | | |
|---|--|---------------------------------|
| Coverage | Domestic Partner Taxable Amount | Taxable Amount Per Child |
| Preventive Plan | \$917.64 | \$774.41 |
| Traditional Plan | \$949.19 | \$785.22 |
| KP Standard Plan | \$650.93 | \$561.94 |
| DHS | \$72.19 | \$50.53 |
| Vision | \$5.64 | \$3.95 |
| Total Taxable Value with DHS | | |
| Preventive Plan | \$995.47 | \$828.89 |
| Traditional Plan | \$1,027.02 | \$839.70 |
| KP Standard Plan | \$728.76 | \$616.42 |

Fire Chiefs LEOFF II Plans – 2024

Fire Chiefs LEOFF II Coverage Value with Delta Dental of Washington

| 2024 Monthly Taxable Values of City Coverage | | |
|---|--|---------------------------------|
| Coverage | Domestic Partner Taxable Amount | Taxable Amount Per Child |
| Preventive Plan | \$967.81 | \$774.24 |
| Traditional Plan | \$701.89 | \$701.32 |
| KP Standard Plan | \$699.84 | \$559.87 |
| KP Deductible Plan | \$644.98 | \$515.98 |
| DDWA | \$57.30 | \$40.11 |
| Basic Vision | \$4.50 | \$3.15 |
| Buy-Up Vision | \$9.43 | \$6.60 |
| Total Taxable Value with DDWA & VSP | | |
| Preventive Plan | \$1,029.61 | \$817.50 |
| Traditional Plan | \$763.69 | \$744.58 |
| KP Standard Plan | \$761.64 | \$603.13 |
| KP Deductible Plan | \$706.78 | \$559.24 |
| Total Taxable Value with DDWA & Buy-Up VSP | | |
| Preventive Plan | \$1,034.54 | \$820.95 |
| Traditional Plan | \$768.62 | \$748.03 |
| KP Standard Plan | \$766.57 | \$606.58 |
| KP Deductible Plan | \$711.71 | \$562.69 |

Fire Chiefs LEOFF II Coverage Value with Dental Health Services

| 2024 Monthly Taxable Values of City Coverage | | |
|--|--|---------------------------------|
| Coverage | Domestic Partner Taxable Amount | Taxable Amount Per Child |
| Preventive Plan | \$967.81 | \$774.24 |
| Traditional Plan | \$701.89 | \$701.32 |
| KP Standard Plan | \$699.84 | \$559.87 |
| KP Deductible Plan | \$644.98 | \$515.98 |
| DHS | \$67.75 | \$47.42 |
| Basic Vision | \$4.50 | \$3.15 |
| Buy-Up Vision | \$9.43 | \$6.60 |
| Total Taxable Value with DHS & VSP | | |
| Preventive Plan | \$1,040.06 | \$824.81 |
| Traditional Plan | \$774.14 | \$751.89 |
| KP Standard Plan | \$772.09 | \$610.44 |
| KP Deductible Plan | \$717.23 | \$566.55 |
| Total Taxable Value with DHS & Buy-Up VSP | | |
| Preventive Plan | \$1,044.99 | \$828.26 |
| Traditional Plan | \$779.07 | \$755.34 |
| KP Standard Plan | \$777.02 | \$613.89 |
| KP Deductible Plan | \$722.16 | \$570.00 |

SPMA LEOFF I and II Plans – 2024

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

| 2024 Monthly Taxable Values of City Coverage | | |
|--|--|---------------------------------|
| Coverage | Domestic Partner Taxable Amount | Taxable Amount Per Child |
| Preventive Plan | \$917.43 | \$774.24 |
| Traditional Plan | \$844.31 | \$701.32 |
| KP Standard Plan | \$648.34 | \$559.87 |
| KP Deductible Plan | \$613.06 | \$515.98 |
| DDWA | \$57.30 | \$40.11 |
| Basic Vision | \$4.50 | \$3.15 |
| Buy-Up Vision | \$9.43 | \$6.60 |
| Total Taxable Value with DDWA & VSP Basic Plan | | |
| Preventive Plan | \$979.23 | \$817.50 |
| Traditional Plan | \$906.11 | \$744.58 |
| KP Standard Plan | \$710.14 | \$603.13 |
| KP Deductible Plan | \$674.86 | \$559.24 |
| Total Taxable Value with DDWA & VSP Buy-Up Plan | | |
| Preventive Plan | \$984.16 | \$820.95 |
| Traditional Plan | \$911.04 | \$748.03 |
| KP Standard Plan | \$715.07 | \$606.58 |
| KP Deductible Plan | \$679.79 | \$562.69 |

| 2024 Monthly Taxable Values of City Coverage | | |
|---|--|---------------------------------|
| Coverage | Domestic Partner Taxable Amount | Taxable Amount Per Child |
| Preventive Plan | \$917.43 | \$774.24 |
| Traditional Plan | \$844.31 | \$701.32 |
| KP Standard Plan | \$648.34 | \$559.87 |
| KP Deductible Plan | \$613.06 | \$515.98 |
| DHS | \$67.75 | \$47.42 |
| Basic Vision | \$4.50 | \$3.15 |
| Buy-Up Vision | \$9.43 | \$6.60 |

| 2024 Monthly Taxable Values of City Coverage | | |
|---|--|---------------------------------|
| Total Taxable Value with DHS & VSP Basic Plan | | |
| Coverage | Domestic Partner Taxable Amount | Taxable Amount Per Child |
| Preventive Plan | \$989.68 | \$824.81 |
| Traditional Plan | \$916.56 | \$751.89 |
| KP Standard Plan | \$720.59 | \$610.44 |
| KP Deductible Plan | \$989.68 | \$566.55 |
| Total Taxable Value with DHS & VSP Buy-Up Plan | | |
| Preventive Plan | \$994.61 | \$828.26 |
| Traditional Plan | \$921.49 | \$755.34 |
| KP Standard Plan | \$725.52 | \$613.89 |
| KP Deductible Plan | \$690.24 | \$570.00 |