

# Domestic Partner Rates

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For domestic partner coverage, additional deduction codes will show on your earnings statement. The reason for this is you will be taxed on the imputed income and pay a portion of the coverage on an after-tax basis.

## Imputed Income

When you enroll your domestic partner in one of the Foundations sponsored benefit plans, the IRS considers your company's contribution toward the additional coverage as imputed income.

- Imputed income is the difference between the employer cost for employee only and employee + spouse or family coverage.
- Imputed income is taxable and increases your taxable gross income. Imputed income displays on your earnings statement as Taxable Benefits.

## What You Pay

If you elect domestic partner coverage you will notice pre-tax deductions, after-tax deductions, and taxable benefits (used to calculate imputed income) on your payroll statements.

- You will pay the pre-tax premiums for *'employee only coverage'*
- You will also pay after-tax premiums for the portion of the total premium for your domestic partner. This will be the difference between the coverage levels elected (i.e. employee + spouse/domestic partner) minus the employee only cost of the same plan.
- Taxable Benefits is the imputed income, which is the difference between the Employer Subsidy for Employee + Spouse and the Employer Subsidy for Employee Only coverage.

## What Will Show on Your Earnings Statement

### Under Taxable Benefits

**ER DP - Dental:** The imputed income amount for dental coverage that is added to your earnings  
**ER DP - Medical:** The imputed income amount for medical coverage that is added to your earnings

### Under Special Information

**ER Medical:** Employer Medical Portion  
**ER Dental:** Employer Dental Portion

### Under Pre-Tax Deductions

**Med SLFINS** Pre-tax medical premium  
**PPO:**  
**Dental:** Pre-tax dental premium  
**Vision:** Pre-tax vision premium

### Under Post Tax Deductions

**Medical DP:** Medical charge for your Domestic Partner  
**Dental DP:** Dental charge for your Domestic Partner  
**Vision DP:** Vision charge for your Domestic Partner

## **2019 DOMESTIC PARTNER RATES**

### **MEDICAL**

#### **FULL TIME DOMESTIC PARTNER MEDICAL RATES - MONTHLY**

| <b>Consumer Choice 1 Plan</b>        | <b>Employee Pre-Tax</b> | <b>Employee After-Tax</b> | <b>Imputed Income</b> | <b>Employer Cost</b> |
|--------------------------------------|-------------------------|---------------------------|-----------------------|----------------------|
| Employee + Domestic Partner          | <b>\$39.00</b>          | <b>\$69.00</b>            | <b>\$510.00</b>       | <b>\$996.00</b>      |
| Employee + Family w/Domestic Partner | <b>\$98.00</b>          | <b>\$69.00</b>            | <b>\$510.00</b>       | <b>\$1,436.00</b>    |
| <b>Consumer Choice 2 Plan</b>        |                         |                           |                       |                      |
| Employee + Domestic Partner          | <b>\$0.00</b>           | <b>\$25.00</b>            | <b>\$510.00</b>       | <b>\$996.00</b>      |
| Employee + Family w/Domestic Partner | <b>\$22.00</b>          | <b>\$25.00</b>            | <b>\$510.00</b>       | <b>\$1,436.00</b>    |

#### **PART TIME DOMESTIC PARTNER MEDICAL RATES - MONTHLY**

| <b>Consumer Choice 1 Plan</b>        | <b>Employee Pre-Tax</b> | <b>Employee After-Tax</b> | <b>Imputed Income</b> | <b>Employer Cost</b> |
|--------------------------------------|-------------------------|---------------------------|-----------------------|----------------------|
| Employee + Domestic Partner          | <b>\$282.00</b>         | <b>\$324.00</b>           | <b>\$255.00</b>       | <b>\$498.00</b>      |
| Employee + Family w/Domestic Partner | <b>\$561.00</b>         | <b>\$324.00</b>           | <b>\$255.00</b>       | <b>\$718.00</b>      |
| <b>Consumer Choice 2 Plan</b>        |                         |                           |                       |                      |
| Employee + Domestic Partner          | <b>\$243.00</b>         | <b>\$280.00</b>           | <b>\$255.00</b>       | <b>\$498.00</b>      |
| Employee + Family w/Domestic Partner | <b>\$485.00</b>         | <b>\$280.00</b>           | <b>\$255.00</b>       | <b>\$718.00</b>      |

## DENTAL

### FULL TIME DOMESTIC PARTNER DENTAL RATES - MONTHLY

| <b>Basic Dental Plan</b>             | <b>Employee Pre-Tax</b> | <b>Employee After-Tax</b> | <b>Imputed Income</b> | <b>Employer Cost</b> |
|--------------------------------------|-------------------------|---------------------------|-----------------------|----------------------|
| Employee + Domestic Partner          | \$5.00                  | \$11.00                   | \$12.00               | \$32.00              |
| Employee + Family w/Domestic Partner | \$18.00                 | \$11.00                   | \$12.00               | \$54.00              |
| <b>Comprehensive Dental Plan</b>     |                         |                           |                       |                      |
| Employee + Domestic Partner          | \$19.00                 | \$27.00                   | \$12.00               | \$32.00              |
| Employee + Family w/Domestic Partner | \$52.00                 | \$27.00                   | \$12.00               | \$54.00              |

### PART TIME DOMESTIC PARTNER DENTAL RATES - MONTHLY

| <b>Basic Dental Plan</b>             | <b>Employee Pre-Tax</b> | <b>Employee After-Tax</b> | <b>Imputed Income</b> | <b>Employer Cost</b> |
|--------------------------------------|-------------------------|---------------------------|-----------------------|----------------------|
| Employee + Domestic Partner          | \$15.00                 | \$17.00                   | \$6.00                | \$16.00              |
| Employee + Family w/Domestic Partner | \$39.00                 | \$17.00                   | \$6.00                | \$27.00              |
| <b>Comprehensive Dental Plan</b>     |                         |                           |                       |                      |
| Employee + Domestic Partner          | \$29.00                 | \$33.00                   | \$6.00                | \$16.00              |
| Employee + Family w/Domestic Partner | \$73.00                 | \$33.00                   | \$6.00                | \$27.00              |

## VISION

### FULL TIME AND PART TIME DOMESTIC PARTNER VISION RATES - MONTHLY

| <b>Vision Service Plan</b>           | <b>Employee Pre-Tax</b> | <b>Employee After-Tax</b> | <b>Imputed Income</b> | <b>Employer Cost</b> |
|--------------------------------------|-------------------------|---------------------------|-----------------------|----------------------|
| Employee + Domestic Partner          | \$12.18                 | \$6.94                    | \$0.00                | \$0.00               |
| Employee + Family w/Domestic Partner | \$27.01                 | \$6.94                    | \$0.00                | \$0.00               |