

Domestic Partner Rates

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 PPO: Pre-tax medical premium
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

2020 DOMESTIC PARTNER RATES

MEDICAL

FULL TIME DOMESTIC PARTNER MEDICAL RATES - MONTHLY

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

PART TIME DOMESTIC PARTNER MEDICAL RATES - MONTHLY

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

DENTAL

FULL TIME DOMESTIC PARTNER DENTAL RATES - MONTHLY

Basic Dental Plan	Employee Pre-Tax	Employee After-Tax	Imputed Income	Employer Cost
Employee + Domestic Partner	\$5.00	\$11.00	\$12.00	\$32.00
Employee + Family w/Domestic Partner	\$18.00	\$11.00	\$12.00	\$54.00
Comprehensive Dental Plan				
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

Basic Dental Plan	Employee Pre-Tax	Employee After-Tax	Imputed Income	Employer Cost
Employee + Domestic Partner	\$15.00	\$17.00	\$6.00	\$16.00
Employee + Family w/Domestic Partner	\$39.00	\$17.00	\$6.00	\$27.00
Comprehensive Dental Plan				
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

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