

**2017 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 SHA-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.

Coverage Value with Delta Dental of WA (DDW)

2017 Monthly Taxable Values of SHA Coverage		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$516.71	\$453.68
Traditional Plan	\$481.01	\$410.68
GH Standard Plan	\$444.05	\$396.44
GH Deductible Plan	\$424.47	\$365.11
DDW	\$51.15	\$35.80
Basic Vision	\$4.29	\$3.00
Buy-Up Vision	\$10.28	\$7.20
Total Taxable Value with WDS & VSP Basic Plan		
Preventive Plan	\$572.15	\$492.48
Traditional Plan	\$536.45	\$449.48
GH Standard Plan	\$499.49	\$435.24
GH Deductible Plan	\$479.91	\$403.91
Total Taxable Value with WDS & VSP Buy-Up Plan		
Preventive Plan	\$578.14	\$496.68
Traditional Plan	\$542.44	\$453.68
GH Standard Plan	\$505.48	\$439.44
GH Deductible Plan	\$485.90	\$408.11

Coverage Value with Dental Health Services (DHS)

2017 Monthly Taxable Values of SHA Coverage		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$516.71	\$453.68
Traditional Plan	\$481.01	\$410.68
GH Standard Plan	\$444.05	\$396.44
GH Deductible Plan	\$424.47	\$365.11
DHS	\$68.23	\$47.76
Basic Vision	\$4.29	\$3.00
Buy-Up Vision	\$10.28	\$7.20
Total Taxable Value With DHS & VSP Basic Plan		
Preventive Plan	\$589.23	\$504.44
Traditional Plan	\$553.53	\$461.44
GH Standard Plan	\$516.57	\$447.20
GH Deductible Plan	\$496.99	\$415.87
Total Taxable Value with DHS & VSP Buy-Up Plan		
Preventive Plan	\$595.22	\$508.64
Traditional Plan	\$559.52	\$465.64
GH Standard Plan	\$522.56	\$451.40
GH Deductible Plan	\$502.98	\$420.07