

**2018 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.

**Medical Plan Coverage Value with Delta Dental of Washington (formerly Washington Dental Services)**

<b>2018 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$591.69	\$473.36
Traditional Plan	\$535.53	\$428.43
Kaiser Standard Plan	\$518.43	\$414.75
Kaiser Deductible Plan	\$477.47	\$381.98
DDWA	\$50.61	\$35.42
Basic Vision	\$4.31	\$3.02
Buy-Up Vision	\$9.03	\$6.32
<b>Total Taxable Value with DDWA &amp; VSP Basic Plan</b>		
Preventive Plan	\$646.61	\$511.80
Traditional Plan	\$590.45	\$466.87
Kaiser Standard Plan	\$573.35	\$453.19
Kaiser Deductible Plan	\$532.39	\$420.42
<b>Total Taxable Value with DDWA &amp; VSP Buy-Up Plan</b>		
Preventive Plan	\$651.33	\$515.10
Traditional Plan	\$595.17	\$470.17
Kaiser Standard Plan	\$578.07	\$456.49
Kaiser Deductible Plan	\$537.11	\$423.72

**Medical Plan Coverage Value with Dental Health Services**

<b>2018 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$591.69	\$473.36
Traditional Plan	\$535.53	\$428.43
GH Standard Plan	\$518.43	\$414.75
GH Deductible Plan	\$477.47	\$381.98
DHS	\$68.58	\$48.01
Basic Vision	\$4.31	\$3.02
Buy-Up Vision	\$9.03	\$6.32
<b>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	\$664.58	\$524.39
Traditional Plan	\$608.42	\$479.46
Kaiser Standard Plan	\$591.32	\$465.78
Kaiser Deductible Plan	\$550.36	\$433.01
<b>Total Taxable Value with DHS &amp; VSP Buy-Up Plan</b>		
Preventive Plan	\$669.30	\$527.69
Traditional Plan	\$613.14	\$482.76
Kaiser Standard Plan	\$596.04	\$469.08
Kaiser Deductible Plan	\$555.08	\$436.31