

**2019 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 Washington (formerly Washington Dental Services)

2019 Monthly Taxable Values of City Coverage		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$632.02	\$545.92
Traditional Plan	\$585.79	\$494.50
KP Standard Plan	\$509.59	\$448.87
KP Deductible Plan	\$485.18	\$413.68
DDWA	\$49.08	\$34.36
Basic Vision	\$4.32	\$3.02
Buy-Up Vision	\$9.05	\$6.34
Total Taxable Value with DDWA & VSP Basic Plan		
Preventive Plan	\$685.42	\$583.30
Traditional Plan	\$639.19	\$531.88
KP Standard Plan	\$562.99	\$486.25
KP Deductible Plan	\$538.58	\$451.06
Total Taxable Value with DDWA & VSP Buy-Up Plan		
Preventive Plan	\$690.15	\$586.62
Traditional Plan	\$643.92	\$535.20
KP Standard Plan	\$567.72	\$489.57
KP Deductible Plan	\$543.31	\$454.38

Coverage Value with Dental Health Services

2019 Monthly Taxable Values of City Coverage		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$632.02	\$545.92
Traditional Plan	\$585.79	\$494.50
KP Standard Plan	\$509.59	\$448.87
KP Deductible Plan	\$485.18	\$413.68
DHS	\$68.62	\$48.04
Basic Vision	\$4.32	\$3.02
Buy-Up Vision	\$9.05	\$6.34
Total Taxable Value with DHS & VSP Basic Plan		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$704.96	\$596.98
Traditional Plan	\$658.73	\$545.56
KP Standard Plan	\$582.53	\$499.93
KP Deductible Plan	\$558.12	\$464.74
Total Taxable Value with DHS & VSP Buy-Up Plan		
Preventive Plan	\$709.69	\$600.30
Traditional Plan	\$663.46	\$548.88
KP Standard Plan	\$587.26	\$503.25
KP Deductible Plan	\$562.85	\$468.06