

Enrolling Non-IRS Tax Dependents

To cover a spouse or domestic partner (and tax dependents of your domestic partner), you must complete an SHA Benefit Election form and an Affidavit of Marriage/ Domestic Partnership.

After Tax Premium Contributions

If you choose to cover a domestic partner **who is not your IRS tax dependent**, the portion of the premium deducted from your paycheck (your contribution) that pays for his/her coverage must be taken “after tax” to comply with IRS regulations.

Medical Plans	Monthly Premium Contribution Taken After Taxes for Domestic Partner
City of Seattle Preventive	\$50.38
City of Seattle Traditional	\$32.34
Kaiser Permanente Standard	\$51.50
Kaiser Permanente Deductible	\$31.92

Imputed Income for Value of Health Coverage

In addition, if your domestic partner or your partner’s non-IRS tax dependent’s children do not qualify as your IRS tax dependents, you will also be taxed on the SHA-paid **value** of their medical, dental and vision coverage as required by IRS regulations. The amounts will be listed on your paycheck as taxable income and are subject to federal income and Social Security tax withholding.

Medical/Dental/Vision Coverage Values with Delta Dental of Washington Service Coverage

2020 Monthly Taxable Values of SHA Coverage Provided to: Your Non-IRS Tax Dependent Domestic Partner Your Domestic Partner’s Non-IRS Tax Dependent’s Child		
Type of Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Aetna Preventive Plan	\$702.72	\$602.48
Aetna Traditional Plan	\$649.82	\$545.73
Kaiser Permanente Standard	\$546.16	\$478.13
Kaiser Permanente Deductible	\$518.89	\$440.65
DDWA Coverage	\$51.85	\$36.29
Dental Health Services	\$68.76	\$48.13
Vision Coverage	\$4.33	\$3.03
Buy-Up Vision Plan	\$9.07	\$6.35