

**2026 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 City-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.

<b>2026 Monthly Taxable Values of City Coverage</b>		
<b>Coverage</b>	<b>Domestic Partner Taxable Amount</b>	<b>Taxable Amount Per Child</b>
Preventive Plan	\$1,119.45	\$935.87
Traditional Plan	\$1,021.24	\$842.87
KP Standard Plan	\$826.48	\$702.39
KP Deductible Plan	\$777.24	\$647.32
DDWA	\$59.62	\$41.74
DHS	\$67.76	\$47.43
Basic Vision	\$4.53	\$3.17
Buy-Up Vision	\$10.25	\$7.18