



## For PFSP Members who are Active District Employees

The value of your domestic partner coverage is considered a taxable benefit under federal IRS regulations. If you have this coverage, additional taxable income, also known as imputed income, will be added to your pay each month and the appropriate taxes withheld. The impact on your tax withholding will depend on your gross pay and your W-4 filing status.

**Important:** Imputed income is evaluated annually and is subject to change. Imputed income does **not** apply to a legal spouse of a Trust Member.

**Effective January 1, 2018:** Your taxable income is reported on your paycheck and will increase by the following imputed income amount:

### Monthly Imputed Income Amounts for Medical, Prescription, Dental and Vision for Full-Time/Part-Time Option 1 Members

| Option 1  | Providence Option Advantage Plan | Kaiser Permanente HMO | Providence Personal Option Plan |
|---|----------------------------------|-----------------------|---------------------------------|
| Member + Domestic Partner   | \$675.39                         | \$624.38              | \$658.05                        |
| Member + Domestic Partner + Member's Child(ren)                                 | \$675.39                         | \$624.38              | \$658.05                        |
| Member + Domestic Partner + Domestic Partner's Child(ren)                       | \$1,358.07                       | \$1,105.45            | \$1,323.45                      |
| Member + Domestic Partner's Child   | \$675.39                         | \$624.38              | \$658.05                        |
| Member + Domestic Partner's Children  | \$1,358.07                       | \$1,105.45            | \$1,323.45                      |
| Member + Domestic Partner + Member's Child(ren) + Domestic Partner's Child(ren) | \$1,358.07                       | \$1,105.45            | \$1,323.45                      |

### Monthly Imputed Income Amounts for Medical, Prescription, Dental and Vision for Part-Time Option 2 Members

| Option 2  | Providence Option Advantage Plan | Kaiser Permanente HMO | Providence Personal Option Plan |
|---|----------------------------------|-----------------------|---------------------------------|
| Member + Domestic Partner   | \$565.45                         | \$476.63              | \$563.47                        |
| Member + Domestic Partner + Member's Child(ren)                                 | \$565.45                         | \$476.63              | \$563.47                        |
| Member + Domestic Partner + Domestic Partner's Child(ren)                       | \$1,115.60                       | \$810.27              | \$1,111.67                      |
| Member + Domestic Partner's Child   | \$565.45                         | \$476.63              | \$563.47                        |
| Member + Domestic Partner's Children  | \$1,115.60                       | \$810.27              | \$1,111.67                      |
| Member + Domestic Partner + Member's Child(ren) + Domestic Partner's Child(ren) | \$1,115.60                       | \$810.27              | \$1,111.67                      |

**Important:** Rates are evaluated annually and are subject to change.