



Domestic Partner Coverage – Imputed Income

For PAT 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 legal spouse of Trust Member.

Effective January 1, 2017

Your taxable income is reported on your paycheck and will increase by the following imputed income amount:

Monthly Imputed Income Amounts for Full-Time/Part-Time Option 1 Members

	Trust Preferred Provider Plan (Regence)	Kaiser Permanente HMO	Providence Personal Option Plan
Member + Domestic Partner	\$748.69	\$664.98	\$643.19
Member + Domestic Partner + Member's Child(ren)	\$748.69	\$664.98	\$643.19
Member + Domestic Partner + Domestic Partner's Child(ren)	\$1,420.51	\$1,171.85	\$1,294.16
Member + Domestic Partner's Child	\$748.69	\$664.98	\$643.19
Member + Domestic Partner's Children	\$1,420.51	\$1,171.85	\$1,294.16
Member + Domestic Partner + Member's Child(ren) + Domestic Partner's Child(ren)	\$1,420.51	\$1,171.85	\$1,294.16

Monthly Imputed Income Amounts for Part-Time Option 2 Members

	Trust Indemnity Plan (Regence)	Kaiser Permanente HMO	Providence Personal Option Plan
Member + Domestic Partner	\$685.94	\$571.90	\$614.18
Member + Domestic Partner + Member's Child(ren)	N/A*	N/A*	N/A*
Member + Domestic Partner + Domestic Partner's Child(ren)	N/A*	N/A*	N/A*
Member + Domestic Partner's Child	\$685.94	\$571.90	\$614.18
Member + Domestic Partner's Children	N/A*	N/A*	N/A*
Member + Domestic Partner + Member's Child(ren) + Domestic Partner's Child(ren)	N/A*	N/A*	N/A*

*Automatic Enrollment in Part-Time Option 1 Applies

The cost for you and two or more dependents under the Part-Time Option 2 Trust Indemnity Plan (Trust Plan), Kaiser HMO and the Providence Personal Option Plan is higher than the cost for the Part-Time Option 1 benefit package. Therefore, if you elect to enroll in any of these plans, you will be automatically enrolled in the Part-Time Option 1.