DOMESTIC PARTNERSHIP IMPUTED INCOME

PAT

Health & Welfare Trust
SCHOOL DISTRICT NO.1

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Tualatin, OR 97062
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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, 2021: Your taxable income is reported on your paycheck and will increase by the following impu ted income amount:

Monthly Imputed Income Amounts for Medical and Prescription Coverage

	Choose One of These Health Plans			Closed to New Enrollment
	Kaiser Permanente Plan	Providence Personal Option Plan	Regence Early Retiree Trust Plan 2	Regence Early Retiree Trust Plan 1
Retiree + Domestic Partner	$283.72	$368.76	$363.78	$426.26
Retiree + Domestic Partner + Member's Child(ren)	$283.72	$368.76	$363.78	$426.26
Retiree + Domestic Partner + Domestic Partner's Child(ren)	$283.72	$368.76	$363.78	$426.26
Retiree + Domestic Partner's Child	$0	$0	$0	$0
Retiree + Domestic Partner's Children	$0	$0	$0	$0
Retiree + Domestic Partner + Member's Child(ren) + Domestic Partner's Child(ren)	$283.72	$368.76	$363.78	$426.26

The District contributes the entire monthly cost for the Early Retiree and half of the Early Retiree District contribution towards the spouse/domestic partner's monthly cost. The Early Retiree pays the remaining cost for their spouse/domestic partner and the entire cost for other covered dependents. The imputed income figures above show the District contribution towards the spouse/domestic partner's benefit.

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