

DOMESTIC PARTNERSHIP IMPUTED INCOME

PFSP, ATU AND DCU EARLY RETIREES—2023 PLAN YEAR



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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, 2023: Your taxable income is reported on your paycheck and will increase by the following imputed income amount:

Monthly Imputed Income Amounts for Medical and Prescription Coverage

Plan Name	Kaiser Permanente Plan	Cigna PDA Retiree In-Network Only Plan	Cigna PDA Retiree Plan
Retiree + Domestic Partner	\$174.00	\$174.00	\$174.00
Retiree + Domestic Partner + Member's Child(ren)	\$174.00	\$174.00	\$174.00
Retiree + Domestic Partner + Domestic Partner's Child(ren)	\$174.00	\$174.00	\$174.00
Retiree + Domestic Partner's Child	\$0	\$0	\$0
Retiree + Domestic Partner's Children	\$0	\$0	\$0
Retiree + Domestic Partner + Member's Child(ren) + Domestic Partner's Child(ren)	\$174.00	\$174.00	\$174.00

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

Note: The figures above show the District contribution for the domestic partner benefit. You pay the remaining cost for your domestic partner and the entire cost for others covered on a post-tax basis.