



## For PFSP, DCU and ATU Early Retirees

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 need to be reported on your personal income tax filing for the year.

Imputed income does **not** apply to a legal spouse of a Trust Member.

**Effective January 1, 2018:** Your taxable income will increase by the following imputed income amount:

### Monthly Imputed Income Amounts for Early Retirees

|  | Providence Option Advantage Plan | Kaiser Permanente HMO | Providence Personal Option 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:** Imputed income is evaluated annually and is 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.