

# DOMESTIC PARTNERSHIP IMPUTED INCOME

## PFSP ACTIVES—2021 PLAN YEAR

PFSP



**HEALTH & WELFARE TRUST**  
SCHOOL DISTRICT NO. 1

12205 SW Tualatin Rd., Suite 200  
Tualatin, OR 97062  
833-255-4123 (toll-free) or 503-486-2107  
[sdtrust.com](http://sdtrust.com)

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 imputed income amount:

### Option 1 Plans: Full-Time and Part-Time Employees Full Coverage including Medical, Prescription, Trust Dental, and Vision

Plan Name	Kaiser Permanente HMO Plan	Providence Personal Option Plan	Providence Option Advantage Plan
Member + Domestic Partner	\$669.00	\$773.34	\$794.92
Member + Domestic Partner + Member's Child(ren)	\$669.00	\$773.34	\$794.92
Member + Domestic Partner + Domestic Partner's Child(ren)	\$1,175.98	\$1,549.86	\$1,592.96
Member + Domestic Partner's Child	\$669.00	\$773.34	\$794.92
Member + Domestic Partner's Children	\$1,175.98	\$1,549.86	\$1,592.96
Member + Domestic Partner + Member's Child(ren) + Domestic Partner's Child(ren)	\$1,175.98	\$1,549.86	\$1,592.96

### Option 1 Plans: Full-Time and Part-Time Employees Full Coverage including Medical, Prescription, Kaiser Dental, and Vision

Plan Name	Kaiser Permanente Plan	Providence Personal Option Plan	Providence Option Advantage Plan
Member + Domestic Partner	\$676.08	\$780.42	\$802.00
Member + Domestic Partner + Member's Child(ren)	\$676.08	\$780.42	\$802.00
Member + Domestic Partner + Domestic Partner's Child(ren)	\$1,194.10	\$1,567.98	\$1,611.08
Member + Domestic Partner's Child	\$676.08	\$780.42	\$802.00
Member + Domestic Partner's Children	\$1,194.10	\$1,567.98	\$1,611.08
Member + Domestic Partner + Member's Child(ren) + Domestic Partner's Child(ren)	\$1,194.10	\$1,567.98	\$1,611.08

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

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## Option 2 Plans: Part-Time Employees Only Medical and Prescription Drug coverage

Plan Name	Kaiser Permanente HMO Plan	Providence Personal Option Plan	Providence Option Advantage Plan
Member + Domestic Partner	\$510.70	\$675.30	\$677.74
Member + Domestic Partner + Member's Child(ren)	\$510.70	\$675.30	\$677.74
Member + Domestic Partner + Domestic Partner's Child(ren)	\$868.20	\$1,335.28	\$1,340.16
Member + Domestic Partner's Child	\$510.70	\$675.30	\$677.74
Member + Domestic Partner's Children	\$868.20	\$1,335.28	\$1,340.16
Member + Domestic Partner + Member's Child(ren) + Domestic Partner's Child(ren)	\$868.20	\$1,335.28	\$1,340.16