

DOMESTIC PARTNERSHIP IMPUTED INCOME

PAT ACTIVES—2023 PLAN YEAR

PAT



HEALTH & WELFARE TRUST
SCHOOL DISTRICT NO.1

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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:

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

Plan Name	Kaiser Permanente Plan	Cigna PAT In-Network Only Plan	Cigna PAT PPO Plan
Member + Domestic Partner	\$801.66	\$795.82	\$960.02
Member + Domestic Partner + Member's Child(ren)	\$801.66	\$795.82	\$960.02
Member + Domestic Partner + Domestic Partner's Child(ren)	\$1,408.38	\$1,600.44	\$1,816.32
Member + Domestic Partner's Child	\$801.66	\$795.82	\$960.02
Member + Domestic Partner's Children	\$1,408.38	\$1,600.44	\$1,816.32
Member + Domestic Partner + Member's Child(ren) + Domestic Partner's Child(ren)	\$1,408.38	\$1,600.44	\$1,816.32

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

Plan Name	Kaiser Permanente Plan	Cigna PAT In-Network Only Plan	Cigna PAT PPO Plan
Member + Domestic Partner	\$800.70	\$794.86	\$959.06
Member + Domestic Partner + Member's Child(ren)	\$800.70	\$794.86	\$959.06
Member + Domestic Partner + Domestic Partner's Child(ren)	\$1,405.96	\$1,598.02	\$1,813.90
Member + Domestic Partner's Child	\$800.70	\$794.86	\$959.06
Member + Domestic Partner's Children	\$1,405.96	\$1,598.02	\$1,813.90
Member + Domestic Partner + Member's Child(ren) + Domestic Partner's Child(ren)	\$1,405.96	\$1,598.02	\$1,813.90

*Coverage provided through Option 1 Plans.

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 Plan	Cigna PAT In-Network Only Plan	Cigna PAT PPO Plan
Member + Domestic Partner	\$696.98	\$763.78	\$883.14
Member + Domestic Partner + Member's Child(ren)	\$696.98	\$763.78	\$883.14
Member + Domestic Partner + Domestic Partner's Child(ren)	N/A*	N/A*	N/A*
Member + Domestic Partner's Child	\$696.98	\$763.78	\$883.14
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*

*Coverage provided through Option 1 Plans.

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