

2023

**Employee + partner health care premium contributions
(per-paycheck deductions)
and imputed income**



Imputed Income = the value of benefit provided by employers to employees which must be treated as income based on tax regulations. The employee must pay the tax on the value of the Domestic Partner benefit.

Note: There is no imputed income on the coverage of a domestic partner’s child(ren) because the employee must be claiming the child(ren) as a tax dependent. See [eligibility rules](#) for further details.

Plan Name	Pre-tax deductions				Post tax deductions	Imputed income
	Emp + Partner	Emp. + Partner + 1 Child	Emp. + Partner + 2 Children	Emp. + Partner + 3+ Children	All Tiers*	All Tiers*
Medical						
UHC Choice Plus High Deductible	\$0.00	\$10.07	\$20.13	\$32.71	\$55.57	\$240.83
UHC Choice Plus Plan (PPO)	\$77.52	\$108.21	\$132.41	\$176.85	\$91.57	\$354.96
UHC Choice Plan (EPO)	\$170.38	\$238.00	\$331.55	\$391.76	\$208.01	\$352.33
UHC PPO Plan (Hawaii)	\$78.78	\$114.07	\$138.73	\$182.16	\$102.99	\$376.17
Kaiser CA HMO	\$47.38	\$66.62	\$85.92	\$109.93	\$59.25	\$256.53
Kaiser OR HMO	\$44.92	\$78.90	\$91.14	\$108.15	\$50.37	\$216.49
Cigna Int. PPO (med/den/vis)	\$71.12	\$109.93	\$142.10	\$197.07	\$123.23	\$356.29
Dental						
Aetna DMO	\$0.00	\$3.19	\$6.81	\$11.35	\$11.21	\$1.83
Aetna PPO	\$0.00	\$6.36	12.76	\$20.79	\$18.24	\$7.02
Vision						
VSP Basic Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.61
VSP Plus Plan	\$6.17	\$8.52	\$10.89	\$13.85	\$6.92	\$2.76

*All tiers: Employee + partner + any number of children