

City of Bellevue MONTHLY Taxable Values

Effective January 1, 2024

Applies to Domestic Partners, Domestic Partner's Children

**Teamsters: Utilities, Parks, Finance & Asset Management,
Transportation, Development Services Employees**

The *value* of the City's contribution for benefits are **taxable**; taxes will be calculated on the values below

		After-Tax Employee Contribution	
Kaiser Medical	Domestic Partner (DP)	\$ 80.61	\$ 725.52
Kaiser Medical	DP Child (ren)	\$ 58.63	\$ 527.65
Kaiser Medical	DP + DP Child(ren)	\$ 161.22	\$ 1,451.02
Premera Choice Medical	Domestic Partner (DP)	\$ 82.55	\$ 742.90
Premera Choice Medical	DP Child (ren)	\$ 60.03	\$ 540.30
Premera Choice Medical	DP + DP Child(ren)	\$ 165.09	\$ 1,485.77
Premera Core Medical	Domestic Partner (DP)	\$ 242.79	\$ 729.91
Premera Core Medical	DP Child (ren)	\$ 145.09	\$ 562.33
Premera Core Medical	DP + DP Child(ren)	\$ 441.80	\$ 1,503.60
Delta Dental	Domestic Partner (DP)	\$ 11.95	\$ 42.36
Delta Dental	DP Child (ren)	\$ 17.93	\$ 63.58
Delta Dental	DP + DP Child(ren)	\$ 29.89	\$ 105.97
Willamette Dental	Domestic Partner (DP)	\$ 13.13	\$ 46.62
Willamette Dental	DP Child (ren)	\$ 19.92	\$ 70.63
Willamette Dental	DP + DP Child(ren)	\$ 31.70	\$ 112.40
VSP Exam	Domestic Partner (DP)	\$ -	\$ 0.57
VSP Exam	DP Child (ren)	\$ -	\$ 0.58
VSP Exam	DP + DP Child(ren)	\$ -	\$ 1.46
VSP Exam + Hardware	Domestic Partner (DP)	\$ 7.72	\$ 0.57
VSP Exam + Hardware	DP Child (ren)	\$ 8.18	\$ 0.58
VSP Exam + Hardware	DP + DP Child(ren)	\$ 21.54	\$ 1.46

**Teamsters: Utilities, Parks, Finance & Asset Management, Transportation,
Development Services Employees**

After-Tax Employee Contribution

The *value* of the City's contribution for benefits are **taxable**;
taxes will be calculated on the monthly values listed below.

Example 1

Premera Core Medical	Domestic Partner (DP)	\$ 242.79	\$ 729.91
Delta Dental	Domestic Partner (DP)	\$ 11.95	\$ 42.36
VSP Exam	Domestic Partner (DP)	\$ -	\$ 0.57
Totals:		\$ 254.73	\$ 772.85

Example 2

Premera Core Medical	DP + DP Child(ren)	\$ 441.80	\$ 1,503.60
Delta Dental	DP + DP Child(ren)	\$ 29.89	\$ 105.97
VSP Exam	DP + DP Child(ren)	\$ -	\$ 1.46
Totals:		\$ 471.69	\$ 1,611.03

Under the current Internal Revenue Code, if you enroll anyone who is not your dependent for tax purposes, the value of that person's health insurance coverage is taxable to you and thereby treated as income – otherwise known as imputed income.

This means that the full cost of the health coverage for that person, less the amount of your after-tax contribution toward the cost of that person's health coverage, is added to your income and subject to ordinary federal and any other applicable

payroll taxes without an increase in cash compensation. The amount will be shown on your pay checks throughout the year and will be reported on your W-2 form at the end of the calendar year. This additional taxable income will not be

included when calculating other benefits, such as earnings for the MEBT plan. In addition, your contribution toward the cost of health coverage for anyone who is not your legal dependent for tax purposes must be made on an after-tax basis.