

IMPUTED TAX LIABILITY FOR DOMESTIC PARTNERS
Year 2019 Rates

Plan	2 Party Plan	1 Party Plan	Premium	Imputed Tax 32.65% Fed: 25 SS: 6.2 Medicare: 1.45	Fed	SS	Medi
	Premium	Premium	Difference				
Blue Shield Access+HMO	1,598.06	799.03	799.03	260.88	199.76	49.54	11.59
United Health Care HMO	1,391.54	695.77	695.77	227.17	173.94	43.14	10.09
Anthem Traditional HMO	2,068.96	1,034.48	1,034.48	337.76	258.62	64.14	15.00
PERS Care	1,859.78	929.89	929.89	303.61	232.47	57.65	13.48
PERS Choice	1,529.56	764.78	764.78	249.70	191.20	47.42	11.09
PERS Select	984.48	492.24	492.24	160.72	123.06	30.52	7.14
Porac	1,623.00	774.00	849.00	277.20	212.25	52.64	12.31
Delta Basic	57.52	30.45	27.07	8.84	6.77	1.68	0.39
Delta Lvl I Enhanced	70.08	37.04	33.04	10.79	8.26	2.05	0.48
Delta Lvl II Enhanced	86.52	45.85	40.67	13.28	10.17	2.52	0.59
PMI-DeltaCare USA Basic	31.08	18.85	12.23	3.99	3.06	0.76	0.18
PMI-DeltaCare USA Enhanced	41.33	25.04	16.29	5.32	4.07	1.01	0.24

VSP not subject to tax