

# 2012 Domestic Partner Values For Deputy Sheriffs



**King County**

Benefits, Payroll and  
Retirement Operations

There is no cost to cover eligible dependents, but when you cover a domestic partner and/or domestic partner children for medical, dental and/or vision coverage, the IRS taxes you on the value of the coverage. This value is added to the salary shown on your paycheck (and W-2 at the end of the year), federal income and Social Security (FICA) taxes are withheld on the higher salary amount, and then the value is subtracted from your salary.

Taxable values for the different combinations of health plans are shown below.

Monthly taxable value of health plans	Domestic partner only		Domestic partner's children		Domestic partner + domestic partner's children	
	2012	2011	2012	2011	2012	2011
Deputy Sheriff Plan Gold + dental + vision	\$ 625.08	\$ 719.38	\$ 500.06	\$ 575.51	\$1,125.14	\$1,294.89
Deputy Sheriff Plan Silver + dental + vision	\$ 591.78	\$ 681.13	\$ 473.42	\$ 544.91	\$1,065.20	\$1,226.04
SmartCare Connect Gold + dental + vision	\$ 419.22	\$ 303.25	\$ 335.37	\$ 242.60	\$ 754.59	\$ 545.85
SmartCare Connect Silver + dental + vision	\$ 398.27	\$ 289.98	\$ 318.61	\$ 231.99	\$ 716.88	\$ 521.96

## Adult children of domestic partners

Monthly taxable value of health plans	Domestic partner only		Domestic partner's adult children		Domestic partner + domestic partner's adult children	
	2012	2011	2012	2011	2012	2011
Deputy Sheriff Plan Gold + dental + vision	\$ 625.08	\$ 719.38	\$ 443.97	\$ 509.93	\$1,069.05	\$1,229.31
Deputy Sheriff Plan Silver + dental + vision	\$ 591.78	\$ 681.13	\$ 417.33	\$ 479.33	\$1,009.11	\$1,160.46
SmartCare Connect Gold + dental + vision	\$ 419.22	\$ 303.25	\$ 279.28	\$ 177.02	\$ 698.50	\$ 480.27
SmartCare Connect Silver + dental + vision	\$ 398.27	\$ 289.98	\$ 262.52	\$ 166.41	\$ 660.79	\$ 456.38