

# Domestic Partner Benefit Values

## Deputy Sheriff/PSPMA Employees



When you cover a domestic partner and/or the domestic partner's children on your 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.

Premiums are required to cover adult children (age 23-25) on dental/vision coverage plans. The value of this coverage is not taxed since premiums are being paid. Deductions for adult children premiums are taken through payroll deductions.

Plan	2019 Monthly Taxable Values	2018 Monthly Taxable Values
<b>KingCare Gold + Dental + Vision</b>		
- Domestic Partner	\$736.21	\$773.39
- Domestic Partner's Child(ren)	\$588.97	\$618.71
- Domestic Partner & Child(ren)	\$1,325.18	\$1,392.10
- Domestic Partner's Adult Child(ren)	\$533.99	\$563.97
- Domestic Partner & Adult Child(ren)	\$1,270.20	\$1,337.36

<b>SmartCare Gold + Dental + Vision</b>		
- Domestic Partner	\$634.28	\$638.12
- Domestic Partner's Child(ren)	\$507.43	\$510.49
- Domestic Partner & Child(ren)	\$1,141.71	\$1,148.61
- Domestic Partner's Adult Child(ren)	\$452.45	\$455.75
- Domestic Partner & Adult Child(ren)	\$1,086.73	\$1,093.87