FY10 MONTHLY NON-TAX DEPENDENT ADDITIONAL TAXABLE INCOME AMOUNTS

Monthly Taxable Income Amounts for Medical Plans

Number of Covered Non-Tax Dependent Children	Your Tax Election for Insurance Deductions	Great West OA-750	Great West OA-1500	Great West OA-3000	Great West OA-H	Kaiser HMO	San Luis Valley HMO
1	Pre-tax	$363.98	$162.35	$148.61	$159.43	$173.56	$180.41
2 or more	Pre-tax	$698.84	$311.72	$285.34	$306.10	$333.24	$346.38
1	After-tax	$143.98	$143.98	$143.98	$143.98	$143.98	$143.98
2 or more	After-tax	$276.44	$276.44	$276.44	$276.44	$276.44	$276.44

Monthly Taxable Income Amounts for Dental Plans

Number of Covered Non-Tax Dependent Children	Your Tax Election for Insurance Deductions	Delta Dental Basic	Delta Dental Basic Plus	Delta Dental Direct Reimburse
1	Pre-tax	$8.85	$11.80	$10.58
2 or more	Pre-tax	$17.62	$23.48	$21.06
1	After-tax	$7.54	$7.54	$7.54
2 or more	After-tax	$15.00	$15.00	$15.00

The amounts above are added to your monthly taxable income if you have non-tax dependents covered on your medical and/or dental plan. If your non-tax dependent has both medical and dental coverage, the amounts for each type of plan will be added together.

Generally, employer contributions to health and dental plans are not taxable to employees. However, this tax benefit is only for employees, their spouses, and their tax dependents. If an employee covers a non-tax dependent on an employer plan, the amount the employer pays for the non-tax dependent is considered taxable income to the employee. The additional taxable income amounts above are based on the differences between the employee+child(ren) and employee only premiums. The amounts have been pro-rated based on the average number of dependent children covered on state insurance plans (medical: 1.92, dental: 1.99). The pre-tax amount is higher than the after-tax amount in order to remove the tax benefit derived from your pre-tax payroll deduction.
The additional taxable income amount is subject to federal and state income taxes and Medicare tax. It will appear on your paystub with your other pay for the month (regular, shift, etc.), though it will not increase your gross pay.