

**FY 2011 STATE OF COLORADO MONTHLY SAME GENDER DOMESTIC PARTNER (SGDP) IMPUTED INCOME AMOUNTS**

<b>MEDICAL PLANS</b>	<b>GTN &amp; TAX ELECTION</b>	<b>Empl + Spouse or SGDP T2/P2</b>	<b>Empl + Spouse or SGDP + Child(ren) T4/P4</b>
<b>UHC CHOICE PLUS CO-PAY</b>			
NTD AMOUNT	<b>204: AFTER-TAX</b>	\$254.88	\$254.88
NTD AMOUNT	<b>205: PRE-TAX</b>	\$520.98	\$520.98
<b>UHC CHOICE DEFINITY HDHP</b>			
NTD AMOUNT	<b>207: AFTER-TAX</b>	\$254.88	\$254.88
NTD AMOUNT	<b>208: PRE-TAX</b>	\$446.56	\$446.56
<b>KAISER H S A</b>			
NTD AMOUNT	<b>216: AFTER-TAX</b>	\$254.88	\$254.88
NTD AMOUNT	<b>217: PRE-TAX</b>	\$449.00	\$449.00
<b>KAISER HMO</b>			
NTD AMOUNT	<b>219: AFTER-TAX</b>	\$254.88	\$254.88
NTD AMOUNT	<b>220: PRE-TAX</b>	\$539.00	\$539.00

**DENTAL PLANS**

<b>DELTA DENTAL - BASIC</b>			
NTD AMOUNT	<b>237: AFTER-TAX</b>	<b>T2A/P2A</b> \$12.38	<b>T4A/P4A</b> \$12.38
NTD AMOUNT	<b>238: PRE-TAX</b>	\$27.36	\$27.36
<b>DELTA DENTAL - BASIC PLUS</b>			
NTD AMOUNT	<b>237: AFTER-TAX</b>	<b>T2B/P2B</b> \$12.38	<b>T4B/P4B</b> \$12.38
NTD AMOUNT	<b>238: PRE-TAX</b>	\$40.88	\$40.88

The calculation is based on the difference between the employee only and the employee plus spouse/SGDP rates.

For after-tax elections, the taxable amount is the difference of the state shares. For pre-tax elections, the taxable amount is the difference of the total rates. The NTD amount for employees with pre-tax deductions is higher because the employee should not receive a tax benefit for covering a non-tax dependent. The higher NTD amount removes the tax benefit the employee derives from his/her pre-tax payroll deduction.

The NTD amount should only be entered for the plan(s) that the non-tax dependent has coverage for (ex: do not enter NTD for dental if the non-tax dependent only has medical coverage). If the non-tax dependent has coverage for both medical and dental plans, then the amounts should be added together.