

FY 2018 STATE OF COLORADO MONTHLY SAME GENDER DOMESTIC PARTNER (SGDP) IMPUTED INCOME AMOUNTS

MEDICAL PLANS	GTN & TAX ELECTION -----	EE + SGDP + SGDP's			
		EE + SGDP T2/P2 -----	EE + SGDP's Child(ren) T3/P3 -----	EE + SGDP + EE's Child(ren) T4/P4 -----	EE + SGDP + SGDP's Child(ren) T4/P4 -----
UHC CO-PAY CHOICE PLUS					
NTD AMOUNT	204: AFTER-TAX	\$437.50	\$431.24	\$437.50	\$821.76
NTD AMOUNT	205: PRE-TAX	\$689.80	\$568.02	\$689.80	\$1,256.44
UHC HDHP WITH HSA					
NTD AMOUNT	207: AFTER-TAX	\$437.50	\$431.24	\$437.50	\$821.76
NTD AMOUNT	208: PRE-TAX	\$556.02	\$458.56	\$556.02	\$1,013.18
KAISER HMO HDHP					
NTD AMOUNT	216: AFTER-TAX	\$381.38	\$380.22	\$381.38	\$717.90
NTD AMOUNT	217: PRE-TAX	\$511.82	\$419.10	\$511.82	\$930.92
KAISER HMO CO-PAY					
NTD AMOUNT	219: AFTER-TAX	\$439.76	\$427.98	\$439.76	\$824.14
NTD AMOUNT	220: PRE-TAX	\$630.78	\$515.80	\$630.78	\$1,147.68
DENTAL PLANS					
DELTA DENTAL - BASIC					
NTD AMOUNT	237: AFTER-TAX	\$16.70	\$20.52	\$16.70	\$36.30
NTD AMOUNT	238: PRE-TAX	\$28.18	\$31.00	\$28.18	\$59.16
DELTA DENTAL - BASIC PLUS					
NTD AMOUNT	237: AFTER-TAX	\$16.70	\$20.52	\$16.70	\$36.30
NTD AMOUNT	238: PRE-TAX	\$42.24	\$46.46	\$42.24	\$88.72

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.