

**FY 2013 STATE OF COLORADO MONTHLY NON-TAX DEPENDENT (NTD) IMPUTED INCOME AMOUNTS FOR
SGDP'S CHILD(REN)**

MEDICAL PLANS	GTN & TAX ELECTION	Empl + Child(ren) T3/P3	Empl + Spouse + Child(ren) T4/P4
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UHC CO-PAY CHOICE PLUS			
NTD AMOUNT	204: AFTER-TAX	\$361.56	\$361.56
NTD AMOUNT	205: PRE-TAX	\$454.78	\$454.78
UHC HDHP WITH HSA			
NTD AMOUNT	207: AFTER-TAX	\$361.56	\$361.56
NTD AMOUNT	208: PRE-TAX	\$388.90	\$388.90
KAISER HMO HDHP			
NTD AMOUNT	216: AFTER-TAX	\$361.56	\$361.56
NTD AMOUNT	217: PRE-TAX	\$397.40	\$397.40
KAISER HMO CO-PAY			
NTD AMOUNT	219: AFTER-TAX	\$361.56	\$361.56
NTD AMOUNT	220: PRE-TAX	\$476.52	\$476.52
DENTAL PLANS			
		T3A/P3A	T4A/P4A
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DELTA DENTAL - BASIC			
NTD AMOUNT	237: AFTER-TAX	\$10.48	\$10.48
NTD AMOUNT	238: PRE-TAX	\$31.00	\$31.00
DELTA DENTAL - BASIC PLUS			
NTD AMOUNT	237: AFTER-TAX	\$20.52	\$20.52
NTD AMOUNT	238: PRE-TAX	\$46.46	\$46.46

The calculation is based on the difference between the employee only and the employee plus child 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.