

FY 2014 STATE OF COLORADO MONTHLY SAME GENDER DOMESTIC PARTNER (SGDP) IMPUTED INCOME AMOUNTS

MEDICAL PLANS	GTN & TAX ELECTION -----	EE + SGDP	EE + SGDP's Child(ren)	EE + SGDP + EE's Child(ren)	EE + SGDP + SGDP's Child(ren)
		T2/P2 -----	T3/P3 -----	T4/P4 -----	T4/P4 -----
UHC CO-PAY CHOICE PLUS					
NTD AMOUNT	204: AFTER-TAX	\$328.50	\$361.56	\$328.50	\$646.80
NTD AMOUNT	205: PRE-TAX	\$545.58	\$454.78	\$545.58	\$1,010.50
UHC HDHP WITH HSA					
NTD AMOUNT	207: AFTER-TAX	\$328.50	\$361.56	\$328.50	\$646.80
NTD AMOUNT	208: PRE-TAX	\$476.30	\$388.90	\$476.30	\$880.34
KAISER HMO HDHP					
NTD AMOUNT	216: AFTER-TAX	\$328.50	\$361.56	\$328.50	\$646.80
NTD AMOUNT	217: PRE-TAX	\$471.16	\$397.40	\$471.16	\$878.04
KAISER HMO CO-PAY					
NTD AMOUNT	219: AFTER-TAX	\$328.50	\$361.56	\$328.50	\$646.80
NTD AMOUNT	220: PRE-TAX	\$571.86	\$476.52	\$571.86	\$1,050.36

DENTAL PLANS

DELTA DENTAL - BASIC		T2A/P2A	T3A/P3A	T4A/P4A	T4A/P4A
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		T2B/P2B	T3B/P3B	T4B/P4B	T4B/T4P
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.