

**FY 2012 STATE OF COLORADO MONTHLY SAME GENDER DOMESTIC PARTNER
(SGDP) IMPUTED INCOME AMOUNTS**

MEDICAL PLANS	GTN & TAX ELECTION	Empl + Spouse or SGDP T2/P2	Empl + Spouse or SGDP + Child(ren) T4/P4
UHC CHOICE PLUS CO-PAY			
NTD AMOUNT	204: AFTER-TAX	\$255.00	\$255.00
NTD AMOUNT	205: PRE-TAX	\$547.70	\$547.70
UHC CHOICE DEFINITY HDHP			
NTD AMOUNT	207: AFTER-TAX	\$255.00	\$255.00
NTD AMOUNT	208: PRE-TAX	\$474.58	\$474.58
KAISER H S A			
NTD AMOUNT	216: AFTER-TAX	\$255.00	\$255.00
NTD AMOUNT	217: PRE-TAX	\$484.56	\$484.56
KAISER HMO			
NTD AMOUNT	219: AFTER-TAX	\$255.00	\$255.00
NTD AMOUNT	220: PRE-TAX	\$597.02	\$597.02

DENTAL PLANS

DELTA DENTAL - BASIC		T2A/P2A	T4A/P4A
NTD AMOUNT	237: AFTER-TAX	\$15.20	\$15.20
NTD AMOUNT	238: PRE-TAX	\$21.28	\$21.28
DELTA DENTAL - BASIC PLUS		T2B/P2B	T4B/P4B
NTD AMOUNT	237: AFTER-TAX	\$15.20	\$15.20
NTD AMOUNT	238: PRE-TAX	\$31.60	\$31.60

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.