

**FY 2013 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 CO-PAY CHOICE PLUS			
NTD AMOUNT	204: AFTER-TAX	\$328.52	\$328.52
NTD AMOUNT	205: PRE-TAX	\$550.88	\$550.88
UHC HDHP WITH HSA			
NTD AMOUNT	207: AFTER-TAX	\$328.52	\$328.52
NTD AMOUNT	208: PRE-TAX	\$482.26	\$482.26
KAISER HMO HDHP			
NTD AMOUNT	216: AFTER-TAX	\$328.52	\$328.52
NTD AMOUNT	217: PRE-TAX	\$467.88	\$467.88
KAISER HMO CO-PAY			
NTD AMOUNT	219: AFTER-TAX	\$328.52	\$328.52
NTD AMOUNT	220: PRE-TAX	\$572.02	\$572.02

DENTAL PLANS

DELTA DENTAL - BASIC		T2A/P2A	T4A/P4A
NTD AMOUNT	237: AFTER-TAX	\$14.56	\$14.56
NTD AMOUNT	238: PRE-TAX	\$26.84	\$26.84
DELTA DENTAL - BASIC PLUS		T2B/P2B	T4B/P4B
NTD AMOUNT	237: AFTER-TAX	\$14.56	\$14.56
NTD AMOUNT	238: PRE-TAX	\$40.24	\$40.24

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.