

**FY 2012 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
UHC CHOICE PLUS CO-PAY			
NTD AMOUNT	204: AFTER-TAX	\$291.24	\$291.24
NTD AMOUNT	205: PRE-TAX	\$397.42	\$397.42
UHC CHOICE DEFINITY HDHP			
NTD AMOUNT	207: AFTER-TAX	\$291.24	\$291.24
NTD AMOUNT	208: PRE-TAX	\$318.60	\$318.60
KAISER H S A			
NTD AMOUNT	216: AFTER-TAX	\$291.24	\$291.24
NTD AMOUNT	217: PRE-TAX	\$322.70	\$322.70
KAISER HMO			
NTD AMOUNT	219: AFTER-TAX	\$291.24	\$291.24
NTD AMOUNT	220: PRE-TAX	\$417.72	\$417.72

DENTAL PLANS

DELTA DENTAL - BASIC		T3A/P3A	T4A/P4A
NTD AMOUNT	237: AFTER-TAX	\$17.38	\$17.38
NTD AMOUNT	238: PRE-TAX	\$21.28	\$21.28
DELTA DENTAL - BASIC PLUS		T3B/P3B	T4B/P4B
NTD AMOUNT	237: AFTER-TAX	\$17.38	\$17.38
NTD AMOUNT	238: PRE-TAX	\$31.60	\$31.60

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.