

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

<b>MEDICAL PLANS</b>	<b>GTN &amp; TAX ELECTION</b>	<b>Empl + Child(ren) T3/P3</b>	<b>Empl + Spouse + Child(ren) T4/P4</b>
<b>UHC CO-PAY CHOICE PLUS</b>			
NTD AMOUNT	<b>204: AFTER-TAX</b>	\$300.48	\$300.48
NTD AMOUNT	<b>205: PRE-TAX</b>	\$407.08	\$407.08
<b>UHC HDHP WITH HSA</b>			
NTD AMOUNT	<b>207: AFTER-TAX</b>	\$300.48	\$300.48
NTD AMOUNT	<b>208: PRE-TAX</b>	\$327.94	\$327.94
<b>KAISER HMO HDHP</b>			
NTD AMOUNT	<b>216: AFTER-TAX</b>	\$300.48	\$300.48
NTD AMOUNT	<b>217: PRE-TAX</b>	\$348.82	\$348.82
<b>KAISER HMO CO-PAY</b>			
NTD AMOUNT	<b>219: AFTER-TAX</b>	\$300.48	\$300.48
NTD AMOUNT	<b>220: PRE-TAX</b>	\$426.58	\$426.58

**DENTAL PLANS**

<b>DELTA DENTAL - BASIC</b>		<b>T3A/P3A</b>	<b>T4A/P4A</b>
NTD AMOUNT	<b>237: AFTER-TAX</b>	\$15.60	\$15.60
NTD AMOUNT	<b>238: PRE-TAX</b>	\$29.52	\$29.52
<b>DELTA DENTAL - BASIC PLUS</b>		<b>T3B/P3B</b>	<b>T4B/P4B</b>
NTD AMOUNT	<b>237: AFTER-TAX</b>	\$15.60	\$15.60
NTD AMOUNT	<b>238: PRE-TAX</b>	\$44.26	\$44.26

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.