

Monthly Health Plan Contribution Rates for Same-Sex Domestic Partner Coverage Effective January 1 – December 31, 2012

Receive a PHA Medical Plan Premium Credit of up to \$360 annually (\$30 per monthly pay; \$13.85 per biweekly pay) off of your medical premiums by completing the Your Plan for Health (YP4H) Personal Health Assessment (PHA). To complete your PHA, log in to YourPlanForHealth.com and click *Personal Health Assessment* under *Get Started*.

Prime Care Advantage									
Appointment Types, FTE and Rate Types:		Coverage Level (for tax-qualified dependents):	SSDP Coverage Level:	Before-Tax Deduction:	+	After-Tax Deduction:	=	Total Contribution from Pay:	Additional Taxable Income ⁴ :
Regular and Term Appointments 75% – 100%	Full-Time Rate	Employee	SSDP	\$97.91	+	\$85.56	=	\$183.47	\$449.14
			SSDP + SSDP's Children	\$97.91	+	\$165.27	=	\$263.18	\$867.67
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$164.02	+	\$99.16	=	\$263.18	\$520.60
Regular and Term Appointments 50% – 74%	Part-Time Rate	Employee	SSDP	\$219.44	+	\$213.88	=	\$433.32	\$320.82
			SSDP + SSDP's Children	\$219.44	+	\$413.17	=	\$632.61	\$619.77
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$384.71	+	\$247.90	=	\$632.61	\$371.86
Regular and Term Appointments 0.1% – 49% Temporary Appointments 75% – 100%	Funding Rate	Employee	SSDP	\$486.09	+	\$534.70	=	\$1,020.79	\$0.00 ⁵
			SSDP + SSDP's Children	\$486.09	+	\$1,032.94	=	\$1,519.03	\$0.00 ⁵
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$899.27	+	\$619.76	=	\$1,519.03	\$0.00 ⁵

¹ The university's contribution toward covering an employee's same-sex domestic partner and his or her children is the same as for covering a spouse and eligible children of the employee. However, you will pay **more in taxes** for covering a same-sex domestic partner and his or her children under the university's medical, dental, and/or vision plans than you would for covering a spouse and your own eligible dependent children.

- The Internal Revenue Code requires taxation on benefits for same-sex domestic partners and the same-sex domestic partners' dependents. This means:
 - The portion of the **employee's contribution** for same-sex domestic partner health benefit coverage must be deducted from the employee's pay on an **after-tax basis**.
 - The portion of the **university's contribution** for same-sex domestic partner health benefit coverage must be counted as **taxable income** to the employee.
- Be sure to factor in the additional taxes you will pay when calculating your total cost for same-sex domestic partner health plan coverage.

² Enrollment in these plans requires meeting certain criteria and special application.

⁴ This amount has been determined to be the "fair market value" of the additional cost paid by the university when adding SSDP coverage to your existing coverage under the pre-tax plan (for tax-qualified dependents). Under current law, this value for providing health coverage to a SSDP and his or her children is considered taxable income to you. This is not a deduction from your paycheck; but additional income on which you will be taxed.

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Prime Advantage Value									
Appointment Types, FTE and Rate Types:		Coverage Level (for tax-qualified dependents):	SSDP Coverage Level:	Before-Tax Deduction:	+	After-Tax Deduction:	=	Total Contribution from Pay:	Additional Taxable Income ⁴ :
Regular and Term Appointments 75% – 100%	Full-Time Rate	Employee	SSDP	\$57.37	+	\$40.97	=	\$98.34	\$449.14
			SSDP + SSDP's Children	\$57.37	+	\$79.12	=	\$136.49	\$867.67
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$89.02	+	\$47.47	=	\$136.49	\$520.60
Regular and Term Appointments 50% – 74%	Part-Time Rate	Employee	SSDP	\$178.90	+	\$169.29	=	\$348.19	\$320.82
			SSDP + SSDP's Children	\$178.90	+	\$327.02	=	\$505.92	\$619.77
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$309.71	+	\$196.21	=	\$505.92	\$371.86
Regular and Term Appointments 0.1% – 49% Temporary Appointments 75% – 100%	Funding Rate	Employee	SSDP	\$445.55	+	\$490.11	=	\$935.66	\$0.00 ⁵
			SSDP + SSDP's Children	\$445.55	+	\$946.79	=	\$1,392.34	\$0.00 ⁵
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$824.27	+	\$568.07	=	\$1,392.34	\$0.00 ⁵

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- The Internal Revenue Code requires taxation on benefits for same-sex domestic partners and the same-sex domestic partners' dependents. This means:
 - The portion of the **employee's contribution** for same-sex domestic partner health benefit coverage must be deducted from the employee's pay on an **after-tax basis**.
 - The portion of the **university's contribution** for same-sex domestic partner health benefit coverage must be counted as **taxable income** to the employee.
- Be sure to factor in the additional taxes you will pay when calculating your total cost for same-sex domestic partner health plan coverage.

² Enrollment in these plans requires meeting certain criteria and special application.

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Prime Advantage Plus									
Appointment Types, FTE and Rate Types:		Coverage Level (for tax-qualified dependents):	SSDP Coverage Level:	Before-Tax Deduction:	+	After-Tax Deduction:	=	Total Contribution from Pay:	Additional Taxable Income ⁴ :
Regular and Term Appointments 75% – 100%	Full-Time Rate	Employee	SSDP	\$162.48	+	\$156.59	=	\$319.07	\$449.14
			SSDP + SSDP's Children	\$162.48	+	\$302.48	=	\$464.96	\$867.67
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$283.47	+	\$181.49	=	\$464.96	\$520.60
Regular and Term Appointments 50% – 74%	Part-Time Rate	Employee	SSDP	\$284.01	+	\$284.91	=	\$568.92	\$320.82
			SSDP + SSDP's Children	\$284.01	+	\$550.38	=	\$834.39	\$619.77
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$504.16	+	\$330.23	=	\$834.39	\$371.86
Regular and Term Appointments 0.1% – 49% Temporary Appointments 75% – 100%	Funding Rate	Employee	SSDP	\$550.66	+	\$605.73	=	\$1,156.39	\$0.00 ⁵
			SSDP + SSDP's Children	\$550.66	+	\$1,170.15	=	\$1,720.81	\$0.00 ⁵
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$1,018.72	+	\$702.09	=	\$1,720.81	\$0.00 ⁵

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- The Internal Revenue Code requires taxation on benefits for same-sex domestic partners and the same-sex domestic partners' dependents. This means:
 - The portion of the **employee's contribution** for same-sex domestic partner health benefit coverage must be deducted from the employee's pay on an **after-tax basis**.
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• Be sure to factor in the additional taxes you will pay when calculating your total cost for same-sex domestic partner health plan coverage.

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Independent Choice									
Appointment Types, FTE and Rate Types:		Coverage Level (for tax-qualified dependents):	SSDP Coverage Level:	Before-Tax Deduction:	+	After-Tax Deduction:	=	Total Contribution from Pay:	Additional Taxable Income ⁴ :
Regular and Term Appointments 75% – 100%	Full-Time Rate	Employee	SSDP	\$206.47	+	\$206.70	=	\$413.17	\$533.57
			SSDP + SSDP's Children	\$206.47	+	\$399.28	=	\$605.75	\$1,030.78
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$366.18	+	\$239.57	=	\$605.75	\$618.47
Regular and Term Appointments 50% – 74%	Part-Time Rate	Employee	SSDP	\$366.89	+	\$376.08	=	\$742.97	\$364.19
			SSDP + SSDP's Children	\$366.89	+	\$726.50	=	\$1,093.39	\$703.56
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$657.49	+	\$435.90	=	\$1,093.39	\$422.14
Regular and Term Appointments 0.1% – 49% Temporary Appointments 75% – 100%	Funding Rate	Employee	SSDP	\$672.97	+	\$740.27	=	\$1,413.24	\$0.00 ⁵
			SSDP + SSDP's Children	\$672.97	+	\$1,430.06	=	\$2,0103.03	\$0.00 ⁵
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$1,244.99	+	\$858.04	=	\$2,103.03	\$0.00 ⁵

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Prime Care Connect ²									
Appointment Types, FTE and Rate Types:		Coverage Level (for tax-qualified dependents):	SSDP Coverage Level:	Before-Tax Deduction:	+	After-Tax Deduction:	=	Total Contribution from Pay:	Additional Taxable Income ⁴ :
Regular and Term Appointments 75% – 100%	Full-Time Rate	Employee	SSDP	\$97.91	+	\$85.56	=	\$183.47	\$502.65
			SSDP + SSDP's Children	\$97.91	+	\$165.27	=	\$263.18	\$971.05
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$164.02	+	\$99.16	=	\$263.18	\$582.63
Regular and Term Appointments 50% – 74%	Part-Time Rate	Not Available							
Regular and Term Appointments 0.1% – 49% Temporary Appointments 75% – 100%	Funding Rate								

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Out-of-Area Plan ²									
Appointment Types, FTE and Rate Types:		Coverage Level (for tax-qualified dependents):	SSDP Coverage Level:	Before-Tax Deduction:	+	After-Tax Deduction:	=	Total Contribution from Pay:	Additional Taxable Income ⁴ :
Regular and Term Appointments 75% – 100%	Full-Time Rate	Employee	SSDP	\$97.91	+	\$85.56	=	\$183.47	\$449.14
			SSDP + SSDP's Children	\$97.91	+	\$165.27	=	\$263.18	\$867.67
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$164.02	+	\$99.16	=	\$263.18	\$520.60
Regular and Term Appointments 50% – 74%	Part-Time Rate	Employee	SSDP	\$219.44	+	\$213.88	=	\$433.32	\$320.82
			SSDP + SSDP's Children	\$219.44	+	\$413.17	=	\$632.61	\$619.77
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$384.71	+	\$247.90	=	\$632.61	\$371.86
Regular and Term Appointments 0.1% – 49% Temporary Appointments 75% – 100%	Funding Rate	Employee	SSDP	\$486.09	+	\$534.70	=	\$1,020.79	\$0.00 ⁵
			SSDP + SSDP's Children	\$486.09	+	\$1,032.94	=	\$1,519.03	\$0.00 ⁵
		Employee + Employee's Children	SSDP or SSDP + SSDP's Children	\$899.27	+	\$619.76	=	\$1,519.03	\$0.00 ⁵

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