

	A	B	C
1	GUIDE TO DETERMINE IMPUTED TAXABLE INCOME FOR NON-DEPENDENT DOMESTIC PARTNER MEDICAL AND DENTAL COVERAGE		
2			
3	SCENARIO OF COVERED TAX AND/OR NON-TAX DEPENDENTS	TAXABLE AMOUNT (COST DIFFERENCE BETWEEN THESE COVERAGE COSTS)*	MEMBERSHIP TO ELECT FOR NECESSARY COVERAGE
4			
5	EE + DP (non-tax dependent)	Two Adults and Individual	Two Adults
6	EE + DP (non-tax dependent) + EE's child(ren)	Two Adults + Child(ren) and Adult + Child(ren)	Two Adults + Child(ren)
7	EE + DP (non-tax dependent) + DP's children (non-tax dependents)	Two Adults + Child(ren) and Individual	Two Adults + Child(ren)
8	EE + DP's child (non-tax dependent)	Adult + Child(ren) and Individual	Adult + Child(ren)
9	EE + DP's children (non-tax dependents)	Adult + Child(ren) and Individual	Adult + Child(ren)
10	EE + DP (non-tax dependent) + DP's child (tax dependent)	Two Adults + Child(ren) and Adult + Child(ren)	Two Adults + Child(ren)
11			
12	EE + DP (tax dependent)	No taxable amount	Two Adults
13	EE + DP (tax dependent) + EE's child(ren)	No taxable amount	Two Adults + Child(ren)
14	EE + DP (tax dependent) + DP's child or children (tax dependents)	No taxable amount	Two Adults + Child(ren)
15	EE + DP (tax dependent) + DP's child (non-tax dependent) + EE's child(ren)	Adult + Child(ren) and Individual	Two Adults + Child(ren)
16	EE + DP (tax dependent) + DP's child(ren) (non-tax dependents)	Two Adults + Child(ren) and Two Adults	Two Adults + Child(ren)
17			
18		*See current year DP Tax Chart for actual amounts	
19	KEY:		
20	EE = Employee		
21	DP = Domestic Partner		