

Brandeis University

Same-Sex Domestic Partner Coverage
 For Exempt, Faculty and Postdoctoral Fellows
 Effective January 1, 2012

MONTHLY HEALTH AND DENTAL PREMIUMS				MONTHLY IMPUTED INCOME			
Plan Name	Individual Pre-Tax Payroll Deduction (A)	Family Deduction (B)	Post-Tax Deduction (B - A) = C	Full Family Rate	Less Full Individual Rate	Less Post-Tax Deduction	Equals (D) Imputed Income
Tufts PPO Plan Group # 42736-000	\$335.24	\$1,075.28	\$740.04	\$2,179.87	\$807.34	\$740.04	\$632.49
Tufts Premium HMO Plan Group # 00251-000	\$157.32	\$594.76	\$437.44	\$1,699.35	\$629.42	\$437.44	\$632.49
Tufts Value HMO Plan Group # 91072-000	\$108.68	\$463.52	\$354.84	\$1,568.11	\$580.77	\$354.84	\$632.50
Delta Dental PPO Plus Premier Plan Group # 004623-9901	\$20.14	\$50.06	\$29.92	\$125.18	\$50.36	\$29.92	\$44.90
DeltaCare Plan Group # 004623-8801	\$14.36	\$35.52	\$21.16	\$88.80	\$35.92	\$21.16	\$31.72

- A. Faculty/Staff member payroll deduction pre-tax for individual coverage.
- B. Faculty/Staff member deduction for family coverage.
- C. Faculty/Staff member family rate less individual rate (B - A) deducted post-tax.

Example: You are enrolled in the Tufts Premium HMO Plan individual coverage and paying \$157.33 pre-tax (A) each month. You add your qualified domestic partner and change to family coverage. Your new deduction is (B) \$594.77. Of this amount, \$157.33 (A) will be pre-tax and \$437.44 (C) will be post-tax.

Monthly Imputed Income (D)

The annual earnings on both your payroll check and W-2 will show an additional added benefit in taxable pay, even though you receive this income in the form of dependent coverage and not in cash. You will be required to pay federal, state, and FICA taxes on the imputed income. Brandeis University will withhold from your actual pay the amount it is required to withhold on the imputed income each pay period.