Domestic Partner Coverage Contribution and Taxable Income

	Contributions	Taxable Income	Contributions	Taxable Incom
tna CDHP Premier HRA				
EE adding DP	\$252.00	\$1,039.41	\$126.00	\$519.71
EE adding DP's Child	\$102.00	\$410.11	\$51.00	\$205.06
EE adding 2+ DP's Children	\$211.00	\$867.94	\$105.50	\$433.97
EE adding DP plus 1 or 2 of DP's Children	\$427.00	\$1,771.32	\$213.50	\$885.66
EE adding DP and 3+ of DP's Children	\$613.00	\$2,548.94	\$306.50	\$1,274.47
EE adding DP and 1 Children	\$325.00	\$1,361.21	\$162.50	\$680.61
EE adding DP and 2 Children	\$216.00	\$903.38	\$108.00	\$451.69
EE adding DP and 3+ Children	\$402.00	\$1,681.00	\$201.00	\$840.50
EE adding DP plus 1 Child plus 1 DP Child	\$325.00	\$1,361.21	\$162.50	\$680.61
EE adding DP plus 1 Child plus 2 or more DP Child	\$511.00	\$2,138.83	\$255.50	\$1,069.42
EE adding DP plus 2 Children plus 1 DP Child	\$402.00	\$1,681.00	\$201.00	\$840.50
EE adding DP plus 2 Children plus 2 or more DP Child	\$402.00	\$1,681.00	\$201.00	\$840.50
na CDHP Select HRA				
EE adding DP	\$145.00	\$879.10	\$72.50	\$439.55
EE adding DP's Child	\$57.00	\$346.48	\$28.50	\$173.24
EE adding 2+ DP's Children	\$120.00	\$734.44	\$60.00	\$367.22
EE adding DP plus 1 or 2 of DP's Children	\$243.00	\$1,502.62	\$121.50	\$751.31
EE adding DP and 3+ of DP's Children	\$350.00	\$2,162.26	\$175.00	\$1,081.13
EE adding DP and 1 Children	\$186.00	\$1,156.14	\$93.00	\$578.07
EE adding DP and 2 Children	\$123.00	\$768.18	\$61.50	\$384.09
EE adding DP and 3+ Children	\$230.00	\$1,427.82	\$115.00	\$713.91
EE adding DP plus 1 Child plus 1 DP Child	\$186.00	\$1,156.14	\$93.00	\$578.07

	Domestic Partner Coverage Contribution and Taxable Income				
	Contributions	Taxable Income	Contributions	Taxable Income	
EE adding DP plus 1 Child plus 2 or more DP Child	\$293.00		\$146.50	\$907.89	
EE adding De plus 1 Child plus 2 of more De Child	Φ ∠93.00	\$1,815.78	Φ140.3U	EO.10E¢	
EE adding DP plus 2 Children plus 1 DP Child	\$230.00	\$1,427.82	\$115.00	\$713.91	
EE adding DP plus 2 Children plus 2 or more DP Child	\$230.00	\$1,427.82	\$115.00	\$713.91	
Aetna CDHP Basic HRA					
EE adding DP	\$84.00	\$621.64	\$42.00	\$310.82	
EE adding DP's Child	\$33.00	\$237.77	\$16.50	\$118.89	
EE adding 2+ DP's Children	\$69.00	\$520.07	\$34.50	\$260.04	
EE adding DP plus 1 or 2 of DP's Children	\$142.00	\$1,072.94	\$71.00	\$536.47	
EE adding DP and 3+ of DP's Children	\$205.00	\$1,551.03	\$102.50	\$775.52	
EE adding DP and 1 Children	\$109.00	\$835.17	\$54.50	\$417.59	
EE adding DP and 2 Children	\$73.00	\$552.87	\$36.50	\$276.44	
EE adding DP and 3+ Children	\$136.00	\$1,030.96	\$68.00	\$515.48	
EE adding DP plus 1 Child plus 1 DP Child	\$109.00	\$835.17	\$54.50	\$417.59	
EE adding DP plus 1 Child plus 2 or more DP Child	\$172.00	\$1,313.26	\$86.00	\$656.63	

	Domestic Partner Coverage Contribution and Taxable Income			
	Contributions	Taxable Income	Contributions	Taxable Income
EE adding DP plus 2 Children plus 1 DP Child	\$136.00	\$1,030.96	\$68.00	\$515.48
EE adding DP plus 2 Children plus 2 or more DP Child	\$136.00	\$1,030.96	\$68.00	\$515.48
Aetna EPO				
EE adding DP	\$76.00	\$805.70	\$38.00	\$402.85
EE adding DP's Child	\$30.00	\$308.33	\$15.00	\$154.16
EE adding 2+ DP's Children	\$63.00	\$673.04	\$31.50	\$336.52
EE adding DP plus 1 or 2 of DP's Children	\$128.00	\$1,390.07	\$64.00	\$695.03
EE adding DP and 3+ of DP's Children	\$185.00	\$2,009.16	\$92.50	\$1,004.58
EE adding DP and 1 Children	\$98.00	\$1,081.74	\$49.00	\$540.87
EE adding DP and 2 Children	\$65.00	\$717.03	\$32.50	\$358.51
EE adding DP and 3+ Children	\$122.00	\$1,336.12	\$61.00	\$668.06
EE adding DP plus 1 Child plus 1 DP Child	\$98.00	\$1,081.74	\$49.00	\$540.87
EE adding DP plus 1 Child plus 2 or more DP Child	\$155.00	\$1,700.83	\$77.50	\$850.42
EE adding DP plus 2 Children plus 1 DP Child	\$122.00	\$1,336.12	\$61.00	\$668.06
EE adding DP plus 2 Children plus 2 or more DP Child	\$122.00	\$1,336.12	\$61.00	\$668.06
Delta Dental				
EE adding DP	\$12.00	\$49.32	\$6.00	\$24.66
EE adding DP's Child	\$7.00	\$18.54	\$3.50	\$9.27
EE adding 2+ DP's Children	\$11.00	\$40.10	\$5.50	\$20.05
EE adding DP plus 1 or 2 of DP's Children	\$20.00	\$82.22	\$10.00	\$41.11
EE adding DP and 3+ of DP's Children	\$29.00	\$116.64	\$14.50	\$58.32
EE adding DP and 1 Children	\$13.00	\$63.68	\$6.50	\$31.84
EE adding DP and 2 Children	\$9.00	\$42.12	\$4.50	\$21.06
EE adding DP and 3+ Children	\$18.00	\$76.54	\$9.00	\$38.27

Domestic Partner Coverage Contribution and Taxable Income

	Contributions	Taxable Income	Contributions	Taxable Income
EE adding DP plus 1 Child plus 1 DP Child	\$13.00	\$63.68	\$6.50	\$31.84
EE adding DP plus 1 Child plus 2 or more DP Child	\$22.00	\$98.10	\$11.00	\$49.05
EE adding DP plus 2 Children plus 1 DP Child	\$18.00	\$76.54	\$9.00	\$38.27
EE adding DP plus 2 Children plus 2 or more DP Child	\$18.00	\$76.54	\$9.00	\$38.27
VSP Vision				
EE adding DP	\$6.00	\$2.75	\$3.00	\$1.38
EE adding DP's Child	\$7.00	\$2.98	\$3.50	\$1.49
EE adding 2+ DP's Children	\$7.00	\$2.98	\$3.50	\$1.49
EE adding DP plus 1 or 2 of DP's Children	\$16.00	\$5.16	\$8.00	\$2.58
EE adding DP and 3+ of DP's Children	\$16.00	\$5.16	\$8.00	\$2.58
EE adding DP and 1 Children	\$9.00	\$2.18	\$4.50	\$1.09
EE adding DP and 2 Children	\$9.00	\$2.18	\$4.50	\$1.09
EE adding DP and 3+ Children	\$9.00	\$2.18	\$4.50	\$1.09
EE adding DP plus 1 Child plus 1 DP Child	\$9.00	\$2.18	\$4.50	\$1.09
EE adding DP plus 1 Child plus 2 or more DP Child	\$9.00	\$2.18	\$4.50	\$1.09
EE adding DP plus 2 Children plus 1 DP Child	\$9.00	\$2.18	\$4.50	\$1.09
EE adding DP plus 2 Children plus 2 or more DP Child	\$9.00	\$2.18	\$4.50	\$1.09

NOTE: 1) DP = Domestic Partner; DP Child(ren) = Domestic Partner's Child(en); 2) Definition of domestic partner and domestic partner's children includes same or opposite sex partners and their qualified dependent children; excludes same sex spouses; 3) The imputed income is illustrated assuming that the domestic partner and domestic partner's children are not IRS tax dependents; 4) State tax law treatment may vary; 5) Mercer is not providing legal, tax or accounting advice/information.

Domes	Domestic Partner Coverage Contribution and Taxable Income			
 Contributions	Taxable Income	Contributions	Taxable Income	