

Snowflake
January 1, 2027 - December 31, 2027
Domestic Partner BI-WEEKLY Costs

Please Review This Sheet Carefully!

The IRS requires that you pay taxes for domestic partner coverage, which impacts you in two ways. First, your payroll contribution for domestic partner coverage is an after-tax deduction. Second, the Company costs of providing domestic partner coverage is added to your taxable income. The following table shows payroll contributions and additional taxable income for each coverage option.

KEY: (A - C) - (B - D) = F; C - D = E

Employee and Domestic Partner Coverage		Kaiser HMO		Cigna PPO		Cigna HDHP		Delta Dental		VSP Vision
<i>Plan Costs - EE+SP/DP</i>	A	\$ 783.47	\$	1,069.74	\$	970.20	\$	55.27	\$	7.92
<i>Plan Costs - Employee</i>	B	\$ 356.12	\$	486.24	\$	440.99	\$	27.73	\$	4.63
Total Bi-Weekly Payroll Contribution	C	\$155.00		\$192.00		\$114.00		\$11.00		\$2.00
* Pre-Tax (Employee)	D	\$56.00		\$63.00		\$44.00		\$5.00		\$1.00
* After Tax (Domestic Partner)	E	\$ 99.00	\$	129.00	\$	70.00	\$	6.00	\$	1.00
Additional Taxable Income	F	\$ 328.35	\$	454.51	\$	459.21	\$	21.54	\$	2.30

Employee and Domestic Partner + Domestic Partner's Children		Kaiser HMO		Cigna PPO		Cigna HDHP		Delta Dental		VSP Vision
<i>Plan Costs - Family</i>	A	\$ 1,103.98	\$	1,507.41	\$	1,367.13	\$	93.26	\$	13.04
<i>Plan Costs - Employee</i>	B	\$ 356.12	\$	486.24	\$	440.99	\$	27.73	\$	4.63
Total Bi-Weekly Payroll Contribution	C	\$239.00		\$287.00		\$180.00		\$18.00		\$3.00
* Pre-Tax (Employee)	D	\$ 56.00	\$	63.00	\$	44.00	\$	5.00	\$	1.00
* After Tax (Domestic Partner)	E	\$ 183.00	\$	224.00	\$	136.00	\$	13.00	\$	2.00
Additional Taxable Income	F	\$ 564.86	\$	797.18	\$	790.15	\$	52.52	\$	6.41

Employee + Child(ren) and Domestic Partner (+ Domestic Partner's Children if		Kaiser HMO		Cigna PPO		Cigna HDHP		Delta Dental		VSP Vision
<i>Plan Costs - Family</i>	A	\$ 1,103.98	\$	1,507.41	\$	1,367.13	\$	93.26	\$	13.04
<i>Plan Costs - EE + Children</i>	B	\$ 641.02	\$	875.27	\$	793.82	\$	65.69	\$	8.09
Total Bi-Weekly Payroll Contribution	C	\$ 239.00	\$	287.00	\$	180.00	\$	18.00	\$	3.00
* Pre-Tax (Employee + Children)	D	\$120.00		\$149.00		\$91.00		\$12.00		\$2.00
* After Tax (Domestic Partner)	E	\$ 119.00	\$	138.00	\$	89.00	\$	6.00	\$	1.00
Additional Taxable Income	F	\$ 343.96	\$	494.14	\$	484.31	\$	21.57	\$	3.95

Employee + Domestic Partner's Children		Kaiser HMO		Cigna PPO		Cigna HDHP		Delta Dental		VSP Vision
<i>Plan Costs - EE + Child(ren)</i>	A	\$ 641.02	\$	875.27	\$	793.82	\$	65.69	\$	8.09
<i>Plan Costs - Employee</i>	B	\$ 356.12	\$	486.24	\$	440.99	\$	27.73	\$	4.63
Total Bi-Weekly Payroll Contribution	C	\$ 120.00	\$	149.00	\$	91.00	\$	12.00	\$	2.00
* Pre-Tax (Employee)	D	\$ 56.00	\$	63.00	\$	44.00	\$	5.00	\$	1.00
* After Tax (Domestic Partner Children)	E	\$ 64.00	\$	86.00	\$	47.00	\$	7.00	\$	1.00
Additional Taxable Income	F	\$ 220.90	\$	303.04	\$	305.83	\$	30.96	\$	2.46

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