

Domestic Partner Coverage Cost

- Based on federal and state tax law, enrolling your domestic partner and/or domestic partner covered children will impact your payroll taxes.
- You will pay the same employee contribution for domestic partner coverage as you would for spousal, children and family coverage.
- Your contribution for your own coverage as well as your own tax dependent children will be paid via pre-tax payroll contributions
- Your contribution for domestic partner and non-tax dependent coverage will be taxable
- In addition to the pre and post tax contributions above, you will also pay imputed income on the cost of the coverage that is provided by Commvault.
- Please see your tax advisor for any exemptions or other tax related questions

Domestic Partner Coverage Cost Example

- Employee enrolls himself, domestic partner and child of domestic partner in the UHC Choice Savings Plan
 - Employee pre tax contribution:** \$6.92 Per Paycheck, \$15 Monthly (\$180 Annually)
 - Post tax contribution for domestic partner and child of domestic partner (Two non-tax dependents):** \$42.92 Per Paycheck, \$93 Monthly (\$1,116 Annually)
 - Imputed income tax (Value of employer coverage):** \$13,092 x 0.15% tax* = \$1,963.80
 - Total Cost to Employee Annually: \$3,259.80**

Coverage Tier	Non-Tax Dependents		Open PPO Monthly	Select EPO Monthly	Surest Plan Monthly	CDHP w/HSA Monthly	Kaiser HMO Monthly
EE + 1 (SP or CH)	One	Employee contribution (pre-tax)	\$208.00	\$144.09	\$108.82	\$15.00	\$126.33
		Employee contribution (post-tax)	\$239.20	\$174.95	\$145.76	\$61.00	\$127.24
		Imputed Income to employee	\$495.94	\$527.05	\$526.08	\$522.65	\$581.65
EE + 2 (SP or CH)	Two	Employee contribution (pre-tax)	\$208.00	\$144.09	\$108.82	\$15.00	\$126.33
		Employee contribution (post-tax)	\$374.40	\$267.57	\$267.56	\$93.00	\$252.67
		Imputed Income to employee	\$1,095.92	\$1,136.47	\$1,076.17	\$1,091.00	\$1,165.10
EE + 2 (SP or CH)	One	Employee contribution (pre-tax)	\$343.20	\$236.71	\$230.62	\$47.00	\$251.76
		Employee contribution (post-tax)	\$239.20	\$174.95	\$145.76	\$61.00	\$127.24
		Imputed Income to employee	\$495.94	\$527.05	\$526.08	\$522.65	\$581.65
EE + Family (SP or CH)	Three or more	Employee contribution (pre-tax)	\$208.00	\$144.09	\$108.82	\$15.00	\$126.33
		Employee contribution (post-tax)	\$587.71	\$448.11	\$389.36	\$125.00	\$378.95
		Imputed Income to employee	\$1,617.78	\$1,657.96	\$1,626.24	\$1,659.34	\$1,747.71
EE + Family (SP or CH)	Two	Employee contribution (pre-tax)	\$421.31	\$324.63	\$230.62	\$47.00	\$252.61
		Employee contribution (post-tax)	\$374.40	\$267.57	\$267.56	\$93.00	\$252.67
		Imputed Income to employee	\$1,095.92	\$1,136.47	\$1,076.17	\$1,091.00	\$1,165.10
EE + Family (SP or CH)	One	Employee contribution (pre-tax)	\$556.51	\$417.25	\$352.42	\$79.00	\$378.04
		Employee contribution (post-tax)	\$239.20	\$174.95	\$145.76	\$61.00	\$127.24
		Imputed Income to employee	\$495.94	\$527.05	\$526.08	\$522.65	\$581.65

* The assumed marginal tax rate is for illustrative purposes only.