

## Franklin County Cooperative Monthly Health Plan Contribution Rates and Imputed Income for Domestic Partner Coverage

Effective January 1, 2024 through December 31, 2024

Agency	Employee Coverage Level	Domestic Partner Coverage Level	Appears in <b>TAXES AND DEDUCTIONS</b> on paycheck			Appears in <b>EARNINGS</b> on paycheck
			Pre/Before-Tax EE CONTRIBUTION	Post/After-Tax EE CONTRIBUTION	Total Monthly EE CONTRIBUTION	IMPUTED INCOME
Any agency with the following monthly contribution:						
\$170 w/o spouse or \$379 w/ spouse	Employee w/ or w/o child(ren)	Domestic Partner w/ or w/o child(ren)	\$170	\$209	\$379	\$1,543.19
\$162 w/o spouse or \$361 w/ spouse	Employee w/ or w/o child(ren)	Domestic Partner w/ or w/o child(ren)	\$162	\$199	\$361	\$1,553.19
\$149.24 w/o spouse or \$303.10 w/ spouse	Employee w/ or w/o child(ren)	Domestic Partner w/ or w/o child(ren)	\$149.24	\$169.02	\$318.26	\$1,583.17
\$140 w/o spouse or \$312 w/ spouse	Employee w/ or w/o child(ren)	Domestic Partner w/ or w/o child(ren)	\$140	\$172	\$312	\$1,580.19
Soil and Water Conservation District Single = Employee only Family = All other coverage levels	Single	Domestic Partner w/o child(ren)	\$110	\$186	\$296	\$1,566.19
	Single	Domestic Partner w/ child(ren)	\$110	\$186	\$296	\$1,675.29
	Family	Domestic Partner w/o child(ren)	\$296	\$0	\$296	\$1,752.19
	Family	Domestic Partner w/ child(ren)	\$296	\$0	\$296	\$1,861.29
Franklin County Convention Facilities Authority Single = Employee only Family = All other coverage levels	Single	Domestic Partner w/o child(ren)	\$0	\$0	\$0	\$1,752.19
	Single	Domestic Partner w/ child(ren)	\$0	\$0	\$0	\$1,861.29
	Family	Domestic Partner w/o child(ren)	\$0	\$0	\$0	\$1,752.19
	Family	Domestic Partner w/ child(ren)	\$0	\$0	\$0	\$1,861.29
Solid Waste Authority of Central Ohio	Employee w/o children	Domestic Partner w/o child(ren)	\$207.59	\$84.50	\$292.09	\$1,667.69
	Employee w/ children	Domestic Partner w/o child(ren)	\$262.51	\$43.80	\$306.31	\$1,708.39
	Employee w/o child(ren)	Domestic Partner w/ child(ren)	\$207.59	\$98.72	\$306.31	\$1,762.57
	Employee w/ children	Domestic Partner w/ child(ren)	\$262.51	\$43.80	\$306.31	\$1,817.49
Prairie Township	Single/Family	Domestic Partner w/o child(ren)	\$250.16	\$0.00	\$250.16	\$1,955.06
	Single/Family	Domestic Partner w/ child(ren)	\$250.16	\$0.00	\$250.16	\$2,084.64
Jefferson Township	Single	Domestic Partner w/o child(ren)	\$162.98	\$299.90	\$462.88	\$1,655.16
	Single	Domestic Partner w/ child(ren)	\$162.98	\$299.90	\$462.88	\$1,784.74
	Family	Domestic Partner w/o child(ren)	\$462.88	\$0.00	\$462.88	\$1,955.06
	Family	Domestic Partner w/ child(ren)	\$462.88	\$0.00	\$462.88	\$2,084.64
City of Grandview Heights	Single	Domestic Partner w/o child(ren)	\$179	\$277	\$456	\$1,678.06
	Single	Domestic Partner w/ child(ren)	\$179	\$277	\$456	\$1,807.64
	Family	Domestic Partner w/o child(ren)	\$456	\$0	\$434	\$1,955.06
	Family	Domestic Partner w/ child(ren)	\$456	\$0	\$434	\$2,084.64
Mid Ohio Regional Planning Commission Single = Employee only Family = All other coverage levels	< \$65k Salary: Single	Domestic Partner w/o child(ren)	\$240.72	\$330.90	\$571.62	\$1,421.29
	< \$65k Salary: Single	Domestic Partner w child(ren)	\$240.72	\$330.90	\$571.62	\$1,530.39
	< \$65k Salary: Family	Domestic Partner w/o child(ren)	\$571.62	\$0.00	\$571.62	\$1,752.19
	< \$65k Salary: Family	Domestic Partner w child(ren)	\$571.62	\$0.00	\$571.62	\$1,861.29
	\$65-\$89k Salary: Single	Domestic Partner w/o child(ren)	\$264.86	\$363.92	\$628.78	\$1,388.27
	\$65-\$89k Salary: Single	Domestic Partner w child(ren)	\$264.86	\$363.92	\$628.78	\$1,497.37
	\$65-\$89k Salary: Family	Domestic Partner w/o child(ren)	\$628.78	\$0.00	\$628.78	\$1,752.19
	\$65-\$89k Salary: Family	Domestic Partner w child(ren)	\$628.78	\$0.00	\$628.78	\$1,861.29
	\$90k+ Salary: Single	Domestic Partner w/o child(ren)	\$300.92	\$413.60	\$714.52	\$1,338.59
	\$90k+ Salary: Single	Domestic Partner w child(ren)	\$300.92	\$413.60	\$714.52	\$1,447.69
	\$90k+ Salary: Family	Domestic Partner w/o child(ren)	\$714.52	\$0.00	\$714.52	\$1,752.19
	\$90k+ Salary: Family	Domestic Partner w child(ren)	\$714.52	\$0.00	\$714.52	\$1,861.29

The Internal Revenue Services does not recognize domestic partners or children of domestic partners as tax-qualified dependents of the employee. As a result, certain tax implications are present when enrolling a domestic partner and domestic partner children. It is extremely important to understand the tax implications prior to enrolling a domestic partner and domestic partner children.

**Total Monthly EE Contribution for DP and DP and DP Children is:**

No more than the Total Monthly EE CONTRIBUTION for covering a spouse and children.  
Split between pre- and post-tax deductions on the employee's paycheck (see above)  
Illustrated on the paycheck in the TAXES and DEDUCTIONS portion under the deduction HEALTHCARE

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**The Imputed Income/Fair Market Value is:**

The value of the benefit provided to the DP and DP Children.  
Taxed as income to the employee and deducted from the employee's paycheck.  
Illustrated above in the far right hand column.

Example calculation of Imputed Income Taxes: The IMPUTED INCOME of domestic partner benefits for an employee paying \$379 a month is \$1543.19. This amount is considered additional 'taxable income' to the employee. This totals approximately \$18,518 in additional annual taxable income. If the employee's tax rate is 20%, the additional taxes owed is about \$3,704 a year, or \$309 a month.

**Contact the Franklin County Benefits Office at 614-525-5750 or 1-800-397-5884 for additional information or questions.**