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1	GUIDE TO DETERMINE IMPUTED TAXABLE INCOME FOR SAME-SEX DOMESTIC PARTNER AND DENTAL COVERAGE		
2			
3	SCENARIO OF COVERED TAX AND/OR NON-TAX DEPENDENTS	TAXABLE AMOUNT (COST DIFFERENCE BETWEEN THESE COVERAGE COSTS)*	MEMBERSHIP TO ELECT FOR NECESSARY COVERAGE
4			
5	EE + SSDP (non-tax dependent)	Two Adult and Individual	Two Adult
6	EE + SSDP (non-tax dependent) + EE's child(ren)	Two Adult and Individual	Family
7	EE + SSDP (non-tax dependent) + SSDP's children (non-tax dependents)	Family and Individual	Family
8	EE + SSDP's child (non-tax dependent)	Parent/Child and Individual	Parent/Child
9	EE + SSDP's children (non-tax dependents)	Family and Individual**	Family***
10	EE + SSDP (non-tax dependent) + SSDP's child (tax dependent)	Two Adult and Individual	Family
11			
12	EE + SSDP (tax dependent)	No taxable amount	Two Adult
13	EE + SSDP (tax dependent) + EE's child(ren)	No taxable amount	Family
14	EE + SSDP (tax dependent) + SSDP's child or children (tax dependents)	No taxable amount	Family
15	EE + SSDP (tax dependent) + SSDP's child (non-tax dependent)	Parent/Child and Individual	Family
16	EE + SSDP (tax dependent) + SSDP's child (non-tax dependent) + EE's child(ren)	Parent/Child and Individual	Family
17	EE + SSDP (tax dependent) + SSDP's children (non-tax dependents)	Family and Individual	Family
18			
19		* See current year SSDP Tax Chart for actual amounts	
20		**If BlueChoice or Kaiser, difference is between Parent/Child and Individual	***If BlueChoice or Kaiser, membership is Parent/Child
21	KEY:		
22	EE = Employee		
23	SSDP = Same-sex Domestic Partner		