

**MIAMI-DADE COUNTY 2012 PREMIUMS SUBJECT TO IMPUTED INCOME TAX**

Only Applicable to Employees Covering Domestic Partner Dependents and\or

\*Overage Children Age 26+ to 30

**Rates below apply to BU-A, C, D, E, F, G, H, K, M, P and BU-L: contributing 10% of base salary**

AvMed POS	Tier	2012 Biweekly Premium	2012 Imputed Income (BW)
	EE + Child(ren) (includes DP Child and\or 26+ Chld)	\$	285.86
EE + DP	\$	344.54	\$ 158.42
Family (includes DP, DP Child and\or 26+ Chld)	\$	595.59	\$ 274.79
AvMed HMO High	Tier	2012 Biweekly Premium	2012 Imputed Income (BW)
	EE + Child(ren) (includes DP Child and\or 26+ Chld)	\$	180.17
EE + DP	\$	208.35	\$ 98.58
Family (includes DP, DP Child and\or 26+ Chld)	\$	287.77	\$ 147.87
AvMed HMO Low	Tier	2012 Biweekly Premium	2012 Imputed Income (BW)
	EE + Child(ren) (includes DP Child and\or 26+ Chld)	\$	169.83
EE + DP	\$	196.42	\$ 92.40
Family (includes DP, DP Child and\or 26+ Chld)	\$	271.36	\$ 138.59

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\*Overage Children Age 26+ to 30

**Rates below apply to employees in BU-L: NOT contributing 10% of base salary**

AvMed POS	Tier	2012 Biweekly Premium	2012 Imputed Income (BW)
	EE + Child(ren) (includes DP Child and\or 26+ Chld)	\$	319.43
EE + DP	\$	385.00	\$ 119.26
Family (includes DP, DP Child and\or 26+ Chld)	\$	665.53	\$ 206.15
AvMed HMO High	Tier	2012 Biweekly Premium	2012 Imputed Income (BW)
	EE + Child(ren) (includes DP Child and\or 26+ Chld)	\$	201.33
EE + DP	\$	232.98	\$ 73.95
Family (includes DP, DP Child and\or 26+ Chld)	\$	322.73	\$ 112.91
AvMed HMO Low	Tier	2012 Biweekly Premium	2012 Imputed Income (BW)
	EE + Child(ren) (includes DP Child and\or 26+ Chld)	\$	189.74
EE + DP	\$	219.59	\$ 69.23
Family (includes DP, DP Child and\or 26+ Chld)	\$	304.25	\$ 105.70

**\*Note:** Current IRS rules do not permit pre-taxing of the portion of the premium an employee pays related to a domestic partner (DP), DP dependents and overage children age 26+ to 30. Additionally, Federal tax laws require that the fair market value of domestic partner benefits (and coverage for overage children 26+ to 30) be included in the employee's income and subject to taxes, including FICAMICA taxes. The amount shown in the column marked "Imputed Income" becomes additional income to the employee and are taxed accordingly. Consult a tax advisor on how this impacts your particular situation. Coverage for overage children age 26+ to 30 is limited to medical only. Coverage ends December 31 of the year the adult child turns age 30.