

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 9% or 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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Rates below apply to employees in BU-L: NOT contributing 9% or 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 FICA/MICA 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.