

**MIAMI-DADE COUNTY 2013 PREMIUMS SUBJECT TO IMPUTED INCOME TAX**

**Only Applicable to Employees Covering Domestic Partner Dependents and/or  
\*Overage Children Age 26+ to 30**

AvMed POS	Tier	2013 Biweekly Premium	2013 Imputed Income (BW)
	EE + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 285.86	\$ 144.19
EE + DP	\$ 344.54	\$ 174.18	
Family (includes DP, DP Child and/or 26+ Chld)	\$ 595.59	\$ 302.40	
AvMed HMO High	Tier	2013 Biweekly Premium	2013 Imputed Income (BW)
	EE + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 180.17	\$ 92.04
EE + DP	\$ 208.35	\$ 108.49	
Family (includes DP, DP Child and/or 26+ Chld)	\$ 287.77	\$ 161.94	
AvMed HMO Low	Tier	2013 Biweekly Premium	2013 Imputed Income (BW)
	EE + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 169.83	\$ 86.30
EE + DP	\$ 196.42	\$ 101.71	
Family (includes DP, DP Child and/or 26+ Chld)	\$ 271.36	\$ 151.82	

**\*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, and ends December 31 of the year the adult child turns age 30.