

MIAMI-DADE COUNTY 2014 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	2014 Biweekly Premium	2014 Imputed Income (BW)
	EE + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 285.86	\$ 152.00
	EE + DP	\$ 344.54	\$ 183.66
	Family (includes DP, DP Child and/or 26+ Chld)	\$ 595.59	\$ 319.01
AvMed HMO High	Tier	2014 Biweekly Premium	2014 Imputed Income (BW)
	EE + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 180.17	\$ 97.17
	EE + DP	\$ 208.35	\$ 114.46
	Family (includes DP, DP Child and/or 26+ Chld)	\$ 287.77	\$ 170.41
AvMed HMO Low	Tier	2014 Biweekly Premium	2014 Imputed Income (BW)
	EE + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 169.83	\$ 91.12
	EE + DP	\$ 196.42	\$ 107.32
	Family (includes DP, DP Child and/or 26+ Chld)	\$ 271.36	\$ 159.78

***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" is treated as additional income to the employee and 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.