

MIAMI-DADE COUNTY 2015 PREMIUMS SUBJECT TO IMPUTED INCOME TAX

Plan Redesign

(Applicable to AFSCME Aviation, AFSCME General, AFSCME Solid Waste, GSAF Professional & Supervisors and IAFF)

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

	Tier	2015 Biweekly Premium	2015 Imputed Income (BW)
	AvMed POS	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 285.86
Employee + Domestic Partner		\$ 344.54	\$ 282.75
Employee + Family (includes DP, DP Child and/or 26+ Chld)		\$ 595.59	\$ 428.63
	Tier	2015 Biweekly Premium	2015 Imputed Income (BW)
	AvMed High HMO	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 180.17
Employee + Domestic Partner		\$ 208.35	\$ 198.25
Employee + Family (includes DP, DP Child and/or 26+ Chld)		\$ 287.77	\$ 257.89
	Tier	2015 Biweekly Premium	2015 Imputed Income (BW)
	AvMed Select Network HMO	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 141.00
Employee + Domestic Partner		\$ 166.00	\$ 142.40
Employee + Family (includes DP, DP Child and/or 26+ Chld)		\$ 236.00	\$ 201.72

No Redesign

(Applicable to AFSCME Water & Sewer, PBA Rank & File\Supervisory, and Transit Workers Union)

	Tier	2015 Biweekly Premium	2015 Imputed Income (BW)
	AvMed POS	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 314.45
Employee + Domestic Partner		\$ 378.99	\$ 182.63
Employee + Family (includes DP, DP Child and/or 26+ Chld)		\$ 655.15	\$ 316.90
	Tier	2015 Biweekly Premium	2015 Imputed Income (BW)
	AvMed High HMO	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 198.19
Employee + Domestic Partner		\$ 229.19	\$ 113.70
Employee + Family (includes DP, DP Child and/or 26+ Chld)		\$ 316.55	\$ 170.13
	Tier	2015 Biweekly Premium	2015 Imputed Income (BW)
	AvMed Low HMO	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 186.81
Employee + Domestic Partner		\$ 216.06	\$ 106.58
Employee + Family (includes DP, DP Child and/or 26+ Chld)		\$ 298.50	\$ 159.46

*Note: The premium an employee pays, related to a domestic partner (DP), DP dependents and overage children age 26+ to 30 must be deducted post-tax. 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.