

MIAMI-DADE COUNTY 2016 PREMIUMS SUBJECT TO IMPUTED INCOME TAX

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

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 employer-provided health coverage for domestic partners, DP dependents and 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 not a tax. It is treated as additional income for 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.

Redesign Plans

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

Tier		2016 Biweekly Premium	2016 Imputed Income (BW)
AvMed POS	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 285.86	\$ 275.75
	Employee + Domestic Partner	\$ 344.54	\$ 315.68
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 595.59	\$ 486.35
AvMed High HMO	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 180.17	\$ 197.51
	Employee + Domestic Partner	\$ 208.35	\$ 218.96
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 287.77	\$ 287.28
AvMed Select HMO	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 141.00	\$ 140.49
	Employee + Domestic Partner	\$ 166.00	\$ 161.66
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 236.00	\$ 229.05
AvMed Jackson First HMO	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 112.02	\$ 140.49
	Employee + Domestic Partner	\$ 134.71	\$ 161.66
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 197.84	\$ 229.05

Non-Redesign Plans

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

Tier		2016 Biweekly Premium	2016 Imputed Income (BW)
AvMed POS	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 285.86	\$ 206.37
	Employee + Domestic Partner	\$ 344.54	\$ 249.64
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 595.59	\$ 434.65
AvMed High HMO	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 180.17	\$ 132.82
	Employee + Domestic Partner	\$ 208.35	\$ 155.95
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 287.77	\$ 229.30
AvMed Low HMO	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 169.83	\$ 124.66
	Employee + Domestic Partner	\$ 196.42	\$ 146.37
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 271.36	\$ 215.20
AvMed Jackson First HMO (Only Transport Workers Union)	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 112.02	\$ 140.49
	Employee + Domestic Partner	\$ 134.71	\$ 161.66
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 197.84	\$ 229.05