

City of Flagstaff
Fair Market Value of Domestic Partner Benefits
July 1, 2009-June 30, 2010

For Individuals with Single Coverage (No tax deductible dependents)

| Domestic Partner Only -or- 1 DP Child Only: | | | | | | |
|---|-----------------------|---------------------|---------------------|---------------|-------------------------|----------------------|
| | <u>Medical Buy-Up</u> | <u>Medical Base</u> | <u>Medical HDHP</u> | <u>Dental</u> | <u>Vision Exam only</u> | <u>Vision Buy-Up</u> |
| a. FMV 1st DPM | \$ 454.08 | \$ 428.60 | \$ 384.48 | \$ 32.86 | \$ 0.80 | \$ 7.25 |
| b. Preliminary Total | \$ 454.08 | \$ 428.60 | \$ 384.48 | \$ 32.86 | \$ 0.80 | \$ 7.25 |
| c. Maximum (Family Rate) | 1,156.24 | 1,091.36 | 1,010.26 | 88.24 | 1.83 | 15.58 |
| d. Maximum FMV (min of b. and c.) | \$ 454.08 | \$ 428.60 | \$ 384.48 | \$ 32.86 | \$ 0.80 | \$ 7.25 |
| e. Employee after-tax contribution (Family rate less Single rate) | 448.16 | 408.76 | 327.66 | 55.38 | - | 8.32 |
| f. Imputed Income (d. - e., not less than zero) | \$ 5.92 | \$ 19.84 | \$ 56.82 | \$ - | \$ 0.80 | \$ - |

| Domestic Partner & 1 DP Child -or- 2+ DP Children: | | | | | | |
|---|-----------------------|---------------------|---------------------|---------------|-------------------------|----------------------|
| | <u>Medical Buy-Up</u> | <u>Medical Base</u> | <u>Medical HDHP</u> | <u>Dental</u> | <u>Vision Exam only</u> | <u>Vision Buy-Up</u> |
| a. FMV 1st DPM | \$ 454.08 | \$ 428.60 | \$ 384.48 | \$ 32.86 | \$ 0.80 | \$ 7.25 |
| b. FMV 2nd DPM | 454.08 | 428.60 | 384.48 | 32.86 | 0.80 | 7.25 |
| c. Preliminary Total | \$ 908.16 | \$ 857.20 | \$ 768.96 | \$ 65.72 | \$ 1.60 | \$ 14.50 |
| d. Maximum (Family Rate) | 1,156.24 | 1,091.36 | 1,010.26 | 88.24 | 1.83 | 15.58 |
| e. Maximum FMV (min of c. and d.) | \$ 908.16 | \$ 857.20 | \$ 768.96 | \$ 65.72 | \$ 1.60 | \$ 14.50 |
| f. Employee after-tax contribution (Family rate less Single rate) | 448.16 | 408.76 | 327.66 | 55.38 | - | 8.32 |
| g. Imputed Income (e. - f., not less than zero) | \$ 460.00 | \$ 448.44 | \$ 441.30 | \$ 10.34 | \$ 1.60 | \$ 6.18 |

| Domestic Partner & 2+ DP Children -or- 3+ DP Children: | | | | | | |
|---|-----------------------|---------------------|---------------------|---------------|-------------------------|----------------------|
| | <u>Medical Buy-Up</u> | <u>Medical Base</u> | <u>Medical HDHP</u> | <u>Dental</u> | <u>Vision Exam only</u> | <u>Vision Buy-Up</u> |
| a. FMV 1st DPM | \$ 454.08 | \$ 428.60 | \$ 384.48 | \$ 32.86 | \$ 0.80 | \$ 7.25 |
| b. FMV 2nd DPM | 454.08 | 428.60 | 384.48 | 32.86 | 0.80 | 7.25 |
| c. FMV 3rd DPM | 454.08 | 428.60 | 384.48 | 32.86 | 0.80 | 7.25 |
| d. Preliminary Total | \$ 1,362.24 | \$ 1,285.80 | \$ 1,153.44 | \$ 98.58 | \$ 2.40 | \$ 21.75 |
| e. Maximum (Family Rate) | 1,156.24 | 1,091.36 | 1,010.26 | 88.24 | 1.83 | 15.58 |
| f. Maximum FMV (min of d. and e.) | \$ 1,156.24 | \$ 1,091.36 | \$ 1,010.26 | \$ 88.24 | \$ 1.83 | \$ 15.58 |
| g. Employee after-tax contribution (Family rate less Single rate) | 448.16 | 408.76 | 327.66 | 55.38 | - | 8.32 |
| h. Imputed Income (f. - g., not less than zero) | \$ 708.08 | \$ 682.60 | \$ 682.60 | \$ 32.86 | \$ 1.83 | \$ 7.26 |

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DPM is defined as Domestic Partner Member.

City of Flagstaff
Fair Market Value of Domestic Partner Benefits
July 1, 2009-June 30, 2010

For Individuals who already have Family Coverage on tax deductible dependents

| Domestic Partner Only -or- 1 DP Child Only: | | | | | | |
|---|-----------------------|---------------------|---------------------|---------------|-------------------------|----------------------|
| | <u>Medical Buy-Up</u> | <u>Medical Base</u> | <u>Medical HDHP</u> | <u>Dental</u> | <u>Vision Exam only</u> | <u>Vision Buy-Up</u> |
| a. FMV 1st DPM | \$ 454.08 | \$ 428.60 | \$ 384.48 | \$ 32.86 | \$ 0.80 | \$ 7.25 |
| b. Preliminary Total | \$ 454.08 | \$ 428.60 | \$ 384.48 | \$ 32.86 | \$ 0.80 | \$ 7.25 |
| c. Maximum (Family Rate) | 1,156.24 | 1,091.36 | 1,010.26 | 88.24 | 1.83 | 15.58 |
| d. Maximum FMV (min of b. and c.) | \$ 454.08 | \$ 428.60 | \$ 384.48 | \$ 32.86 | \$ 0.80 | \$ 7.25 |
| e. Employee after-tax contribution (Family rate less Family rate) | - | - | - | - | - | - |
| f. Imputed Income (d. - e., not less than zero) | \$ 454.08 | \$ 428.60 | \$ 384.48 | \$ 32.86 | \$ 0.80 | \$ 7.25 |

| Domestic Partner & 1 DP Child -or- 2+ DP Children: | | | | | | |
|---|-----------------------|---------------------|---------------------|---------------|-------------------------|----------------------|
| | <u>Medical Buy-Up</u> | <u>Medical Base</u> | <u>Medical HDHP</u> | <u>Dental</u> | <u>Vision Exam only</u> | <u>Vision Buy-Up</u> |
| a. FMV 1st DPM | \$ 454.08 | \$ 428.60 | \$ 384.48 | \$ 32.86 | \$ 0.80 | \$ 7.25 |
| b. FMV 2nd DPM | 454.08 | 428.60 | 384.48 | 32.86 | 0.80 | 7.25 |
| c. Preliminary Total | \$ 908.16 | \$ 857.20 | \$ 768.96 | \$ 65.72 | \$ 1.60 | \$ 14.50 |
| d. Maximum (Family Rate) | 1,156.24 | 1,091.36 | 1,010.26 | 88.24 | 1.83 | 15.58 |
| e. Maximum FMV (min of c. and d.) | \$ 908.16 | \$ 857.20 | \$ 768.96 | \$ 65.72 | \$ 1.60 | \$ 14.50 |
| f. Employee after-tax contribution (Family rate less Family rate) | - | - | - | - | - | - |
| g. Imputed Income (e. - f., not less than zero) | \$ 908.16 | \$ 857.20 | \$ 768.96 | \$ 65.72 | \$ 1.60 | \$ 14.50 |

| Domestic Partner & 2+ DP Children -or- 3+ DP Children: | | | | | | |
|---|-----------------------|---------------------|---------------------|---------------|-------------------------|----------------------|
| | <u>Medical Buy-Up</u> | <u>Medical Base</u> | <u>Medical HDHP</u> | <u>Dental</u> | <u>Vision Exam only</u> | <u>Vision Buy-Up</u> |
| a. FMV 1st DPM | \$ 454.08 | \$ 428.60 | \$ 384.48 | \$ 32.86 | \$ 0.80 | \$ 7.25 |
| b. FMV 2nd DPM | 454.08 | 428.60 | 384.48 | 32.86 | 0.80 | 7.25 |
| c. FMV 3rd DPM | 454.08 | 428.60 | 384.48 | 32.86 | 0.80 | 7.25 |
| d. Preliminary Total | \$ 1,362.24 | \$ 1,285.80 | \$ 1,153.44 | \$ 98.58 | \$ 2.40 | \$ 21.75 |
| e. Maximum (Family Rate) | 1,156.24 | 1,091.36 | 1,010.26 | 88.24 | 1.83 | 15.58 |
| f. Maximum FMV (min of d. and e.) | \$ 1,156.24 | \$ 1,091.36 | \$ 1,010.26 | \$ 88.24 | \$ 1.83 | \$ 15.58 |
| g. Employee after-tax contribution (Family rate less Family rate) | - | - | - | - | - | - |
| h. Imputed Income (f. - g., not less than zero) | \$ 1,156.24 | \$ 1,091.36 | \$ 1,010.26 | \$ 88.24 | \$ 1.83 | \$ 15.58 |

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DPM is defined as Domestic Partner Member.