

Foothill-De Anza Community College District

August 16, 2013

Imputed Income Rates - 2014
Part Time Faculty - With .40 to .499 Load
Medical Only - Waive Dental/Vision

Active Employees Medical - CalPERS Rates		Imputed Income Calculations - Medical				
PERSCare	Basic Rates	Total Contributions			PERSCare	
Single	\$720.04	\$456.00				
2 Party	\$1,440.08	\$911.00				
Family	\$1,872.10	\$1,185.00				
Employee Only	\$720.04	Market Value of DP Coverage	Contributions	Post Tax Contrib.	Imputed Income	
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,440.08	Same-Sex DP Only w/o Medicare	\$720.04	\$456.00	\$265.04	\$265.04
Employee Plus Domestic Partner With Medicare	\$1,440.08	Same-Sex DP Only with Medicare	\$720.04	\$455.00	\$265.04	\$265.04
Employee Plus Child, No Spouse/Domestic Partner	\$1,440.08	Same-Sex Domestic Partner's CHILD ONLY	\$720.04	\$455.00	\$265.04	\$265.04
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(r)	\$1,872.10	Same-Sex DP w/o Medicare, Plus DP Child	\$1,152.06	\$729.00	\$423.06	\$423.06
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,872.10	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,152.06	\$729.00	\$423.06	\$423.06
Employee Plus Children, No Spouse/Domestic Partner	\$1,872.10	Same-Sex DP with Medicare, Plus DP Child	\$1,152.06	\$729.00	\$423.06	\$423.06
		Same-Sex DP with Medicare, Plus DP Childre	\$1,152.06	\$729.00	\$423.06	\$423.06
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,152.06	\$729.00	\$423.06	\$423.06
PERS Choice	Basic Rates	Total Contributions			PERS Choice	
Single	\$690.77	\$426.00				
2 Party	\$1,381.54	\$852.00				
Family	\$1,796.00	\$1,109.00				
Employee Only	\$690.77	Market Value of DP Coverage	Contributions	Post Tax Contrib.	Imputed Income	
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,381.54	Same-Sex DP Only w/o Medicare	\$690.77	\$426.00	\$264.77	\$264.77
Employee Plus Domestic Partner With Medicare	\$1,381.54	Same-Sex DP Only with Medicare	\$690.77	\$426.00	\$264.77	\$264.77
Employee Plus Child, No Spouse/Domestic Partner	\$1,381.54	Same-Sex Domestic Partner's CHILD ONLY	\$690.77	\$426.00	\$264.77	\$264.77
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(r)	\$1,796.00	Same-Sex DP w/o Medicare, Plus DP Child	\$1,105.23	\$683.00	\$422.23	\$422.23
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,796.00	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,105.23	\$683.00	\$422.23	\$422.23
Employee Plus Children, No Spouse/Domestic Partner	\$1,796.00	Same-Sex DP with Medicare, Plus DP Child	\$1,105.23	\$683.00	\$422.23	\$422.23
		Same-Sex DP with Medicare, Plus DP Childre	\$1,105.23	\$683.00	\$422.23	\$422.23
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,105.23	\$683.00	\$422.23	\$422.23
PERS Select	Basic Rates	Total Contributions			PERS Select	
Single	\$661.52	\$264.00				
2 Party	\$1,323.04	\$529.00				
Family	\$1,719.95	\$687.00				
Employee Only	\$661.52	Market Value of DP Coverage	Contributions	Post Tax Contrib.	Imputed Income	
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,323.04	Same-Sex DP Only w/o Medicare	\$661.52	\$265.00	\$396.52	\$396.52
Employee Plus Domestic Partner With Medicare	\$1,323.04	Same-Sex DP Only with Medicare	\$661.52	\$265.00	\$396.52	\$396.52
Employee Plus Child, No Spouse/Domestic Partner	\$1,323.04	Same-Sex Domestic Partner's CHILD ONLY	\$661.52	\$265.00	\$396.52	\$396.52
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(r)	\$1,719.95	Same-Sex DP w/o Medicare, Plus DP Child	\$1,058.43	\$423.00	\$635.43	\$635.43
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,719.95	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,058.43	\$423.00	\$635.43	\$635.43
Employee Plus Children, No Spouse/Domestic Partner	\$1,719.95	Same-Sex DP with Medicare, Plus DP Child	\$1,058.43	\$423.00	\$635.43	\$635.43
		Same-Sex DP with Medicare, Plus DP Childre	\$1,058.43	\$423.00	\$635.43	\$635.43
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,058.43	\$423.00	\$635.43	\$635.43
Blue Shield Access+	Basic Rates	Total Contributions			Blue Shield Access+	
Single	\$836.59	\$572.00				
2 Party	\$1,673.18	\$1,144.00				
Family	\$2,175.13	\$1,488.00				
Employee Only	\$836.59	Market Value of DP Coverage	Contributions	Post Tax Contrib.	Imputed Income	
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,673.18	Same-Sex DP Only w/o Medicare	\$836.59	\$572.00	\$264.59	\$264.59
Employee Plus Domestic Partner With Medicare	\$1,673.18	Same-Sex DP Only with Medicare	\$836.59	\$572.00	\$264.59	\$264.59
Employee Plus Child, No Spouse/Domestic Partner	\$1,673.18	Same-Sex Domestic Partner's CHILD ONLY	\$836.59	\$572.00	\$264.59	\$264.59
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(r)	\$2,175.13	Same-Sex DP w/o Medicare, Plus DP Child	\$1,338.54	\$916.00	\$422.54	\$422.54
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$2,175.13	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,338.54	\$916.00	\$422.54	\$422.54
Employee Plus Children, No Spouse/Domestic Partner	\$2,175.13	Same-Sex DP with Medicare, Plus DP Child	\$1,338.54	\$916.00	\$422.54	\$422.54
		Same-Sex DP with Medicare, Plus DP Childre	\$1,338.54	\$916.00	\$422.54	\$422.54
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,338.54	\$916.00	\$422.54	\$422.54
Blue Shield NetValue	Basic Rates	Total Contributions			Blue Shield NetValue	
Single	\$704.01	\$440.00				
2 Party	\$1,408.02	\$879.00				
Family	\$1,830.43	\$1,143.00				
Employee Only	\$704.01	Market Value of DP Coverage	Contributions	Post Tax Contrib.	Imputed Income	
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,408.02	Same-Sex DP Only w/o Medicare	\$704.01	\$439.00	\$265.01	\$265.01
Employee Plus Domestic Partner With Medicare	\$1,408.02	Same-Sex DP Only with Medicare	\$704.01	\$439.00	\$265.01	\$265.01
Employee Plus Child, No Spouse/Domestic Partner	\$1,408.02	Same-Sex Domestic Partner's CHILD ONLY	\$704.01	\$439.00	\$265.01	\$265.01
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(r)	\$1,830.43	Same-Sex DP w/o Medicare, Plus DP Child	\$1,126.42	\$703.00	\$423.42	\$423.42
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,830.43	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,126.42	\$703.00	\$423.42	\$423.42
Employee Plus Children, No Spouse/Domestic Partner	\$1,830.43	Same-Sex DP with Medicare, Plus DP Child	\$1,126.42	\$703.00	\$423.42	\$423.42
		Same-Sex DP with Medicare, Plus DP Childre	\$1,126.42	\$703.00	\$423.42	\$423.42
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,126.42	\$703.00	\$423.42	\$423.42
Kaiser	Basic Rates	Total Contributions			Kaiser	
Single	\$742.72	\$478.00				
2 Party	\$1,485.44	\$956.00				
Family	\$1,931.07	\$1,244.00				
Employee Only	\$742.72	Market Value of DP Coverage	Contributions	Post Tax Contrib.	Imputed Income	
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,485.44	Same-Sex DP Only w/o Medicare	\$742.72	\$478.00	\$264.72	\$264.72
Employee Plus Domestic Partner With Medicare	\$1,485.44	Same-Sex DP Only with Medicare	\$742.72	\$478.00	\$264.72	\$264.72
Employee Plus Child, No Spouse/Domestic Partner	\$1,485.44	Same-Sex Domestic Partner's CHILD ONLY	\$742.72	\$478.00	\$264.72	\$264.72
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(r)	\$1,931.07	Same-Sex DP w/o Medicare, Plus DP Child	\$1,188.35	\$766.00	\$422.35	\$422.35
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,931.07	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,188.35	\$766.00	\$422.35	\$422.35
Employee Plus Children, No Spouse/Domestic Partner	\$1,931.07	Same-Sex DP with Medicare, Plus DP Child	\$1,188.35	\$766.00	\$422.35	\$422.35
		Same-Sex DP with Medicare, Plus DP Childre	\$1,188.35	\$766.00	\$422.35	\$422.35
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,188.35	\$766.00	\$422.35	\$422.35
Anthem Select HMO	Basic Rates	Total Contributions			Anthem Select HMO	
Single	\$657.33	\$393.00				
2 Party	\$1,314.66	\$785.00				
Family	\$1,709.06	\$1,022.00				
Employee Only	\$657.33	Market Value of DP Coverage	Contributions	Post Tax Contrib.	Imputed Income	
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,314.66	Same-Sex DP Only w/o Medicare	\$657.33	\$392.00	\$265.33	\$265.33
Employee Plus Domestic Partner With Medicare	\$1,314.66	Same-Sex DP Only with Medicare	\$657.33	\$392.00	\$265.33	\$265.33
Employee Plus Child, No Spouse/Domestic Partner	\$1,314.66	Same-Sex Domestic Partner's CHILD ONLY	\$657.33	\$392.00	\$265.33	\$265.33
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(r)	\$1,709.06	Same-Sex DP w/o Medicare, Plus DP Child	\$1,051.73	\$629.00	\$422.73	\$422.73
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,709.06	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,051.73	\$629.00	\$422.73	\$422.73
Employee Plus Children, No Spouse/Domestic Partner	\$1,709.06	Same-Sex DP with Medicare, Plus DP Child	\$1,051.73	\$629.00	\$422.73	\$422.73
		Same-Sex DP with Medicare, Plus DP Childre	\$1,051.73	\$629.00	\$422.73	\$422.73
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,051.73	\$629.00	\$422.73	\$422.73
Anthem Traditional HMO	Basic Rates	Total Contributions			Anthem Traditional HMO	
Single	\$728.41	\$464.00				

2 Party Family	\$1,456.82 \$1,893.87		\$927.00 \$1,206.00			
		Market Value of DP Coverage		Contributions	Post Tax Contrib.	Imputed Income
Employee Only	\$728.41	Same-Sex DP Only w/o Medicare	\$728.41	\$464.00 \$927.00	\$463.00	\$265.41 \$265.41
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,456.82	Same-Sex DP Only with Medicare	\$728.41	\$927.00	\$463.00	\$265.41 \$265.41
Employee Plus Domestic Partner With Medicare	\$1,456.82	Same-Sex Domestic Partner's CHILD ONLY	\$728.41	\$927.00	\$463.00	\$265.41 \$265.41
Employee Plus Child, No Spouse/Domestic Partner	\$1,456.82	Same-Sex DP w/o Medicare, Plus DP Child	\$1,165.46	\$1,206.00	\$742.00	\$423.46 \$423.46
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(r)	\$1,893.87	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,165.46	\$1,206.00	\$742.00	\$423.46 \$423.46
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,893.87	Same-Sex DP with Medicare, Plus DP Child	\$1,165.46	\$1,206.00	\$742.00	\$423.46 \$423.46
Employee Plus Children, No Spouse/Domestic Partner	\$1,893.87	Same-Sex DP with Medicare, Plus DP Childre	\$1,165.46	\$1,206.00	\$742.00	\$423.46 \$423.46
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,165.46	\$1,206.00	\$742.00	\$423.46 \$423.46
Health Net SmartCare HMO		Basic Rates		Total Contributions		Health Net SmartCare HMO
Single	\$568.51			\$304.00		
2 Party	\$1,137.02			\$608.00		
Family	\$1,478.13			\$791.00		
		Market Value of DP Coverage		Contributions	Post Tax Contrib.	Imputed Income
Employee Only	\$568.51	Same-Sex DP Only w/o Medicare	\$568.51	\$304.00		\$264.51 \$264.51
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,137.02	Same-Sex DP Only with Medicare	\$568.51	\$608.00	\$304.00	\$264.51 \$264.51
Employee Plus Domestic Partner With Medicare	\$1,137.02	Same-Sex Domestic Partner's CHILD ONLY	\$568.51	\$608.00	\$304.00	\$264.51 \$264.51
Employee Plus Child, No Spouse/Domestic Partner	\$1,137.02	Same-Sex DP w/o Medicare, Plus DP Child	\$909.62	\$791.00	\$487.00	\$422.62 \$422.62
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(r)	\$1,478.13	Same-Sex DP w/o Medicare, Plus DP Childre	\$909.62	\$791.00	\$487.00	\$422.62 \$422.62
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,478.13	Same-Sex DP with Medicare, Plus DP Child	\$909.62	\$791.00	\$487.00	\$422.62 \$422.62
Employee Plus Children, No Spouse/Domestic Partner	\$1,478.13	Same-Sex DP with Medicare, Plus DP Childre	\$909.62	\$791.00	\$487.00	\$422.62 \$422.62
		Same-Sex Domestic Partner's CHILDREN ONI	\$909.62	\$791.00	\$487.00	\$422.62 \$422.62
Health Net Salud HMO		Basic Rates		Total Contributions		Health Net Salud HMO
Single	\$538.59			\$274.00		
2 Party	\$1,077.18			\$548.00		
Family	\$1,400.33			\$713.00		
		Market Value of DP Coverage		Contributions	Post Tax Contrib.	Imputed Income
Employee Only	\$538.59	Same-Sex DP Only w/o Medicare	\$538.59	\$548.00	\$274.00	\$264.59 \$264.59
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,077.18	Same-Sex DP Only with Medicare	\$538.59	\$548.00	\$274.00	\$264.59 \$264.59
Employee Plus Domestic Partner With Medicare	\$1,077.18	Same-Sex Domestic Partner's CHILD ONLY	\$538.59	\$548.00	\$274.00	\$264.59 \$264.59
Employee Plus Child, No Spouse/Domestic Partner	\$1,077.18	Same-Sex DP w/o Medicare, Plus DP Child	\$861.74	\$713.00	\$439.00	\$422.74 \$422.74
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(r)	\$1,400.33	Same-Sex DP w/o Medicare, Plus DP Childre	\$861.74	\$713.00	\$439.00	\$422.74 \$422.74
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,400.33	Same-Sex DP with Medicare, Plus DP Child	\$861.74	\$713.00	\$439.00	\$422.74 \$422.74
Employee Plus Children, No Spouse/Domestic Partner	\$1,400.33	Same-Sex DP with Medicare, Plus DP Childre	\$861.74	\$713.00	\$439.00	\$422.74 \$422.74
		Same-Sex Domestic Partner's CHILDREN ONI	\$861.74	\$713.00	\$439.00	\$422.74 \$422.74
United Healthcare HMO		Basic Rates		Total Contributions		United Healthcare HMO
Single	\$764.24			\$500.00		
2 Party	\$1,528.48			\$999.00		
Family	\$1,987.02			\$1,300.00		
		Market Value of DP Coverage		Contributions	Post Tax Contrib.	Imputed Income
Employee Only	\$764.24	Same-Sex DP Only w/o Medicare	\$764.24	\$500.00		\$265.24 \$265.24
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,528.48	Same-Sex DP Only with Medicare	\$764.24	\$999.00	\$499.00	\$265.24 \$265.24
Employee Plus Domestic Partner With Medicare	\$1,528.48	Same-Sex Domestic Partner's CHILD ONLY	\$764.24	\$999.00	\$499.00	\$265.24 \$265.24
Employee Plus Child, No Spouse/Domestic Partner	\$1,528.48	Same-Sex DP w/o Medicare, Plus DP Child	\$1,222.78	\$1,300.00	\$800.00	\$422.78 \$422.78
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(r)	\$1,987.02	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,222.78	\$1,300.00	\$800.00	\$422.78 \$422.78
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,987.02	Same-Sex DP with Medicare, Plus DP Child	\$1,222.78	\$1,300.00	\$800.00	\$422.78 \$422.78
Employee Plus Children, No Spouse/Domestic Partner	\$1,987.02	Same-Sex DP with Medicare, Plus DP Childre	\$1,222.78	\$1,300.00	\$800.00	\$422.78 \$422.78
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,222.78	\$1,300.00	\$800.00	\$422.78 \$422.78
Sharp HMO		Basic Rates		Total Contributions		Sharp HMO
Single	\$538.59			\$274.00		
2 Party	\$1,077.18			\$548.00		
Family	\$1,400.33			\$713.00		
		Market Value of DP Coverage		Contributions	Post Tax Contrib.	Imputed Income
Employee Only	\$538.59	Same-Sex DP Only w/o Medicare	\$538.59	\$274.00		\$264.59 \$264.59
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,077.18	Same-Sex DP Only with Medicare	\$538.59	\$548.00	\$274.00	\$264.59 \$264.59
Employee Plus Domestic Partner With Medicare	\$1,077.18	Same-Sex Domestic Partner's CHILD ONLY	\$538.59	\$548.00	\$274.00	\$264.59 \$264.59
Employee Plus Child, No Spouse/Domestic Partner	\$1,077.18	Same-Sex DP w/o Medicare, Plus DP Child	\$861.74	\$713.00	\$439.00	\$422.74 \$422.74
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(r)	\$1,400.33	Same-Sex DP w/o Medicare, Plus DP Childre	\$861.74	\$713.00	\$439.00	\$422.74 \$422.74
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,400.33	Same-Sex DP with Medicare, Plus DP Child	\$861.74	\$713.00	\$439.00	\$422.74 \$422.74
Employee Plus Children, No Spouse/Domestic Partner	\$1,400.33	Same-Sex DP with Medicare, Plus DP Childre	\$861.74	\$713.00	\$439.00	\$422.74 \$422.74
		Same-Sex Domestic Partner's CHILDREN ONI	\$861.74	\$713.00	\$439.00	\$422.74 \$422.74

Notes:

The definition of Children includes Certified Disabled Dependents over the age of 26

This Exhibit reflects the actual rates billed by CalPERS and does not include the Medicare Part B Reimbursement amount included in Medicare Retiree rates used for cost projections and contribution modeling.